Cycle 1 Validation

LEA: 4204000 SCRANTON 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	0.00	1,252,100.10	1,252,100.10		
6	31,559.05	25,342.69	26,433.45	1,090.76	4.30%	
7	21,265.35	26,176.29	103,982.02	77,805.73	297.24%	
8	22,714.82	24,164.49	20,286.53	(3,877.96)	(16.05%)	
Legal Balance	550,036.42	612,607.02	699,666.13	87,059.11	14.21%	

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

Title	FY05	FY06	FY07	Variance	Variance %
ALE	0.00	0.00	0.00	0.00	
ELL	585.00	975.00	(975.00)	(1,950.00)	200.00%
NSLA	24,813.33	14,280.88	10,360.44	(3,920.44)	(37.84%)
Professional Development	3,442.10	1,029.66	554.51	(475.15)	(85.69%)

II. Revenue (Per ASR Specifications)

	FY06	FY07	Variance	Variance %
1. Total Revenue from All Sources Excluding Transfers.	3,235,295.88	4,595,462.02	1,360,166.14	42.04%
2. Property Tax Receipts.	900,227.12	867,690.21	(32,536.91)	(3.61%)
3. Unrestricted Revenue from State Sources.	1,542,696.00	1,645,732.00	103,036.00	6.68%
4. Restricted Revenue from State Sources.	141,867.03	150,011.44	8,144.41	5.74%
5. Restricted Revenue from Federal Sources.	291,173.31	251,022.05	(40,151.26)	(13.79%)
6. Financing Sources.	68,911.00	1,314,470.68	1,245,559.68	1,807.49%
7. Miscellaneous Non-Revenue Sources.				

III. Expenditures (Per ASR Specifications)

	FY06	FY07	Variance	Variance %
1. Total Expenditures Excluding Transfers.	3,172,581.03	3,181,284.28	8,703.25	0.27%
2. Total Instructional Expenditures.	1,738,426.02	1,789,417.11	50,991.09	2.93%
3. Total General Administration Expenditures.	114,174.08	122,071.73	7,897.65	6.92%
4. Central Services.	50,758.29	81,363.65	30,605.36	60.30%
5. Maintenance and Operations of Plant.	352,078.05	271,544.94	(80,533.11)	(22.87%)
6. Student Transportation.	178,757.76	116,953.25	(61,804.51)	(34.57%)
7. School Administration.	140,077.91	178,034.85	37,956.94	27.10%
8. Food Service Operations.	128,798.00	133,934.67	5,136.67	3.99%
9a. Athletic Expenditures--All Funds.	127,546.79	162,438.30	34,891.51	27.36%
9b. Athletic Expenditures--Excluding Activity	84,674.31	120,822.39	36,148.08	42.69%

Under heading I. Ending Fund Balances, the following conditions are indicated in red: balances that have declined over prior two years, fund balances less than zero, and variance +/- 10% of prior year total.
Under all other headings, variance +/- 10% is indicated in red.

Cycle 1 Validation

LEA: 4204000 SCRANTON SCHOOL DISTRICT

Fund.				
10. Extra-Curricular Expenditures--All Funds.	90,543.54	76,228.25	(14,315.29)	(15.81%)
10b. Extra-Curricular Expenditures--Excluding Activity Fund	0.00	5,993.07	5,993.07	
11. Special Education Expenditures.	163,505.54	146,694.64	(16,810.90)	(10.28%)
12. Debt Service Expenditures.	140,977.11	90,520.50	(50,456.61)	(35.79%)

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.	6.24	6.96	0.72	11.54%
2. Male Salary Paid from Salary Funds .	244,414.88	277,033.00	32,618.12	13.35%
3. Average Male Salary Paid from Salary Funds.	39,169.05	39,803.59	634.54	1.62%
4. Female FTE Paid from Salary Funds.	25.17	24.23	(0.94)	(3.73%)
5. Female Salary Paid from Salary Funds.	904,861.29	906,068.40	1,207.11	0.13%
6. Average Female Salary Paid from Salary Funds.	35,949.99	37,394.49	1,444.49	4.02%

V. Personnel -- Non Federal Certified Personnel

	FY06	FY07	Variance	Variance %
1. Male FTE Paid from Salary Funds.	9	10	1.00	11.11%
2. Male Salary Paid from Salary Funds.	431,146	487,362.2	56,216.20	13.04%
3. Average Male Salary Paid from Salary Funds.	47,905.11	48,736.22	831.11	1.73%
4. Female FTE Paid from Salary Funds.	26.03	25.23	(0.80)	(3.07%)
5. Female Salary Paid from Salary Funds.	938,368.55	947,733.72	9,365.17	1.00%
6. Average Female Salary Paid from Salary Funds.	36,049.50	37,563.76	1,514.26	4.20%

VI. Expenditures by Fund

	FY06	FY07	Variance	Variance %
1. Salary Fund--Fund 1.	1,396,125.55	1,461,383.01	65,257.46	4.67%
2. Operating Fund--Fund 2.	1,246,524.10	1,127,777.88	(118,746.22)	(9.53%)
3. Building Fund--Fund 3.		96,522.69		
4. Debt Service Fund--Fund 4.	91,720.50	90,520.50	(1,200.00)	(1.31%)
5. Capital Outlay/Dedicated M&O Fund--Fund 5.				
6. Federal Grants Fund--Fund 6.	177,076.36	160,118.24	(16,958.12)	(9.58%)
7. Activity Fund--Fund 7.	133,416.02	111,851.09	(21,564.93)	(16.16%)
8. Food Service Fund--Fund 8.	127,718.50	133,110.87	5,392.37	4.22%

Under heading I. Ending Fund Balances, the following conditions are indicated in red: balances that have declined over prior two years, fund balances less than zero, and variance +/- 10% of prior year total.
Under all other headings, variance +/- 10% is indicated in red.