

LINCOLN COUNTY SCHOOL DISTRICT

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	780,701		71,780	708,921
State & Intermed	2,652,213			2,652,213
Federal	4,899,317		(12,686)	4,912,003
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	427,811		551,683	(123,872)
Total Revenues	<u>8,760,042</u>		<u>610,777</u>	<u>8,149,265</u>

Expenditures:				
Instruction	3,911,421	867,107	70,837	2,973,477
Support Services	3,066,884	1,022,651	170,526	1,873,707
Enterprise	371,732	79,524	1,504	290,704
Facilities Acq & Const	1,410,000			1,410,000
End Fund Bal/Tfrs	5			5
Total Expenditures	<u>8,760,042</u>	<u>1,969,282</u>	<u>242,868</u>	<u>6,547,892</u>
Fund Balance			<u>367,909</u>	

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

Revenues:				
Local	800		416	384
State	74,000			74,000
Beg. Fund Balance *	167,500		162,790	4,710
Total Revenues	<u>242,300</u>		<u>163,206</u>	<u>79,094</u>

Expenditures:				
Instruction	138,300	17,768	5,300	115,232
Support Services	30,000			30,000
End Fund Balance	74,000			74,000
Total Expenditures	<u>242,300</u>	<u>17,768</u>	<u>5,300</u>	<u>219,232</u>
Fund Balance			<u>157,906</u>	

Building Maintenance Fund (293)

Revenues:				
Local	5,000		2,973	2,027
Sale of Assets				
Beg. Fund Balance *	1,750,000		1,125,484	624,516
Total Revenues	<u>1,755,000</u>		<u>1,128,457</u>	<u>626,543</u>

Expenditures:				
Support Services	705,000	28,775	1,080	675,145
Facilities Acq & Const	1,050,000	4,422	26,430	1,019,148
Total Expenditures	<u>1,755,000</u>	<u>33,196</u>	<u>27,510</u>	<u>1,694,294</u>
Fund Balance			<u>1,100,947</u>	

Food Services (294)

Revenues:				
Local	115,750		1,305	114,445
State	25,000			25,000
Federal	2,695,400			2,695,400
Beg. Fund Balance *	218,000		399,710	(181,710)
Total Revenues	<u>3,054,150</u>		<u>401,015</u>	<u>2,653,135</u>

Expenditures:				
Support Services	38,866	52,572	10,512	(24,219)
Enterprise	2,815,284	2,219,565	24,344	571,376
End Fund Balance	200,000			200,000
Total Expenditures	<u>3,054,150</u>	<u>2,272,137</u>	<u>34,856</u>	<u>747,157</u>
Fund Balance			<u>366,159</u>	

2017-18 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of August 31, 2017 - UNAUDITED

Student Activities (295)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	1,300,000		157,492	1,142,508
Beg. Fund Balance *	850,000		801,595	48,405
Total Revenues	<u>2,150,000</u>		<u>959,087</u>	<u>1,190,913</u>
Expenditures:				
Instruction	1,385,000	88,503	12,128	1,284,368
Support Services	65,000	250	495	64,255
Enterprise				0
End Fund Balance	700,000			700,000
Total Expenditures	<u>2,150,000</u>	<u>88,753</u>	<u>12,623</u>	<u>2,048,624</u>
Fund Balance			<u>946,464</u>	

Technology Fund (298)

Revenues:				
Local	155,000		1,217	153,783
Local - Taxes	9,015		197	8,818
Beg. Fund Balance *	475,000		489,619	(14,619)
Total Revenues	<u>639,015</u>		<u>491,033</u>	<u>147,982</u>

Expenditures:				
Instruction	100,000			100,000
Support Services	264,015	136,075	43,453	84,486
End Fund Balance	275,000			275,000
Total Expenditures	<u>639,015</u>	<u>136,075</u>	<u>43,453</u>	<u>459,486</u>
Fund Balance			<u>447,579</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	76,700		208	76,492
Sale of Assets			35,568	(35,568)
Beg. Fund Balance *	115,250		79,300	35,950
Total Revenues	<u>191,950</u>		<u>115,076</u>	<u>76,874</u>

Expenditures:				
Support Services	191,950		32,424	159,526
Total Expenditures	<u>191,950</u>		<u>32,424</u>	<u>159,526</u>
Fund Balance			<u>82,652</u>	

Debt Service Fund PERS Bonds (320)

Revenues:				
Local	5,066,885		216,789	4,850,096
Other				
Beg. Fund Balance *	4,865,000		4,876,415	(11,415)
Total Revenues	<u>9,931,885</u>		<u>5,093,204</u>	<u>4,838,681</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>5,093,204</u>	

Debt Service Fund (330)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	5,346,292		25,499	5,320,793
Beg. Fund Balance *	1,066,333		762,552	303,781
Total Revenues	<u>6,412,625</u>		<u>788,051</u>	<u>5,624,574</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>788,051</u>	

Capital Construction Fund (405)

Revenues:				
Local	405,000		36,955	368,045
Other				
Beg. Fund Balance *	825,000		660,571	164,429
Total Revenues	<u>1,230,000</u>		<u>697,526</u>	<u>532,474</u>

Expenditures:				
Support Services				
Facilities Acq & Const	1,230,000	13,331	155,532	1,061,137
End Fund Balance				
Total Expenditures	<u>1,230,000</u>	<u>13,331</u>	<u>155,532</u>	<u>1,061,137</u>
Fund Balance			<u>541,994</u>	

Self Insurance Fund (610)

Revenues:				
Local	806,000		25,164	780,836
Beg. Fund Balance *	650,000		685,450	(35,450)
Total Revenues	<u>1,456,000</u>		<u>710,614</u>	<u>745,386</u>

Expenditures:				
Support Services	986,500		155,033	831,467
End Fund Balance	469,500			469,500
Total Expenditures	<u>1,456,000</u>		<u>155,033</u>	<u>1,300,967</u>
Fund Balance			<u>555,582</u>	

District Group HRA Fund (620)

Revenues:				
Local	452,000		8,243	443,757
Beg. Fund Balance *	325,000		369,979	(44,979)
Total Revenues	<u>777,000</u>		<u>378,222</u>	<u>398,778</u>

Expenditures:				
Support Services	527,000	23,387	23,041	480,572
End Fund Balance	250,000			250,000
Total Expenditures	<u>777,000</u>	<u>23,387</u>	<u>23,041</u>	<u>730,572</u>
Fund Balance			<u>355,180</u>	

* Beginning Fund Balances are unaudited

** Fund Balances do NOT include encumbered expenditures