Cycle 1 Validation

LEA: 7509000 WESTERN YELL CO. SCHOOL DIST.

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	2,062,403.61	2,062,403.61		
5	0.00	0.00	0.00	0.00		
6	65,732.88	80,604.35	44,819.33	(35,785.02)	(44.40%)	
7	22,083.10	36,582.87	245,278.74	208,695.87	570.47%	
8	19,296.16	24,447.77	29,750.31	5,302.54	21.69%	
Legal Balance	219,437.46	884,529.02	1,631,898.88	747,369.86	84.49%	

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	0.00	0.00	0.00	0.00	
NSLA	44,379.82	17,880.48	31,304.80	13,424.32	42.88%
Professional Development	4,181.64	2,137.31	5,613.45	3,476.14	61.93%

II. Revenue (Per ASR Specifications)

	FY06	FY07	Variance	Variance %
1. Total Revenue from All Sources Excluding Transfers.	4,201,578.04	7,339,012.84	3,137,434.80	74.67%
2. Property Tax Receipts.	657,468.53	781,908.78	124,440.25	18.93%
3. Unrestricted Revenue from State Sources.	1,937,997.00	1,983,926.00	45,929.00	2.37%
4. Restricted Revenue from State Sources.	514,084.79	334,744.84	(179,339.95)	(34.89%)
5. Restricted Revenue from Federal Sources.	887,064.76	1,227,726.49	340,661.73	38.40%
6. Financing Sources.	0.00	2,211,116.62	2,211,116.62	
7. Miscellaneous Non-Revenue Sources.				

III. Expenditures (Per ASR Specifications)

	FY06	FY07	Variance	Variance %
1. Total Expenditures Excluding Transfers.	3,501,963.63	4,351,025.98	849,062.35	24.25%
2. Total Instructional Expenditures.	2,022,775.95	2,175,592.97	152,817.02	7.55%
3. Total General Administration Expenditures.	142,936.58	137,752.68	(5,183.90)	(3.63%)
4. Central Services.	39,345.64	60,211.89	20,866.25	53.03%
5. Maintenance and Operations of Plant.	343,617.89	691,096.21	347,478.32	101.12%
6. Student Transportation.	89,679.73	244,398.11	154,718.38	172.52%
7. School Administration.	186,060.23	194,594.72	8,534.49	4.59%
8. Food Service Operations.	205,625.11	225,284.41	19,659.30	9.56%

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.
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9a. Athletic Expenditures--All Funds.	112,516.49	136,011.27	23,494.78	20.88%
9b. Athletic Expenditures--Excluding Activity Fund.	79,814.16	108,482.35	28,668.19	35.92%
10. Extra-Curricular Expenditures--All Funds.	48,094.42	79,379.45	31,285.03	65.05%
10b. Extra-Curricular Expenditures--Excluding Activity Fund	1,703.10	1,970.09	266.99	15.68%
11. Special Education Expenditures.	291,793.04	327,525.02	35,731.98	12.25%
12. Debt Service Expenditures.	93,754.57	170,485.15	76,730.58	81.84%

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.	9.17	9.17	0.00	0.00%
2. Male Salary Paid from Salary Funds .	326,789.43	331,998.50	5,209.07	1.59%
3. Average Male Salary Paid from Salary Funds.	35,636.80	36,204.85	568.06	1.59%
4. Female FTE Paid from Salary Funds.	26.81	25.88	(0.93)	(3.47%)
5. Female Salary Paid from Salary Funds.	869,738.91	922,510.66	52,771.75	6.07%
6. Average Female Salary Paid from Salary Funds.	32,440.84	35,645.70	3,204.86	9.88%

V. Personnel -- Non Federal Certified Personnel

	FY06	FY07	Variance	Variance %
1. Male FTE Paid from Salary Funds.	12.17	12.52	0.35	2.88%
2. Male Salary Paid from Salary Funds.	502,837.43	524,561.3	21,723.87	4.32%
3. Average Male Salary Paid from Salary Funds.	41,317.78	41,897.87	580.08	1.40%
4. Female FTE Paid from Salary Funds.	26.81	25.88	(0.93)	(3.47%)
5. Female Salary Paid from Salary Funds.	883,172.5	926,938.16	43,765.66	4.96%
6. Average Female Salary Paid from Salary Funds.	32,941.91	35,816.78	2,874.87	8.73%

VI. Expenditures by Fund

	FY06	FY07	Variance	Variance %
1. Salary Fund--Fund 1.	1,410,187.11	1,478,512.71	68,325.60	4.85%
2. Operating Fund--Fund 2.	1,408,182.96	1,977,078.60	568,895.64	40.40%
3. Building Fund--Fund 3.				
4. Debt Service Fund--Fund 4.	55,384.50	139,482.32	84,097.82	151.84%
5. Capital Outlay/Dedicated M&O Fund--Fund 5.				
6. Federal Grants Fund--Fund 6.	335,581.57	354,065.62	18,484.05	5.51%
7. Activity Fund--Fund 7.	87,002.38	104,938.28	17,935.90	20.62%

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8. Food Service Fund--Fund 8.	205,625.11	225,284.41	19,659.30	9.56%

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