

**LINCOLN PARISH SCHOOL BOARD  
FINANCIAL STATEMENT**

For Month Ending DECEMBER 2018

	GENERAL FUND (01)	5 MILL MAINTENANCE FUND (02)	CHILD NUTRITION FUND (04)	1979 SALES TAX		1987 SALES TAX FUND (18)	1993 SALES TAX FUND (21)
				SALARY FUND (08)	INSTRUCTION FUND (08)		
<b>ASSETS:</b>							
Cash and Cash Equivalents	\$539,821.27	(\$785,187.42)	\$331,839.11	\$2,166,885.28	\$1,601,071.84	\$622,653.72	\$304,679.32
Investments	3,588,453.81		502,242.02			3,284,540.52	2,417,611.35
Accounts Receivable	14,788.26		0.00	315,640.69	155,464.83	471,105.52	471,105.52
Interfund Receivables							
Prepaid Expenses & Deposits		2,500.00					
Food Inventory & Commodities			125,038.87				
<b>TOTAL ASSETS</b>	<b>4,143,063.34</b>	<b>(782,687.42)</b>	<b>959,120.00</b>	<b>2,482,525.97</b>	<b>1,756,536.67</b>	<b>4,378,299.76</b>	<b>3,193,396.19</b>
<b>LIABILITIES &amp; FUND EQUITY:</b>							
<b>Liabilities:</b>							
Accounts Payable	58,494.56	65,024.35	31,107.32		223.40	0.00	
Salaries Payable	1,229,896.37		70,263.16		32,383.48		34,584.12
Withholdings Payable						213,004.94	
Interfund Payables							
Deferred Revenues - Commodities			66,583.59				
<b>TOTAL LIABILITIES</b>	<b>1,288,390.93</b>	<b>65,024.35</b>	<b>167,954.07</b>	<b>0.00</b>	<b>32,608.88</b>	<b>213,004.94</b>	<b>34,584.12</b>
<b>Fund Equity -</b>							
Fund Balance	2,854,672.41	(847,711.77)	791,165.93	2,482,525.97	1,723,929.79	4,165,294.82	3,158,812.07
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>4,143,063.34</b>	<b>(782,687.42)</b>	<b>959,120.00</b>	<b>2,482,525.97</b>	<b>1,756,536.67</b>	<b>4,378,299.76</b>	<b>3,193,396.19</b>

**Fund Activity Year-to-Date Totals**

	GENERAL FUND	5 MILL MAINTENANCE FUND	CHILD NUTRITION FUND	1979 SALES TAX		1987 SALES TAX FUND	1993 SALES TAX FUND
				SALARY FUND	INSTRUCTION FUND		
<b>BEGINNING FUND BALANCE</b> July 1, 2018	<b>\$3,856,190.09</b>	<b>\$389,600.64</b>	<b>\$910,351.81</b>	<b>\$2,798,310.84</b>	<b>\$1,399,155.42</b>	<b>\$4,034,353.35</b>	<b>\$2,961,685.79</b>
Revenues YTD	13,743,499.05	123,547.67	1,318,454.57	1,512,678.47	750,567.08	2,248,076.99	2,243,843.66
Expenditures YTD	(14,745,016.73)	(1,360,860.08)	(1,437,640.45)	(1,828,463.34)	(425,792.71)	(2,117,135.52)	(2,046,717.38)
<b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>(1,001,517.68)</b>	<b>(1,237,312.41)</b>	<b>(119,185.88)</b>	<b>(315,784.87)</b>	<b>324,774.37</b>	<b>130,941.47</b>	<b>197,126.28</b>
<b>ENDING BALANCE</b> December 31, 2018	<b>\$2,854,672.41</b>	<b>(\$847,711.77)</b>	<b>\$791,165.93</b>	<b>\$2,482,525.97</b>	<b>\$1,723,929.79</b>	<b>\$4,165,294.82</b>	<b>\$3,158,812.07</b>
YTD Budget to Actual Revenues %	39.82%	5.12%	45.78%	44.84%	45.18%	44.85%	44.74%
YTD Budget to Actual Expenses %	-42.15%	-57.89%	-51.44%	-52.16%	-24.67%	-43.89%	-38.25%
<i>Budget Revenues</i>	<i>34,684,232.00</i>	<i>2,412,261.00</i>	<i>2,880,087.00</i>	<i>3,373,248.00</i>	<i>1,661,452.00</i>	<i>6,012,949.00</i>	<i>6,015,458.00</i>
<i>Budget Expenses</i>	<i>34,966,207.00</i>	<i>2,350,658.00</i>	<i>2,794,738.00</i>	<i>3,504,207.00</i>	<i>1,725,953.00</i>	<i>4,824,003.00</i>	<i>6,261,268.00</i>
<i>Budgeted Difference</i>	<i>-301,974.00</i>	<i>61,603.00</i>	<i>85,349.00</i>	<i>-130,959.00</i>	<i>-64,501.00</i>	<i>188,946.00</i>	<i>-335,810.00</i>

**LINCOLN PARISH SCHOOL BOARD  
FINANCIAL STATEMENT**

For Month Ending DECEMBER 2018

	2000 SALES TAX FUND (15)	1993 AD VALOREM TAX FUND (22)	2000 AD VALOREM TAX FUND (19)	RUSTON DISTRICT NO. 1 M & O FUND (12)	SIMSBORO DISTRICT NO. 3 M & O FUND (16)	DUBACH DISTRICT NO. 5 M & O FUND (20)	CHOUDRANT DISTRICT NO. 6 M & O FUND (91)
<b>ASSETS:</b>							
Cash and Cash Equivalents	\$846,156.14	\$503,007.35	\$1,063,950.94	(\$94,820.88)	\$304,283.10	\$238,980.62	(\$22,749.42)
Investments	1,994,917.68	3,785,559.17	4,415,404.87				
Accounts Receivable	471,105.50						
Interfund Receivables							
Prepaid Expenses & Deposits							
Food Inventory & Commodities							
<b>TOTAL ASSETS</b>	<b>3,312,179.32</b>	<b>4,288,566.52</b>	<b>5,479,355.81</b>	<b>(94,820.88)</b>	<b>304,283.10</b>	<b>238,980.62</b>	<b>(22,749.42)</b>
<b>LIABILITIES &amp; FUND EQUITY:</b>							
<b>Liabilities:</b>							
Accounts Payable		1,170.50	27,718.05	45,418.83	7,088.91	249.30	4,851.36
Salaries Payable							
Withholdings Payable							
Interfund Payables			53.75				
Deferred Revenues - Commodities							
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>1,170.50</b>	<b>27,771.80</b>	<b>45,418.83</b>	<b>7,088.91</b>	<b>249.30</b>	<b>4,851.36</b>
<b>Fund Equity -</b>							
Fund Balance	3,312,179.32	4,287,396.02	5,451,584.01	(140,239.71)	297,194.19	238,731.32	(27,600.78)
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>3,312,179.32</b>	<b>4,288,566.52</b>	<b>5,479,355.81</b>	<b>(94,820.88)</b>	<b>304,283.10</b>	<b>238,980.62</b>	<b>(22,749.42)</b>

**Fund Activity Year-to-Date Totals**

	2000 SALES TAX FUND	1993 AD VALOREM TAX FUND	2000 AD VALOREM TAX FUND	RUSTON DISTRICT NO. 1 M & O FUND	SIMSBORO DISTRICT NO. 3 M & O FUND	DUBACH DISTRICT NO. 5 M & O FUND	CHOUDRANT DISTRICT NO. 6 M & O FUND
<b>BEGINNING FUND BALANCE</b> July 1, 2018	\$3,562,328.18	\$5,246,722.64	\$5,867,690.76	\$191,747.69	\$346,901.28	\$254,636.10	\$38,354.65
Revenues YTD	2,242,682.24	211,071.16	180,872.01	33,740.08	2,168.20	1,858.84	5,019.29
Expenditures YTD	(2,492,831.10)	(2,170,397.78)	(598,978.76)	(365,727.48)	(51,875.29)	(17,763.62)	(70,974.72)
<b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>(250,148.86)</b>	<b>(1,959,326.62)</b>	<b>(416,106.75)</b>	<b>(331,987.40)</b>	<b>(49,707.09)</b>	<b>(15,904.78)</b>	<b>(65,955.43)</b>
<b>ENDING BALANCE</b> December 31, 2018	<b>\$3,312,179.32</b>	<b>\$4,287,396.02</b>	<b>\$5,451,584.01</b>	<b>(140,239.71)</b>	<b>\$297,194.19</b>	<b>\$238,731.32</b>	<b>(\$27,600.78)</b>
YTD Budget to Actual Revenues %	44.81%	4.89%	4.94%	5.00%	1.03%	1.28%	3.40%
YTD Budget to Actual Expenses %	-56.70%	-34.19%	-16.02%	-48.97%	-20.63%	-8.54%	-45.45%
<i>Budget Revenues</i>	5,004,794.00	4,317,579.00	3,663,353.00	674,401.00	210,737.00	144,929.00	147,767.00
<i>Budget Expenses</i>	4,396,343.00	6,347,826.00	3,727,587.00	746,886.00	251,488.00	208,077.00	166,173.00
<i>Budgeted Difference</i>	608,451.00	-2,030,247.00	-64,214.00	-72,485.00	-40,751.00	-63,148.00	-8,416.00
<b>TOTAL FUND BALANCE</b>			<b>\$27,747,933.59</b>		<b>UNASSIGNED FUND BALANCE</b>		<b>\$11,502,068.15</b>