

GENERAL FUND ACTIVITY ANALYSIS REPORTS

These reports analyze FY 1992-93 school district General Fund expenditures by activity. An activity is defined as a specific line of work in a school district. Expenditures per pupil for certain groups of activities and some individual activities are shown. Percentages of total general fund expenditures by activity are also on the reports.

Per-pupil counts used in these reports include FTEs for basic education, vocational, handicapped, learning center, skills center, detention center and state institution enrollments. The handicapped enrollment includes FTEs derived by converting preschool and kindergarten handicapped headcounts.

Districts are presented in descending order by average annual enrollment and are grouped by FTE enrollment size. The total of the expenditures for all activity groups equals total direct expenditures.

Administration Expenditure Analysis

Central Administration Expenditure Analysis includes:

Activity 11 Board of Directors	Activity 12 Superintendent's Office
Activity 13 Business Office	Activity 21 Supervision, Instruction
Activity 41 Supervision, Food Service	Activity 51 Supervision, Transportation
Activity 61 Supervision, Plant	

Building Administration Expenditure Analysis includes:

Activity 23 Principal's Office

Total Administration Expenditure Analysis includes:

All activities listed under Central and Building Administration Expenditure Analysis

Teaching and Teaching Support Expenditure Analysis

Teaching Expenditure Analysis includes:

Activity 27 Teaching
Activity 28 Extracurricular
Activity 29 Payments to Other School Districts

Teaching Support Expenditure Analysis includes:

Activity 22 Learning Resources
Activity 24 Guidance and Counseling
Activity 25 Psychological, Speech, and Hearing Services
Activity 26 Health Services

Total Teaching Expenditure Analysis includes:

All activities listed under Teaching and Teaching Support Expenditure Analysis

Food Services, Grounds Care, Plant Operations and Maintenance, Utilities Expenditure Analysis

Food Services Expenditures Analysis includes:

Activity 42 Food
Activity 44 Operations

Activity 43 Commodities
Activity 49 Food Service Transfers

Grounds Care, Plant Operation and Maintenance Expenditures Analysis includes:

Activity 62 Grounds Care and Maint.
Activity 64 Maintenance of Plant & Equipment

Activity 63 Operation of Plant

Utilities Expenditure Analysis includes:

Activity 65 Utilities

Insurance, Except Transportation Insurance, Data Processing, Transportation, and Other Support Service Activities Expenditure Analysis

Insurance Expenditures Analysis (except Transportation Insurance) includes:

Activity 68 Insurance (except Transportation)

Data Processing Expenditures Analysis includes:

Activity 72 Data Processing

Transportation & Other Support Service Activities Expenditure Analysis includes:

Activities 52 - 59 Pupil Transportation
Activity 66 Rentals
Activity 67 Plant Security
Activities 73 - 75 Printing, Warehousing and Distribution, District Motor Pool
Activities 82 - 85 Debt Service Expenditures
Activity 91 Public Activities

Comparison of FY 1991-92 vs. 1992-93 Average Statewide Expenditures Per Pupil by Activity Groups:

	<u>Expenditures Per Pupil</u>		Percentage
	<u>FY 1991-92</u>	<u>FY 1992-93</u>	Increase
			<u>(Decrease)</u>
Central Administration	\$ 382.78	\$ 395.14	3.2%
Building Administration	331.09	347.90	5.1%
Total Administration	713.87	743.04	4.1%
Teaching	3,163.39	3,303.97	4.4%
Teaching Support	388.00	410.96	5.9%
Total Teaching	3,551.39	3,714.92	4.6%

REPORTS 1041 - 1041A - 1041B

Reports 1041, 1041A, and 1041B display NET expenditures per FTE pupil in three sequences: (1) 1041 - county/district; (2) 1041A - descending order by district size, regular and vocational annual FTE pupils, and (3) 1041B - descending order by district net expenditures per FTE pupil without transportation.

Net expenditures displayed for these reports include only Programs 01 - Basic Education, 31 - Vocational Education, 98 - Food Services, and 99 - Pupil Transportation direct expenditures, plus the indirect expenditures and abatements associated with these programs. Indirect expenditures and abatements are allocated to programs on the Annual Financial Statement, F-196 Report, Part III. Net expenditures per pupil are provided on these reports with and without transportation expenditures, as transportation expenditures are distributed differently in each district, due to various local conditions.

The FTE enrollment counts used in Reports 1041, 1041A, and 1041B also come from the F-196 Report, Part III. These enrollment counts include FTEs for basic education and vocational education secondary enrollments. Handicapped, learning center, skills center, detention center, and state institution enrollments are not included.

School districts reporting expenditures on a cash basis are denoted by an "\$" after the district number in these reports. School districts with fewer than 1,000 full-time equivalent pupils can report expenditures on a cash basis, rather than a modified accrual basis. When comparing net expenditure data per FTE pupil, it should be recognized that significant variations among districts, or between years in a district, may be due to the timing of disbursements under the cash basis of reporting.

Reports 1041, 1041A, and 1041B also contain a column indicating which districts had an approved excess levy for the calendar years 1992 and 1993.

The "X" in the last column of Reports 1041, 1041A, and 1041B indicates nonhigh districts.

REPORTS 1155A - 1155B

The General Fund Tax Collection Survey is provided to assist school districts in budgeting FY 1994-95 property tax revenue. These reports, when viewed together and combined with an awareness of local trends, should help school districts develop realistic budget estimates.

The General Fund Tax Collection Survey consists of Reports 1155A and 1155B.

Report 1155A shows 1993 General Fund local property tax collections for each district as follows:

<u>Column No.</u>	<u>Data Description</u>
Column 1	1993 net General Fund excess levy
Column 2	1993 spring local property tax collections
Column 3	1993 spring tax collections as a percent of total levy
Column 4	1993 fall local property tax collections
Column 5	1993 fall tax collections as a percent of total levy
Column 6	1993 spring and fall tax collections as a percent of total levy

Report 1155B compares spring, fall, and total General Fund tax collection percentages for levies collectible in 1991, 1992, and 1993 for each school district, county, and the state. Also shown is a three-year average of spring, fall, and total tax collection percentages. The three-year average was determined by dividing the tax collected in the last three years by the total levy, as certified and adjusted for timber roll. Slight variations in county and state totals between reports are due to rounding.

Comments

The Net Excess Maintenance and Operation Levy amount is the levy certified for collection in 1993, adjusted to exclude the portion attributable to timber roll. While timber roll assessed valuation is a portion of total district assessed valuations, the levy against it is treated differently than property taxes. Timber taxes are calculated and distributed by the Department of Revenue as state funds, and reported in the General Fund as Revenue Account 3700.

Spring and fall property tax collections were calculated using local property taxes reported on County Treasurer's Monthly Reports to School Districts, in Revenue Account 1100. Spring includes February 1, 1993, through August 31, 1993, collections. Fall includes September 1, 1993, through January 31, 1994, collections.

Districts should also take into consideration the influence that prior year and delinquent tax collections have on collection percentages shown on these reports. Collection percentages are based on the current year levy. When levy amounts increase, prior year and delinquent taxes make up a smaller portion of taxes collected, and thereby decrease tax collection percentages. The opposite is true when levy amounts decrease. If levy amounts change substantially, collection percentages may become distorted and not useful for forecasting revenue. In these instances, consider using the county or state collection percentages.

REPORTS 1077A - 1077B - 1077C

Reports 1077A, 1077B, and 1077C are prepared from General Fund expenditures, as reported on the F-196 Reports for the 1992-93 fiscal year. All reports are listed in descending order by the total of regular, vocational, and handicapped annual FTE enrollments. School districts are grouped by the size of their enrollments.

Report 1077A uses TOTAL direct expenditures and the sum of enrollments shown in two columns to compute the expenditures per pupil. The regular, vocational, and handicapped FTE enrollment counts used in this report are taken from the F-196 Report, Part III. Report 1077A also shows the FTE enrollments school districts serve in learning centers, skills centers, detention centers, and state institutions.

Report 1077B shows a percentage breakdown of NET expenditures by groups of programs, and Programs 98 and 99. The program titles shown as column headings are: 01, Basic Education; 21 - 29, Handicapped Instruction; 31 - 39, Vocational Education; 41 - 49, Skills Centers; 51 - 69, Compensatory Education; 71 - 79, Other Instructional Programs; 81 - 89, Community Services; 98, Food Services; and 99, Pupil Transportation. Net expenditures for each program include direct expenditures, plus indirect expenditure allocations, minus abatements. Indirect expenditures and abatements are allocated to programs on the F-196 Report, Part III.

Report 1077C shows a percentage breakdown of TOTAL direct expenditures by object of expenditure.

REPORT 1078

Report 1078 displays total revenues and other financing sources for school districts, from data submitted on F-196 Reports for fiscal year 1992-93. This report is listed in descending order by total FTE Pupils, which includes regular, vocational, handicapped, learning center, skills center, detention center, and state institution average annual enrollments. School districts are grouped by the size of their enrollments.

Nine major categories of total revenue and other financing sources are displayed across the top of Report 1078. A percentage is shown for each school district, under each revenue and other financing source category. The percentages are calculated for each school district by dividing the dollar amount in each category by the district's total of revenues and other financing sources amount. The term "other financing sources" includes proceeds from the sale of bonds, the sale of equipment, compensation for the loss of fixed assets, and proceeds from long-term financing.

School districts reporting on the "modified accrual basis" must report revenue accruals as revenue. Revenues must be accrued if they are received after the close of the fiscal year, and represent reimbursements for expenditures incurred by fiscal year end.

REPORT 1079

Report 1079 shows a comparison by school district of the net expenditures per pupil, in Programs 01, 21, and 31 for FY 1992-93. The expenditures for each of these programs include direct expenditures, plus indirect expenditure allocations, minus abatements.

The FTE pupil counts used to calculate the expenditures per pupil in Report 1079 came from the F-196 Report, Part III. The number of FTE pupils used to calculate Program 01, net expenditures per pupil, was determined by subtracting the vocational FTEs on Part III from the regular K-12 pupils shown on Part III.

STATE SUMMARY
COMBINED BALANCE SHEET

Following is the state summary combined balance sheet of school districts for the fiscal year ended August 31, 1993. "Fixed asset accounting" is not required under present laws; therefore, the total fixed assets shown under the General Fixed Asset Account Group includes only those school districts that accounted for and included them in their reports. Long-term liabilities in the General Fund, Transportation Vehicle Fund, and Capital Projects Fund are reported in the General Long-Term Debt Account Group.

STATE SUMMARY
GENERAL FUND STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE

Following is the state summary General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual. This report gives a statewide summary comparison between budgeted and actual revenues, and budgeted and actual expenditures.

GENERAL FUND UNRESERVED FUND BALANCE PER PUPIL

This report presents, in county/district sequence, the unreserved fund balance per pupil for each school district.

Per-pupil counts used in this report include FTEs for basic education, vocational, handicapped, skills center, learning centers, detention centers, and institution enrollments. The handicapped enrollment includes FTEs derived by converting preschool and kindergarten handicapped headcounts.

This report may be used to compare a school district's General Fund unreserved fund balance per pupil with the statewide average and other school districts. The average is determined by dividing the total unreserved fund balance by total FTE pupils.