

**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	<u>8,760,042</u>		<u>1,776,786</u>	<u>6,983,256</u>
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	<u>8,760,042</u>	<u>2,481,735</u>	<u>2,023,145</u>	<u>4,255,162</u>
Fund Balance			<u>(246,358)</u>	
<b>Small Schools Grant (291) WHS &amp; Toledo 7-12</b>				
Revenues:				
Local	800		1,208	(408)
State	74,000			74,000
Beg. Fund Balance *	167,500		162,790	4,710
Total Revenues	<u>242,300</u>		<u>163,998</u>	<u>78,302</u>
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	<u>242,300</u>	<u>16,434</u>	<u>22,494</u>	<u>203,371</u>
Fund Balance			<u>141,504</u>	
<b>Building Maintenance Fund (293)</b>				
Revenues:				
Local	5,000		10,320	(5,320)
Sale of Assets				
Beg. Fund Balance *	1,750,000		1,125,430	624,570
Total Revenues	<u>1,755,000</u>		<u>1,135,750</u>	<u>619,250</u>
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	<u>1,755,000</u>	<u>86,828</u>	<u>119,473</u>	<u>1,548,698</u>
Fund Balance			<u>1,016,277</u>	
<b>Food Services (294)</b>				
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	<u>3,054,150</u>		<u>865,153</u>	<u>2,188,997</u>
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	<u>3,054,150</u>	<u>1,576,905</u>	<u>739,280</u>	<u>737,965</u>
Fund Balance			<u>125,873</u>	

**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	<u>2,150,000</u>		<u>1,337,856</u>	<u>812,144</u>
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	<u>2,150,000</u>	<u>78,174</u>	<u>476,296</u>	<u>1,595,530</u>
Fund Balance			<u>861,560</u>	
<b>Technology Fund (298)</b>				
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	<u>639,015</u>		<u>494,097</u>	<u>144,918</u>
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	<u>639,015</u>	<u>104,725</u>	<u>74,804</u>	<u>459,486</u>
Fund Balance			<u>419,293</u>	
<b>Vehicle Replacement Fund (299)</b>				
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	<u>191,950</u>		<u>117,949</u>	<u>74,001</u>
Expenditures:				
Support Services	191,950	36,988	33,721	121,241
Total Expenditures	<u>191,950</u>	<u>36,988</u>	<u>33,721</u>	<u>121,241</u>
Fund Balance			<u>84,228</u>	
<b>Debt Service Fund PERS Bonds (320)</b>				
Revenues:				
Local	5,066,885		1,893,039	3,173,846
Beg. Fund Balance *	4,865,000		4,874,951	(9,951)
Total Revenues	<u>9,931,885</u>		<u>6,767,990</u>	<u>3,163,895</u>
Expenditures:				
Other	4,511,886		775,943	3,735,943
End Fund Balance	5,419,999			5,419,999
Total Expenditures	<u>9,931,885</u>		<u>775,943</u>	<u>9,155,942</u>
Fund Balance			<u>5,992,047</u>	
<b>Debt Service Fund (330)</b>				
Revenues:				
Local	5,346,292		4,862,940	483,352
Beg. Fund Balance *	1,066,333		1,096,203	(29,870)
Total Revenues	<u>6,412,625</u>		<u>5,959,143</u>	<u>453,482</u>
Expenditures:				
Other	5,412,625		1,106,313	4,306,313
End Fund Balance	1,000,000			1,000,000
Total Expenditures	<u>6,412,625</u>		<u>1,106,313</u>	<u>5,306,313</u>
Fund Balance			<u>4,852,830</u>	

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

\* Beginning Fund Balances are audited

\*\* Fund Balances do NOT include encumbered expenditures