# Cycle 1 Validation

**LEA: 7206000 PRAIRIE GROVE SCHOOL DISTRICT**

## I. Ending Fund Balances

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

| FUND | FY05 | FY06 | FY07 | Variance | Variance % | Note |
|---|---|---|---|---|---|---|
| 3 | 452,798.00 | 125,178.84 | 2,149,301.63 | 2,024,122.79 | 1,616.98% | |
| 5 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 6 | 55,497.02 | 110,840.57 | 122,848.38 | 12,007.81 | 10.83% | |
| 7 | 278,754.71 | 415,571.06 | 427,898.76 | 12,327.70 | 2.97% | |
| 8 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Legal Balance | 1,716,348.23 | 2,426,759.40 | 1,743,652.25 | (683,107.15) | (28.15%) | |

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 | 7,576.11 | 5,247.97 | 3,324.28 | (1,923.69) | (57.87%) |
| NSLA | 18,319.07 | 0.00 | 37,441.73 | 37,441.73 | 100.00% |
| Professional Development | 6,655.42 | 0.00 | 4,267.89 | 4,267.89 | 100.00% |

## II. Revenue (Per ASR Specifications)

| | FY06 | FY07 | Variance | Variance % |
|---|---|---|---|---|
| 1. Total Revenue from All Sources Excluding Transfers. | 12,130,855.58 | 14,038,870.25 | 1,908,014.67 | 15.73% |
| 2. Property Tax Receipts. | 2,624,066.65 | 2,760,535.84 | 136,469.19 | 5.20% |
| 3. Unrestricted Revenue from State Sources. | 7,145,649.00 | 7,383,357.00 | 237,708.00 | 3.33% |
| 4. Restricted Revenue from State Sources. | 671,666.88 | 663,455.04 | (8,211.84) | (1.22%) |
| 5. Restricted Revenue from Federal Sources. | 838,339.31 | 891,339.28 | 52,999.97 | 6.32% |
| 6. Financing Sources. | | | | |
| 7. Miscellaneous Non-Revenue Sources. | | | | |

## III. Expenditures (Per ASR Specifications)

| | FY06 | FY07 | Variance | Variance % |
|---|---|---|---|---|
| 1. Total Expenditures Excluding Transfers. | 11,555,903.67 | 12,673,519.10 | 1,117,615.43 | 9.67% |
| 2. Total Instructional Expenditures. | 6,528,620.39 | 6,855,612.58 | 326,992.19 | 5.01% |
| 3. Total General Administration Expenditures. | 320,853.58 | 411,899.93 | 91,046.35 | 28.38% |
| 4. Central Services. | 82,663.25 | 250,919.66 | 168,256.41 | 203.54% |
| 5. Maintenance and Operations of Plant. | 891,940.62 | 1,213,465.13 | 321,524.51 | 36.05% |
| 6. Student Transportation. | 310,661.77 | 495,990.59 | 185,328.82 | 59.66% |
| 7. School Administration. | 623,279.99 | 892,433.99 | 269,154.00 | 43.18% |
| 8. Food Service Operations. | 530,887.96 | 606,623.91 | 75,735.95 | 14.27% |

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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| | | | | |
|---|---|---|---|---|
| 9a. Athletic Expenditures--All Funds. | 297,699.99 | 201,470.05 | (96,229.94) | (32.32%) |
| 9b. Athletic Expenditures--Excluding Activity Fund. | 231,104.83 | 192,397.73 | (38,707.10) | (16.75%) |
| 10. Extra-Curricular Expenditures--All Funds. | 40,272.46 | 40,965.20 | 692.74 | 1.72% |
| 10b. Extra-Curricular Expenditures--Excluding Activity Fund | 6,987.97 | 11,316.98 | 4,329.01 | 61.95% |
| 11. Special Education Expenditures. | 709,400.92 | 794,316.34 | 84,915.42 | 11.97% |
| 12. Debt Service Expenditures. | 724,714.50 | 725,793.00 | 1,078.50 | 0.15% |

## 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. | 20.17 | 22.61 | 2.44 | 12.10% |
| 2. Male Salary Paid from Salary Funds . | 944,881.15 | 1,074,608.32 | 129,727.17 | 13.73% |
| 3. Average Male Salary Paid from Salary Funds. | 46,845.87 | 47,528.01 | 682.14 | 1.46% |
| 4. Female FTE Paid from Salary Funds. | 87.54 | 88.97 | 1.43 | 1.63% |
| 5. Female Salary Paid from Salary Funds. | 3,608,095.59 | 3,900,527.79 | 292,432.20 | 8.10% |
| 6. Average Female Salary Paid from Salary Funds. | 41,216.54 | 43,840.93 | 2,624.40 | 6.37% |

## V. Personnel -- Non Federal Certified Personnel

| | FY06 | FY07 | Variance | Variance % |
|---|---|---|---|---|
| 1. Male FTE Paid from Salary Funds. | 26.48 | 27.7 | 1.22 | 4.61% |
| 2. Male Salary Paid from Salary Funds. | 1,378,312.03 | 1,487,315.34 | 109,003.31 | 7.91% |
| 3. Average Male Salary Paid from Salary Funds. | 52,051.06 | 53,693.69 | 1,642.64 | 3.16% |
| 4. Female FTE Paid from Salary Funds. | 90.54 | 92.47 | 1.93 | 2.13% |
| 5. Female Salary Paid from Salary Funds. | 3,797,470.59 | 4,137,397.29 | 339,926.70 | 8.95% |
| 6. Average Female Salary Paid from Salary Funds. | 41,942.46 | 44,743.13 | 2,800.67 | 6.68% |

## VI. Expenditures by Fund

| | FY06 | FY07 | Variance | Variance % |
|---|---|---|---|---|
| 1. Salary Fund--Fund 1. | 5,269,444.68 | 5,769,438.65 | 499,993.97 | 9.49% |
| 2. Operating Fund--Fund 2. | 3,810,025.84 | 4,509,957.83 | 699,931.99 | 18.37% |
| 3. Building Fund--Fund 3. | 381,732.76 | 136,443.91 | (245,288.85) | (64.26%) |
| 4. Debt Service Fund--Fund 4. | 724,714.50 | 725,793.00 | 1,078.50 | 0.15% |
| 5. Capital Outlay/Dedicated M&O Fund--Fund 5. | | | | |
| 6. Federal Grants Fund--Fund 6. | 543,406.80 | 588,862.17 | 45,455.37 | 8.36% |
| 7. Activity Fund--Fund 7. | 295,691.13 | 336,399.63 | 40,708.50 | 13.77% |

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| | | | | |
|---|---|---|---|---|
| 8. Food Service Fund--Fund 8. | 530,887.96 | 606,623.91 | 75,735.95 | 14.27% |

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