

LINCOLN COUNTY SCHOOL DISTRICT

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	639,285		447,008	192,277
State & Intermed	2,755,987		924,826	1,831,161
Federal	5,371,710		2,300,670	3,071,040
Fund Tfrs/Asset Sales	175,005		7,458	167,547
Beg. Fund Balance *	360,782		438,109	(77,327)
Total Revenues	<u>9,302,769</u>		<u>4,118,070</u>	<u>5,184,699</u>

Expenditures:				
Instruction	3,410,846	834,362	1,948,695	627,789
Support Services	3,953,642	822,356	1,957,239	1,174,047
Enterprise	465,163	69,341	155,917	239,905
Facilities Acq & Const	1,473,113		252,431	1,220,682
End Fund Bal/Tfrs	5	345,620		(345,615)
Total Expenditures	<u>9,302,769</u>	<u>2,071,679</u>	<u>4,314,282</u>	<u>2,916,808</u>
Fund Balance			<u>(196,212)</u>	

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

Revenues:				
Local	450		1,267	(817)
State	78,000			78,000
Beg. Fund Balance *	180,000		152,630	27,370
Total Revenues	<u>258,450</u>		<u>153,898</u>	<u>104,552</u>

Expenditures:				
Instruction	152,477	21,332	36,647	94,498
Support Services	27,973		324	
End Fund Balance	78,000			78,000
Total Expenditures	<u>258,450</u>	<u>21,332</u>	<u>36,971</u>	<u>200,147</u>
Fund Balance			<u>116,927</u>	

Building Maintenance Fund (293)

Revenues:				
Local	5,000		15,304	(10,304)
Sale of Assets	350,000		6,500	343,500
Beg. Fund Balance *	665,000		755,638	(90,638)
Total Revenues	<u>1,020,000</u>		<u>777,442</u>	<u>242,558</u>

Expenditures:				
Support Services	695,000	23,219	120,786	550,995
Facilities Acq & Const	325,000		33,138	291,863
Total Expenditures	<u>1,020,000</u>	<u>23,219</u>	<u>153,924</u>	<u>842,857</u>
Fund Balance			<u>623,519</u>	

Food Services (294)

Revenues:				
Local	91,000		90,213	787
State	25,000		23,299	1,701
Federal	2,265,400		1,570,126	695,274
Beg. Fund Balance *	150,000		274,052	(124,052)
Total Revenues	<u>2,531,400</u>		<u>1,957,689</u>	<u>573,711</u>

Expenditures:				
Support Services	61,643	10,297	51,511	(166)
Enterprise	2,469,757	785,049	1,487,931	196,777
Total Expenditures	<u>2,531,400</u>	<u>795,347</u>	<u>1,539,443</u>	<u>196,611</u>
Fund Balance			<u>418,246</u>	

2016-17 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of April 30, 2017 - UNAUDITED

Student Activities (295)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	1,250,000		1,073,407	176,593
Beg. Fund Balance *	800,000		832,175	(32,175)
Total Revenues	<u>2,050,000</u>		<u>1,905,582</u>	<u>144,418</u>
Expenditures:				
Instruction	1,400,000	55,347	964,473	380,179
Support Services		5,030	25,413	(30,443)
Enterprise		(97)	3,986	(3,889)
End Fund Balance	650,000			650,000
Total Expenditures	<u>2,050,000</u>	<u>60,280</u>	<u>993,873</u>	<u>995,847</u>
Fund Balance			<u>911,709</u>	

ODE Facilities Grant (297)

Revenues:				
Local			496	(496)
Beg. Fund Balance *	112,511		112,511	(0)
Total Revenues	<u>112,511</u>		<u>113,007</u>	<u>(496)</u>

Expenditures:				
Instruction	112,511	32,969	88,252	(8,710)
Total Expenditures	<u>112,511</u>	<u>32,969</u>	<u>88,252</u>	<u>(8,710)</u>
Fund Balance			<u>24,756</u>	

Technology Fund (298)

Revenues:				
Local	227,250		115,689	111,561
Local - Taxes	25,075		9,099	15,976
Beg. Fund Balance *	475,000		542,298	(67,298)
Total Revenues	<u>727,325</u>		<u>667,086</u>	<u>60,239</u>

Expenditures:				
Instruction	100,000			100,000
Support Services	377,325	31,128	148,220	197,977
End Fund Balance	250,000			250,000
Total Expenditures	<u>727,325</u>	<u>31,128</u>	<u>148,220</u>	<u>547,977</u>
Fund Balance			<u>518,865</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	85,200		226	84,974
Beg. Fund Balance *	60,000		51,928	8,072
Total Revenues	<u>145,200</u>		<u>52,154</u>	<u>93,046</u>

Expenditures:				
Support Services	145,200		36,821	108,379
Total Expenditures	<u>145,200</u>		<u>36,821</u>	<u>108,379</u>
Fund Balance			<u>15,333</u>	

Debt Service Fund PERS Bonds (320)

Revenues:				
Local	4,765,427		3,446,677	1,318,750
Other				
Beg. Fund Balance *	4,078,486		4,223,518	(145,032)
Total Revenues	<u>8,843,913</u>		<u>7,670,195</u>	<u>1,173,718</u>

Expenditures:				
Other	4,293,586	3,515,943	775,943	1,701
End Fund Balance	4,550,327			4,550,327
Total Expenditures	<u>8,843,913</u>	<u>3,515,943</u>	<u>775,943</u>	<u>4,552,028</u>
Fund Balance			<u>6,894,252</u>	

Debt Service Fund (330)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	5,217,640		5,077,112	140,528
Beg. Fund Balance *	1,067,285		1,062,812	4,473
Total Revenues	<u>6,284,925</u>		<u>6,139,924</u>	<u>145,001</u>

Expenditures:				
Other	5,284,925	4,431,613	821,337	31,976
End Fund Balance	1,000,000			1,000,000
Total Expenditures	<u>6,284,925</u>	<u>4,431,613</u>	<u>821,337</u>	<u>1,031,976</u>
Fund Balance			<u>5,318,588</u>	

Capital Construction Fund (405)

Revenues:				
Local	402,500		354,809	47,691
Other				
Beg. Fund Balance *	760,000		736,129	23,871
Total Revenues	<u>1,162,500</u>		<u>1,090,938</u>	<u>71,562</u>

Expenditures:				
Support Services				
Facilities Acq & Const	1,162,500	168,403	445,210	548,887
End Fund Balance				
Total Expenditures	<u>1,162,500</u>	<u>168,403</u>	<u>445,210</u>	<u>548,887</u>
Fund Balance			<u>645,729</u>	

Self Insurance Fund (610)

Revenues:				
Local	739,000		551,176	187,824
Beg. Fund Balance *	680,650		704,484	(23,834)
Total Revenues	<u>1,419,650</u>		<u>1,255,660</u>	<u>163,990</u>

Expenditures:				
Support Services	916,500		676,321	240,179
End Fund Balance	503,150			503,150
Total Expenditures	<u>1,419,650</u>		<u>676,321</u>	<u>743,329</u>
Fund Balance			<u>579,339</u>	

District Group HRA Fund (620)

Revenues:				
Local	226,500		206,949	19,551
Beg. Fund Balance *	135,000		142,974	(7,974)
Total Revenues	<u>361,500</u>		<u>349,923</u>	<u>11,577</u>

Expenditures:				
Support Services	361,500	14,283	62,321	284,897
End Fund Balance				
Total Expenditures	<u>361,500</u>	<u>14,283</u>	<u>62,321</u>	<u>284,897</u>
Fund Balance			<u>287,602</u>	

* Beginning Fund Balances have been audited

** Fund Balances do NOT include encumbered expenditures