

LINCOLN COUNTY SCHOOL DISTRICT

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	780,701		387,104	393,597
State & Intermed	2,652,213		158,288	2,493,925
Federal	4,899,317		678,079	4,221,238
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	427,811		553,316	(125,505)
Total Revenues	8,760,042		1,776,786	6,983,256
Expenditures:				
Instruction	3,911,421	1,384,384	928,206	1,598,831
Support Services	3,066,884	966,060	932,230	1,168,594
Enterprise	371,732	131,291	87,334	153,107
Facilities Acq & Const	1,410,000		75,374	1,334,626
End Fund Bal/Tfrs	5			5
Total Expenditures	8,760,042	2,481,735	2,023,145	4,255,162
Fund Balance			(246,358)	
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	800		1,208	(408)
State	74,000			74,000
Beg. Fund Balance *	167,500		162,790	4,710
Total Revenues	242,300		163,998	78,302
Expenditures:				
Instruction	138,300	16,434	21,480	100,386
Support Services	30,000		1,015	28,985
End Fund Balance	74,000			74,000
Total Expenditures	242,300	16,434	22,494	203,371
Fund Balance			141,504	
Building Maintenance Fund (293)				
Revenues:				
Local	5,000		10,320	(5,320)
Sale of Assets				
Beg. Fund Balance *	1,750,000		1,125,430	624,570
Total Revenues	1,755,000		1,135,750	619,250
Expenditures:				
Support Services	705,000	79,086	72,489	553,425
Facilities Acq & Const	1,050,000	7,742	46,985	995,273
Total Expenditures	1,755,000	86,828	119,473	1,548,698
Fund Balance			1,016,277	
Food Services (294)				
Revenues:				
Local	115,750		34,494	81,256
State	25,000			25,000
Federal	2,695,400		497,361	2,198,039
Beg. Fund Balance *	218,000		333,298	(115,298)
Total Revenues	3,054,150		865,153	2,188,997
Expenditures:				
Support Services	38,866	33,102	33,101	(27,337)
Enterprise	2,815,284	1,543,803	706,180	565,302
End Fund Balance	200,000			200,000
Total Expenditures	3,054,150	1,576,905	739,280	737,965
Fund Balance			125,873	

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

Student Activities (295)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	1,300,000		536,261	763,739
Beg. Fund Balance *	850,000		801,595	48,405
Total Revenues	2,150,000		1,337,856	812,144
Expenditures:				
Instruction	1,385,000	75,908	455,018	854,074
Support Services	65,000	2,267	12,043	50,691
End Fund Balance	700,000		9,235	690,765
Total Expenditures	2,150,000	78,174	476,296	1,595,530
Fund Balance			861,560	
Technology Fund (298)				
Revenues:				
Local	155,000		3,459	151,541
Local - Taxes	9,015		1,019	7,996
Beg. Fund Balance *	475,000		489,619	(14,619)
Total Revenues	639,015		494,097	144,918
Expenditures:				
Instruction	100,000			100,000
Support Services	264,015	104,725	74,804	84,486
End Fund Balance	275,000			275,000
Total Expenditures	639,015	104,725	74,804	459,486
Fund Balance			419,293	
Vehicle Replacement Fund (299)				
Revenues:				
Local	76,700		631	76,069
Sale of Assets			38,018	(38,018)
Beg. Fund Balance *	115,250		79,300	35,950
Total Revenues	191,950		117,949	74,001
Expenditures:				
Support Services	191,950	36,988	33,721	121,241
Total Expenditures	191,950	36,988	33,721	121,241
Fund Balance			84,228	
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	5,066,885		1,893,039	3,173,846
Beg. Fund Balance *	4,865,000		4,874,951	(9,951)
Total Revenues	9,931,885		6,767,990	3,163,895
Expenditures:				
Other	4,511,886		775,943	3,735,943
End Fund Balance	5,419,999			5,419,999
Total Expenditures	9,931,885		775,943	9,155,942
Fund Balance			5,992,047	
Debt Service Fund (330)				
Revenues:				
Local	5,346,292		4,862,940	483,352
Beg. Fund Balance *	1,066,333		1,096,203	(29,870)
Total Revenues	6,412,625		5,959,143	453,482
Expenditures:				
Other	5,412,625		1,106,313	4,306,313
End Fund Balance	1,000,000			1,000,000
Total Expenditures	6,412,625		1,106,313	5,306,313
Fund Balance			4,852,830	

Capital Construction Fund (405)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	405,000		224,801	180,199
Other				
Beg. Fund Balance *	825,000		660,571	164,429
Total Revenues	1,230,000		885,372	344,628
Expenditures:				
Support Services				
Facilities Acq & Const	1,230,000	43,128	211,836	975,036
End Fund Balance				
Total Expenditures	1,230,000	43,128	211,836	975,036
Fund Balance			673,536	
Future Property Purchases Reserve (420)				
Revenues:				
Local	3,000		7,739	(4,739)
Fund Tfrs/Asset Sales	1,000,000		1,000,000	
Beg. Fund Balance *				
Total Revenues	1,003,000		1,007,739	(4,739)
Expenditures:				
Support Services		2,425	3,515	(5,940)
Facilities Acq & Const	1,003,000		5,000	998,000
End Fund Balance				
Total Expenditures	1,003,000	2,425	8,515	992,060
Fund Balance			999,224	
Self Insurance Fund (610)				
Revenues:				
Local	806,000		302,660	503,340
Beg. Fund Balance *	650,000		685,575	(35,575)
Total Revenues	1,456,000		988,235	467,765
Expenditures:				
Support Services	986,500		419,435	567,065
End Fund Balance	469,500			469,500
Total Expenditures	1,456,000		419,435	1,036,565
Fund Balance			568,800	
District Group HRA Fund (620)				
Revenues:				
Local	452,000		67,400	384,600
Beg. Fund Balance *	325,000		369,979	(44,979)
Total Revenues	777,000		437,378	339,622
Expenditures:				
Support Services	527,000	20,602	74,602	431,796
End Fund Balance	250,000			250,000
Total Expenditures	777,000	20,602	74,602	681,796
Fund Balance			362,776	

* Beginning Fund Balances are audited

** Fund Balances do NOT include encumbered expenditures