

## REPORT DEFINITIONS

1. **Area in Square Miles.** The number of square miles within the boundaries of the school district, to the nearest square mile.
2. **Average Daily Attendance (ADA) (K-12).** The annual average of the total days in attendance divided by the number of days taught. It includes students who attend school outside the district on a tuition agreement between the respective districts. This report uses the four-quarter average ADA for 2003.
3. **Average Daily Transported (K-12).** The average number of students eligible to be transported daily in grades K-12. The average for the first three (3) quarters is used for State funding purposes. This report uses the four-quarter average ADT for 2003.
4. **Percent Change in ADA Last 5 Years.** The percentage change in the average daily attendance in the district from FY 1997-98 through 2002-03 in grades K-12. A negative (-) sign indicates a loss in ADA.
5. **Average Daily Membership.** The annual average of the total days of attendance and absence divided by the number of days taught. It includes students who attend school outside the district on a tuition agreement between the respective districts. The average for the first three (3) quarters is used for State funding purposes. This report uses the four-quarter average ADM for 2003.
6. **Assessed Valuation.** The assessed valuation of real and personal property, including utilities and carriers in the school district.
7. **Mills Voted.** The tax rate approved in the 2002 calendar year school elections; and collected in calendar year 2003.
8. **District Debt.** The total indebtedness of the district as of 6-30-03 including commercial bonds, revolving loans, post-dated warrants and installment loans.
9. **Borrowing Power.** The amount of additional debt the district can incur as of 6-30-03, without exceeding the legal debt limit.
10. **Local Tax Receipts.** Revenue comprised of property tax receipts, 40% pullback, delinquent taxes, excess commissions, land redemptions and tax receipts from dedicated maintenance and operation mills.
11. **Other Local Receipts.** Revenue from local sources other than property taxes, including but not limited to revenue in lieu of taxes, interest on investments, rental income, donations, miscellaneous local revenue and revenue from the county.
12. **Revenue Received from Other Districts.** Revenue received from districts for the payment of tuition for non-resident students and other services.
13. **State Equalization Aid.** State aid for the general operation of schools, including funds allocated from the Educational Excellence Trust Fund.
14. **Revenue Loss Funding.** State aid received by a district due to a loss of students and/or a loss in assessments resulting in the district sustaining a significant revenue loss.
15. **Transportation Aid.** The amount received from the state for support of high cost transportation program.
16. **Special Education.** State funding for the operation of special education programs for handicapped children, including handicapped children in residential treatment facilities.
17. **Workforce Education Aid.** State funding receive for workforce education programs.
18. **Miscellaneous State Aid.** All other State aid not previously defined.
19. **Miscellaneous Federal Aid.** Unrestricted federal revenue consisting of forest reserve, flood control, mineral leasing rights, federal grazing and other unrestricted federal aid.
20. **Non-Revenue Receipts.** Funds received from loan proceeds and/or the liquidation of assets.
21. **Other Federal Aid.** All restricted federal aid received either directly or through a state agency and accounted for in the Federal Fund.
22. **Food Service Federal Reimbursement.** Aid received from federal sources for lunch and breakfast reimbursements.
23. **Net Current Expenditure.** Net current expenditures are current expenditures less exclusions which include:
  - a. Tuition paid by individuals
  - b. Transportation fees paid by individuals
  - c. Title I expenditures
  - d. Title I carryover funds
  - e. Title VI expenditures
  - f. Title VI carryover funds
  - g. Food service revenues
  - h. Student activities revenues
  - i. Textbook revenues
  - j. Summer school revenues
- 23.A **State Per-Pupil Expenditures (SPPE).** Net Current Expenditures, Line #24 divided by ADA, Line #2.
- 23.B **State Per-Pupil Expenditures (SPPE) including Other Federal Funds.** Net Current Expenditures less Exclusions a, b, g, h, i, & j divided by ADA, Line #2.
24. **Current Expenditures.** Current Expenditures include instruction, support services, Non-instructional Services except for Community Services, and Direct Program Support. Property expenditures are not included.
25. **Classified FTE.** The number of classified personnel employed by the district who are paid from the Operating and Food Service Funds. This figure does not include classified personnel paid from the Federal Fund.
26. **All Federal FTE.** The number of certified and classified personnel employed by the district who are paid from the Federal Fund.
27. **K-12 Certified FTE.** The number of K-12 certified personnel employed by the district as K-12 classroom teachers, librarians, counselors, psychologists, and other K-12 certified, non-administrative employees and paid from the Teacher Salary Fund. Certified employees paid from federal funds are not included.
28. **Amount Paid K-12 Certified FTE.** The total salaries of all personnel defined in Line #27.
29. **Average Salary of K-12 Certified FTE.** Line #28 divided by Line #27.
30. **Certified FTE.** The total number of K-12 certified personnel defined in Line #27 plus administrative personnel including superintendents, assistant superintendents, principals, and supervisors employed by the district and paid from the Teacher Salary Fund. Certified employees paid from the federal funds are not included.
31. **Amount Paid Certified FTE.** The total salaries of all personnel defined in Line #30.
32. **Average Salary of Certified.** Line #31 divided by Line #30.

**NOTE:** In instances where school districts are sponsors of instructional programs of cooperatives (vocational, special education, etc.), the revenue listed for those districts includes the funds received for the cooperatives.

## Marion

1. Area in Square Miles	100
2. Average Daily Attendance (K-12)	3,086.01
3. Average Daily Transported (K-12)	2,481.10
4. Percent Change in ADA Last 5 Yrs.	12.6 %
5. Average Daily Membership	3,271.27
6. Assessed Valuation	142,305,118
7. 2002 Mills Voted	
M & O	15.60
DM & O	1.50
Debt Service	16.80
Total Mills	33.90
8. District Debt	13,048,273
9. Borrowing Power	25,374,109
10. Local Tax Receipts	4,507,418
11. Other Local Receipts	254,186
12. Rev. Rec'd from Other Districts	0
13. State Equalization Aid	11,706,472
14. Revenue Loss Funding	0
15. Transportation Aid	0
16. Special Education Aid	55,673
17. Workforce Education Aid	0
18. Miscellaneous State Aid	1,912,103
19. Miscellaneous Federal Aid	0
20. Non-Revenue Receipts	73,718
21. Other Federal Aid	1,080,342
22. Food Serv. Fed. Reimbursement	0
23. Net Current Expenditure	17,566,890
Per Pupil Expenditure	5,692
Per Pupil Exp with Title I and VI	5,823
24. Expenditures	
Current Expenditure	18,737,737
Capital Outlay (Operations)	594,547
Capital Outlay (Building)	5,767
Debt Service (Non Bonded)	0
Debt Service (Bonded)	1,288,827
25. Classified FTE	176.50
26. All Federal FTE	16.66
27. K-12 Certified FTE	201.25
28. Amount Paid K-12 Certified FTE	7,864,048
29. Average Salary of K-12 Certified FTE	39,076
30. Certified FTE	218.59
31. Amount Paid Certified FTE	9,157,258
32. Average Salary of Certified FTE	41,892