

# MONTICELLO INDEPENDENT SCHOOL DISTRICT

## KEY FINANCIAL INDICATORS - GENERAL FUND

Prepared February 15, 2013

	FY 13	FY 12	FY 11	FY 10	FY 09
<b>Fund Balance</b>					
Committed, Assigned and Unassigned Fund Balance	Not avail.	\$ (350,959) <sup>1</sup>	\$ 614,389 <sup>1</sup>	\$ 1,074,822 <sup>1</sup>	\$ 769,068 <sup>1</sup>
Total revenues and other financing sources	Not avail.	\$ 6,263,425 <sup>1</sup>	\$ 5,851,436 <sup>1</sup>	\$ 5,777,911 <sup>1</sup>	\$ 5,999,910 <sup>1</sup>
Total expenditures and other financing uses	Not avail.	\$ 6,966,170 <sup>1</sup>	\$ 6,274,472 <sup>1</sup>	\$ 5,472,157 <sup>1</sup>	\$ 5,645,308 <sup>1</sup>
Excess (deficiency)	(\$1,059,451) <sup>2</sup>	\$ (702,745) <sup>1</sup>	\$ (423,036) <sup>1</sup>	\$ 305,754 <sup>1</sup>	\$ 354,602 <sup>1</sup>
Fund Balance as a percentage of Funds 1 and 51 expenditures	Not avail.	-5.47%	4.33%	9.45%	10.55%
<b>Assessment</b>					
	76,400,280	74,967,682	76,021,141	70,965,348	68,579,178
<b>Tax Revenue</b>					
Tax Rate	4%	Compensating	Compensating	4%	Compensating
Maximum Tax Rate Permitted	4%	4%	4%	4%	4%
Estimated Uncaptured Tax Revenue	8,091	7,780			
<b>Enrollment and Attendance</b>					
Membership	764.000 <sup>3</sup>	842.000 <sup>4</sup>	819.000 <sup>4</sup>	832.000 <sup>4</sup>	808.000 <sup>4</sup>
Full AADA	731.690 <sup>3</sup>	800.510 <sup>4</sup>	784.110 <sup>4</sup>	781.090 <sup>4</sup>	723.310 <sup>4</sup>
<b>Transportation</b>					
General Fund Transportation Expenditures	Not avail.	\$ 469,451 <sup>1</sup>	\$ 430,119 <sup>1</sup>	\$ 473,197 <sup>1</sup>	\$ 314,075 <sup>1</sup>
SEEK Funding for Transportation	\$259,430	\$ 242,162	\$ 298,301	\$ 253,998	\$ 257,285
Percentage Funded	Not avail.	51.58%	69.35%	53.68%	81.92%
<b>Personnel</b>					
FTE Certified Staff	69.00 <sup>5</sup>	73.00	72.70	69.70	69.70
FTE Classified Staff	63.22 <sup>5</sup>	76.99	73.91	67.00	65.97
Salaries and Benefits as a Percentage of Total Expenditures	92.90% <sup>2</sup>	84.67% <sup>1</sup>	83.99% <sup>1</sup>	81.32% <sup>1</sup>	71.15% <sup>1</sup>

Notes:

1) FY 09-FY 13 financial data are audited figures; FY 13 fund balance reported includes a \$300,000 current liability which was recorded as a long-term liability in the audit report therefore that figure will differ from the audited financial statements

2) FY 13 Financials are Revenue and Expenditure estimates

3) FY 13 Enrollment and Attendance from 2012-13 Growth Factor; Full AADA includes actual kindergarten count in FY 13

4) FY 09 - FY 12 Enrollment and Attendance from SAAR data; Full AADA includes actual kindergarten count in FY 10 - FY 12; Full AADA in FY 09 includes kindergarten count at 50% of actual

5) FY 13 PSD/CSD, Classified RIF effective 1/1/13 not included

SB

2/18/2013

Financial Analysis Monticello 2-15-2013