

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2015-16 as of April 30, 2016**

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	860,963		578,578	282,385
State & Intermed	3,584,342		459,953	3,124,389
Federal	5,295,001		2,721,002	2,573,999
Fund Transfers	5			5
Beg. Fund Balance *	172,337		346,954	(174,617)
Total Revenues	9,912,648		4,106,487	5,806,161
Expenditures:				
Instruction	3,387,470	640,353	1,755,478	991,639
Support Services	4,645,751	671,798	2,110,375	1,863,578
Enterprise	371,330	36,220	174,457	160,653
Facilities Acq & Const	1,508,092	1,231,758	371,074	(94,740)
End Fund Bal/Tfrs	5		15,000	(14,995)
Total Expenditures	9,912,648	2,580,129	4,426,383	2,906,136
Fund Balance			(319,896)	
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	675		775	(100)
State	78,000			78,000
Beg. Fund Balance *	245,468		165,904	79,564
Total Revenues	324,143		166,679	157,464
Expenditures:				
Instruction	173,134	2,943	13,531	156,660
Support Services	73,009	15,920	34,259	22,830
End Fund Balance	78,000			78,000
Total Expenditures	324,143	18,863	47,790	257,490
Fund Balance			118,889	
Building Maintenance Fund (293)				
Revenues:				
Local	5,000		12,250	(7,250)
Sale of Assets	350,000		5,000	345,000
Beg. Fund Balance *	1,000,000		1,070,223	(70,223)
Total Revenues	1,355,000		1,087,473	267,527
Expenditures:				
Support Services	1,255,000	27,306	74,078	1,153,616
Facilities Acq & Const	100,000	32,384	238,943	(171,327)
Total Expenditures	1,355,000	59,690	313,020	982,289
Fund Balance			774,453	
Food Services (294)				
Revenues:				
Local	271,500		68,564	202,936
State	25,000		18,444	6,556
Federal	1,867,263		1,546,572	320,691
Beg. Fund Balance *	50,000		222,122	(172,122)
Total Revenues	2,213,763		1,855,702	358,061
Expenditures:				
Support Services	41,296	4,013	17,256	20,027
Enterprise	2,172,467	257,787	1,693,454	221,226
Total Expenditures	2,213,763	261,800	1,710,709	241,253
Fund Balance			144,993	

	Budget	Encumb'd	YTD Actual	Remaining
ODE Facilities Grant (297)				
Revenues:				
Local			1,189	(1,189)
Beg. Fund Balance *	450,000		394,772	55,228
Total Revenues	450,000		395,961	54,039
Expenditures:				
Instruction	350,000	86,453	169,996	93,550
Support Services	100,000	1,224	57,381	41,395
Facilities Acq & Const			12,987	(12,987)
Total Expenditures	450,000	87,677	240,365	121,958
Fund Balance			155,596	
Technology Fund (298)				
Revenues:				
Local	227,250		104,170	123,080
Local - Taxes	75,400		24,982	50,418
Beg. Fund Balance *	500,000		639,588	(139,588)
Total Revenues	802,650		768,740	33,910
Expenditures:				
Instruction	220,000		10,230	209,770
Support Services	332,650	46,322	240,287	46,041
End Fund Balance	250,000			250,000
Total Expenditures	802,650	46,322	250,517	505,811
Fund Balance			518,223	
Vehicle Replacement Fund (299)				
Revenues:				
Local	90,100		75,211	14,889
Sale of Assets			1,000	(1,000)
Beg. Fund Balance *	50,000		52,158	(2,158)
Total Revenues	140,100		128,370	11,730
Expenditures:				
Support Services	140,100		76,514	63,586
End Fund Balance				
Total Expenditures	140,100		76,514	63,586
Fund Balance			51,856	
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	4,430,062		3,214,913	1,215,149
Other				
Beg. Fund Balance *	3,643,000		3,673,000	(30,000)
Total Revenues	8,073,062		6,887,914	1,185,148
Expenditures:				
Other	4,078,587		4,078,486	101
End Fund Balance	3,994,475			3,994,475
Total Expenditures	8,073,062		4,078,486	3,994,576
Fund Balance			2,809,428	

	Budget	Encumb'd	YTD Actual	Remaining
Debt Service Fund (330)				
Revenues:				
Local			4,850,847	300,928
Beg. Fund Balance *	5,151,775		1,117,558	(117,558)
Total Revenues	6,151,775		5,968,405	183,370
Expenditures:				
Other			885,211	4,266,564
End Fund Balance	5,151,775			1,000,000
Total Expenditures	6,151,775		885,211	5,266,564
Fund Balance			5,083,195	
Capital Construction Fund (405)				
Revenues:				
Local	276,000		413,618	(137,618)
Other				
Beg. Fund Balance *	250,000		387,564	(137,564)
Total Revenues	526,000		801,182	(275,182)
Expenditures:				
Support Services				
Facilities Acq & Const	526,000	8,666	42,165	475,169
End Fund Balance				
Total Expenditures	526,000	8,666	42,165	475,169
Fund Balance			759,017	
Self Insurance Fund (610)				
Revenues:				
Local	1,128,000		549,604	578,396
Beg. Fund Balance *	575,000		684,959	(109,959)
Total Revenues	1,703,000		1,234,562	468,438
Expenditures:				
Support Services	1,203,000		603,412	599,588
End Fund Balance	500,000			500,000
Total Expenditures	1,703,000		603,412	1,099,588
Fund Balance			631,150	
District Group HRA Fund (620)				
Revenues:				
Local			124,422	(124,422)
Beg. Fund Balance *				
Total Revenues			124,422	(124,422)
Expenditures:				
Support Services		803	28,278	(29,081)
End Fund Balance				
Total Expenditures		803	28,278	(29,081)
Fund Balance			96,144	

* Beginning Fund Balances have been audited

** Fund Balances do NOT include encumbered expenditures