Cycle 1 Validation

LEA: 5205000 HARMONY GROVE SCHOOL DISTRICT

I. Ending Fund Balances

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

FUND	FY05	FY06	FY07	Variance	Variance %	Note
3	627,452.74	1,000,000.00	275,733.83	(724,266.17)	(72.43%)	
6	65,500.42	102,725.23	78,297.24	(24,427.99)	(23.78%)	
7	73,538.36	68,129.26	78,292.92	10,163.66	14.92%	
8	0.00	0.00	0.00	0.00		
Legal Balance	2,737,432.71	2,105,032.48	2,127,125.30	22,092.82	1.05%	

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

Title	FY05	FY06	FY07	Variance	Variance %
ALE	21,125.00	21,125.00	13,843.86	(7,281.14)	(52.59%)
ELL	1,170.00	1,170.00	1,170.00	0.00	0.00%
NSLA	924.94	57,392.81	53,664.73	(3,728.08)	(6.95%)
Professional Development	14,669.66	15,633.81	34,000.12	18,366.31	54.02%

II. Revenue (Per ASR Specifications)

	FY06	FY07	Variance	Variance %
1. Total Revenue from All Sources Excluding Transfers.	8,608,281.15	8,649,090.89	40,809.74	0.47%
2. Property Tax Receipts.	1,563,009.45	1,399,559.90	(163,449.55)	(10.46%)
3. Unrestricted Revenue from State Sources.	5,025,211.00	5,260,573.00	235,362.00	4.68%
4. Restricted Revenue from State Sources.	528,423.52	489,345.21	(39,078.31)	(7.40%)
5. Restricted Revenue from Federal Sources.	847,233.54	828,502.68	(18,730.86)	(2.21%)
6. Financing Sources.				
7. Miscellaneous Non-Revenue Sources.	4,032.42			

III. Expenditures (Per ASR Specifications)

	FY06	FY07	Variance	Variance %
1. Total Expenditures Excluding Transfers.	8,836,318.41	9,365,528.57	529,210.16	5.99%
2. Total Instructional Expenditures.	5,122,308.46	5,074,146.54	(48,161.92)	(0.94%)
3. Total General Administration Expenditures.	300,411.94	229,524.11	(70,887.83)	(23.60%)
4. Central Services.	116,605.40	70,484.15	(46,121.25)	(39.55%)
5. Maintenance and Operations of Plant.	759,742.18	806,292.81	46,550.63	6.13%
6. Student Transportation.	346,357.03	644,089.02	297,731.99	85.96%
7. School Administration.	324,850.66	336,399.25	11,548.59	3.56%
8. Food Service Operations.	428,040.24	424,880.47	(3,159.77)	(0.74%)
9a. Athletic Expenditures--All Funds.	225,399.73	198,461.78	(26,937.95)	(11.95%)
9b. Athletic Expenditures--Excluding Activity	145,646.42	127,023.25	(18,623.17)	(12.79%)

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.

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Fund.				
10. Extra-Curricular Expenditures--All Funds.	215,464.28	243,787.86	28,323.58	13.15%
10b. Extra-Curricular Expenditures--Excluding Activity Fund	5,351.92	33,288.50	27,936.58	521.99%
11. Special Education Expenditures.	451,647.81	537,053.56	85,405.75	18.91%
12. Debt Service Expenditures.	330,066.73	326,215.24	(3,851.49)	(1.17%)

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.	12.44	11.50	(0.94)	(7.56%)
2. Male Salary Paid from Salary Funds .	555,543.66	524,248.70	(31,294.96)	(5.63%)
3. Average Male Salary Paid from Salary Funds.	44,657.85	45,586.84	928.99	2.08%
4. Female FTE Paid from Salary Funds.	68.91	69.28	0.37	0.54%
5. Female Salary Paid from Salary Funds.	2,574,921.46	2,592,944.92	18,023.46	0.70%
6. Average Female Salary Paid from Salary Funds.	37,366.44	37,427.03	60.59	0.16%

V. Personnel -- Non Federal Certified Personnel

	FY06	FY07	Variance	Variance %
1. Male FTE Paid from Salary Funds.	16.44	15	(1.44)	(8.76%)
2. Male Salary Paid from Salary Funds.	862,897.36	780,565.98	(82,331.38)	(9.54%)
3. Average Male Salary Paid from Salary Funds.	52,487.67	52,037.73	(449.94)	(0.86%)
4. Female FTE Paid from Salary Funds.	70.91	73.91	3.00	4.23%
5. Female Salary Paid from Salary Funds.	2,710,301.74	2,881,592.87	171,291.13	6.32%
6. Average Female Salary Paid from Salary Funds.	38,221.71	38,987.86	766.15	2.00%

VI. Expenditures by Fund

	FY06	FY07	Variance	Variance %
1. Salary Fund--Fund 1.	3,713,336.90	3,731,376.59	18,039.69	0.49%
2. Operating Fund--Fund 2.	3,391,606.60	3,747,891.06	356,284.46	10.50%
3. Building Fund--Fund 3.	113,473.06	261,029.04	147,555.98	130.04%
4. Debt Service Fund--Fund 4.	330,066.73	326,215.24	(3,851.49)	(1.17%)
5. Capital Outlay/Dedicated M&O Fund--Fund 5.				
6. Federal Grants Fund--Fund 6.	569,929.21	592,198.28	22,269.07	3.91%
7. Activity Fund--Fund 7.	289,865.67	281,937.89	(7,927.78)	(2.73%)
8. Food Service Fund--Fund 8.	428,040.24	424,880.47	(3,159.77)	(0.74%)

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