

## GLOSSARY OF TERMS

**ACCUMULATIVE ENROLLMENT** - The total number of students enrolled in a school year (beginning of the year enrollment plus any students added after that date), this count is used to determine the dropout rate for grades 7-12 reported on the school district profiles.

**AMERICAN COLLEGE TEST (ACT)** – A college entrance exam administered by American College Testing which measures students' preparedness for college-level work. The ACT consists of four sections: English, Math, Reading and Science Reasoning. The highest possible score is 36.

**ATTENDANCE RATE** – A percentage calculated by dividing the total aggregate days of attendance by the total aggregate days of enrollment of all enrolled students.

**AVERAGE DAILY ATTENDANCE, ADA** - The average daily attendance for a school is the aggregate days attendance of the school divided by the number of days in session.

**AVERAGE DAILY MEMBERSHIP, ADM** - The average daily membership for a school is the aggregate days of membership of the school divided by the number of days in session.

**BUILDING MANAGER** – Non-certified persons hired by the school district to manage and oversee the operation of a school.

**CERTIFIED STAFF** - Staff performing services for which a teacher certificate is required (teachers, counselors, librarians, administrators, support staff).

**CERTIFIED INSTRUCTIONAL STAFF** – Certified staff providing direct instruction to students (may include both certified and non-authorized FTE).

**CHIEF EDUCATION OFFICER (CEO)** – A non-certified or non-authorized person hired by the local school board to manage and oversee the operation of all schools within the district.

**CLASSROOM STAFF** – Persons providing educational services who are not certified by the Department of Education.

**COST PER ADM** – A per ADM cost to provide educational services to students served in-district (this calculation is reported for the general fund alone or for educational funds which include expenditures from the general, special education and pension funds). This calculation will exclude preschool, adult, community service and out of district costs of the district.

**CURRENT EXPENDITURES** – Expenditures for operating local public schools, such as salaries and benefits for school employees, student transportation, books and other related materials, and energy costs (electricity and gas). Excluded from current expenditures are capital outlay (property), debt service, and adult instruction.

**DECEMBER CHILD COUNT** – A count of students (ages 3-21) with an active special education IEP and served by the district on December 1<sup>st</sup>.

**DOE** – South Dakota Department of Education

**DROPOUT** - A dropout is an individual who was enrolled in school at some time during the previous school year; was not enrolled at the beginning of the current school year; has not graduated nor completed an approved educational program; and does not meet any of the following exclusionary conditions; transferred to another public school district, private school, federal or state approved educational program, temporary absence due to suspension or school approved illness, or death.

**DROPOUT RATE** - The number of dropouts (grades 7-12) divided by accumulative enrollment.

**ENROLLMENT ADM** – Average daily membership is calculated based on all students educated within the district (includes all resident students, open enrolled students and other non-resident students).

**EXPENDITURE** - A measure of fund liabilities incurred during a period for operations, capital outlay and debt service.

**EXPENDITURE, ADMINISTRATION** – Activities associated with the overall general administration of the school district.

**EXPENDITURE, CO-CURRICULAR ACTIVITIES** - Co-curricular activities are comprised of the group of school-sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for students to participate in such experiences, public events or combination of these, for such purposes as motivation, enjoyment and improvement of skills.

**EXPENDITURE, COMMUNITY SERVICES** - Activities which are not directly related to the provision of education for students in a school. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children and community welfare activities provided by the school district for the community as a whole or some segment of the community.

**EXPENDITURE, DEBT SERVICE** - The servicing of the debt obligation of a school district.

**EXPENDITURE, FACILITY, ACQUISITION & CONSTRUCTION (FAC)**- Activities concerned with the acquisition of land and buildings, the remodeling and construction of buildings and additions to buildings, initial installation or extension of service systems and other built-in equipment; and improvements to site.

**EXPENDITURE, FISCAL SERVICE** – Activities concerned with the fiscal operation of a school district. Expenditures include budgeting, receiving and disbursing, financial accounting, payroll, inventory control and internal auditing.

**EXPENDITURE, INSTRUCTION** - Activities dealing directly with the teaching of students, or the interaction between teacher and students.

**EXPENDITURE, NON-PROGRAMMED** - Payments for early retirement incentive programs, unemployment claims and self-insurance programs.

**EXPENDITURE, OPERATION & MAINTENANCE OF PLANT** – Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and equipment in an effective working condition and state of repair.

**EXPENDITURE, OTHER SUPPORT SERVICES** - Services which provide technical and logistical support to facilitate and enhance instruction.

**EXPENDITURE, STUDENT & STAFF SERVICES** – Activities designed to assess and improve the well-being of students and to supplement the teaching process. Also activities associated with the assisting the instructional staff with the content and process of providing learning experiences for students.

**EXPENDITURE, TRANSPORTATION** – Activities concerned with the conveyance of students to and from school.

**EXTRAORDINARY COST FUND** - A special state appropriation from which districts may apply for additional financial assistance for their special education fund.

**FALL CENSUS ENROLLMENT** - Unduplicated head count of students enrolled in the school or district on the last Friday of September.

**FISCAL YEAR** – the school year that begins on July 1 first and ends on June 30<sup>th</sup>.

**FREE AND REDUCED LUNCH ELIGIBLE** - Students meeting the income eligibility guidelines for school lunch program.

**FULL-TIME EQUIVALENCE (FTE)** - The amount of time for a less than full-time activity divided by the amount of time normally required in a corresponding full-time activity. Full-time equivalency usually is expressed as a decimal fraction to the nearest tenth.

**FUND BALANCES** -The difference between total fund assets and total fund liabilities represents the fund balance.

**FUND, BOND REDEMPTION** -The bond redemption fund of the school district is a fund provided by law to pay all outstanding bonded indebtedness plus the accrued interest.

**FUND, CAPITAL OUTLAY** - The capital outlay fund of the school district is a fund provided by law (SDCL 13-16-6) to meet all expenditures which result in the acquisition of fixed assets or additions to fixed assets. It is expenditure for land or existing buildings purchased by the district, improvements of grounds, construction of buildings, or initial or additional equipment. It may also be used for installment or lease payments on property, which will result in the acquisition of property, and for the payment of the principal and interest on capital outlay certificates issued pursuant to 13-16-6.2.

**FUND, CAPITAL PROJECTS** - The capital projects fund of a school district is a fund to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**FUND, ENTERPRISE** – a fund used to record financial transactions related to food service, preschool and other programs for which a fee is charged.

**FUND, GENERAL** - The general fund of the school district is a fund provided by law (SDCL 13-16-3) to meet all the operational costs of the school district and to redeem all outstanding warrants against the fund.

**FUND, PENSION** - The pension fund of a school district is a fund provided by Law (SDCL 13-10-6) for the payment of pensions to retired employees of school districts which shall have established such system.

**FUND, SPECIAL EDUCATION** - The special education fund is a fund established by law from which all payments for the education of exceptional children must be made.

**GENERAL AID** – Revenue received by a school district as a result of a legislative appropriation for state aid purposes and distributed under the provisions of SDCL 13-13.

**GENERAL FIXED ASSETS** - A self-balancing account group used to provide a record of fixed assets owned. All fixed assets will be shown under this classification except those that are recorded in enterprise and trust funds.

**GENERAL FUND, OTHER USES** - Resources transferred from the general fund to another fund.

**GRADUATE** - Total of non-traditional diploma recipients and traditional diploma recipients.

**HOME COUNTY** – Home county or county of jurisdiction is the county in which the majority of the students of a district reside.

**HOME SCHOOL ADM** – The average daily membership of students excused from public school attendance as per SDCL 13-27-3.

**IEP** – Individualized Educational Program

**INSTRUCTIONAL STAFF** - Classroom teachers. (In years prior to FY00, librarians were included in this category. Now librarians are included under School Service Specialist.)

**INTEGRATIONIST** - Staff that facilitate and model the effective use of multiple technologies into the curriculum and instructional practices across content area through the use of appropriate curriculum development models in the inclusion of educational technologies.

**LEA** - Local Educational Agency

**NON-AUTHORIZED ADMINISTRATORS** - Staff members whose activities are concerned with directing and managing the operation of a particular school, school district or school system but who do not hold an administrative endorsement, on a South Dakota teacher certificate, for the position they are filling.

**NON-TRADITIONAL DIPLOMA RECIPIENTS** - Students receiving diplomas upon completion of all course and performance requirements for traditional diploma, through non-traditional or alternative programs. Includes credentials granted on the basis of any State test or "challenge" program determined to measure mastery of traditional diploma requirements. Examples are adult high school and alternative programs.

**OPEN ENROLLMENT PROGRAM** – Program established to enable any South Dakota kindergarten through twelfth grade student to attend any public school that serves the student's grade level in any South Dakota school district.

**OTHER FINANCING SOURCES** - Resources received by a fund which are not considered revenue to the LEA as a whole, such as operating transfers in, sales of securities, sale of general fixed assets, etc.

**OTHER FINANCING USES** - Resources transferred to another fund without recourse which are not expenditures to the LEA as a whole, such as operating transfers out, loss on sale of securities, etc.

**OTHER SCHOOL PERSONNEL** – Staff whose daily activities provide support to the administration and instruction of students in a school, school district, or school system. This includes business office, food service, aides and tutors, maintenance, transportation, and health and/or security, where a teaching certificate is not required

**PERCENT (%) ELIGIBLE FOR FREE LUNCH** - The number of students eligible for free lunch eligible divided by fall enrollment.

**PERCENT (%) SPECIAL NEEDS STUDENTS** - The number of students served by special education programs divided by the PK-12 fall enrollment.

**PRESCHOOL (619) FLOWTHROUGH FUNDING** - From the total amount of funds received by the state education agency under IDEA, Part B, Section 619 as amended, local education agencies are entitled to 75% of this amount contingent upon the submission of an approved application. Follow-through funds are distributed to each eligible local education agency based upon the December child count.

**PROPERTY, AGRICULTURAL** - Agricultural property within a school district includes all property used exclusively for agricultural purposes which is not handled for resale by wholesale or retail dealers. It includes all land used exclusively for agricultural purposes--both tilled and untilled--buildings, structures and other improvements on land, and the livestock and machinery located and used on agricultural land. (SDCL 10-13-39)

**PROPERTY, OTHER NON-AGRICULTURAL** – Non-agricultural property includes all property within a school district except agricultural, non-agricultural, and owner occupied.

**PROPERTY, OWNER OCCUPIED** - Property identified as a single-family dwelling, condominium apartment, town house, housing cooperatives where membership in the cooperative is strictly limited to stockholder occupants of the building, and manufactured or mobile home which is assessed and taxed as a separate unit, including an attached or unattached garage and the parcel of land upon which the structure is situated. (SDCL 10-13-39)

**PROPERTY, TAXABLE VALUATION** - The valuation placed by the assessor on taxable property. SDCL 10-6-33 provides: "All property shall be assessed at its true and full value in money.

**REORGANIZATION INCENTIVE** – funds received as a result of school consolidation and/or reorganization as per SDCL 13-6-92.

**REVENUES** - Additions to assets, which do not increase any liability, do not represent the recovery of expenditure, do not represent the cancellation of certain liabilities or a decrease in assets and do not represent contributions of fund capital in the Enterprise Fund. Revenues are classified by source and type in the various funds of an LEA.

**REVENUE, COUNTY** – Revenue received by a district from an intermediate sources such as county apportionment (SDCL 12A-27-25, Article VIII, Section 3) and lease of county owned property.

**REVENUE, FEDERAL** – Revenues paid to district from the federal government.

**REVENUE, LOCAL** – Revenues received by a district from local sources such as property taxes, gross receipt taxes, earnings on investments, admissions, tuition, donations, etc.

**REVENUE, STATE** – Revenue received from a state agency appropriated from the state general fund.

**SCHOOL SERVICE SPECIALIST** - An individual who serves as a school counselor, school psychologist, school psychological examiner, school speech/language pathologist, or school library media specialist and has been issued a South Dakota certificate.

**SPARSITY FUNDING** – Additional state funding received by districts meeting the eligibility criteria outlined in SDCL 13-13-78.

**SPECIAL EDUCATION AID** – Revenue from the state to aid in financial assistance for special education.

**STATE AID** - Revenue from state sources distributed to eligible school district for general and special education funding.

**STATE AID FALL ENROLLMENT** – An ADM of students counted for state funding purposes, the count is “as of” the last Friday of September.

**STUDENT TO STAFF RATIO** – Ratio of students to certified instruction FTE.

**TRADITIONAL DIPLOMA RECIPIENTS** - Students receiving diplomas upon completion of all course and performance requirements during the school year. Foreign exchange students may be included in this category.

**TUITION STUDENTS** - Students assigned by the local school board to another school district, either in or out of state.