

**LINCOLN COUNTY SCHOOL DISTRICT  
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)  
2016-17 as of December 31, 2016**

<b>Special Revenue Funds (200-289 &amp; 900-989)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Revenues:</b>				
Local	639,285		193,841	445,444
State & Intermed	2,755,987		256,745	2,499,242
Federal	5,371,710		971,571	4,400,139
Fund Tfrs/Asset Sales	175,005		7,458	167,547
Beg. Fund Balance *	360,782		436,539	(75,757)
<b>Total Revenues</b>	<b>9,302,769</b>		<b>1,866,154</b>	<b>7,436,615</b>

<b>Expenditures:</b>				
Instruction	3,410,846	1,491,453	1,001,608	917,784
Support Services	3,953,642	1,159,636	1,083,653	1,710,353
Enterprise	465,163	120,760	65,429	278,973
Facilities Acq & Const	1,473,113	59,354	243,547	1,170,212
End Fund Bal/Tfrs	5	225,000		(224,995)
<b>Total Expenditures</b>	<b>9,302,769</b>	<b>3,056,203</b>	<b>2,394,238</b>	<b>3,852,328</b>
Fund Balance			(528,084)	

**Small Schools Grant (291) WHS & Toledo 7-12**

<b>Revenues:</b>				
Local	450		761	(311)
State	78,000			78,000
Beg. Fund Balance *	180,000		152,630	27,370
<b>Total Revenues</b>	<b>258,450</b>		<b>153,391</b>	<b>105,059</b>

<b>Expenditures:</b>				
Instruction	152,477	26,372	10,555	115,550
Support Services	27,973		39	27,934
End Fund Balance	78,000			78,000
<b>Total Expenditures</b>	<b>258,450</b>	<b>26,372</b>	<b>10,593</b>	<b>221,484</b>
Fund Balance			142,798	

**Building Maintenance Fund (293)**

<b>Revenues:</b>				
Local	5,000		11,635	(6,635)
Sale of Assets	350,000		6,500	343,500
Beg. Fund Balance *	665,000		755,638	(90,638)
<b>Total Revenues</b>	<b>1,020,000</b>		<b>773,773</b>	<b>246,227</b>

<b>Expenditures:</b>				
Support Services	695,000	71,268	118,279	505,452
Facilities Acq & Const	325,000		108	324,893
<b>Total Expenditures</b>	<b>1,020,000</b>	<b>71,268</b>	<b>118,387</b>	<b>830,345</b>
Fund Balance			655,387	

**Food Services (294)**

<b>Revenues:</b>				
Local	91,000		39,074	51,926
State	25,000			25,000
Federal	2,265,400		720,268	1,545,132
Beg. Fund Balance *	150,000		274,052	(124,052)
<b>Total Revenues</b>	<b>2,531,400</b>		<b>1,033,393</b>	<b>1,498,007</b>

<b>Expenditures:</b>				
Support Services	61,643	30,907	30,914	(178)
Enterprise	2,469,757	1,555,890	710,093	203,774
<b>Total Expenditures</b>	<b>2,531,400</b>	<b>1,586,797</b>	<b>741,007</b>	<b>203,596</b>
Fund Balance			292,386	

<b>ODE Facilities Grant (297)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Revenues:</b>				
Local			390	(390)
Beg. Fund Balance *	112,511		112,511	(0)
<b>Total Revenues</b>	<b>112,511</b>		<b>112,901</b>	<b>(390)</b>

<b>Expenditures:</b>				
Instruction	112,511	16,784	84,811	10,915
Support Services				
Facilities Acq & Const				
<b>Total Expenditures</b>	<b>112,511</b>	<b>16,784</b>	<b>84,811</b>	<b>10,915</b>
Fund Balance			28,090	

**Technology Fund (298)**

<b>Revenues:</b>				
Local	25,075		110,829	(85,754)
Local - Taxes	227,250		7,124	220,126
Beg. Fund Balance *	475,000		542,298	(67,298)
<b>Total Revenues</b>	<b>727,325</b>		<b>660,250</b>	<b>67,075</b>

<b>Expenditures:</b>				
Instruction	100,000			100,000
Support Services	377,325	105,157	73,687	198,481
End Fund Balance	250,000			250,000
<b>Total Expenditures</b>	<b>727,325</b>	<b>105,157</b>	<b>73,687</b>	<b>548,481</b>
Fund Balance			586,563	

**Vehicle Replacement Fund (299)**

<b>Revenues:</b>				
Local	85,200		166	85,034
Sale of Assets				
Beg. Fund Balance *	60,000		51,928	8,072
<b>Total Revenues</b>	<b>145,200</b>		<b>52,093</b>	<b>93,107</b>

<b>Expenditures:</b>				
Support Services	145,200		36,821	108,379
End Fund Balance				
<b>Total Expenditures</b>	<b>145,200</b>		<b>36,821</b>	<b>108,379</b>
Fund Balance			15,272	

**Debt Service Fund  
PERS Bonds (320)**

<b>Revenues:</b>				
Local	4,765,427		1,798,319	2,967,108
Other				
Beg. Fund Balance *	4,078,486		4,223,518	(145,032)
<b>Total Revenues</b>	<b>8,843,913</b>		<b>6,021,837</b>	<b>2,822,076</b>

<b>Expenditures:</b>				
Other	4,293,586		2,719,957	1,573,629
End Fund Balance	4,550,327			4,550,327
<b>Total Expenditures</b>	<b>8,843,913</b>		<b>2,719,957</b>	<b>6,123,956</b>
Fund Balance			3,301,880	

<b>Debt Service Fund (330)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Revenues:</b>				
Local	5,217,640		4,783,985	433,655
Beg. Fund Balance *	1,067,285		1,062,812	4,473
<b>Total Revenues</b>	<b>6,284,925</b>		<b>5,846,798</b>	<b>438,127</b>

<b>Expenditures:</b>				
Other	5,284,925		821,337	4,463,588
End Fund Balance	1,000,000			1,000,000
<b>Total Expenditures</b>	<b>6,284,925</b>		<b>821,337</b>	<b>5,463,588</b>
Fund Balance			5,025,461	

**Capital Construction Fund (405)**

<b>Revenues:</b>				
Local	402,500		214,231	188,269
Other				
Beg. Fund Balance *	760,000		736,129	23,871
<b>Total Revenues</b>	<b>1,162,500</b>		<b>950,359</b>	<b>212,141</b>

<b>Expenditures:</b>				
Support Services				
Facilities Acq & Const	1,162,500	22,750	249,134	890,615
End Fund Balance				
<b>Total Expenditures</b>	<b>1,162,500</b>	<b>22,750</b>	<b>249,134</b>	<b>890,615</b>
Fund Balance			701,225	

**Self Insurance Fund (610)**

<b>Revenues:</b>				
Local	739,000		286,671	452,329
Beg. Fund Balance *	680,650		704,484	(23,834)
<b>Total Revenues</b>	<b>1,419,650</b>		<b>991,155</b>	<b>428,495</b>

<b>Expenditures:</b>				
Support Services	916,500		386,870	529,630
End Fund Balance	503,150			503,150
<b>Total Expenditures</b>	<b>1,419,650</b>		<b>386,870</b>	<b>1,032,780</b>
Fund Balance			604,285	

**District Group HRA Fund (620)**

<b>Revenues:</b>				
Local	226,500		104,863	121,637
Beg. Fund Balance *	135,000		142,974	(7,974)
<b>Total Revenues</b>	<b>361,500</b>		<b>247,837</b>	<b>113,663</b>

<b>Expenditures:</b>				
Support Services	361,500	22,020	33,835	305,645
End Fund Balance				
<b>Total Expenditures</b>	<b>361,500</b>	<b>22,020</b>	<b>33,835</b>	<b>305,645</b>
Fund Balance			214,002	

\* Beginning Fund Balances have been audited

\*\* Fund Balances do NOT include encumbered expenditures