

LINCOLN COUNTY SCHOOL DISTRICT

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	780,701		88,810	691,891
State & Intermed	2,652,213			2,652,213
Federal	4,899,317		201	4,899,116
Fund Trfers/Asset Sales				0
Beg. Fund Balance *	427,811		553,316	(125,505)
Total Revenues	<u>8,760,042</u>		<u>642,327</u>	<u>8,117,715</u>
Expenditures:				
Instruction	3,911,421	1,118,313	215,262	2,577,846
Support Services	3,066,884	1,015,523	350,594	1,700,767
Enterprise	371,732	156,830	27,510	187,392
Facilities Acq & Const	1,410,000			1,410,000
End Fund Bal/Tfrs	5			5
Total Expenditures	<u>8,760,042</u>	<u>2,290,666</u>	<u>593,366</u>	<u>5,876,009</u>
Fund Balance			<u>48,961</u>	
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	800		612	188
State	74,000			74,000
Beg. Fund Balance *	167,500		162,790	4,710
Total Revenues	<u>242,300</u>		<u>163,403</u>	<u>78,897</u>
Expenditures:				
Instruction	138,300	22,598	9,811	105,891
Support Services	30,000			30,000
End Fund Balance	74,000			74,000
Total Expenditures	<u>242,300</u>	<u>22,598</u>	<u>9,811</u>	<u>209,891</u>
Fund Balance			<u>153,592</u>	
Building Maintenance Fund (293)				
Revenues:				
Local	5,000		4,340	660
Sale of Assets				
Beg. Fund Balance *	1,750,000		1,125,790	624,210
Total Revenues	<u>1,755,000</u>		<u>1,130,130</u>	<u>624,870</u>
Expenditures:				
Support Services	705,000	26,363	4,557	674,080
Facilities Acq & Const	1,050,000	6,727	35,577	1,007,697
Total Expenditures	<u>1,755,000</u>	<u>33,090</u>	<u>40,133</u>	<u>1,681,777</u>
Fund Balance			<u>1,089,996</u>	
Food Services (294)				
Revenues:				
Local	115,750		3,885	111,865
State	25,000			25,000
Federal	2,695,400		16,441	2,678,959
Beg. Fund Balance *	218,000		333,298	(115,298)
Total Revenues	<u>3,054,150</u>		<u>353,624</u>	<u>2,700,526</u>
Expenditures:				
Support Services	38,866	47,357	15,774	(24,265)
Enterprise	2,815,284	2,363,246	28,903	423,135
End Fund Balance	200,000			200,000
Total Expenditures	<u>3,054,150</u>	<u>2,410,603</u>	<u>44,677</u>	<u>598,870</u>
Fund Balance			<u>308,947</u>	

2017-18 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of September 30, 2017 - UNAUDITED

Student Activities (295)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	1,300,000		249,689	1,050,311
Beg. Fund Balance *	850,000		801,595	48,405
Total Revenues	<u>2,150,000</u>		<u>1,051,284</u>	<u>1,098,716</u>
Expenditures:				
Instruction	1,385,000	110,322	101,852	1,172,826
Support Services	65,000	423	803	63,774
End Fund Balance	700,000			700,000
Total Expenditures	<u>2,150,000</u>	<u>110,745</u>	<u>102,654</u>	<u>1,936,600</u>
Fund Balance			<u>948,630</u>	
Technology Fund (298)				
Revenues:				
Local	155,000		1,773	153,227
Local - Taxes	9,015		254	8,762
Beg. Fund Balance *	475,000		489,619	(14,619)
Total Revenues	<u>639,015</u>		<u>491,645</u>	<u>147,370</u>
Expenditures:				
Instruction	100,000			100,000
Support Services	264,015	135,778	43,750	84,486
End Fund Balance	275,000			275,000
Total Expenditures	<u>639,015</u>	<u>135,778</u>	<u>43,750</u>	<u>459,486</u>
Fund Balance			<u>447,895</u>	
Vehicle Replacement Fund (299)				
Revenues:				
Local	76,700		311	76,389
Sale of Assets			35,568	(35,568)
Beg. Fund Balance *	115,250		79,300	35,950
Total Revenues	<u>191,950</u>		<u>115,179</u>	<u>76,771</u>
Expenditures:				
Support Services	191,950		33,721	158,229
Total Expenditures	<u>191,950</u>		<u>33,721</u>	<u>158,229</u>
Fund Balance			<u>81,457</u>	
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	5,066,885		627,687	4,439,198
Beg. Fund Balance *	4,865,000		4,874,951	(9,951)
Total Revenues	<u>9,931,885</u>		<u>5,502,638</u>	<u>4,429,247</u>
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>5,502,638</u>	
Debt Service Fund (330)				
Revenues:				
Local	5,346,292		55,329	5,290,963
Beg. Fund Balance *	1,066,333		1,096,203	(29,870)
Total Revenues	<u>6,412,625</u>		<u>1,151,531</u>	<u>5,261,094</u>
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>1,151,531</u>	

Capital Construction Fund (405)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	405,000		94,942	310,058
Other				
Beg. Fund Balance *	825,000		660,571	164,429
Total Revenues	<u>1,230,000</u>		<u>755,513</u>	<u>474,487</u>
Expenditures:				
Support Services				
Facilities Acq & Const	1,230,000		186,301	1,043,699
End Fund Balance				
Total Expenditures	<u>1,230,000</u>		<u>186,301</u>	<u>1,043,699</u>
Fund Balance			<u>569,212</u>	
Future Property Purchases Reserve (420)				
Revenues:				
Local	3,000		3,802	(802)
Fund Trfers/Asset Sales	1,000,000		1,000,000	
Beg. Fund Balance *				
Total Revenues	<u>1,003,000</u>		<u>1,003,802</u>	<u>(802)</u>
Expenditures:				
Support Services				
Facilities Acq & Const	1,003,000			1,003,000
End Fund Balance				
Total Expenditures	<u>1,003,000</u>			<u>1,003,000</u>
Fund Balance			<u>1,003,802</u>	
Self Insurance Fund (610)				
Revenues:				
Local	806,000		93,980	712,020
Beg. Fund Balance *	650,000		685,575	(35,575)
Total Revenues	<u>1,456,000</u>		<u>779,555</u>	<u>676,445</u>
Expenditures:				
Support Services	986,500		241,742	744,758
End Fund Balance	469,500			469,500
Total Expenditures	<u>1,456,000</u>		<u>241,742</u>	<u>1,214,258</u>
Fund Balance			<u>537,813</u>	
District Group HRA Fund (620)				
Revenues:				
Local	452,000		19,105	432,895
Beg. Fund Balance *	325,000		369,979	(44,979)
Total Revenues	<u>777,000</u>		<u>389,084</u>	<u>387,916</u>
Expenditures:				
Support Services	527,000	22,388	35,654	468,958
End Fund Balance	250,000			250,000
Total Expenditures	<u>777,000</u>	<u>22,388</u>	<u>35,654</u>	<u>718,958</u>
Fund Balance			<u>353,429</u>	

* Beginning Fund Balances are unaudited

** Fund Balances do NOT include encumbered expenditures