

**LINCOLN COUNTY SCHOOL DISTRICT**

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

<b>Special Revenue Funds (200-289 &amp; 900-989)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
Revenues:				
Local	780,701		148,254	632,447
State & Intermed	2,652,213			2,652,213
Federal	4,899,317		342,636	4,556,681
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	427,811		553,316	(125,505)
<b>Total Revenues</b>	<b>8,760,042</b>		<b>1,044,206</b>	<b>7,715,836</b>

Expenditures:				
Instruction	3,911,421	1,396,021	539,590	1,975,810
Support Services	3,066,884	982,158	613,456	1,471,270
Enterprise	371,732	85,749	44,404	241,579
Facilities Acq & Const	1,410,000		25,957	1,384,043
End Fund Bal/Tfrs	5			5
<b>Total Expenditures</b>	<b>8,760,042</b>	<b>2,463,928</b>	<b>1,223,407</b>	<b>5,072,707</b>
Fund Balance			(179,201)	

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

Revenues:				
Local	800		809	(9)
State	74,000			74,000
Beg. Fund Balance *	167,500		162,790	4,710
<b>Total Revenues</b>	<b>242,300</b>		<b>163,600</b>	<b>78,700</b>

Expenditures:				
Instruction	138,300	20,543	11,866	105,891
Support Services	30,000	500		29,500
End Fund Balance	74,000			74,000
<b>Total Expenditures</b>	<b>242,300</b>	<b>21,043</b>	<b>11,866</b>	<b>209,391</b>
Fund Balance			151,734	

**Building Maintenance Fund (293)**

Revenues:				
Local	5,000		8,615	(3,615)
Sale of Assets				
Beg. Fund Balance *	1,750,000		1,125,790	624,210
<b>Total Revenues</b>	<b>1,755,000</b>		<b>1,134,404</b>	<b>620,596</b>

Expenditures:				
Support Services	705,000	58,068	8,246	638,686
Facilities Acq & Const	1,050,000	8,485	44,506	997,009
<b>Total Expenditures</b>	<b>1,755,000</b>	<b>66,552</b>	<b>52,752</b>	<b>1,635,696</b>
Fund Balance			1,081,652	

**Food Services (294)**

Revenues:				
Local	115,750		13,088	102,662
State	25,000			25,000
Federal	2,695,400		29,402	2,665,998
Beg. Fund Balance *	218,000		333,298	(115,298)
<b>Total Revenues</b>	<b>3,054,150</b>		<b>375,788</b>	<b>2,678,362</b>

Expenditures:				
Support Services	38,866	44,136	22,067	(27,337)
Enterprise	2,815,284	2,362,071	34,383	418,830
End Fund Balance	200,000			200,000
<b>Total Expenditures</b>	<b>3,054,150</b>	<b>2,406,207</b>	<b>56,449</b>	<b>591,494</b>
Fund Balance			319,339	

<b>Student Activities (295)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
Revenues:				
Local	1,300,000		355,645	944,355
Beg. Fund Balance *	850,000		801,595	48,405
<b>Total Revenues</b>	<b>2,150,000</b>		<b>1,157,240</b>	<b>992,760</b>

Expenditures:				
Instruction	1,385,000	83,797	225,627	1,075,577
Support Services	65,000	1,342	5,530	58,127
End Fund Balance	700,000		1495.96	698,504
<b>Total Expenditures</b>	<b>2,150,000</b>	<b>85,139</b>	<b>232,653</b>	<b>1,832,208</b>
Fund Balance			924,587	

**Technology Fund (298)**

Revenues:				
Local	155,000		2,347	152,653
Local - Taxes	9,015		629	8,386
Beg. Fund Balance *	475,000		489,619	(14,619)
<b>Total Revenues</b>	<b>639,015</b>		<b>492,595</b>	<b>146,420</b>

Expenditures:				
Instruction	100,000			100,000
Support Services	264,015	106,154	73,375	84,486
End Fund Balance	275,000			275,000
<b>Total Expenditures</b>	<b>639,015</b>	<b>106,154</b>	<b>73,375</b>	<b>459,486</b>
Fund Balance			419,221	

**Vehicle Replacement Fund (299)**

Revenues:				
Local	76,700		415	76,285
Sale of Assets			35,568	(35,568)
Beg. Fund Balance *	115,250		79,300	35,950
<b>Total Revenues</b>	<b>191,950</b>		<b>115,283</b>	<b>76,667</b>

Expenditures:				
Support Services	191,950		33,721	158,229
<b>Total Expenditures</b>	<b>191,950</b>		<b>33,721</b>	<b>158,229</b>
Fund Balance			81,562	

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

Revenues:				
Local	5,066,885		1,053,323	4,013,562
Beg. Fund Balance *	4,865,000		4,874,951	(9,951)
<b>Total Revenues</b>	<b>9,931,885</b>		<b>5,928,274</b>	<b>4,003,611</b>

Expenditures:				
Other	4,511,886			4,511,886
End Fund Balance	5,419,999			5,419,999
<b>Total Expenditures</b>	<b>9,931,885</b>			<b>9,931,885</b>
Fund Balance			5,928,274	

**Debt Service Fund (330)**

Revenues:				
Local	5,346,292		76,609	5,269,683
Beg. Fund Balance *	1,066,333		1,096,203	(29,870)
<b>Total Revenues</b>	<b>6,412,625</b>		<b>1,172,812</b>	<b>5,239,813</b>

Expenditures:				
Other	5,412,625			5,412,625
End Fund Balance	1,000,000			1,000,000
<b>Total Expenditures</b>	<b>6,412,625</b>			<b>6,412,625</b>
Fund Balance			1,172,812	

<b>Capital Construction Fund (405)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
Revenues:				
Local	405,000		144,317	260,683
Other				
Beg. Fund Balance *	825,000		660,571	164,429
<b>Total Revenues</b>	<b>1,230,000</b>		<b>804,888</b>	<b>425,112</b>

Expenditures:				
Support Services				
Facilities Acq & Const	1,230,000	44,700	196,694	988,606
End Fund Balance				
<b>Total Expenditures</b>	<b>1,230,000</b>		<b>196,694</b>	<b>988,606</b>
Fund Balance			608,194	

**Future Property Purchases Reserve (420)**

Revenues:				
Local	3,000		5,090	(2,090)
Fund Tfrs/Asset Sales	1,000,000		1,000,000	
Beg. Fund Balance *				
<b>Total Revenues</b>	<b>1,003,000</b>		<b>1,005,090</b>	<b>(2,090)</b>

Expenditures:				
Support Services		4,000		(4,000)
Facilities Acq & Const	1,003,000		5,000	998,000
End Fund Balance				
<b>Total Expenditures</b>	<b>1,003,000</b>	<b>4,000</b>	<b>5,000</b>	<b>994,000</b>
Fund Balance			1,000,090	

**Self Insurance Fund (610)**

Revenues:				
Local	806,000		163,838	642,162
Beg. Fund Balance *	650,000		685,575	(35,575)
<b>Total Revenues</b>	<b>1,456,000</b>		<b>849,413</b>	<b>606,587</b>

Expenditures:				
Support Services	986,500		313,730	672,770
End Fund Balance	469,500			469,500
<b>Total Expenditures</b>	<b>1,456,000</b>		<b>313,730</b>	<b>1,142,270</b>
Fund Balance			535,683	

**District Group HRA Fund (620)**

Revenues:				
Local	452,000		38,317	413,683
Beg. Fund Balance *	325,000		369,979	(44,979)
<b>Total Revenues</b>	<b>777,000</b>		<b>408,296</b>	<b>368,704</b>

Expenditures:				
Support Services	527,000	22,388	46,558	458,054
End Fund Balance	250,000			250,000
<b>Total Expenditures</b>	<b>777,000</b>	<b>22,388</b>	<b>46,558</b>	<b>708,054</b>
Fund Balance			361,738	

\* Beginning Fund Balances are unaudited

\*\* Fund Balances do NOT include encumbered expenditures