

LINCOLN COUNTY SCHOOL DISTRICT

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	780,701		62,306	718,395
State & Intermed	2,652,213			2,652,213
Federal	4,899,317			4,899,317
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	427,811		0	427,811
Total Revenues	<u>8,760,042</u>		<u>62,306</u>	<u>8,697,736</u>

Expenditures:				
Instruction	3,911,421	310,003	20,014	3,581,404
Support Services	3,066,884	429,873	77,392	2,559,618
Enterprise	371,732	1,138	663	369,931
Facilities Acq & Const	1,410,000			1,410,000
End Fund Bal/Tfrs	5			5
Total Expenditures	<u>8,760,042</u>	<u>741,014</u>	<u>98,069</u>	<u>7,920,959</u>
Fund Balance			<u>(35,763)</u>	

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

Revenues:				
Local	800			800
State	74,000			74,000
Beg. Fund Balance *	167,500		155,254	12,246
Total Revenues	<u>242,300</u>		<u>155,254</u>	<u>87,046</u>

Expenditures:				
Instruction	138,300			138,300
Support Services	30,000			30,000
End Fund Balance	74,000			74,000
Total Expenditures	<u>242,300</u>			<u>242,300</u>
Fund Balance			<u>155,254</u>	

Building Maintenance Fund (293)

Revenues:				
Local	5,000		210,000	(205,000)
Sale of Assets				0
Beg. Fund Balance *	1,750,000		1,078,450	671,550
Total Revenues	<u>1,755,000</u>		<u>1,288,450</u>	<u>466,550</u>

Expenditures:				
Support Services	705,000	13,775	1,080	690,145
Facilities Acq & Const	1,050,000	203	3,339	1,046,458
Total Expenditures	<u>1,755,000</u>	<u>13,977</u>	<u>4,419</u>	<u>1,736,604</u>
Fund Balance			<u>1,284,031</u>	

Food Services (294)

Revenues:				
Local	115,750			115,750
State	25,000			25,000
Federal	2,695,400			2,695,400
Beg. Fund Balance *	218,000		247,600	(29,600)
Total Revenues	<u>3,054,150</u>		<u>247,600</u>	<u>2,806,550</u>

Expenditures:				
Support Services	38,866	40,886	5,255	(7,275)
Enterprise	2,815,284	20,527	6,343	2,788,414
End Fund Balance	200,000			200,000
Total Expenditures	<u>3,054,150</u>	<u>61,413</u>	<u>11,598</u>	<u>2,981,139</u>
Fund Balance			<u>236,002</u>	

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

Student Activities (295)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	1,300,000			1,300,000
Beg. Fund Balance *	850,000		794,499	55,501
Total Revenues	<u>2,150,000</u>		<u>794,499</u>	<u>1,355,501</u>
Expenditures:				
Instruction	1,385,000	476	1,938	1,382,586
Support Services	65,000			65,000
Enterprise				0
End Fund Balance	700,000			700,000
Total Expenditures	<u>2,150,000</u>	<u>476</u>	<u>1,938</u>	<u>2,147,586</u>
Fund Balance			<u>792,561</u>	

Technology Fund (298)

Revenues:				
Local	155,000			155,000
Local - Taxes	9,015			9,015
Beg. Fund Balance *	475,000		489,018	(14,018)
Total Revenues	<u>639,015</u>		<u>489,018</u>	<u>149,997</u>

Expenditures:				
Instruction	100,000			100,000
Support Services	264,015	148,229	27,733	88,053
End Fund Balance	275,000			275,000
Total Expenditures	<u>639,015</u>	<u>148,229</u>	<u>27,733</u>	<u>463,053</u>
Fund Balance			<u>461,285</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	76,700			76,700
Sale of Assets			35,568	(35,568)
Beg. Fund Balance *	115,250		79,282	35,968
Total Revenues	<u>191,950</u>		<u>114,850</u>	<u>77,100</u>

Expenditures:				
Support Services	191,950		31,555	160,395
Total Expenditures	<u>191,950</u>		<u>31,555</u>	<u>160,395</u>
Fund Balance			<u>83,295</u>	

Debt Service Fund PERS Bonds (320)

Revenues:				
Local	5,066,885		95,557	4,971,328
Other				
Beg. Fund Balance *	4,865,000		4,878,187	(13,187)
Total Revenues	<u>9,931,885</u>		<u>4,973,744</u>	<u>4,958,141</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>4,973,744</u>	

Debt Service Fund (330)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	5,346,292			5,344,863
Beg. Fund Balance *	1,066,333		1,429	311,534
Total Revenues	<u>6,412,625</u>		<u>756,228</u>	<u>5,656,397</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>756,228</u>	

Capital Construction Fund (405)

Revenues:				
Local	405,000			405,000
Other				
Beg. Fund Balance *	825,000		594,353	230,647
Total Revenues	<u>1,230,000</u>		<u>594,353</u>	<u>635,647</u>

Expenditures:				
Support Services				
Facilities Acq & Const	1,230,000	2,160	128,632	1,099,208
End Fund Balance				
Total Expenditures	<u>1,230,000</u>	<u>2,160</u>	<u>128,632</u>	<u>1,099,208</u>
Fund Balance			<u>465,721</u>	

Self Insurance Fund (610)

Revenues:				
Local	806,000		8,322	797,678
Beg. Fund Balance *	650,000		684,642	(34,642)
Total Revenues	<u>1,456,000</u>		<u>692,964</u>	<u>763,036</u>

Expenditures:				
Support Services	986,500		48,999	937,501
End Fund Balance	469,500			469,500
Total Expenditures	<u>1,456,000</u>		<u>48,999</u>	<u>1,407,001</u>
Fund Balance			<u>643,965</u>	

District Group HRA Fund (620)

Revenues:				
Local	452,000		3,137	448,863
Beg. Fund Balance *	325,000		369,610	(44,610)
Total Revenues	<u>777,000</u>		<u>372,747</u>	<u>404,253</u>

Expenditures:				
Support Services	527,000	24,395	8,944	493,661
End Fund Balance	250,000			250,000
Total Expenditures	<u>777,000</u>	<u>24,395</u>	<u>8,944</u>	<u>743,661</u>
Fund Balance			<u>363,803</u>	

* Beginning Fund Balances are unaudited

** Fund Balances do NOT include encumbered expenditures