

LINCOLN COUNTY SCHOOL DISTRICT

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	780,701		291,981	488,720
State & Intermed	2,652,213		124,850	2,527,363
Federal	4,899,317		450,562	4,448,755
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	427,811		553,316	(125,505)
Total Revenues	8,760,042		1,420,709	7,339,333
Expenditures:				
Instruction	3,911,421	1,538,686	731,076	1,641,659
Support Services	3,066,884	962,405	792,430	1,312,049
Enterprise	371,732	146,992	64,641	160,100
Facilities Acq & Const	1,410,000		25,957	1,384,043
End Fund Bal/Tfrs	5			5
Total Expenditures	8,760,042	2,648,083	1,614,104	4,497,855
Fund Balance			(193,395)	
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	800		1,003	(203)
State	74,000			74,000
Beg. Fund Balance *	167,500		162,790	4,710
Total Revenues	242,300		163,793	78,507
Expenditures:				
Instruction	138,300	23,734	13,920	100,646
Support Services	30,000		1,015	28,985
End Fund Balance	74,000			74,000
Total Expenditures	242,300	23,734	14,935	203,632
Fund Balance			148,858	
Building Maintenance Fund (293)				
Revenues:				
Local	5,000		8,642	(3,642)
Sale of Assets				
Beg. Fund Balance *	1,750,000		1,125,430	624,570
Total Revenues	1,755,000		1,134,072	620,928
Expenditures:				
Support Services	705,000	83,162	41,685	580,153
Facilities Acq & Const	1,050,000	7,945	46,768	995,287
Total Expenditures	1,755,000	91,106	88,453	1,575,441
Fund Balance			1,045,619	
Food Services (294)				
Revenues:				
Local	115,750		24,896	90,854
State	25,000			25,000
Federal	2,695,400		36,251	2,659,149
Beg. Fund Balance *	218,000		333,298	(115,298)
Total Revenues	3,054,150		394,445	2,659,705
Expenditures:				
Support Services	38,866	38,619	27,584	(27,337)
Enterprise	2,815,284	2,337,050	37,054	441,179
End Fund Balance	200,000			200,000
Total Expenditures	3,054,150	2,375,669	64,638	613,843
Fund Balance			329,807	

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

Student Activities (295)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	1,300,000		484,311	815,689
Beg. Fund Balance *	850,000		801,595	48,405
Total Revenues	2,150,000		1,285,906	864,094
Expenditures:				
Instruction	1,385,000	97,843	294,509	992,647
Support Services	65,000	1,771	8,927	54,303
End Fund Balance	700,000		9,075	690,925
Total Expenditures	2,150,000	99,614	312,510	1,737,875
Fund Balance			973,396	
Technology Fund (298)				
Revenues:				
Local	155,000		2,881	152,119
Local - Taxes	9,015		999	8,016
Beg. Fund Balance*	475,000		489,619	(14,619)
Total Revenues	639,015		493,500	145,515
Expenditures:				
Instruction	100,000			100,000
Support Services	264,015	105,857	73,672	84,486
End Fund Balance	275,000			275,000
Total Expenditures	639,015	105,857	73,672	459,486
Fund Balance			419,828	
Vehicle Replacement Fund (299)				
Revenues:				
Local	76,700		519	76,181
Sale of Assets			38,018	(38,018)
Beg. Fund Balance *	115,250		79,300	35,950
Total Revenues	191,950		117,837	74,113
Expenditures:				
Support Services	191,950		33,721	158,229
Total Expenditures	191,950		33,721	158,229
Fund Balance			84,116	
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	5,066,885		1,475,918	3,590,967
Beg. Fund Balance *	4,865,000		4,874,951	(9,951)
Total Revenues	9,931,885		6,350,869	3,581,016
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			6,350,869	
Debt Service Fund (330)				
Revenues:				
Local	5,346,292		4,038,065	1,308,227
Beg. Fund Balance *	1,066,333		1,096,203	(29,870)
Total Revenues	6,412,625		5,134,268	1,278,357
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			4,027,955	

Capital Construction Fund (405)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	405,000		152,601	252,399
Other				
Beg. Fund Balance *	825,000		660,571	164,429
Total Revenues	1,230,000		813,172	416,828
Expenditures:				
Support Services				
Facilities Acq & Const	1,230,000	56,698	198,266	975,036
End Fund Balance				
Total Expenditures	1,230,000	56,698	198,266	975,036
Fund Balance			614,906	
Future Property Purchases Reserve (420)				
Revenues:				
Local	3,000		6,364	(3,364)
Fund Tfrs/Asset Sales	1,000,000		1,000,000	
Beg. Fund Balance *				
Total Revenues	1,003,000		1,006,364	(3,364)
Expenditures:				
Support Services		2,425	1,575	(4,000)
Facilities Acq & Const	1,003,000		5,000	998,000
End Fund Balance				
Total Expenditures	1,003,000	2,425	6,575	994,000
Fund Balance			999,789	
Self Insurance Fund (610)				
Revenues:				
Local	806,000		233,788	572,212
Beg. Fund Balance *	650,000		685,575	(35,575)
Total Revenues	1,456,000		919,363	536,637
Expenditures:				
Support Services	986,500		380,531	605,969
End Fund Balance	469,500			469,500
Total Expenditures	1,456,000		380,531	1,075,469
Fund Balance			538,832	
District Group HRA Fund (620)				
Revenues:				
Local	452,000		52,872	399,128
Beg. Fund Balance *	325,000		369,979	(44,979)
Total Revenues	777,000		422,851	354,149
Expenditures:				
Support Services	527,000	38,868	51,226	436,906
End Fund Balance	250,000			250,000
Total Expenditures	777,000	38,868	51,226	686,906
Fund Balance			371,625	

* Beginning Fund Balances are audited

** Fund Balances do NOT include encumbered expenditures