

**LINCOLN COUNTY SCHOOL DISTRICT  
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)  
2016-17 as of February 28, 2017**

<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		334,514	304,771
State & Intermed	2,755,987		489,376	2,266,611
Federal	5,371,710		1,534,108	3,837,602
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>2,801,996</b>	<b>6,500,773</b>

<b>Expenditures:</b>				
Instruction	3,410,846	1,168,902	1,470,819	771,125
Support Services	3,953,642	1,079,321	1,479,816	1,394,506
Enterprise	465,163	99,258	104,048	261,856
Facilities Acq & Const	1,473,113	6,917	325,358	1,140,838
End Fund Bal/Tfrs	5	225,000		(224,995)
<b>Total Expenditures</b>	<b>9,302,769</b>	<b>2,579,398</b>	<b>3,380,041</b>	<b>3,343,330</b>
Fund Balance			(578,045)	

<b>Small Schools Grant (291) WHS &amp; Toledo 7-12</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Revenues:</b>				
Local	450		1,016	(566)
State	78,000			78,000
Beg. Fund Balance *	180,000		152,630	27,370
<b>Total Revenues</b>	<b>258,450</b>		<b>153,646</b>	<b>104,804</b>

<b>Expenditures:</b>				
Instruction	152,477	22,474	32,273	97,730
Support Services	27,973		324	27,649
End Fund Balance	78,000			78,000
<b>Total Expenditures</b>	<b>258,450</b>	<b>22,474</b>	<b>32,597</b>	<b>203,379</b>
Fund Balance			121,049	

<b>Building Maintenance Fund (293)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Revenues:</b>				
Local	5,000		13,041	(8,041)
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>775,179</b>	<b>244,821</b>

<b>Expenditures:</b>				
Support Services	695,000	38,813	120,238	535,949
Facilities Acq & Const	325,000		31,563	293,438
<b>Total Expenditures</b>	<b>1,020,000</b>	<b>38,813</b>	<b>151,800</b>	<b>829,386</b>
Fund Balance			623,379	

<b>Food Services (294)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Revenues:</b>				
Local	91,000		57,623	33,377
State	25,000			25,000
Federal	2,265,400		1,109,471	1,155,929
Beg. Fund Balance *	150,000		274,052	(124,052)
<b>Total Revenues</b>	<b>2,531,400</b>		<b>1,441,146</b>	<b>1,090,254</b>

<b>Expenditures:</b>				
Support Services	61,643	20,596	41,254	(207)
Enterprise	2,469,757	1,396,471	870,008	203,278
<b>Total Expenditures</b>	<b>2,531,400</b>	<b>1,417,067</b>	<b>911,261</b>	<b>203,071</b>
Fund Balance			529,884	

<b>ODE Facilities Grant (297)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Revenues:</b>				
Local			441	(441)
Beg. Fund Balance *	112,511		112,511	(0)
<b>Total Revenues</b>	<b>112,511</b>		<b>112,952</b>	<b>(441)</b>

<b>Expenditures:</b>				
Instruction	112,511	10,889	86,049	15,572
Support Services				
Facilities Acq & Const				
<b>Total Expenditures</b>	<b>112,511</b>	<b>10,889</b>	<b>86,049</b>	<b>15,572</b>
Fund Balance			26,903	

<b>Technology Fund (298)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Revenues:</b>				
Local	227,250		114,558	112,692
Local - Taxes	25,075		9,031	16,044
Beg. Fund Balance *	475,000		542,298	(67,298)
<b>Total Revenues</b>	<b>727,325</b>		<b>665,887</b>	<b>61,438</b>

<b>Expenditures:</b>				
Instruction	100,000			100,000
Support Services	377,325	60,743	118,101	198,481
End Fund Balance	250,000			250,000
<b>Total Expenditures</b>	<b>727,325</b>	<b>60,743</b>	<b>118,101</b>	<b>548,481</b>
Fund Balance			547,786	

<b>Vehicle Replacement Fund (299)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Revenues:</b>				
Local	85,200		194	85,006
Sale of Assets				
Beg. Fund Balance *	60,000		51,928	8,072
<b>Total Revenues</b>	<b>145,200</b>		<b>52,122</b>	<b>93,078</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			15,301	

<b>Debt Service Fund PERS Bonds (320)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Revenues:</b>				
Local	4,765,427		2,593,207	2,172,220
Other				
Beg. Fund Balance *	4,078,486		4,223,518	(145,032)
<b>Total Revenues</b>	<b>8,843,913</b>		<b>6,816,725</b>	<b>2,027,188</b>

<b>Expenditures:</b>				
Other	4,293,586	3,515,943	777,543	101
End Fund Balance	4,550,327			4,550,327
<b>Total Expenditures</b>	<b>8,843,913</b>	<b>3,515,943</b>	<b>777,543</b>	<b>4,550,428</b>
Fund Balance			6,039,183	

<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		4,901,191	316,449
Beg. Fund Balance *	1,067,285		1,062,812	4,473
<b>Total Revenues</b>	<b>6,284,925</b>		<b>5,964,004</b>	<b>320,921</b>

<b>Expenditures:</b>				
Other	5,284,925	4,431,613	821,337	31,976
End Fund Balance	1,000,000			1,000,000
<b>Total Expenditures</b>	<b>6,284,925</b>	<b>4,431,613</b>	<b>821,337</b>	<b>1,031,976</b>
Fund Balance			5,142,667	

<b>Capital Construction Fund (405)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Revenues:</b>				
Local	402,500		280,086	122,414
Other				
Beg. Fund Balance *	760,000		736,129	23,871
<b>Total Revenues</b>	<b>1,162,500</b>		<b>1,016,215</b>	<b>146,285</b>

<b>Expenditures:</b>				
Support Services				
Facilities Acq & Const	1,162,500	57,346	275,113	830,041
End Fund Balance				
<b>Total Expenditures</b>	<b>1,162,500</b>	<b>57,346</b>	<b>275,113</b>	<b>830,041</b>
Fund Balance			741,103	

<b>Self Insurance Fund (610)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Revenues:</b>				
Local	739,000		418,204	320,796
Beg. Fund Balance *	680,650		704,484	(23,834)
<b>Total Revenues</b>	<b>1,419,650</b>		<b>1,122,688</b>	<b>296,962</b>

<b>Expenditures:</b>				
Support Services	916,500		521,776	394,724
End Fund Balance	503,150			503,150
<b>Total Expenditures</b>	<b>1,419,650</b>		<b>521,776</b>	<b>897,874</b>
Fund Balance			600,912	

<b>District Group HRA Fund (620)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Revenues:</b>				
Local	226,500		155,660	70,840
Beg. Fund Balance *	135,000		142,974	(7,974)
<b>Total Revenues</b>	<b>361,500</b>		<b>298,634</b>	<b>62,866</b>

<b>Expenditures:</b>				
Support Services	361,500	26,373	42,090	293,037
End Fund Balance				
<b>Total Expenditures</b>	<b>361,500</b>	<b>26,373</b>	<b>42,090</b>	<b>293,037</b>
Fund Balance			256,544	

\* Beginning Fund Balances have been audited  
\*\* Fund Balances do NOT include encumbered expenditures