

Cycle 9 Validation

LEA: 1705000 VAN BUREN SCHOOL DISTRICT

I. Ending Fund Balances

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

FUND	FY06	FY07	FY08	Variance	Variance %	Note
0	0.00	0.00	0.00	0.00		
3	18,034,196.90	5,320,927.04	4,363,116.31	(957,810.73)	(18.00%)	Balance Declined Last 2 Years
6	714,228.17	1,381,503.71	479,830.13	(901,673.58)	(65.27%)	
7	529,980.46	606,812.14	494,684.35	(112,127.79)	(18.48%)	
8	0.00	0.00	0.00	0.00		
Legal Balance	4,681,153.58	3,122,134.58	4,012,155.44	890,020.86	28.51%	

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

Title	FY06	FY07	FY08	Variance	Variance %
ALE	1,005.18	6,988.56	2,792.03	(4,196.53)	(150.30%)
ELL	0.00	33,601.56	14,349.83	(19,251.73)	(134.16%)
NSLA	140,207.85	203,160.92	275,691.97	72,531.05	26.31%
Professional Development	186,166.74	164,749.78	186,762.69	22,012.91	11.79%

II. Revenue (Per ASR Specifications)

1. Total Revenue from All Sources Excluding Transfers.

2. Property Tax Receipts.

3. Unrestricted Revenue from State Sources.

4. Restricted Revenue from State Sources.

5. Restricted Revenue from Federal Sources.

6. Financing Sources.

7. Miscellaneous Non-Revenue Sources.

	FY07	FY08	Variance	Variance %
1. Total Revenue from All Sources Excluding Transfers.	55,049,194.85	56,001,144.36	951,949.51	1.73%
2. Property Tax Receipts.	11,899,040.33	13,420,918.25	1,521,877.92	12.79%
3. Unrestricted Revenue from State Sources.	25,405,829.00	25,719,446.00	313,617.00	1.23%
4. Restricted Revenue from State Sources.	3,758,464.21	4,061,037.58	302,573.37	8.05%
5. Restricted Revenue from Federal Sources.	5,435,091.14	5,015,940.66	(419,150.48)	(7.71%)
6. Financing Sources.	5,430,340.57	5,109,560.07	(320,780.50)	(5.91%)
7. Miscellaneous Non-Revenue Sources.				

III. Expenditures (Per ASR Specifications)

1. Total Expenditures Excluding Transfers.

2. Total Instructional Expenditures.

3. Total General Administration Expenditures.

4. Central Services.

5. Maintenance and Operations of Plant.

6. Student Transportation.

7. School Administration.

8. Food Service Operations.

	FY07	FY08	Variance	Variance %
1. Total Expenditures Excluding Transfers.	68,577,376.49	57,082,735.60	(11,494,640.89)	(16.76%)
2. Total Instructional Expenditures.	27,063,921.29	26,988,025.76	(75,895.53)	(0.28%)
3. Total General Administration Expenditures.	1,017,861.02	969,666.96	(48,194.06)	(4.73%)
4. Central Services.	763,166.18	822,722.91	59,556.73	7.80%
5. Maintenance and Operations of Plant.	4,586,609.27	3,489,816.70	(1,096,792.57)	(23.91%)
6. Student Transportation.	1,433,650.04	1,431,853.46	(1,796.58)	(0.13%)
7. School Administration.	2,184,235.93	2,255,442.57	71,206.64	3.26%
8. Food Service Operations.	2,206,476.50	2,424,755.57	218,279.07	9.89%

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.	3,995,346.57	2,332,965.44	(1,662,381.13)	(41.61%)
9b. Athletic Expenditures--Excluding Activity Fund.	3,883,990.05	2,040,939.23	(1,843,050.82)	(47.45%)
10. Extra-Curricular Expenditures--All Funds.	870,967.92	738,478.27	(132,489.65)	(15.21%)
10b. Extra-Curricular Expenditures--Excluding Activity Fund	554,059.81	590,939.08	36,879.27	6.66%
11. Special Education Expenditures.	4,428,438.52	4,669,517.50	241,078.98	5.44%
12. Debt Service Expenditures.	4,300,529.97	4,656,319.30	355,789.33	8.27%

IV. Personnel -- Non Federal Certified Classroom FTE (Per Cycle 1, Page 36 and 37)

	<u>FY07</u>	<u>FY08</u>	<u>Variance</u>	<u>Variance %</u>
1. Male FTE Paid from Salary Funds.	86.30	88.32	2.02	2.34%
2. Male Salary Paid from Salary Funds .	4,064,549.94	4,363,035.49	298,485.55	7.34%
3. Average Male Salary Paid from Salary Funds.	47,097.91	49,400.31	2,302.40	4.89%
4. Female FTE Paid from Salary Funds.	312.84	316.22	3.38	1.08%
5. Female Salary Paid from Salary Funds.	13,332,323.04	13,728,920.40	396,597.36	2.97%
6. Average Female Salary Paid from Salary Funds.	42,617.07	43,415.72	798.66	1.87%

V. Personnel -- Non Federal Certified Personnel

	<u>FY07</u>	<u>FY08</u>	<u>Variance</u>	<u>Variance %</u>
1. Male FTE Paid from Salary Funds.	99.88	103.48	3.60	3.60%
2. Male Salary Paid from Salary Funds.	5,159,521.28	5,605,300.23	445,778.95	8.64%
3. Average Male Salary Paid from Salary Funds.	51,657.20	54,167.96	2,510.76	4.86%
4. Female FTE Paid from Salary Funds.	342.14	338.31	(3.83)	(1.12%)
5. Female Salary Paid from Salary Funds.	15,262,067.74	15,309,309.79	47,242.05	0.31%
6. Average Female Salary Paid from Salary Funds.	44,607.67	45,252.31	644.64	1.45%

VI. Expenditures by Fund

	<u>FY07</u>	<u>FY08</u>	<u>Variance</u>	<u>Variance %</u>
1. Salary Fund--Fund 1.	20,803,233.54	21,327,615.54	524,382.00	2.52%
2. Operating Fund--Fund 2.	18,593,170.22	17,301,686.69	(1,291,483.53)	(6.95%)
3. Building Fund--Fund 3.	18,404,710.33	7,249,927.36	(11,154,782.97)	(60.61%)
4. Debt Service Fund--Fund 4.	4,170,870.42	4,421,974.33	251,103.91	6.02%
5. Capital Outlay/Dedicated M&O Fund--Fund 5.				
6. Federal Grants Fund--Fund 6.	3,553,573.41	3,513,413.04	(40,160.37)	(1.13%)
7. Activity Fund--Fund 7.	886,486.48	890,786.07	4,299.59	0.49%

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8. Food Service Fund--Fund 8.

2,165,332.09	2,377,332.57	212,000.48	9.79%
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Under all other headings, variance +/- 10% is indicated in red.