

LINCOLN COUNTY SCHOOL DISTRICT

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	639,285		620,763	18,522
State & Intermed	2,755,987		1,088,271	1,667,716
Federal	5,371,710		2,723,880	2,647,830
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>4,878,481</u>	<u>4,424,288</u>

Expenditures:				
Instruction	3,410,846	673,595	2,225,438	511,813
Support Services	3,953,642	720,647	2,218,093	1,014,902
Enterprise	465,163	60,742	174,383	230,038
Facilities Acq & Const	1,473,113		252,431	1,220,682
End Fund Bal/Tfrs	5	349,640		(349,635)
Total Expenditures	<u>9,302,769</u>	<u>1,804,624</u>	<u>4,870,345</u>	<u>2,627,800</u>
Fund Balance			<u>8,136</u>	

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

Revenues:				
Local	450		1,396	(946)
State	78,000		55,329	22,671
Beg. Fund Balance *	180,000		152,630	27,370
Total Revenues	<u>258,450</u>		<u>209,356</u>	<u>49,094</u>

Expenditures:				
Instruction	152,477	19,108	38,742	94,627
Support Services	27,973		324	27,649
End Fund Balance	78,000			78,000
Total Expenditures	<u>258,450</u>	<u>19,108</u>	<u>39,066</u>	<u>200,277</u>
Fund Balance			<u>170,290</u>	

Building Maintenance Fund (293)

Revenues:				
Local	5,000		15,992	(10,992)
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>778,131</u>	<u>241,869</u>

Expenditures:				
Support Services	695,000	21,090	126,647	547,263
Facilities Acq & Const	325,000	70,602	58,983	195,416
Total Expenditures	<u>1,020,000</u>	<u>91,692</u>	<u>185,629</u>	<u>742,679</u>
Fund Balance			<u>592,501</u>	

Food Services (294)

Revenues:				
Local	91,000		101,606	(10,606)
State	25,000		23,299	1,701
Federal	2,265,400		1,821,321	444,079
Beg. Fund Balance *	150,000		274,052	(124,052)
Total Revenues	<u>2,531,400</u>		<u>2,220,278</u>	<u>311,122</u>

Expenditures:				
Support Services	61,643	5,151	56,660	(168)
Enterprise	2,469,757	534,686	1,740,907	194,164
Total Expenditures	<u>2,531,400</u>	<u>539,837</u>	<u>1,797,567</u>	<u>193,996</u>
Fund Balance			<u>422,710</u>	

2016-17 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of May 31, 2017 - UNAUDITED

Student Activities (295)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	1,250,000		1,197,130	52,870
Beg. Fund Balance *	800,000		832,141	(32,141)
Total Revenues	<u>2,050,000</u>		<u>2,029,271</u>	<u>20,729</u>
Expenditures:				
Instruction	1,400,000	103,050	1,125,295	171,654
Support Services		5,450	28,101	(33,551)
Enterprise			4,775	(4,775)
End Fund Balance	650,000			650,000
Total Expenditures	<u>2,050,000</u>	<u>108,500</u>	<u>1,158,172</u>	<u>783,328</u>
Fund Balance			<u>871,099</u>	

ODE Facilities Grant (297)

Revenues:				
Local			523	(523)
Beg. Fund Balance *	112,511		112,511	
Total Revenues	<u>112,511</u>		<u>113,035</u>	<u>(523)</u>

Expenditures:				
Instruction	112,511	7,972	105,062	
Total Expenditures	<u>112,511</u>	<u>7,972</u>	<u>105,062</u>	
Fund Balance			<u>7,972</u>	

Technology Fund (298)

Revenues:				
Local	227,250		116,263	110,987
Local - Taxes	25,075		9,313	15,762
Beg. Fund Balance *	475,000		542,298	(67,298)
Total Revenues	<u>727,325</u>		<u>667,874</u>	<u>59,451</u>

Expenditures:				
Instruction	100,000			100,000
Support Services	377,325	16,167	163,181	197,977
End Fund Balance	250,000			250,000
Total Expenditures	<u>727,325</u>	<u>16,167</u>	<u>163,181</u>	<u>547,977</u>
Fund Balance			<u>504,693</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	85,200		243	84,957
Beg. Fund Balance *	60,000		51,928	8,072
Total Revenues	<u>145,200</u>		<u>52,171</u>	<u>93,029</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>15,350</u>	

Debt Service Fund PERS Bonds (320)

Revenues:				
Local	4,765,427		3,878,979	886,448
Other				
Beg. Fund Balance *	4,078,486		4,223,518	(145,032)
Total Revenues	<u>8,843,913</u>		<u>8,102,497</u>	<u>741,416</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>7,326,554</u>	

Debt Service Fund (330)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	5,217,640		5,110,254	107,386
Beg. Fund Balance *	1,067,285		1,062,812	4,473
Total Revenues	<u>6,284,925</u>		<u>6,173,066</u>	<u>111,859</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>5,351,730</u>	

Capital Construction Fund (405)

Revenues:				
Local	402,500		385,630	16,870
Other				
Beg. Fund Balance *	760,000		736,129	23,871
Total Revenues	<u>1,162,500</u>		<u>1,121,759</u>	<u>40,741</u>

Expenditures:				
Support Services				
Facilities Acq & Const	1,162,500	170,429	537,047	455,024
End Fund Balance				
Total Expenditures	<u>1,162,500</u>	<u>170,429</u>	<u>537,047</u>	<u>455,024</u>
Fund Balance			<u>584,712</u>	

Self Insurance Fund (610)

Revenues:				
Local	739,000		616,889	122,111
Beg. Fund Balance *	680,650		704,484	(23,834)
Total Revenues	<u>1,419,650</u>		<u>1,321,373</u>	<u>98,277</u>

Expenditures:				
Support Services	916,500		748,002	168,498
End Fund Balance	503,150			503,150
Total Expenditures	<u>1,419,650</u>		<u>748,002</u>	<u>671,648</u>
Fund Balance			<u>573,370</u>	

District Group HRA Fund (620)

Revenues:				
Local	226,500		231,826	(5,326)
Beg. Fund Balance *	135,000		142,974	(7,974)
Total Revenues	<u>361,500</u>		<u>374,800</u>	<u>(13,300)</u>

Expenditures:				
Support Services	361,500	13,263	65,417	282,820
End Fund Balance				
Total Expenditures	<u>361,500</u>	<u>13,263</u>	<u>65,417</u>	<u>282,820</u>
Fund Balance			<u>309,383</u>	

* Beginning Fund Balances have been audited

** Fund Balances do NOT include encumbered expenditures