

LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2015-16 as of February 29, 2016

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	860,963		431,206	429,757
State & Intermed	3,585,392		232,843	3,352,549
Federal	5,295,001		1,547,670	3,747,331
Fund Transfers	5			5
Beg. Fund Balance *	172,337		346,954	(174,617)
Total Revenues	9,913,698		2,558,674	7,355,024
Expenditures:				
Instruction	3,400,322	922,199	1,381,263	1,096,860
Support Services	4,633,949	950,299	1,630,040	2,053,610
Enterprise	371,330	62,075	136,053	173,202
Facilities Acq & Const	1,508,092		75,677	1,432,415
End Fund Bal/Tfrs	5		15,000	(14,995)
Total Expenditures	9,913,698	1,934,572	3,238,034	4,741,092
Fund Balance			(679,360)	
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	675		616	59
State	78,000			78,000
Beg. Fund Balance *	245,468		165,904	79,564
Total Revenues	324,143		166,520	157,623
Expenditures:				
Instruction	173,134	4,569	11,113	157,452
Support Services	73,009	23,670	26,414	22,924
End Fund Balance	78,000			78,000
Total Expenditures	324,143	28,240	37,527	258,377
Fund Balance			128,993	
Building Maintenance Fund (293)				
Revenues:				
Local	5,000		7,632	(2,632)
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		1,082,855	272,145
Expenditures:				
Support Services	1,255,000	39,577	59,012	1,156,411
Facilities Acq & Const	100,000	32,186	232,085	(164,271)
Total Expenditures	1,355,000	71,763	291,097	992,140
Fund Balance			791,758	
Food Services (294)				
Revenues:				
Local	271,500		54,858	216,642
State	25,000			25,000
Federal	1,867,263		1,091,597	775,666
Beg. Fund Balance *	50,000		222,122	(172,122)
Total Revenues	2,213,763		1,368,577	845,186
Expenditures:				
Support Services	41,296	8,013	13,243	20,040
Enterprise	2,172,467	739,357	1,210,722	222,388
Total Expenditures	2,213,763	747,371	1,223,964	242,428
Fund Balance			144,613	

	Budget	Encumb'd	YTD Actual	Remaining
ODE Facilities Grant (297)				
Revenues:				
Local			970	(970)
Beg. Fund Balance *	450,000		394,772	55,228
Total Revenues	450,000		395,742	54,258
Expenditures:				
Instruction	350,000	71,334	152,086	126,580
Support Services	100,000		56,371	43,629
Facilities Acq & Const		4,381	8,606	(12,987)
Total Expenditures	450,000	75,715	217,063	157,222
Fund Balance			178,679	
Technology Fund (298)				
Revenues:				
Local	227,250		76,103	151,147
Local - Taxes	75,400		24,799	50,601
Beg. Fund Balance *	500,000		639,588	(139,588)
Total Revenues	802,650		740,491	62,159
Expenditures:				
Instruction	220,000		10,230	209,770
Support Services	332,650	48,553	238,055	46,041
End Fund Balance	250,000			250,000
Total Expenditures	802,650	48,553	248,285	505,811
Fund Balance			492,206	
Vehicle Replacement Fund (299)				
Revenues:				
Local	90,100		194	89,906
Sale of Assets			1,000	(1,000)
Beg. Fund Balance *	50,000		52,158	(2,158)
Total Revenues	140,100		53,353	86,747
Expenditures:				
Support Services	140,100	0	76,514	63,586
End Fund Balance				
Total Expenditures	140,100	0	76,514	63,586
Fund Balance			(23,161)	
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	4,430,062		2,415,721	2,014,341
Other				
Beg. Fund Balance *	3,643,000		3,673,000	(30,000)
Total Revenues	8,073,062		6,088,721	1,984,341
Expenditures:				
Other	4,078,587		3,331,092	747,495
End Fund Balance	3,994,475			3,994,475
Total Expenditures	8,073,062		3,331,092	4,741,970
Fund Balance			2,757,629	

	Budget	Encumb'd	YTD Actual	Remaining
Debt Service Fund (330)				
Revenues:				
Local			4,670,104	481,671
Beg. Fund Balance *	5,151,775		1,117,558	(117,558)
Total Revenues	6,151,775		5,787,663	364,112
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			4,902,452	
Capital Construction Fund (405)				
Revenues:				
Local	276,000		301,033	(25,033)
Other				
Beg. Fund Balance *	250,000		387,564	(137,564)
Total Revenues	526,000		688,596	(162,596)
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			646,431	
Self Insurance Fund (610)				
Revenues:				
Local	1,128,000		419,211	708,789
Beg. Fund Balance *	575,000		684,959	(109,959)
Total Revenues	1,703,000		1,104,170	598,830
Expenditures:				
Support Services	1,203,000		477,139	725,861
End Fund Balance	500,000			500,000
Total Expenditures	1,703,000		477,139	1,225,861
Fund Balance			627,031	
District Group HRA Fund (620)				
Revenues:				
Local			92,048	(92,048)
Beg. Fund Balance *				
Total Revenues			92,048	(92,048)
Expenditures:				
Support Services		6,733	19,296	(26,029)
End Fund Balance				
Total Expenditures		6,733	19,296	(26,029)
Fund Balance			72,752	

* Beginning Fund Balances have been audited

** Fund Balances do NOT include encumbered expenditures