

LINCOLN COUNTY SCHOOL DISTRICT

| Special Revenue Funds (200-289 & 900-989) | Budget | Encumb'd | YTD Actual | Remaining |
|--|------------------|----------|----------------|------------------|
| Revenues: | | | | |
| Local | 780,701 | | 71,780 | 708,921 |
| State & Intermed | 2,652,213 | | | 2,652,213 |
| Federal | 4,899,317 | | (12,686) | 4,912,003 |
| Fund Tfrs/Asset Sales | | | | 0 |
| Beg. Fund Balance * | 427,811 | | 551,683 | (123,872) |
| Total Revenues | <u>8,760,042</u> | | <u>610,777</u> | <u>8,149,265</u> |

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|------------------------|------------------|------------------|----------------|------------------|
| Expenditures: | | | | |
| Instruction | 3,911,421 | 867,107 | 70,837 | 2,973,477 |
| Support Services | 3,066,884 | 1,022,651 | 170,526 | 1,873,707 |
| Enterprise | 371,732 | 79,524 | 1,504 | 290,704 |
| Facilities Acq & Const | 1,410,000 | | | 1,410,000 |
| End Fund Bal/Tfrs | 5 | | | 5 |
| Total Expenditures | <u>8,760,042</u> | <u>1,969,282</u> | <u>242,868</u> | <u>6,547,892</u> |
| Fund Balance | | | <u>367,909</u> | |

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

| | | | | |
|---------------------|----------------|--|----------------|---------------|
| Revenues: | | | | |
| Local | 800 | | 416 | 384 |
| State | 74,000 | | | 74,000 |
| Beg. Fund Balance * | 167,500 | | 162,790 | 4,710 |
| Total Revenues | <u>242,300</u> | | <u>163,206</u> | <u>79,094</u> |

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|--------------------|----------------|---------------|----------------|----------------|
| Expenditures: | | | | |
| Instruction | 138,300 | 17,768 | 5,300 | 115,232 |
| Support Services | 30,000 | | | 30,000 |
| End Fund Balance | 74,000 | | | 74,000 |
| Total Expenditures | <u>242,300</u> | <u>17,768</u> | <u>5,300</u> | <u>219,232</u> |
| Fund Balance | | | <u>157,906</u> | |

Building Maintenance Fund (293)

| | | | | |
|---------------------|------------------|--|------------------|----------------|
| Revenues: | | | | |
| Local | 5,000 | | 2,973 | 2,027 |
| Sale of Assets | | | | |
| Beg. Fund Balance * | 1,750,000 | | 1,125,484 | 624,516 |
| Total Revenues | <u>1,755,000</u> | | <u>1,128,457</u> | <u>626,543</u> |

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|------------------------|------------------|---------------|------------------|------------------|
| Expenditures: | | | | |
| Support Services | 705,000 | 28,775 | 1,080 | 675,145 |
| Facilities Acq & Const | 1,050,000 | 4,422 | 26,430 | 1,019,148 |
| Total Expenditures | <u>1,755,000</u> | <u>33,196</u> | <u>27,510</u> | <u>1,694,294</u> |
| Fund Balance | | | <u>1,100,947</u> | |

Food Services (294)

| | | | | |
|---------------------|------------------|--|----------------|------------------|
| Revenues: | | | | |
| Local | 115,750 | | 1,305 | 114,445 |
| State | 25,000 | | | 25,000 |
| Federal | 2,695,400 | | | 2,695,400 |
| Beg. Fund Balance * | 218,000 | | 399,710 | (181,710) |
| Total Revenues | <u>3,054,150</u> | | <u>401,015</u> | <u>2,653,135</u> |

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|--------------------|------------------|------------------|----------------|----------------|
| Expenditures: | | | | |
| Support Services | 38,866 | 52,572 | 10,512 | (24,219) |
| Enterprise | 2,815,284 | 2,219,565 | 24,344 | 571,376 |
| End Fund Balance | 200,000 | | | 200,000 |
| Total Expenditures | <u>3,054,150</u> | <u>2,272,137</u> | <u>34,856</u> | <u>747,157</u> |
| Fund Balance | | | <u>366,159</u> | |

2017-18 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of August 31, 2017 - UNAUDITED

| Student Activities (295) | Budget | Encumb'd | YTD Actual | Remaining |
|--------------------------|------------------|---------------|----------------|------------------|
| Revenues: | | | | |
| Local | 1,300,000 | | 157,492 | 1,142,508 |
| Beg. Fund Balance * | 850,000 | | 801,595 | 48,405 |
| Total Revenues | <u>2,150,000</u> | | <u>959,087</u> | <u>1,190,913</u> |
| Expenditures: | | | | |
| Instruction | 1,385,000 | 88,503 | 12,128 | 1,284,368 |
| Support Services | 65,000 | 250 | 495 | 64,255 |
| Enterprise | | | | 0 |
| End Fund Balance | 700,000 | | | 700,000 |
| Total Expenditures | <u>2,150,000</u> | <u>88,753</u> | <u>12,623</u> | <u>2,048,624</u> |
| Fund Balance | | | <u>946,464</u> | |

Technology Fund (298)

| | | | | |
|---------------------|----------------|--|----------------|----------------|
| Revenues: | | | | |
| Local | 155,000 | | 1,217 | 153,783 |
| Local - Taxes | 9,015 | | 197 | 8,818 |
| Beg. Fund Balance * | 475,000 | | 489,619 | (14,619) |
| Total Revenues | <u>639,015</u> | | <u>491,033</u> | <u>147,982</u> |

| | | | | |
|--------------------|----------------|----------------|----------------|----------------|
| Expenditures: | | | | |
| Instruction | 100,000 | | | 100,000 |
| Support Services | 264,015 | 136,075 | 43,453 | 84,486 |
| End Fund Balance | 275,000 | | | 275,000 |
| Total Expenditures | <u>639,015</u> | <u>136,075</u> | <u>43,453</u> | <u>459,486</u> |
| Fund Balance | | | <u>447,579</u> | |

Vehicle Replacement Fund (299)

| | | | | |
|---------------------|----------------|--|----------------|---------------|
| Revenues: | | | | |
| Local | 76,700 | | 208 | 76,492 |
| Sale of Assets | | | 35,568 | (35,568) |
| Beg. Fund Balance * | 115,250 | | 79,300 | 35,950 |
| Total Revenues | <u>191,950</u> | | <u>115,076</u> | <u>76,874</u> |

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|--------------------|----------------|--|---------------|----------------|
| Expenditures: | | | | |
| Support Services | 191,950 | | 32,424 | 159,526 |
| Total Expenditures | <u>191,950</u> | | <u>32,424</u> | <u>159,526</u> |
| Fund Balance | | | <u>82,652</u> | |

Debt Service Fund PERS Bonds (320)

| | | | | |
|---------------------|------------------|--|------------------|------------------|
| Revenues: | | | | |
| Local | 5,066,885 | | 216,789 | 4,850,096 |
| Other | | | | |
| Beg. Fund Balance * | 4,865,000 | | 4,876,415 | (11,415) |
| Total Revenues | <u>9,931,885</u> | | <u>5,093,204</u> | <u>4,838,681</u> |

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|--------------------|------------------|--|------------------|------------------|
| Expenditures: | | | | |
| Other | 4,511,886 | | | 4,511,886 |
| End Fund Balance | 5,419,999 | | | 5,419,999 |
| Total Expenditures | <u>9,931,885</u> | | | <u>9,931,885</u> |
| Fund Balance | | | <u>5,093,204</u> | |

| Debt Service Fund (330) | Budget | Encumb'd | YTD Actual | Remaining |
|-------------------------|------------------|----------|----------------|------------------|
| Revenues: | | | | |
| Local | 5,346,292 | | 25,499 | 5,320,793 |
| Beg. Fund Balance * | 1,066,333 | | 762,552 | 303,781 |
| Total Revenues | <u>6,412,625</u> | | <u>788,051</u> | <u>5,624,574</u> |

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|--------------------|------------------|--|----------------|------------------|
| Expenditures: | | | | |
| Other | 5,412,625 | | | 5,412,625 |
| End Fund Balance | 1,000,000 | | | 1,000,000 |
| Total Expenditures | <u>6,412,625</u> | | | <u>6,412,625</u> |
| Fund Balance | | | <u>788,051</u> | |

Capital Construction Fund (405)

| | | | | |
|---------------------|------------------|--|----------------|----------------|
| Revenues: | | | | |
| Local | 405,000 | | 36,955 | 368,045 |
| Other | | | | |
| Beg. Fund Balance * | 825,000 | | 660,571 | 164,429 |
| Total Revenues | <u>1,230,000</u> | | <u>697,526</u> | <u>532,474</u> |

| | | | | |
|------------------------|------------------|---------------|----------------|------------------|
| Expenditures: | | | | |
| Support Services | | | | |
| Facilities Acq & Const | 1,230,000 | 13,331 | 155,532 | 1,061,137 |
| End Fund Balance | | | | |
| Total Expenditures | <u>1,230,000</u> | <u>13,331</u> | <u>155,532</u> | <u>1,061,137</u> |
| Fund Balance | | | <u>541,994</u> | |

Self Insurance Fund (610)

| | | | | |
|---------------------|------------------|--|----------------|----------------|
| Revenues: | | | | |
| Local | 806,000 | | 25,164 | 780,836 |
| Beg. Fund Balance * | 650,000 | | 685,450 | (35,450) |
| Total Revenues | <u>1,456,000</u> | | <u>710,614</u> | <u>745,386</u> |

| | | | | |
|--------------------|------------------|--|----------------|------------------|
| Expenditures: | | | | |
| Support Services | 986,500 | | 155,033 | 831,467 |
| End Fund Balance | 469,500 | | | 469,500 |
| Total Expenditures | <u>1,456,000</u> | | <u>155,033</u> | <u>1,300,967</u> |
| Fund Balance | | | <u>555,582</u> | |

District Group HRA Fund (620)

| | | | | |
|---------------------|----------------|--|----------------|----------------|
| Revenues: | | | | |
| Local | 452,000 | | 8,243 | 443,757 |
| Beg. Fund Balance * | 325,000 | | 369,979 | (44,979) |
| Total Revenues | <u>777,000</u> | | <u>378,222</u> | <u>398,778</u> |

| | | | | |
|--------------------|----------------|---------------|----------------|----------------|
| Expenditures: | | | | |
| Support Services | 527,000 | 23,387 | 23,041 | 480,572 |
| End Fund Balance | 250,000 | | | 250,000 |
| Total Expenditures | <u>777,000</u> | <u>23,387</u> | <u>23,041</u> | <u>730,572</u> |
| Fund Balance | | | <u>355,180</u> | |

* Beginning Fund Balances are unaudited

** Fund Balances do NOT include encumbered expenditures