

GLOSSARY OF TERMS

Academic Coach	Also known as “consulting teacher”, this is a teacher on special assignment for curriculum, technology, mentoring, special education, and ELL. These teachers assist Instructional Support Specialists (ISS), coordinators, principals and directors in improving instruction to realize increased student achievement.
Adjusted Market Value of Property	Value of Property the market value resulting from a ratio study done each year by the state tax commission to compare assessed and market values of property. The study is required for school equalization under Idaho Code 63-315 to ensure that maintenance and operations property tax levies raise the same amount of property tax per dollar of market value regardless of the level of assessment.
Advanced Placement	A course in which students complete college level work and prepare for nationally-scored tests. Many colleges honor advanced placement (AP) test scores by granting credit when students enroll.
Alternative Secondary Program	A program that provides special instructional courses and offers special services to eligible at-risk youth to enable them to earn a high school diploma.
ASB Activity Funds	Associated Student Body activity funds are generally earned by the students and used for student activities. The monies are designated for student purposes and restricted as to use by state or local rules and regulations.
Assessed Value of Property	The dollar value assigned to property by the county assessor and certified by the Board of County Commissioners.
At-Risk Youth	Those students whose academic performance, school attendance, classroom behavior, or personal circumstances are such that, in order for them to graduate from high school, special instructional programs and special services are required.
Average Daily Attendance	(ADA) the aggregate number of days that enrolled students are present, divided by the number of days of school.
AYP	Adequate Yearly Progress as described in the “No Child Left Behind” Act
Balanced Budget	The operating budget will balance the current expenditures with current revenues. The budget may include beginning fund balances less required reserves as established by the board of trustees.
Benefit Apportionment	The portion of the educational support program paid to districts based on the employer’s rate (percent) for Medicare, Social Security (FICA), and the Public Employee Retirement System of Idaho (PERSI). The benefit apportionment is calculated by multiplying the rate times the salary based apportionment.
Benefits	The employer's share of health, dental, and life insurance; workman's compensation; social security; and retirement.

Bond	A written evidence of debt, bearing a stated rate or stated rates of interest or stating a formula for determining that rate, and maturing on a date certain, on which date and upon presentation a fixed sum of money plus interest is payable to the holder or owner. A bond issue is usually composed of many bonds that mature over more than just a few years.
Budgetary Control	The control or management of a government in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Capital Outlay	An expenditure that is generally more than \$5,000 and results in ownership, control, or possession of assets intended for continued use over relatively long periods of time. (Examples: constructing or acquiring buildings and equipment, the initial equipment of buildings or additions, and the initial acquisition of library books and research periodicals for a new school building.)
CFDA	Catalog of Federal Domestic Assistance. Federal programs available to State and local governments (including the District of Columbia); federally-recognized Indian tribal governments; Territories (and possessions) of the United States; domestic public, quasi-public, and private profit and nonprofit organizations and institutions; specialized groups; and individuals.
Charter School	In Idaho, a charter school is a public school authorized by Chapter 52, Title 33, Idaho Code. It is nonprofit, publicly funded, and nonsectarian. It operates independently within the existing public school system governed by the conditions of its charter and all federal laws and Idaho Code. In a charter school, each student, parent, and teacher chooses to be part of the school.
Completion Rate	The percentage of students that graduated from high school with a regular diploma.
Concurrent Credit	Is credit earned at both the high school level and college level for a single high school class
Contingency Reserve, General Fund	Idaho Code 33-801A provides that the board of trustees of any school district may create and establish a general fund contingency within the annual budget. The contingency shall not exceed five per cent (5%) of the total general fund budget. Disbursements from the contingency reserve may be made by resolution from time to time as the board of trustees determines necessary.
Depreciation Allowance	Generally, depreciation is the expiration in useful life of fixed assets attributable to wear and tear due to use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. The state educational transportation program includes an allowance for school bus depreciation. School bus depreciation money received by school districts is to be used only for the purchase of school buses.
Discretionary Funding	Another term for Support Unit Funding. State Public School Support distributed based on a "per-support-unit" basis.

Distribution Factor	A dollar amount per support unit. The factor is used as a part of the educational support program to determine state educational support payments to school districts.
DMA	Direct Math Assessment – requires students to apply learning to a situation, task, or prompt. Also known as performance assessments.
DWA	Direct Writing Assessment – requires students to apply learning to a situation, task, or prompt. Also known as performance assessments.
ELL	English Language Learners
EOC	End of course test
Exceptional Child Contract Allowance	Trustees of a school district may contract for the education of exceptional children by another school district or by any private or public rehabilitation center, hospital, corporation, or state agency approved by the state department of education. Reimbursement of approved costs is part of a school district's exceptional child contract allowance through the state educational support program.
Fiduciary funds	Funds used to account for resources that are held by a government as a trustee or agent for parties outside the government and that cannot be used to support the government's own programs.
Function	The activity or tasks for which services or material objects are acquired.
Fund	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
Fund Balance	The difference between the assets and liabilities of a governmental fund.
FTE	Full Time Equivalent.
Encumbrances	Obligations in the form of purchase orders, contracts or commitments in which an apportion is reserved
Fiscal Year	A twelve month period to which the annual budget applies and at the end of which the entity determines its financial position and results of operation. This begins July 1 and ends June 30
Generally Accepted Accounting Principals (GAAP)	The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.
Governmental Funds	Funds that typically account for tax-supported (governmental) activities and that report only financial assets and certain near-term liabilities. Five of the eleven fund types established by generally accepted accounting principles are classified as governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent (i.e. endowment) funds

Home Owner's Exemption	A permanent exemption from ad valorem taxation for owner-occupied residential property in the amount of \$50,000 or 50 percent of the market value for assessment purposes of residential improvements; whichever is the lesser amount.
IBEDS	Idaho Basic Education Data System. A system designed by the Idaho State Department of Education to consolidate data collection and improve reporting. Data collected from school districts is used to determine salary apportionment funding, school accreditation status, and certified personnel misassignments. It also provides the basis from which statistical summaries are compiled.
ICTL	Idaho Council for Technology in Learning.
IDLA	Idaho Digital Learning Academy (IDLA) is a statewide, web-based educational program set up under the direction of the Idaho State Department of Education and Idaho State Legislature (House Bill 534) to provide Idaho students with greater access to a diverse assortment of courses. This virtual high school was created to address the educational needs of all Idaho students: traditional, home schooled, at-risk, gifted, and adult learners.
IRI	Idaho Reading Indicator test that is individually administered to each student in grades K-3.
ISAT	Idaho Standards Achievement Test
Instruction	The activities of the classroom and the interaction between teachers and students. This includes many programs: elementary (k-6), secondary (grades 7-12), alternative, exceptional, preschool, gifted and talented, interscholastic, school activity, and summer school.
Lead Teacher	A master teacher on release for a set amount of time each day or week to assist other teachers in the same subject area.
Lottery Dividends	As prescribed by Idaho Code 33-905, a portion of Idaho State Lottery dividends are deposited in the School District Building Account and are distributed to school districts each year based on prior year average daily attendance. They are to be accounted for in a School Plant Facilities Fund.
IFARMS	Idaho Financial Accounting Reporting Management System
Food Service Budget	This fund accounts for all the cafeteria operations within the school district. Including the preparation and serving of school breakfast and lunch.
Major Fund	The new government financial reporting model presents individual fund data for each of a government's <i>major</i> funds. The district's general fund is always reported as major. Other funds would be classified as major if the following two conditions are met: the total assets, liabilities, revenues or expenditures/expenses of the governmental or enterprise fund are at least 10% of the corresponding total of all funds of that category; and total assets, liabilities, revenues or expenditures/expenses of the governmental or enterprise fund are at least 5% of the total for all governmental and enterprise funds combined.

Market Value of Property	The amount for which, in all probability, a property would exchange hands.
NCLB	No Child Left Behind Act of 2001– “common” name for the reauthorization of the Elementary and Secondary Education Act (ESEA)
Non-instruction	The personnel, activities and programs providing services not directly related to instruction. This includes noon-duty, food service and community services programs.
Opportunity School	A setting established as an alternative to expulsion for high school general education students. Students who are sent to OS have had infractions that would normally cause them to be considered for expulsion.
Program	A plan of activities and procedures designed to accomplish a predetermined objective or set of objectives.
Property Tax Replacement	A portion of a school district’s authorized school maintenance and operation property tax levy is replaced with state sales tax receipts. The amount is equal to the greater of the district’s actual or adjusted market value for assessment purposes as of December 31 of the previous calendar year multiplied by one-tenth of one percent (0.1%).
Proprietary Funds	Funds used to account for a government’s business-type activities (activities supported, at least in part, by fees or charges).
Public School Permanent Endowment Fund	The public school permanent endowment fund of the state consists of proceeds from the sale of lands that have been granted to the state by the government (known as school lands) or lands that have otherwise been acquired by the state for the benefit of public schools.
Power School	The student accounting software being piloted by several school districts in Idaho, including Jt. School District No. 331, beginning with the 2005-2006 school year.
Salary-Based Apportionment	The portion of the educational support program paid to districts based on staff counts, certified staff experience and education, and support units. The formula is written in Idaho Code 33-1004E. It includes instructional, administrative, and classified staff.
State Department of Education	The administrative department which oversees public elementary and secondary education in Idaho. The executive officer is the State Superintendent of Public Instruction, an elected official, as provided in the Idaho Constitution.
Support Services	The personnel, activities, and programs, which enhance instruction and provide for the general operation of the school system. This includes attendance, guidance, and health programs; library personnel and services; special education services provided by speech and language pathologists, physical and occupation therapists; professional development programs, transportation, administration, buildings and grounds operations, and security.

Support Unit	A school district's highest 28 weeks of student average daily attendance for kindergarten, elementary, secondary, exceptional, and at-risk secondary youth is converted to total support units, using a formula in Idaho Code 33-1002 that accounts for variation in school district size.
SWD	Students with Disabilities
TAP	Test of Achievement and Proficiency
Taxes-Ad Valorem	A tax levied by the local school district on the value of real, personal and operating properties within the boundaries of the District. Ad valorem means "in relation to value."
Taxes-Bond & Interest	Revenue from a property tax levy approved by district electors for the payment of principal and interest on outstanding bonded debt.
Taxes-Emergency	Revenue from a property tax levy not to exceed 0.06% certified to the county for assistance based on fall student enrollment increases.
Taxes-General M & O	Revenue from a property tax levy to support the general maintenance and operation fund.
Taxes-School Plant Facilities	Revenue from a property tax levy approved by district electors for capital projects.
Taxes-Supplemental	Revenue from a two-year property tax levy approved by district electors for the purpose of paying lawful expenses of maintaining and operating the schools of the District. In other words...the revenue supplements the District's General M & O property tax levy.
Taxes-Tort	Revenue from a property tax levy certified to the county for the district's liability insurance program.
Tuition Equivalency Allowance for Special Education	A special education allowance for students who live in certain residential facilities in the district. This allowance is in addition to exceptional child funding and is a part of the district's educational support program calculation.