

LINCOLN COUNTY SCHOOL DISTRICT

2017-18 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of April 30, 2018 - UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenues & Grants (200-289 & 900-989)				
Revenues:				
Local	780,701		571,029	209,672
Intermediate			210	(210)
State	2,652,213		377,211	2,275,002
Federal	4,899,317		2,008,666	2,890,651
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	427,811		553,316	(125,505)
Total Revenues	8,760,042		3,510,432	5,249,610
Expenditures:				
Instruction	3,911,421	865,501	1,833,851	1,212,069
Support Services	3,066,884	478,492	1,640,935	947,456
Enterprise	371,732	62,371	159,164	150,197
Facilities Acq & Const	1,410,000	76,629	312,048	1,021,323
End Fund Bal/Tfrs	5	115,376		(115,371)
Total Expenditures	8,760,042	1,598,369	3,945,998	3,215,675
Fund Balance			(435,567) ***	

Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	800		1,987	(1,187)
State	74,000			74,000
Beg. Fund Balance *	167,500		162,790	4,710
Total Revenues	242,300		164,777	77,523
Expenditures:				
Instruction	119,090	9,088	30,105	79,896
Support Services	1,050		1,880	(830)
Enterprise	13,160		13,154.5	
Facilities Acq & Const	35,000	2,109	32,656	235
End Fund Balance	74,000			74,000
Total Expenditures	242,300	11,197	77,796	153,307
Fund Balance			86,981	

High School Success (292)				
Revenues:				
State	1,288,000			1,288,000
Beg. Fund Balance *				
Total Revenues	1,288,000			1,288,000
Expenditures:				
Instruction	215,360	12,916	95,752	106,692
Support Services	428,640	300		428,340
Facilities Acq & Const		21,500	7,321	(28,821)
End Fund Balance	644,000			644,000
Total Expenditures	1,288,000	34,716	103,073	1,150,211
Fund Balance			(103,073) ***	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Building Maintenance (293)				
Revenues:				
Local	5,000		16,359	(11,359)
Intermediate				
State				
Federal				
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,750,000		1,125,430	624,570
Total Revenues	1,755,000		1,141,789	613,211
Expenditures:				
Instruction				
Support Services	705,000	21,340	44,089	639,571
Enterprise				
Facilities Acq & Const	1,050,000	258,162	554,432	237,406
End Fund Bal/Tfrs				
Total Expenditures	1,755,000	279,502	598,520	876,977
Fund Balance			543,268	

Food Services (294)				
Revenues:				
Local	115,750		99,141	16,609
State	25,000		24,084	916
Federal	2,695,400		1,612,498	1,082,902
Beg. Fund Balance *	218,000		333,298	(115,298)
Total Revenues	3,054,150		2,069,020	985,130
Expenditures:				
Support Services	38,866	11,034	55,470	(27,638)
Enterprise	2,815,284	713,647	1,560,446	541,191
End Fund Balance	200,000			200,000
Total Expenditures	3,054,150	724,681	1,615,915	713,554
Fund Balance			453,105 ***	

Student Activities (295)				
Revenues:				
Local	1,300,000		1,024,232	275,768
Beg. Fund Balance *	850,000		801,595	48,405
Total Revenues	2,150,000		1,825,827	324,173
Expenditures:				
Instruction	1,385,000	76,406	834,249	474,345
Support Services	65,000	1,742	26,395	36,863
Enterprise			13,483	(13,483)
End Fund Balance	700,000			700,000
Total Expenditures	2,150,000	78,148	874,126	1,197,726
Fund Balance			951,701	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Outdoor School For All (296)				
Revenues:				
State	222,200			222,200
Beg. Fund Balance*				
Total Revenues	222,200			222,200
Expenditures:				
Instruction	208,868	3,281	1,965	203,622
Support Services	13,332			13,332
End Fund Balance				
Total Expenditures	222,200	3,281	1,965	216,954
Fund Balance			(1,965) ***	

ODE Facilities Grants (297)				
Revenues:				
State			5,620	(5,620)
Beg. Fund Balance*				
Total Revenues	0		5,620	(5,620)
Expenditures:				
Facilities Acq & Const				
Total Expenditures	0			0
Fund Balance			5,620	

Technology (298)				
Revenues:				
Local	155,000		5,896	149,104
Local - Taxes	9,015		1,716	7,299
Beg. Fund Balance*	475,000		489,619	(14,619)
Total Revenues	639,015		497,231	141,784
Expenditures:				
Instruction	100,000			100,000
Support Services	264,015	45,027	134,502	84,486
End Fund Balance	275,000			275,000
Total Expenditures	639,015	45,027	134,502	459,486
Fund Balance			362,729	

Vehicle Replacement (299)				
Revenues:				
Local	76,700		1,156	75,544
Asset Loss Comp			40,544	
Beg. Fund Balance *	115,250		79,300	35,950
Total Revenues	191,950		121,000	70,950
Expenditures:				
Instruction				
Support Services	191,950	36,988	33,721	121,241
End Fund Balance				
Total Expenditures	191,950	36,988	33,721	121,241
Fund Balance			87,279	

* Beginning Fund Balances are audited

** Fund Balances do NOT include encumbered expenditures

LINCOLN COUNTY SCHOOL DISTRICT

2017-18 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of April 30, 2018 - UNAUDITED

*** Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
PERS Bonds Debt Service (320)				
Revenues:				
Local	5,066,885		3,672,807	1,394,078
Beg. Fund Balance *	4,865,000		4,874,951	(9,951)
Total Revenues	9,931,885		8,547,758	1,384,127
Expenditures:				
Debt Service	4,511,886		775,943	3,735,943
End Fund Balance	5,419,999			5,419,999
Total Expenditures	9,931,885		775,943	9,155,942
Fund Balance			7,771,815	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Capital Construction Fund (405)				
Revenues:				
Local	405,000		425,278	(20,278)
Beg. Fund Balance *	825,000		660,571	164,429
Total Revenues	1,230,000		1,085,850	144,150
Expenditures:				
Support Services				
Facilities Acq & Const	1,230,000	200,000	254,964	775,036
End Fund Balance				
Total Expenditures	1,230,000	200,000	254,964	775,036
Fund Balance			830,886	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Dental/Vision Self Insurance (610)				
Revenues:				
Local	806,000		578,678	227,322
Beg. Fund Balance *	650,000		685,575	(35,575)
Total Revenues	1,456,000		1,264,253	191,747
Expenditures:				
Support Services	986,500		750,957	235,543
End Fund Balance	469,500			469,500
Total Expenditures	1,456,000		750,957	705,043
Fund Balance			513,296	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
GO Bonds Debt Service (330)				
Revenues:				
Local	5,346,292		5,169,113	177,179
Beg. Fund Balance *	1,066,333		1,096,203	(29,870)
Total Revenues	6,412,625		6,265,316	147,309
Expenditures:				
Debt Service	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			5,159,004	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Future Property Purchases Reserve (420)				
Revenues:				
Local	3,000		13,986	(10,986)
Fund Tfrs/Asset Sales	1,000,000		1,000,000	
Beg. Fund Balance *				
Total Revenues	1,003,000		1,013,986	(10,986)
Expenditures:				
Support Services		425	11,506	(11,931)
Facilities Acq & Const	1,003,000	850,000	5,000	148,000
End Fund Balance				
Total Expenditures	1,003,000	850,425	16,506	136,069
Fund Balance			997,479	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
District Medical Group HRA (620)				
Revenues:				
Local	452,000		127,681	324,319
Beg. Fund Balance	325,000		369,979	(44,979)
Total Revenues	777,000		497,660	279,340
Expenditures:				
Support Services	527,000	1,182	112,948	412,870
End Fund Balance	250,000			250,000
Total Expenditures	777,000	1,182	112,948	662,870
Fund Balance			384,712	

Encumbrance for Lincoln City Property Purchase

* Beginning Fund Balances are audited
 ** Fund Balances do NOT include encumbered expenditures

LINCOLN COUNTY SCHOOL DISTRICT

2017-18 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of April 30, 2018 - UNAUDITED

Budget Encumb'd YTD Actual Remaining

Budget Encumb'd YTD Actual Remaining

Budget Encumb'd YTD Actual Remaining