Cycle 1 Validation

LEA: 7008000 SMACKOVER SCHOOL DISTRICT

I. Ending Fund Balances

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

FUND	FY05	FY06	FY07	Variance	Variance %	Note
3	2,078,483.75	882,218.57	531,817.38	(350,401.19)	(39.72%)	Balance Declined Last 2 Years
6	41,051.02	58,707.75	61,289.28	2,581.53	4.40%	
7	97,189.29	82,254.50	78,721.46	(3,533.04)	(4.30%)	Balance Declined Last 2 Years
8	82.73	241.00	0.00	(241.00)	(100.00%)	
Legal Balance	786,052.49	1,248,723.40	1,319,194.41	70,471.01	5.64%	

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

Title	FY05	FY06	FY07	Variance	Variance %
ALE	2,567.67	0.00	(46,878.27)	(46,878.27)	100.00%
ELL	1,757.14	1,757.14	5,072.14	3,315.00	65.36%
NSLA	10,860.03	44,821.12	18,949.75	(25,871.37)	(136.53%)
Professional Development	4,029.03	4,704.35	(71.64)	(4,775.99)	6,666.65%

II. Revenue (Per ASR Specifications)

	FY06	FY07	Variance	Variance %
1. Total Revenue from All Sources Excluding Transfers.	8,127,459.60	7,485,606.79	(641,852.81)	(7.90%)
2. Property Tax Receipts.	2,502,078.79	2,247,930.44	(254,148.35)	(10.16%)
3. Unrestricted Revenue from State Sources.	3,383,540.00	3,508,576.00	125,036.00	3.70%
4. Restricted Revenue from State Sources.	939,475.52	594,460.83	(345,014.69)	(36.72%)
5. Restricted Revenue from Federal Sources.	683,814.36	576,512.39	(107,301.97)	(15.69%)
6. Financing Sources.				
7. Miscellaneous Non-Revenue Sources.				

III. Expenditures (Per ASR Specifications)

	FY06	FY07	Variance	Variance %
1. Total Expenditures Excluding Transfers.	8,858,173.66	7,766,729.48	(1,091,444.18)	(12.32%)
2. Total Instructional Expenditures.	4,341,929.75	4,304,559.35	(37,370.40)	(0.86%)
3. Total General Administration Expenditures.	295,683.97	355,281.64	59,597.67	20.16%
4. Central Services.	120,605.10	152,280.65	31,675.55	26.26%
5. Maintenance and Operations of Plant.	809,401.55	764,739.08	(44,662.47)	(5.52%)
6. Student Transportation.	258,558.94	194,520.49	(64,038.45)	(24.77%)

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7. School Administration.	329,554.02	221,487.39	(108,066.63)	(32.79%)
8. Food Service Operations.	318,572.76	309,321.34	(9,251.42)	(2.90%)
9a. Athletic Expenditures--All Funds.	215,396.58	179,244.83	(36,151.75)	(16.78%)
9b. Athletic Expenditures--Excluding Activity Fund.	149,198.74	137,855.22	(11,343.52)	(7.60%)
10. Extra-Curricular Expenditures--All Funds.	140,751.50	188,118.31	47,366.81	33.65%
10b. Extra-Curricular Expenditures--Excluding Activity Fund	0.00	14,005.18	14,005.18	
11. Special Education Expenditures.	492,434.22	509,081.97	16,647.75	3.38%
12. Debt Service Expenditures.	345,345.88	336,210.00	(9,135.88)	(2.65%)

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.	10.42	11.28	0.86	8.25%
2. Male Salary Paid from Salary Funds .	424,606.64	428,474.91	3,868.27	0.91%
3. Average Male Salary Paid from Salary Funds.	40,749.20	37,985.36	-2,763.83	(6.78%)
4. Female FTE Paid from Salary Funds.	57.32	57.53	0.21	0.37%
5. Female Salary Paid from Salary Funds.	2,154,709.84	2,205,257.95	50,548.11	2.35%
6. Average Female Salary Paid from Salary Funds.	37,590.89	38,332.31	741.42	1.97%

V. Personnel -- Non Federal Certified Personnel

	FY06	FY07	Variance	Variance %
1. Male FTE Paid from Salary Funds.	15.28	15.38	0.10	0.65%
2. Male Salary Paid from Salary Funds.	731,261.31	709,686.65	(21,574.66)	(2.95%)
3. Average Male Salary Paid from Salary Funds.	47,857.42	46,143.48	(1,713.94)	(3.58%)
4. Female FTE Paid from Salary Funds.	59.89	60.57	0.68	1.14%
5. Female Salary Paid from Salary Funds.	2,301,505.41	2,376,989.63	75,484.22	3.28%
6. Average Female Salary Paid from Salary Funds.	38,428.88	39,243.68	814.80	2.12%

VI. Expenditures by Fund

	FY06	FY07	Variance	Variance %
1. Salary Fund--Fund 1.	3,146,752.02	3,211,489.77	64,737.75	2.06%
2. Operating Fund--Fund 2.	3,096,290.68	2,952,605.59	(143,685.09)	(4.64%)
3. Building Fund--Fund 3.	1,266,265.18	350,401.19	(915,863.99)	(72.33%)
4. Debt Service Fund--Fund 4.	339,740.30	336,210.00	(3,530.30)	(1.04%)
5. Capital Outlay/Dedicated M&O Fund--Fund 5.				

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6. Federal Grants Fund--Fund 6.	463,813.20	391,198.85	(72,614.35)	(15.66%)
7. Activity Fund--Fund 7.	226,739.52	215,502.74	(11,236.78)	(4.96%)
8. Food Service Fund--Fund 8.	318,572.76	309,321.34	(9,251.42)	(2.90%)

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