

To Our Board Of Education

**Newark City Schools Fiscal Summary Report
FY 2 018**

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“The mission of Newark City Schools is to ensure a quality education for all students to become productive citizens in a global society.”

To Our Board Of Education

Executive Summary

We are pleased to present the FISCAL YEAR 2018 FINANCIAL SUMMARY for the Newark City School District. This document, for the period July 1, 2017 to June 30, 2018, includes all major funds under the direct control of the Newark City School District.

Our intention is to enable readers to understand how our programs and services operate. And, the objective is to maximize the taxpayers’ dollars by achieving the following fiscal beliefs:

1. Every dollar spent must add value to teaching and learning.
2. All fiscal decisions will be made in the context of the five-year forecast.
3. Aggressively manage to avoid deficit spending and reduce spending in areas that least impact teaching and learning.

Budget Presentation

This document is divided into four sections:

Revenues – This section provides the reader with an executive summary of all the revenues received compared to the estimated revenues.

Expenditures – This section is intended to familiarize readers with the expenditures by each of its categories also compared to the budgeted amounts.

Cash Balance – This section is the heart of the budget document. The cash balance shows the financial health of the district for the operations of future years.

Actual Activity for All Funds – This section shows the breakdown for all 25 District funds.

Looking Ahead

The district will continue to monitor its financial status in the years out by continuing to utilize the five year forecast as a tool for long range planning and make decisions based on the context of the forecast, and making sure that every dollar spend adds value to teaching and learning.

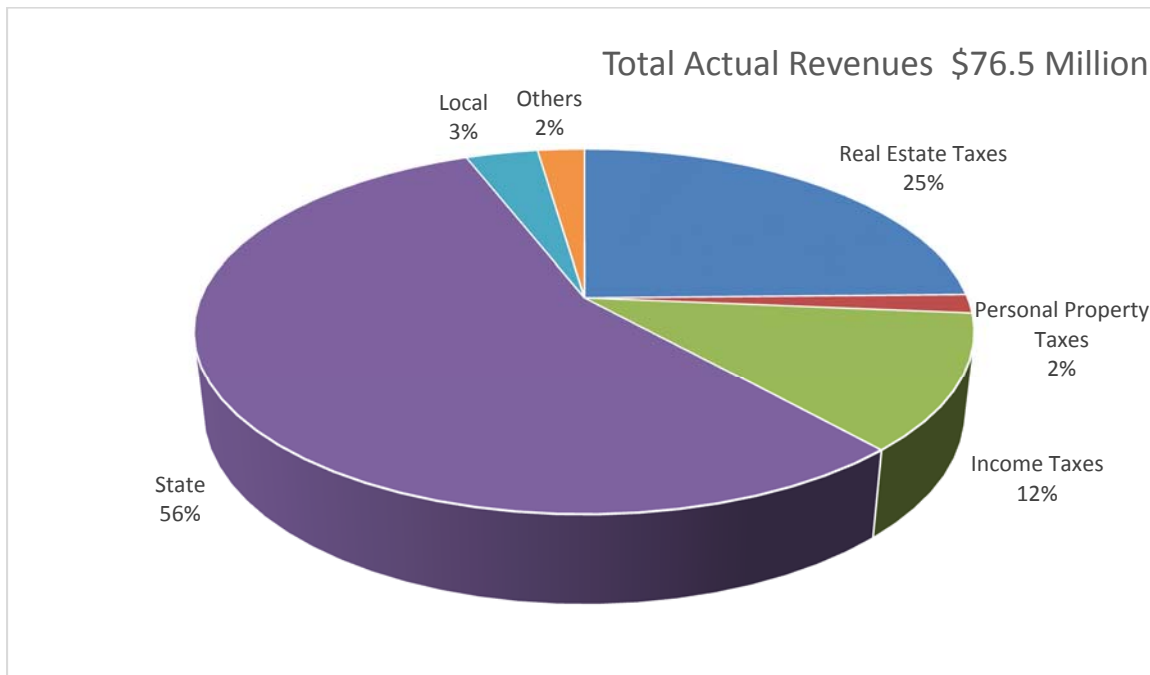
Handwritten signature of Julio Valladares in black ink.

Julio Valladares, Treasurer/CFO

Handwritten signature of Doug Ute in black ink.

Doug Ute, Superintendent

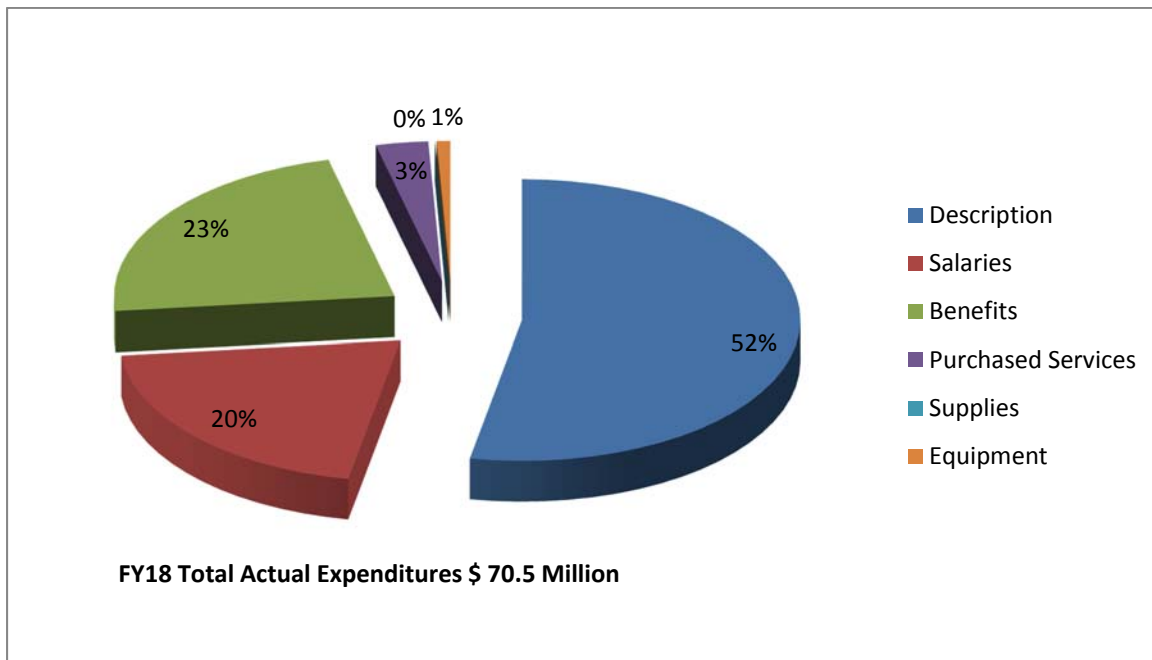
Financial Summary - Revenues



General fund revenue highlights:

- Real Estate Tax revenues for the year are \$18.9 million or \$113,752 more than the estimated amount. This is a sign of the real estate market showing recovery.
- Personal Property Tax revenues for the year are \$1.3 million or \$77,281 over the estimated amount. This is also a sign of the economy showing recovery.
- Income Tax revenues are \$9.2 million or \$163,200 over the estimated amount. This increase is due to growth in the job market.
- State revenues are \$42.6 million or \$678,530 over the estimated amount. This represents an overall increase of 1.6%
- Local revenues are \$2.7 million or \$423,292 over the estimated amount. The increase is primarily due to rebates, refunds and TIF revenues.
- Others revenues are \$1.8 million or \$17,052 over the estimated amount. These are non-operational revenues as a result of inter district transfers/advances.

Financial Summary - Expenditures



General fund expenditures highlights:

- Salaries for the year are \$36.8 million or \$336,747 (0.90%) less than the budgeted amount.
- Benefits for the year are \$14.1 million or \$671,613 (4.5%) less than the budgeted amount.
- Purchased Services are \$15.9 million or \$672,630 (4.4%) more than the budgeted amount.
- Supplies are \$2.1 million or 239,103 (10.2%) less than the budgeted amount.
- Other Services are \$544,293 or \$313,198 (38.3%) less than the budgeted amount.
- Other Financing Services are \$1.1 million or \$147,977 (12.1%) less than the budgeted amount. These are non-operating activities via inter district transfers and advances.

Overall, total actual expenditures are less than the budgeted amount by \$1.1 million 1.4%.

Financial Summary – Cash Balance

Financial Summary – Cash Balance

FACTS

Enrollment FY18

Elementary

Ben Franklin 327

Carson 466

Cherry Valley 488

John Clem 503

Hillview 465

Legend 548

McGuffey 502

Middle Schools

Heritage 527

Liberty 459

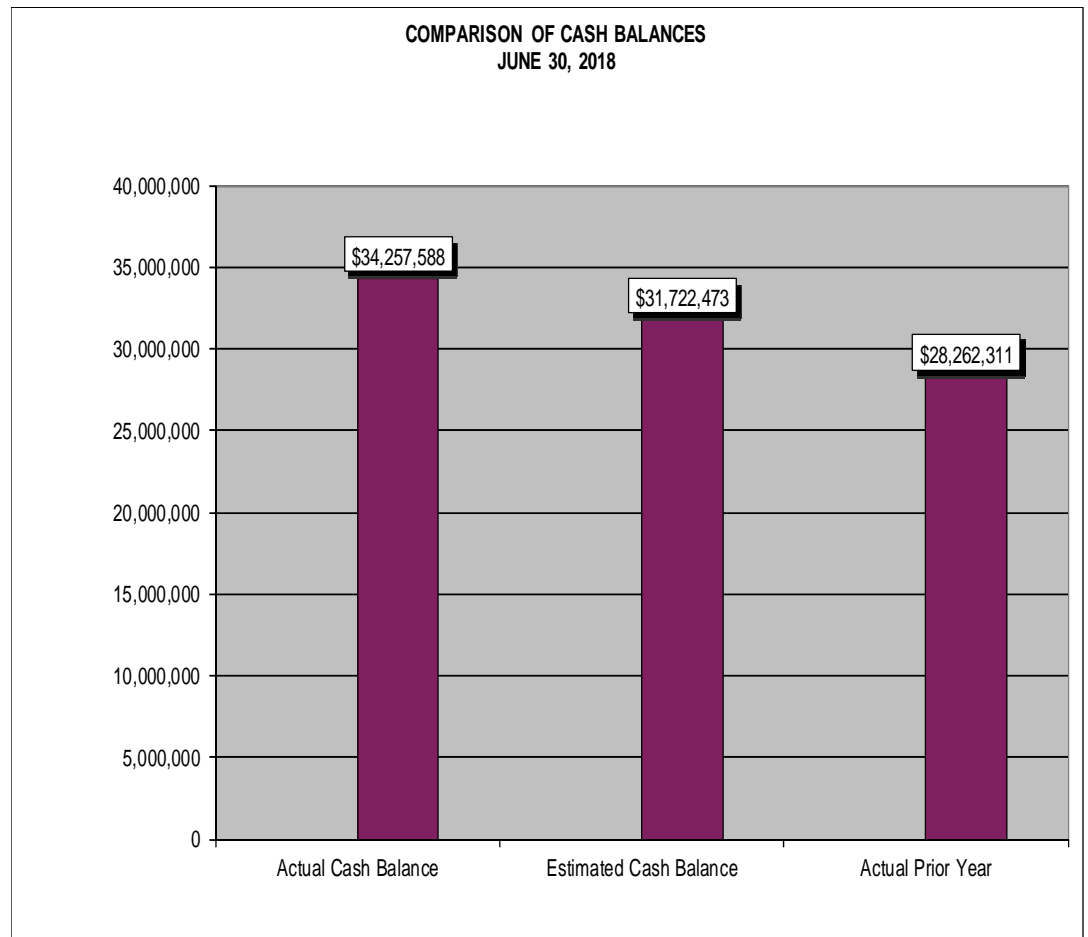
Wilson 405

High School 1383

C-TEC 145

Others 35

Total 6253



The General Fund cash balance for the year ended June 30, 2018 is \$34.3 million or \$2.5 million over the estimated amount. This cash balance represents that the district has a true day cash balance of 156 days or approximately 5.2 months.

Furthermore, when taken into consideration the encumbrances of \$1,116,549 and budget reserve of \$934,000, the available cash balance for appropriations for next school year is \$33,207,039.

Actual Activity - All Funds

The table below shows the ending cash balance for each of the 25 funds the district operates.

ALL FUNDS ACTIVITY FY18					
Fund	Description	Beginning Cash			Ending Cash
		Balance	Revenues	Expenditures	Balance
001	General Fund	\$ 28,262,309	\$ 76,527,664	\$ 70,532,385	\$ 34,257,588
002	Bond Retirement Fund	1,767,553	3,520,071	4,537,350	750,274
003	Permanent Improvement Fund	1,563,078	2,703,629	2,303,779	1,962,929
004	Building Fund	16,079	73	16,152	0
006	Food Service Fund	2,089,633	2,989,034	2,551,570	2,527,097
007	Special Trust Fund	212,371	48,786	16,359	244,798
008	Endowment Fund	10,085	0	0	10,085
011	Rotary- Special Services Fund	24,154	1,270	0	25,424
014	Rotary - Internal Services Fund	6,612	3,272	2,110	7,774
018	Public School Support Fund	124,207	64,068	65,078	123,197
019	Other Local Fund	25,630	27,306	39,683	13,253
022	District Agency Fund	75	38,046	32,854	5,267
024	Self-Insurance Fund	3,822,617	10,740,130	10,370,327	4,192,419
034	Classroom Facility Maintenance Fund	2,724,817	482,812	475,208	2,732,420
200	Student Managed Activity Fund	56,952	49,468	44,495	61,925
300	District Managed Activity Fund	291,337	228,151	231,905	287,583
401	Auxiliary Service Fund	29,800	614,236	552,897	91,139
439	Early Child Education Fund	0	220,000	220,000	0
451	ONenet Connectivity Fund	0	19,800	9,900	9,900
499	Parent Mentor Fund	174	24,487	24,783	(122)
516	IDEA-B Fund	28,105	1,336,187	1,397,757	(33,465)
572	Title I Fund	439,732	2,932,220	3,379,359	(7,407)
587	Preschool Fund	684	38,592	39,270	6
590	Title II-A Fund	7,135	308,056	316,250	(1,059)
599	Miscellaneous Federal Fund	11,278	681,761	752,884	(59,845)
Total		\$ 41,514,417	\$ 103,599,117	\$ 97,912,354	\$ 47,201,180

Actual Activity - All Funds

The following pages show the detail breakdown for each fund the district controls.

001 **General Fund**

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Real State Taxes	2.4%	\$ 18,893,342	\$ 18,455,324
Personal Property Taxes	1.6%	1,271,030	1,251,247
Income Taxes	3.8%	9,228,734	8,887,780
Special Ed Tuition	54.1%	1,231,263	799,207
Transportation Fees	-22.8%	18,949	24,550
Interest	94.0%	487,287	251,160
Instructional Fees	14.0%	137,634	120,689
Rentals	-3.6%	105,752	109,750
TIF Revenue	-30.9%	210,959	305,118
State Funding	5.2%	41,852,680	39,766,346
Casino And Medicaid	-13.9%	785,863	912,393
Refund of Prior Year Expenditures	85.1%	201,224	108,730
Miscellaneous	-0.3%	529,650	531,246
Total Revenues	4.8%	74,954,365	71,523,541

Expenditures:			
Salaries	2.4%	36,801,531	35,946,831
Benefits	3.7%	14,126,230	13,615,858
Purchased Services	4.7%	15,898,608	15,189,096
Supplies	-9.5%	2,095,954	2,315,657
Capital Outlay	-100.0%	0	20,470
Others	-21.3%	544,293	691,381
Total Expenditures	2.5%	69,466,616	67,779,293

Other Financing Sources:			
Transfers In	499.2%	1,060,510	176,974
Advance In	544.7%	512,786	79,544
Transfer Out	52.8%	(1,065,769)	(697,642)
Total Other Financing Sources	-215.1%	507,527	(441,124)

Net Changes in Fund Balance	81.5%	5,995,276	3,303,124
Beginning Unencumbered Fund Balance	13.2%	28,262,309	24,959,185
Ending Fund Balance	21.2%	\$ 34,257,585	\$ 28,262,309

Actual Activity - All Funds

002 Debt Service Fund

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Real Estate Taxes	-25.1%	\$ 2,874,138	\$ 3,839,758
Personal Property Taxes	-26.9%	155,793	212,996
TIF Revenue	-11.9%	1,714	1,946
State Reimbursements	-22.4%	488,427	629,793
Total Revenues	-24.9%	3,520,071	4,684,493

Expenditures:			
Principal	-5.8%	2,780,000	2,950,000
Interest	-4.4%	1,708,544	1,787,044
County Auditor & Treasurer Fees	-31.6%	48,806	71,316
Total Expenditures	-5.6%	4,537,350	4,808,360

Net Changes in Fund Balance	721.3%	(1,017,279)	(123,867)
Beginning Unencumbered Fund Balance	-6.5%	1,767,553	1,891,420
Ending Fund Balance	-57.6%	\$ 750,274	\$ 1,767,553

Actual Activity - All Funds

003 Permanent Improvement Fund

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Real Estate Taxes	0.9%	\$ 1,292,555	\$ 1,280,664
Personal Property Taxes	2.5%	105,680	103,086
Sale of Personal Property	100.0%	74,784	0
Insurance Proceeds	100.0%	1,000,000	0
State Reimbursements	0.1%	179,690	179,525
Miscellaneous	6.5%	920	864
Total Revenues	69.7%	2,653,629	1,564,139

Expenditures:			
Purchased Services	1337.7%	658,498	45,803
Supplies	-29.8%	59,016	84,101
Building Improvements	-36.9%	606,151	960,236
Equipment	142.2%	93,211	38,480
Vehicles	-25.4%	215,077	288,166
County Auditor & Treasurer Fees	226.2%	208,945	64,047
Total Expenditures	24.3%	1,840,898	1,480,834

Other Financing Sources:			
Transfers In	0.0%	50,000	50,000
Transfer Out	0.0%	(462,881)	(462,881)
Total Other Financing Sources	0.0%	(412,881)	(412,881)

Net Changes in Fund Balance	-221.3%	399,851	-329,576
Beginning Unencumbered Fund Balance	-17.4%	1,563,078	1,892,654
Ending Fund Balance	25.6%	\$ 1,962,928	\$ 1,563,078

Actual Activity - All Funds

004 Building Fund

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Interest	-87.6%	\$ 73	\$ 584
Total Revenues	-87.6%	73	584
Expenditures:			
Building Improvements	-89.1%	16,152	148,844
Total Expenditures	-89.1%	16,152	148,844
Other Financing Sources:			
Transfers In	-100.0%	0	116,481
Transfer Out	-100.0%	0	(38,971)
Total Other Financing Sources	-100.0%	0	77,510
Net Changes in Fund Balance	-77.3%	(16,079)	(70,750)
Beginning Unencumbered Fund Balance	-81.5%	16,079	86,829
Ending Fund Balance	-100.0%	\$ 0	\$ 16,079

Actual Activity - All Funds

006 Food Service Fund

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Sales	-14.7%	\$ 462,705	\$ 542,247
Interest	112.1%	21,560	10,167
Intergovernmental -State	-85.3%	5,940	40,398
Intergovernmental -Federal	11.8%	2,468,944	2,207,958
Miscellaneous	191.6%	29,885	10,249
Total Revenues	6.3%	2,989,034	2,811,019

Expenditures:			
Salaries	2.9%	815,302	792,531
Benefits	0.0%	379,072	379,214
Purchased Services	9.8%	39,367	35,867
Supplies	-5.1%	1,228,683	1,295,394
Capital Outlay	100.0%	89,145	0
Others	-100.0%	0	58
Total Expenditures	1.9%	2,551,570	2,503,064

Net Changes in Fund Balance	42.1%	437,464	307,954
Beginning Unencumbered Fund Balance	17.3%	2,089,632	1,781,678
Ending Fund Balance	20.9%	\$ 2,527,097	\$ 2,089,632

Actual Activity - All Funds

007 **Staff Service Fund**

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Sales	12.2%	\$ 48,768	\$ 43,478
Interest	-87.2%	17	134
Total Revenues	11.9%	48,786	43,612

Expenditures:			
Supplies	-74.2%	2,193	8,506
Equipment	100.0%	0	0
Miscellaneous	9345.0%	14,166	150
Total Expenditures	89.0%	16,359	8,655

Net Changes in Fund Balance	-7.2%	32,427	34,957
Beginning Unencumbered Fund Balance	19.7%	212,371	177,414
Ending Fund Balance	15.3%	\$ 244,798	\$ 212,371

Actual Activity - All Funds

008 Endowment Fund

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Interest	-100.0%	0	53
Total Revenues	-100.0%	0	53
Expenditures:			
Purchased Services	100.0%	0	0
Total Expenditures	100.0%	0	0
Net Changes in Fund Balance	-100.0%	0	53
Beginning Unencumbered Fund Balance	0.5%	10,084	10,031
Ending Fund Balance	0.0%	\$ 10,084	\$ 10,084

Actual Activity - All Funds

011 **Rotary - Special Service Fund**

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Tuition	-46.4%	\$ 1,270	\$ 2,371
Total Revenues	-46.4%	1,270	2,371

Expenditures:			
Supplies	100.0%	0	0
Total Expenditures	100.0%	0	0

Net Changes in Fund Balance	-46.4%	1,270	2,371
Beginning Unencumbered Fund Balance	10.9%	24,154	21,783
Ending Fund Balance	5.3%	\$ 25,424	\$ 24,154

Actual Activity - All Funds

014 **Rotary - Internal Service Fund**

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Miscellaneous	-13.3%	3,272	3,775
Total Revenues	-13.3%	3,272	3,775

Expenditures:			
Miscellaneous	33.6%	2,110	1,579
Total Expenditures	33.6%	2,110	1,579

Net Changes in Fund Balance	-47.1%	1,162	2,196
Beginning Unencumbered Fund Balance	49.7%	6,612	4,416
Ending Fund Balance	17.6%	\$ 7,774	\$ 6,612

Actual Activity - All Funds

018 **Public School Support Fund**

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Sales	59.2%	\$ 23,493	\$ 14,753
Donations	0.1%	11,922	11,909
Commission	3.1%	17,264	16,744
Miscellaneous	-29.6%	11,390	16,190
Total Revenues	7.5%	64,068	59,596

Expenditures:			
Purchased Services	21.7%	65,078	53,495
Total Expenditures	21.7%	65,078	53,495

Net Changes in Fund Balance	-116.6%	(1,010)	6,101
Beginning Unencumbered Fund Balance	5.2%	124,207	118,106
Ending Fund Balance	-0.8%	\$ 123,197	\$ 124,207

Actual Activity - All Funds

019 Other Local Fund

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Miscellaneous	29.1%	\$ 27,306	\$ 21,144
Total Revenues	29.1%	27,306	21,144
Expenditures:			
Purchased Services	-76.0%	1,979	8,259
Supplies	38.5%	28,577	20,628
Miscellaneous	33.0%	9,126	6,864
Total Expenditures	11.0%	39,683	35,751
Net Changes in Fund Balance	-15.3%	(12,377)	(14,608)
Beginning Unencumbered Fund Balance	-36.3%	25,630	40,238
Ending Fund Balance	-48.3%	\$ 13,253	\$ 25,630

Actual Activity - All Funds

022 District Agency Fund

	% Change	FY18 Actual	FY17 Actual
<u>Revenues:</u>			
Miscellaneous	19.0%	\$ 38,046	\$ 31,965
Total Revenues	19.0%	38,046	31,965

<u>Expenditures:</u>			
Salaries	-30.6%	3,450	4,974
Benefits	-37.4%	479	766
Purchased Services	173.6%	23,437	8,566
Miscellaneous	-68.8%	5,487	17,584
Total Expenditures	3.0%	32,854	31,890

<u>Other Financing Sources:</u>			
Transfers Out	-100.0%	0	490,534
Total Other Financing Sources	-100.0%	0	490,534

Net Changes in Fund Balance	6822.8%	5,192	75
Beginning Unencumbered Fund Balance	100.0%	75	0
Ending Fund Balance	6922.8%	\$ 5,267	\$ 75

Actual Activity - All Funds

024 Self-Insurance Fund

	% Change	FY18 Actual	FY17 Actual
<u>Revenues:</u>			
Employee Contributions	0.7%	10,740,130	10,663,809
Total Revenues	0.7%	10,740,130	10,663,809

<u>Expenditures:</u>			
Admin Fees	10.5%	1,460,054	1,321,653
Claims	2.6%	8,910,273	8,684,003
Total Expenditures	3.6%	10,370,327	10,005,656

Net Changes in Fund Balance	-43.8%	369,802	658,153
Beginning Unencumbered Fund Balance	20.8%	3,822,617	3,164,464
Ending Fund Balance	9.7%	\$ 4,192,419	\$ 3,822,617

Actual Activity - All Funds

034 Classroom Facility Maintenance Fund

	% Change	FY18 Actual	FY17 Actual
Revenues:			
State Revenue	0.0%	\$ 69,931	\$ 69,931
Total Revenues	0.0%	69,931	69,931
Expenditures:			
Purchased Services	24.4%	256,312	206,038
Supplies	-100.0%	0	14,464
Building Improvements	-35.6%	218,897	340,103
Total Expenditures	-15.2%	475,208	560,605
Other Financing Sources:			
Transfers In	-15.8%	412,881	490,534
Total Other Financing Sources	-15.8%	412,881	490,534
Net Changes in Fund Balance	-5529.9%	7,603	(140)
Beginning Unencumbered Fund Balance	0.0%	2,724,817	2,724,957
Ending Fund Balance	0.3%	\$ 2,732,420	\$ 2,724,817

Actual Activity - All Funds

200 Student Managed Activity Fund

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Admissions	61.7%	\$ 8,365	\$ 5,174
Sales	-2.0%	32,910	33,581
Dues & Fees	27.6%	1,147	899
Miscellaneous	51.7%	7,047	4,645
Total Revenues	11.7%	49,468	44,299

Expenditures:			
Miscellaneous	-4.5%	44,495	46,582
Total Expenditures	-4.5%	44,495	46,582

Other Financing Sources:			
Transfers In	-100.0%	0	2
Total Other Financing Sources	-100.0%	0	2

Net Changes in Fund Balance	-318.1%	4,973	(2,280)
Beginning Unencumbered Fund Balance	-3.8%	56,952	59,232
Ending Fund Balance	8.7%	\$ 61,925	\$ 56,952

Actual Activity - All Funds

300 **District Managed Fund**

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Admissions	2.9%	\$ 159,258	\$ 154,740
Sales	4.8%	11,255	10,735
Dues & Fees	109.6%	3,270	1,560
Donations	-10.0%	26,171	29,075
Commissions	-7.1%	1,440	1,551
Miscellaneous	34.8%	26,757	19,849
Total Revenues	4.9%	228,151	217,510

Expenditures:			
Salaries	-73.7%	2,170	8,255
Benefits	-83.5%	217	1,319
Supplies	-2.9%	80,208	82,614
Purchased Services	29.4%	79,597	61,496
Miscellaneous	14.5%	69,712	60,858
Total Expenditures	8.1%	231,905	214,542

Net Changes in Fund Balance	-226.5%	(3,754)	2,968
Beginning Unencumbered Fund Balance	1.0%	291,337	288,369
Ending Fund Balance	-1.3%	287,583	291,337

Actual Activity - All Funds

401 **Auxiliary Service Grant Fund**

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Intergovernmental	-3.9%	\$ 613,219	\$ 637,825
Interest	-12.0%	1,017	1,156
Total Revenues	-3.9%	614,236	638,980

Expenditures:			
Salaries	24.4%	133,764	107,506
Benefits	41.1%	67,947	48,167
Purchased Services	16.5%	205,840	176,631
Supplies	-68.2%	113,568	356,644
Capital Outlay	100.0%	27,148	0
Total Expenditures	-20.4%	548,269	688,948

Other Financing Sources:			
Transfers In	-100.0%	0	64,128
Transfer Out	-92.8%	(4,629)	(64,128)
Total Other Financing Sources	100.0%	(4,629)	0
Net Changes in Fund Balance			
Beginning Unencumbered Fund Balance	-62.6%	29,799	79,767
Ending Fund Balance	205.8%	\$ 91,138	\$ 29,799

Actual Activity - All Funds

439 Early Child Education Grant Fund

	% Change	FY18 Actual	FY17 Actual
<u>Revenues:</u>			
Intergovernmental	1.9%	\$ 220,000	\$ 216,000
Total Revenues	1.9%	220,000	216,000

<u>Expenditures:</u>			
Purchased Services	1.9%	220,000	216,000
Supplies	-100.0%	0	216,000
Total Expenditures	1.9%	220,000	216,000

Net Changes in Fund Balance	0.0%	0	0
Beginning Unencumbered Fund Balance	0.0%	0	0
Ending Fund Balance	0.0%	\$ 0	\$ 0

Actual Activity - All Funds

451 ONE Net Network Connectivity Grant Fund

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Intergovernmental	0.0%	\$ 19,800	\$ 19,800
Total Revenues	0.0%	19,800	19,800

Expenditures:			
Purchased Services	-50.0%	9,900	19,800
Total Expenditures	-50.0%	9,900	19,800

Net Changes in Fund Balance	0.0%	9,900	0
Beginning Unencumbered Fund Balance	0.0%	0	0
Ending Fund Balance	0.0%	\$ 9,900	\$ 0

Actual Activity - All Funds

499 Parent Mentor Grant Fund

	% Change	FY18 Actual	FY17 Actual
<u>Revenues:</u>			
Intergovernmental	0.3%	\$ 24,487	\$ 24,408
Total Revenues	0.3%	24,487	24,408

<u>Expenditures:</u>			
Salaries	2.0%	20,344	19,945
Benefits	-1.6%	3,204	3,257
Purchased Services	-6.7%	700	750
Supplies	-39.8%	535	889
Total Expenditures	-0.2%	24,783	24,841

Net Changes in Fund Balance	-31.5%	(296)	(432)
Beginning Unencumbered Fund Balance	-71.2%	175	607
Ending Fund Balance	-169.5%	\$ (121)	\$ 175

Actual Activity - All Funds

516 **Special Education IDEA-A Grant Fund**

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Intergovernmental	3.0%	\$ 1,336,187	\$ 1,297,748
Total Revenues	3.0%	1,336,187	1,297,748
Expenditures:			
Salaries	3.5%	607,388	587,033
Benefits	-5.5%	291,030	308,128
Purchased Services	4.6%	363,424	347,372
Supplies	48.0%	98,009	66,227
Total Expenditures	3.9%	1,359,851	1,308,760
Other Financing Sources:			
Advance Out	100.0%	(37,906)	0
Total Other Financing Sources	100.0%	(37,906)	0
Net Changes in Fund Balance	459.1%	(61,570)	(11,011)
Beginning Unencumbered Fund Balance	-28.2%	28,105	39,116
Ending Fund Balance	-219.1%	\$ (33,465)	\$ 28,105

Actual Activity - All Funds

572 Title I Grant Fund

	%	FY18	FY17
	Change	Actual	Actual
<u>Revenues:</u>			
Intergovernmental	-3.2%	\$ 2,932,220	\$ 3,030,319
Total Revenues	-3.2%	2,932,220	3,030,319

<u>Expenditures:</u>			
Salaries	3.6%	1,592,250	1,536,343
Benefits	0.0%	465,527	465,426
Purchased Services	-22.5%	276,888	357,194
Supplies	144.6%	608,655	248,860
Miscellaneous	100.0%	319	0
Total Expenditures	12.9%	2,943,639	2,607,824

<u>Other Financing Sources:</u>			
Advance Out	16573.6%	(435,720)	(2,613)
Total Other Financing Sources	16573.6%	(435,720)	(2,613)

Net Changes in Fund Balance	-206.5%	(447,139)	419,882
Beginning Unencumbered Fund Balance	2115.3%	439,732	19,850
Ending Fund Balance	-101.7%	\$ (7,407)	\$ 439,732

Actual Activity - All Funds

587 **Preschool Grant Fund**

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Intergovernmental	9.6%	\$ 38,592	\$ 35,196
Total Revenues	9.6%	38,592	35,196
Expenditures:			
Salaries	4.3%	18,270	17,512
Benefits	10.2%	21,000	19,053
Supplies	100.0%	0	0
Total Expenditures	7.4%	39,270	36,565
Net Changes in Fund Balance	-50.5%	(678)	(1,369)
Beginning Unencumbered Fund Balance	-66.7%	685	2,054
Ending Fund Balance	-99.1%	\$ 6	\$ 685

Actual Activity - All Funds

590 Title II-A Teacher Improvement Grant Fund

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Intergovernmental	-13.9%	\$ 308,056	\$ 357,638
Total Revenues	-13.9%	308,056	357,638
Expenditures:			
Salaries	-23.6%	177,403	232,235
Benefits	-35.4%	45,241	70,001
Purchased Services	137.8%	56,994	23,967
Supplies	-3.9%	17,462	18,168
Total Expenditures	-13.7%	297,101	344,371
Other Financing Sources:			
Advance Out	212.3%	(19,150)	(6,132)
Total Other Financing Sources	212.3%	(19,150)	(6,132)
Net Changes in Fund Balance	-214.8%	(8,194)	7,135
Beginning Unencumbered Fund Balance	100.0%	7,135	0
Ending Fund Balance	-114.8%	\$ (1,059)	\$ 7,135

Actual Activity - All Funds

599 **Twenty First Century Grant Fund**

	% Change	FY18 Actual	FY17 Actual
Revenues:			
Intergovernmental	30.8%	\$ 681,761	\$ 521,029
Total Revenues	30.8%	681,761	521,029
Expenditures:			
Salaries	15.4%	314,098	272,175
Benefits	11.8%	53,511	47,880
Purchased Services	97.0%	230,288	116,912
Supplies	112.7%	134,976	63,448
Total Expenditures	46.5%	732,873	500,416
Other Financing Sources:			
Advance Out	-71.7%	(20,011)	(70,799)
Total Other Financing Sources	-71.7%	(20,011)	(70,799)
Net Changes in Fund Balance	41.7%	(71,123)	(50,186)
Beginning Unencumbered Fund Balance	-81.7%	11,278	61,464
Ending Fund Balance	-630.6%	\$ (59,845)	\$ 11,278