

LINCOLN COUNTY SCHOOL DISTRICT

2017-18 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of March 31, 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		538,800	241,901
Intermediate			210	(210)
State	2,652,213		284,352	2,367,861
Federal	4,899,317		1,633,899	3,265,418
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	427,811		553,316	(125,505)
Total Revenues	8,760,042		3,010,576	5,749,466
Expenditures:				
Instruction	3,911,421	988,065	1,578,570	1,344,787
Support Services	3,066,884	565,868	1,476,371	1,024,645
Enterprise	371,732	90,590	154,961	126,180
Facilities Acq & Const	1,410,000	128,989	256,527	1,024,483
End Fund Bal/Tfrs	5	115,376		(115,371)
Total Expenditures	8,760,042	1,888,888	3,466,430	3,404,724
Fund Balance			(455,854) ***	

Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	800		1,831	(1,031)
State	74,000			74,000
Beg. Fund Balance *	167,500		162,790	4,710
Total Revenues	242,300		164,622	77,678
Expenditures:				
Instruction	119,090	11,095	27,877	80,118
Support Services	1,050	389	1,015	(354)
Enterprise	13,160		13154.5	
Facilities Acq & Const	35,000	2,585	32,495	(80)
End Fund Balance	74,000			74,000
Total Expenditures	242,300	14,069	74,541	153,690
Fund Balance			90,080	

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	79,610	10,318	125,432
Support Services	428,640			428,640
Facilities Acq & Const		23,803	4,468	(28,270)
End Fund Balance	644,000			644,000
Total Expenditures	1,288,000	103,413	14,786	1,169,802
Fund Balance			(14,786) ***	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Building Maintenance (293)				
Revenues:				
Local	5,000		14,961	(9,961)
Intermediate				
State				
Federal				
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,750,000		1,125,430	624,570
Total Revenues	1,755,000		1,140,391	614,609
Expenditures:				
Instruction				
Support Services	705,000	23,095	129,837	552,069
Enterprise				
Facilities Acq & Const	1,050,000	151,668	375,644	522,688
End Fund Bal/Tfrs				
Total Expenditures	1,755,000	174,763	505,481	1,074,756
Fund Balance			634,911	

Food Services (294)				
Revenues:				
Local	115,750		75,638	40,112
State	25,000		24,084	916
Federal	2,695,400		1,373,012	1,322,388
Beg. Fund Balance *	218,000		333,298	(115,298)
Total Revenues	3,054,150		1,806,031	1,248,119
Expenditures:				
Support Services	38,866	16,551	49,953	(27,638)
Enterprise	2,815,284	948,579	1,321,036	545,669
End Fund Balance	200,000			200,000
Total Expenditures	3,054,150	965,130	1,370,989	718,031
Fund Balance			435,042 ***	

Student Activities (295)				
Revenues:				
Local	1,300,000		898,119	401,881
Beg. Fund Balance *	850,000		801,595	48,405
Total Revenues	2,150,000		1,699,714	450,286
Expenditures:				
Instruction	1,385,000	50,604	765,185	569,211
Support Services	65,000	269	24,233	40,498
Enterprise			13,272	(13,272)
End Fund Balance	700,000			700,000
Total Expenditures	2,150,000	50,873	802,690	1,296,437
Fund Balance			897,024	

	<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			208,868
Support Services	13,332			13,332
End Fund Balance				
Total Expenditures	222,200			222,200
Fund Balance			0 ***	

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		5,251	149,749
Local - Taxes	9,015		1,462	7,553
Beg. Fund Balance*	475,000		489,619	(14,619)
Total Revenues	639,015		496,333	142,682
Expenditures:				
Instruction	100,000			100,000
Support Services	264,015	58,297	121,232	84,486
End Fund Balance	275,000			275,000
Total Expenditures	639,015	58,297	121,232	459,486
Fund Balance			375,101	

Vehicle Replacement (299)				
Revenues:				
Local	76,700		1,010	75,690
Asset Loss Comp			40,544	
Beg. Fund Balance *	115,250		79,300	35,950
Total Revenues	191,950		120,854	71,096
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			87,132	

* Beginning Fund Balances are audited

** Fund Balances do NOT include encumbered expenditures

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*** 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		3,217,554	1,849,331
Beg. Fund Balance *	4,865,000		4,874,951	(9,951)
Total Revenues	9,931,885		8,092,505	1,839,380
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			7,316,562	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Capital Construction Fund (405)				
Revenues:				
Local	405,000		372,534	32,466
Beg. Fund Balance *	825,000		660,571	164,429
Total Revenues	1,230,000		1,033,105	196,895
Expenditures:				
Support Services				
Facilities Acq & Const	1,230,000		254,964	975,036
End Fund Balance				
Total Expenditures	1,230,000		254,964	975,036
Fund Balance			778,141	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Dental/Vision Self Insurance (610)				
Revenues:				
Local	806,000		511,017	294,983
Beg. Fund Balance *	650,000		685,575	(35,575)
Total Revenues	1,456,000		1,196,592	259,408
Expenditures:				
Support Services	986,500		672,181	314,319
End Fund Balance	469,500			469,500
Total Expenditures	1,456,000		672,181	783,819
Fund Balance			524,411	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
GO Bonds Debt Service (330)				
Revenues:				
Local	5,346,292		5,132,215	214,077
Beg. Fund Balance *	1,066,333		1,096,203	(29,870)
Total Revenues	6,412,625		6,228,418	184,207
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			5,122,105	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Future Property Purchases Reserve (420)				
Revenues:				
Local	3,000		12,259	(9,259)
Fund Tfrs/Asset Sales	1,000,000		1,000,000	
Beg. Fund Balance *				
Total Revenues	1,003,000		1,012,259	(9,259)
Expenditures:				
Support Services		425	7,119	(7,544)
Facilities Acq & Const	1,003,000	850,000	5,000	148,000
End Fund Balance				
Total Expenditures	1,003,000	850,425	12,119	140,456
Fund Balance			1,000,141	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
District Medical Group HRA (620)				
Revenues:				
Local	452,000		112,772	339,228
Beg. Fund Balance	325,000		369,979	(44,979)
Total Revenues	777,000		482,751	294,249
Expenditures:				
Support Services	527,000	16,824	93,090	417,086
End Fund Balance	250,000			250,000
Total Expenditures	777,000	16,824	93,090	667,086
Fund Balance			389,660	

Encumbrance for Lincoln City Property Purchase

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Budget Encumb'd YTD Actual Remaining

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