

## Efficiency Audit Glossary

**All Funds:** In this particular report, all funds includes the general operating fund, food service fund, and all grant funds. The report does not include the capital projects fund and the debt service fund.

**English Learners:** Includes bilingual, English as a Second Language (ESL), and students whose parents declined services.

**Bilingual/ESL Education:** Only includes bilingual and ESL students whose parents did not decline services.

**Economically Disadvantaged:** A student who is eligible to participate in the national free or reduced-price lunch program.

**Operating expenditures (slide 8):** Operating expenditures reflected in the report excludes capital outlay and debt service expenditures.

### **Functional Categories (slide 8):**

- **Instruction:** Includes classroom instruction, instructional resources & media, curriculum & staff development
- **Instructional Support:** Includes instructional leadership, school leadership, guidance & counseling services, social work services, health services and extracurricular
- **General Administration:** Includes general administration only (human resources, finance, legal services, planning and research, superintendent's office)
- **District Operations:** Includes transportation, food service, maintenance & operations, security & monitoring services, and data processing services.
- **Other:** Includes community services

**Unassigned Fund Balances:** Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., committed or assigned). One primary criterion of rating agencies for school bonds is the relative amount of unassigned fund balance. Bond rating agencies view unassigned fund balances as a reflection of the financial strength of school districts and show concern when district fund balances decrease.