

LINCOLN COUNTY SCHOOL DISTRICT

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
<b>Revenues:</b>				
Local	780,701		88,810	691,891
State & Intermed	2,652,213			2,652,213
Federal	4,899,317		201	4,899,116
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	427,811		553,316	(125,505)
<b>Total Revenues</b>	<u><b>8,760,042</b></u>		<u><b>642,327</b></u>	<u><b>8,117,715</b></u>

<b>Expenditures:</b>				
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
<b>Total Expenditures</b>	<u><b>8,760,042</b></u>	<u><b>2,290,666</b></u>	<u><b>593,366</b></u>	<u><b>5,876,009</b></u>
Fund Balance			<u><b>48,961</b></u>	

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

<b>Revenues:</b>				
Local	800		612	188
State	74,000			74,000
Beg. Fund Balance *	167,500		162,790	4,710
<b>Total Revenues</b>	<u><b>242,300</b></u>		<u><b>163,403</b></u>	<u><b>78,897</b></u>

<b>Expenditures:</b>				
Instruction	138,300	22,598	9,811	105,891
Support Services	30,000			30,000
End Fund Balance	74,000			74,000
<b>Total Expenditures</b>	<u><b>242,300</b></u>	<u><b>22,598</b></u>	<u><b>9,811</b></u>	<u><b>209,891</b></u>
Fund Balance			<u><b>153,592</b></u>	

**Building Maintenance Fund (293)**

<b>Revenues:</b>				
Local	5,000		4,340	660
Sale of Assets				
Beg. Fund Balance *	1,750,000		1,125,790	624,210
<b>Total Revenues</b>	<u><b>1,755,000</b></u>		<u><b>1,130,130</b></u>	<u><b>624,870</b></u>

<b>Expenditures:</b>				
Support Services	705,000	26,363	4,557	674,080
Facilities Acq & Const	1,050,000	6,727	35,577	1,007,697
<b>Total Expenditures</b>	<u><b>1,755,000</b></u>	<u><b>33,090</b></u>	<u><b>40,133</b></u>	<u><b>1,681,777</b></u>
Fund Balance			<u><b>1,089,996</b></u>	

**Food Services (294)**

<b>Revenues:</b>				
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)
<b>Total Revenues</b>	<u><b>3,054,150</b></u>		<u><b>353,624</b></u>	<u><b>2,700,526</b></u>

<b>Expenditures:</b>				
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
<b>Total Expenditures</b>	<u><b>3,054,150</b></u>	<u><b>2,410,603</b></u>	<u><b>44,677</b></u>	<u><b>598,870</b></u>
Fund Balance			<u><b>308,947</b></u>	

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

Student Activities (295)	Budget	Encumb'd	YTD Actual	Remaining
<b>Revenues:</b>				
Local	1,300,000		249,689	1,050,311
Beg. Fund Balance *	850,000		801,595	48,405
<b>Total Revenues</b>	<u><b>2,150,000</b></u>		<u><b>1,051,284</b></u>	<u><b>1,098,716</b></u>

<b>Expenditures:</b>				
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
<b>Total Expenditures</b>	<u><b>2,150,000</b></u>	<u><b>110,745</b></u>	<u><b>102,654</b></u>	<u><b>1,936,600</b></u>
Fund Balance			<u><b>948,630</b></u>	

**Technology Fund (298)**

<b>Revenues:</b>				
Local	155,000		1,773	153,227
Local - Taxes	9,015		254	8,762
Beg. Fund Balance *	475,000		489,619	(14,619)
<b>Total Revenues</b>	<u><b>639,015</b></u>		<u><b>491,645</b></u>	<u><b>147,370</b></u>

<b>Expenditures:</b>				
Instruction	100,000			100,000
Support Services	264,015	135,778	43,750	84,486
End Fund Balance	275,000			275,000
<b>Total Expenditures</b>	<u><b>639,015</b></u>	<u><b>135,778</b></u>	<u><b>43,750</b></u>	<u><b>459,486</b></u>
Fund Balance			<u><b>447,895</b></u>	

**Vehicle Replacement Fund (299)**

<b>Revenues:</b>				
Local	76,700		311	76,389
Sale of Assets			35,568	(35,568)
Beg. Fund Balance *	115,250		79,300	35,950
<b>Total Revenues</b>	<u><b>191,950</b></u>		<u><b>115,179</b></u>	<u><b>76,771</b></u>

<b>Expenditures:</b>				
Support Services	191,950		33,721	158,229
<b>Total Expenditures</b>	<u><b>191,950</b></u>		<u><b>33,721</b></u>	<u><b>158,229</b></u>
Fund Balance			<u><b>81,457</b></u>	

**Debt Service Fund PERS Bonds (320)**

<b>Revenues:</b>				
Local	5,066,885		627,687	4,439,198
Beg. Fund Balance *	4,865,000		4,874,951	(9,951)
<b>Total Revenues</b>	<u><b>9,931,885</b></u>		<u><b>5,502,638</b></u>	<u><b>4,429,247</b></u>

<b>Expenditures:</b>				
Other	4,511,886			4,511,886
End Fund Balance	5,419,999			5,419,999
<b>Total Expenditures</b>	<u><b>9,931,885</b></u>		<u><b>9,931,885</b></u>	<u><b></b></u>
Fund Balance			<u><b>5,502,638</b></u>	

**Debt Service Fund (330)**

<b>Revenues:</b>				
Local	5,346,292		55,329	5,290,963
Beg. Fund Balance *	1,066,333		1,096,203	(29,870)
<b>Total Revenues</b>	<u><b>6,412,625</b></u>		<u><b>1,151,531</b></u>	<u><b>5,261,094</b></u>

<b>Expenditures:</b>				
Other	5,412,625			5,412,625
End Fund Balance	1,000,000			1,000,000
<b>Total Expenditures</b>	<u><b>6,412,625</b></u>		<u><b>6,412,625</b></u>	<u><b></b></u>
Fund Balance			<u><b>1,151,531</b></u>	

Capital Construction Fund (405)	Budget	Encumb'd	YTD Actual	Remaining
<b>Revenues:</b>				
Local	405,000		94,942	310,058
Other				
Beg. Fund Balance *	825,000		660,571	164,429
<b>Total Revenues</b>	<u><b>1,230,000</b></u>		<u><b>755,513</b></u>	<u><b>474,487</b></u>

<b>Expenditures:</b>				
Support Services				
Facilities Acq & Const	1,230,000		186,301	1,043,699
End Fund Balance				
<b>Total Expenditures</b>	<u><b>1,230,000</b></u>		<u><b>186,301</b></u>	<u><b>1,043,699</b></u>
Fund Balance			<u><b>569,212</b></u>	

**Future Property Purchases Reserve (420)**

<b>Revenues:</b>				
Local	3,000		3,802	(802)
Fund Tfrs/Asset Sales	1,000,000		1,000,000	
Beg. Fund Balance *				
<b>Total Revenues</b>	<u><b>1,003,000</b></u>		<u><b>1,003,802</b></u>	<u><b>(802)</b></u>

<b>Expenditures:</b>				
Support Services				
Facilities Acq & Const	1,003,000			1,003,000
End Fund Balance				
<b>Total Expenditures</b>	<u><b>1,003,000</b></u>		<u><b>1,003,000</b></u>	<u><b></b></u>
Fund Balance			<u><b>1,003,802</b></u>	

**Self Insurance Fund (610)**

<b>Revenues:</b>				
Local	806,000		93,980	712,020
Beg. Fund Balance *	650,000		685,575	(35,575)
<b>Total Revenues</b>	<u><b>1,456,000</b></u>		<u><b>779,555</b></u>	<u><b>676,445</b></u>

<b>Expenditures:</b>				
Support Services	986,500		241,742	744,758
End Fund Balance	469,500			469,500
<b>Total Expenditures</b>	<u><b>1,456,000</b></u>		<u><b>241,742</b></u>	<u><b>1,214,258</b></u>
Fund Balance			<u><b>537,813</b></u>	

**District Group HRA Fund (620)**

<b>Revenues:</b>				
Local	452,000		19,105	432,895
Beg. Fund Balance *	325,000		369,979	(44,979)
<b>Total Revenues</b>	<u><b>777,000</b></u>		<u><b>389,084</b></u>	<u><b>387,916</b></u>

<b>Expenditures:</b>				
Support Services	527,000	22,388	35,654	468,958
End Fund Balance	250,000			250,000
<b>Total Expenditures</b>	<u><b>777,000</b></u>	<u><b>22,388</b></u>	<u><b>35,654</b></u>	<u><b>718,958</b></u>
Fund Balance			<u><b>353,429</b></u>	

\* Beginning Fund Balances are unaudited

\*\* Fund Balances do NOT include encumbered expenditures