Cycle 1 Validation

LEA: 7201000 ELKINS SCHOOL DISTRICT

I. Ending Fund Balances

1a. Ending Fund Balances Compared with Prior Two Years.

FUND	FY05	FY06	FY07	Variance	Variance %	Note
3	0.00	400,000.00	141,994.71	(258,005.29)	(64.50%)	
5	210,000.00	0.00	0.00	0.00		
6	13,112.13	72,454.80	49,247.67	(23,207.13)	(32.03%)	
7	64,013.06	79,635.07	75,257.96	(4,377.11)	(5.50%)	
8	0.00	0.00	0.00	0.00		
Legal Balance	654,443.57	634,873.62	377,174.62	(257,699.00)	(40.59%)	Balance Declined Last 2 Years

1b. Categorical Fund Balances Compared with Prior Two Years.

Title	FY05	FY06	FY07	Variance	Variance %
ALE	26,578.94	0.00	0.00	0.00	
ELL	9,165.00	1,373.48	0.00	(1,373.48)	
NSLA	39,743.85	0.00	3,994.94	3,994.94	100.00%
Professional Development	14,196.17	18,146.91	14,929.69	(3,217.22)	(21.55%)

II. Revenue (Per ASR Specifications)

	FY06	FY07	Variance	Variance %
1. Total Revenue from All Sources Excluding Transfers.	9,223,831.99	8,722,641.12	(501,190.87)	(5.43%)
2. Property Tax Receipts.	1,650,509.14	1,413,101.33	(237,407.81)	(14.38%)
3. Unrestricted Revenue from State Sources.	5,370,432.00	5,397,942.00	27,510.00	0.51%
4. Restricted Revenue from State Sources.	463,744.20	1,008,740.50	544,996.30	117.52%
5. Restricted Revenue from Federal Sources.	643,596.74	416,257.02	(227,339.72)	(35.32%)
6. Financing Sources.	602,793.80			
7. Miscellaneous Non-Revenue Sources.	7,140.34	5,755.77	(1,384.57)	(19.39%)

III. Expenditures (Per ASR Specifications)

	FY06	FY07	Variance	Variance %
1. Total Expenditures Excluding Transfers.	8,978,437.26	9,265,929.65	287,492.39	3.20%
2. Total Instructional Expenditures.	4,414,918.73	4,666,843.37	251,924.64	5.71%
3. Total General Administration Expenditures.	269,425.24	172,482.65	(96,942.59)	(35.98%)
4. Central Services.	816.09	206,918.96	206,102.87	25,254.92%
5. Maintenance and Operations of Plant.	845,988.64	774,392.42	(71,596.22)	(8.46%)
6. Student Transportation.	544,027.04	559,305.42	15,278.38	2.81%
7. School Administration.	477,304.76	493,145.25	15,840.49	3.32%

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Cycle 1 Validation

LEA: 7201000 ELKINS SCHOOL DISTRICT

8. Food Service Operations.	404,020.29	424,813.35	20,793.06	5.15%
9a. Athletic Expenditures--All Funds.	142,228.38	298,804.28	156,575.90	110.09%
9b. Athletic Expenditures--Excluding Activity Fund.	142,228.38	242,752.83	100,524.45	70.68%
10. Extra-Curricular Expenditures--All Funds.	224,620.73	150,574.55	(74,046.18)	(32.96%)
10b. Extra-Curricular Expenditures--Excluding Activity Fund	3,224.32	3,361.93	137.61	4.27%
11. Special Education Expenditures.	661,781.27	783,860.00	122,078.73	18.45%
12. Debt Service Expenditures.	529,055.69	444,500.31	(84,555.38)	(15.98%)

IV. Personnel -- Non Federal Certified Classroom FTE (Per Cycle 1, Page 36 and 37)

	FY06	FY07	Variance	Variance %
1. Male FTE Paid from Salary Funds.	13.86	14.42	0.56	4.04%
2. Male Salary Paid from Salary Funds .	544,208.22	696,807.42	152,599.20	28.04%
3. Average Male Salary Paid from Salary Funds.	39,264.66	48,322.29	9,057.63	23.07%
4. Female FTE Paid from Salary Funds.	61.20	63.73	2.53	4.13%
5. Female Salary Paid from Salary Funds.	2,407,307.42	2,585,171.67	177,864.25	7.39%
6. Average Female Salary Paid from Salary Funds.	39,335.09	40,564.44	1,229.35	3.13%

V. Personnel -- Non Federal Certified Personnel

	FY06	FY07	Variance	Variance %
1. Male FTE Paid from Salary Funds.	16.86	17.42	0.56	3.32%
2. Male Salary Paid from Salary Funds.	752,234.55	912,862.75	160,628.20	21.35%
3. Average Male Salary Paid from Salary Funds.	44,616.52	52,403.14	7,786.62	17.45%
4. Female FTE Paid from Salary Funds.	64.92	68.45	3.53	5.44%
5. Female Salary Paid from Salary Funds.	2,592,432.06	2,846,391.43	253,959.37	9.80%
6. Average Female Salary Paid from Salary Funds.	39,932.72	41,583.51	1,650.79	4.13%

VI. Expenditures by Fund

	FY06	FY07	Variance	Variance %
1. Salary Fund--Fund 1.	3,444,001.74	3,825,603.80	381,602.06	11.08%
2. Operating Fund--Fund 2.	3,368,611.26	4,076,070.64	707,459.38	21.00%
3. Building Fund--Fund 3.	603,017.85	41,958.24	(561,059.61)	(93.04%)
4. Debt Service Fund--Fund 4.	493,839.14	393,162.13	(100,677.01)	(20.39%)
5. Capital Outlay/Dedicated M&O Fund--Fund 5.				
6. Federal Grants Fund--Fund 6.	411,911.65	259,262.27	(152,649.38)	(37.06%)

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Cycle 1 Validation

LEA: 7201000 ELKINS SCHOOL DISTRICT

7. Activity Fund--Fund 7.	253,035.33	245,059.22	(7,976.11)	(3.15%)
8. Food Service Fund--Fund 8.	404,020.29	424,813.35	20,793.06	5.15%

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