

LINCOLN COUNTY SCHOOL DISTRICT

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

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	780,701		148,254	632,447
State & Intermed	2,652,213			2,652,213
Federal	4,899,317		342,636	4,556,681
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	427,811		553,316	(125,505)
Total Revenues	8,760,042		1,044,206	7,715,836

Expenditures:				
Instruction	3,911,421	1,396,021	539,590	1,975,810
Support Services	3,066,884	982,158	613,456	1,471,270
Enterprise	371,732	85,749	44,404	241,579
Facilities Acq & Const	1,410,000		25,957	1,384,043
End Fund Bal/Tfrs	5			5
Total Expenditures	8,760,042	2,463,928	1,223,407	5,072,707
Fund Balance			(179,201)	

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

Revenues:				
Local	800		809	(9)
State	74,000			74,000
Beg. Fund Balance *	167,500		162,790	4,710
Total Revenues	242,300		163,600	78,700

Expenditures:				
Instruction	138,300	20,543	11,866	105,891
Support Services	30,000	500		29,500
End Fund Balance	74,000			74,000
Total Expenditures	242,300	21,043	11,866	209,391
Fund Balance			151,734	

Building Maintenance Fund (293)

Revenues:				
Local	5,000		8,615	(3,615)
Sale of Assets				
Beg. Fund Balance *	1,750,000		1,125,790	624,210
Total Revenues	1,755,000		1,134,404	620,596

Expenditures:				
Support Services	705,000	58,068	8,246	638,686
Facilities Acq & Const	1,050,000	8,485	44,506	997,009
Total Expenditures	1,755,000	66,552	52,752	1,635,696
Fund Balance			1,081,652	

Food Services (294)

Revenues:				
Local	115,750		13,088	102,662
State	25,000			25,000
Federal	2,695,400		29,402	2,665,998
Beg. Fund Balance *	218,000		333,298	(115,298)
Total Revenues	3,054,150		375,788	2,678,362

Expenditures:				
Support Services	38,866	44,136	22,067	(27,337)
Enterprise	2,815,284	2,362,071	34,383	418,830
End Fund Balance	200,000			200,000
Total Expenditures	3,054,150	2,406,207	56,449	591,494
Fund Balance			319,339	

Student Activities (295)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	1,300,000		355,645	944,355
Beg. Fund Balance *	850,000		801,595	48,405
Total Revenues	2,150,000		1,157,240	992,760

Expenditures:				
Instruction	1,385,000	83,797	225,627	1,075,577
Support Services	65,000	1,342	5,530	58,127
End Fund Balance	700,000		1495.96	698,504
Total Expenditures	2,150,000	85,139	232,653	1,832,208
Fund Balance			924,587	

Technology Fund (298)

Revenues:				
Local	155,000		2,347	152,653
Local - Taxes	9,015		629	8,386
Beg. Fund Balance *	475,000		489,619	(14,619)
Total Revenues	639,015		492,595	146,420

Expenditures:				
Instruction	100,000			100,000
Support Services	264,015	106,154	73,375	84,486
End Fund Balance	275,000			275,000
Total Expenditures	639,015	106,154	73,375	459,486
Fund Balance			419,221	

Vehicle Replacement Fund (299)

Revenues:				
Local	76,700		415	76,285
Sale of Assets			35,568	(35,568)
Beg. Fund Balance *	115,250		79,300	35,950
Total Revenues	191,950		115,283	76,667

Expenditures:				
Support Services	191,950		33,721	158,229
Total Expenditures	191,950		33,721	158,229
Fund Balance			81,562	

Debt Service Fund PERS Bonds (320)

Revenues:				
Local	5,066,885		1,053,323	4,013,562
Beg. Fund Balance *	4,865,000		4,874,951	(9,951)
Total Revenues	9,931,885		5,928,274	4,003,611

Expenditures:				
Other	4,511,886			4,511,886
End Fund Balance	5,419,999			5,419,999
Total Expenditures	9,931,885		9,931,885	
Fund Balance			5,928,274	

Debt Service Fund (330)

Revenues:				
Local	5,346,292		76,609	5,269,683
Beg. Fund Balance *	1,066,333		1,096,203	(29,870)
Total Revenues	6,412,625		1,172,812	5,239,813

Expenditures:				
Other	5,412,625			5,412,625
End Fund Balance	1,000,000			1,000,000
Total Expenditures	6,412,625		6,412,625	
Fund Balance			1,172,812	

Capital Construction Fund (405)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	405,000		144,317	260,683
Other				
Beg. Fund Balance *	825,000		660,571	164,429
Total Revenues	1,230,000		804,888	425,112

Expenditures:				
Support Services				
Facilities Acq & Const	1,230,000	44,700	196,694	988,606
End Fund Balance				
Total Expenditures	1,230,000		196,694	988,606
Fund Balance			608,194	

Future Property Purchases Reserve (420)

Revenues:				
Local	3,000		5,090	(2,090)
Fund Tfrs/Asset Sales	1,000,000		1,000,000	
Beg. Fund Balance *				
Total Revenues	1,003,000		1,005,090	(2,090)

Expenditures:				
Support Services		4,000		(4,000)
Facilities Acq & Const	1,003,000		5,000	998,000
End Fund Balance				
Total Expenditures	1,003,000	4,000	5,000	994,000
Fund Balance			1,000,090	

Self Insurance Fund (610)

Revenues:				
Local	806,000		163,838	642,162
Beg. Fund Balance *	650,000		685,575	(35,575)
Total Revenues	1,456,000		849,413	606,587

Expenditures:				
Support Services	986,500		313,730	672,770
End Fund Balance	469,500			469,500
Total Expenditures	1,456,000		313,730	1,142,270
Fund Balance			535,683	

District Group HRA Fund (620)

Revenues:				
Local	452,000		38,317	413,683
Beg. Fund Balance *	325,000		369,979	(44,979)
Total Revenues	777,000		408,296	368,704

Expenditures:				
Support Services	527,000	22,388	46,558	458,054
End Fund Balance	250,000			250,000
Total Expenditures	777,000	22,388	46,558	708,054
Fund Balance			361,738	

* Beginning Fund Balances are unaudited

** Fund Balances do NOT include encumbered expenditures