

Section One

State-wide Average Financial Tables and Charts

Introduction

Section One of this publication contains twelve tables, ten of which display charts, that provide public school district financial data in various formats. Total expenditures refer to all public school districts' general fund expenditures in the state. The FTE student enrollments used to calculate total expenditures per FTE include regular K–12, vocational-secondary, special education, skills center, detention centers, and state institutions. Special education FTEs include the amount reported to the OSPI special education program office for 3-, 4-, and 5-year-olds. Detail reports for each school district, by enrollment size and by county, can be found in Section Three.

Table One: Ten-Year Comparison of Total General Fund Expenditures and Revenue

Table Two: Ten-Year Comparison of General Fund Expenditures Per FTE Student

Table Three: Ten-Year Comparison of General Fund Revenues and Other Financing Sources Per FTE Student

Table Four: General Fund Expenditures by Program Groups

Table Five: General Fund Expenditures by Activity Groups

Table Six: General Fund Expenditures by Object

Table Seven: Total General Fund Expenditures, Revenues, and Other Financing Sources Per FTE Student by School District Enrollment Groups

Table Eight: Expenditures and Revenues by Fund

Table Nine: Ten-Year Comparison of State-wide General Fund Ending Total Fund Balance

Table Ten: State-wide General Fund Reserved, Unreserved, and Total Fund Balance

Table Eleven: Ten-Year Comparison of Tax Collections

Table Twelve: Ten-Year Comparison of General Long-Term Debt

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TABLE ONE

TEN-YEAR COMPARISON OF TOTAL GENERAL FUND EXPENDITURES AND REVENUE

<u>Fiscal Year</u>	<u>Total General Fund Expenditures</u>	<u>Rate of Expenditure Increase</u>	<u>Total General Fund Revenue</u>	<u>Rate of Revenue Increase</u>
2002-03	\$7,232,688,322	3.2%	\$7,306,749,887	3.2%
2001-02	7,006,933,746	4.7%	7,081,049,150	5.1%
2000-01	6,695,579,338	5.7%	6,739,204,069	5.9%
1999-00	6,332,489,613	4.9%	6,361,132,255	4.9%
1998-99	6,037,572,562	3.1%	6,062,443,984	3.2%
1997-98	5,856,489,735	5.1%	5,873,014,534	4.2%
1996-97	5,574,788,130	3.9%	5,636,554,564	4.1%
1995-96	5,364,017,990	4.6%	5,415,751,774	4.8%
1994-95	5,125,810,508	5.2%	5,170,140,674	4.8%
1993-94	4,871,314,512	4.5%	4,932,729,377	4.2%

NOTE TO TABLE ONE: Table One presents a ten-year comparison of total General Fund expenditures and revenues and the percentage of increase.

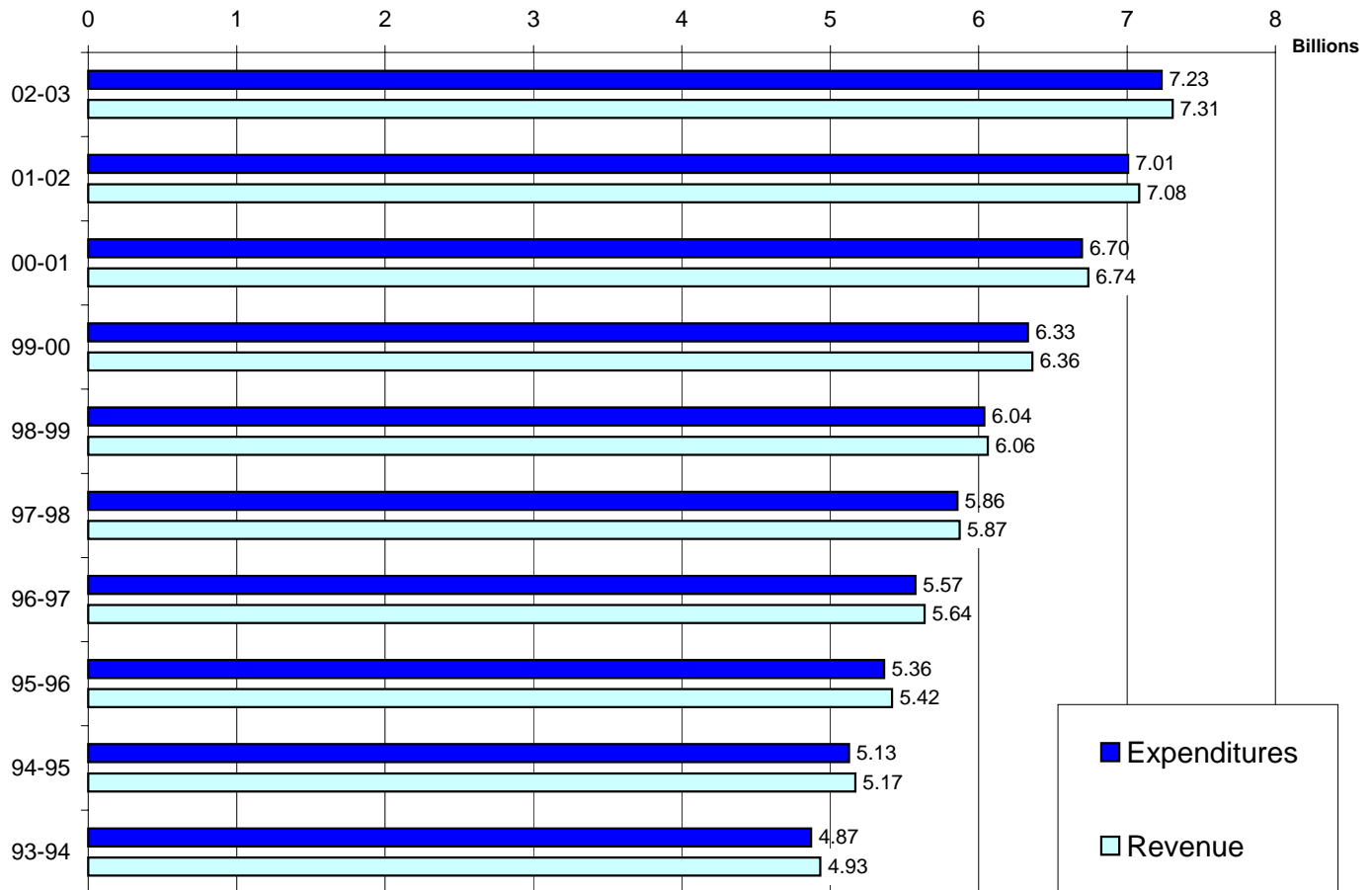


TABLE TWO

**TEN-YEAR COMPARISON OF
GENERAL FUND EXPENDITURES PER FTE STUDENT**

Fiscal Year	Annual Average FTE Enrollment	Rate of Enrollment Increase	Total GF Expenditures Per FTE Student	Rate of Expenditure Increase Per FTE Student
2002-03	972,639.25	.3%	\$7,436.15	2.9%
2001-02	969,838.13	.6%	7,224.85	3.8%
2000-01	963,942.01	.3%	6,946.04	5.5%
1999-00	961,448.90	.2%	6,586.40	4.7%
1998-99	959,540.81	1.1%	6,292.15	2.0%
1997-98	949,349.09	1.4%	6,168.95	3.6%
1996-97	936,394.71	2.0%	5,953.46	1.8%
1995-96	917,652.48	2.1%	5,845.46	2.5%
1994-95	899,203.00	2.1%	5,701.63	3.1%
1993-94	880,699.66	2.3%	5,532.43	2.1%

NOTE TO TABLE TWO: Table Two presents a ten-year comparison of state average General Fund total expenditures per FTE student and the rate of enrollment and expenditure increase.

Total General Fund Expenditures Per FTE Student

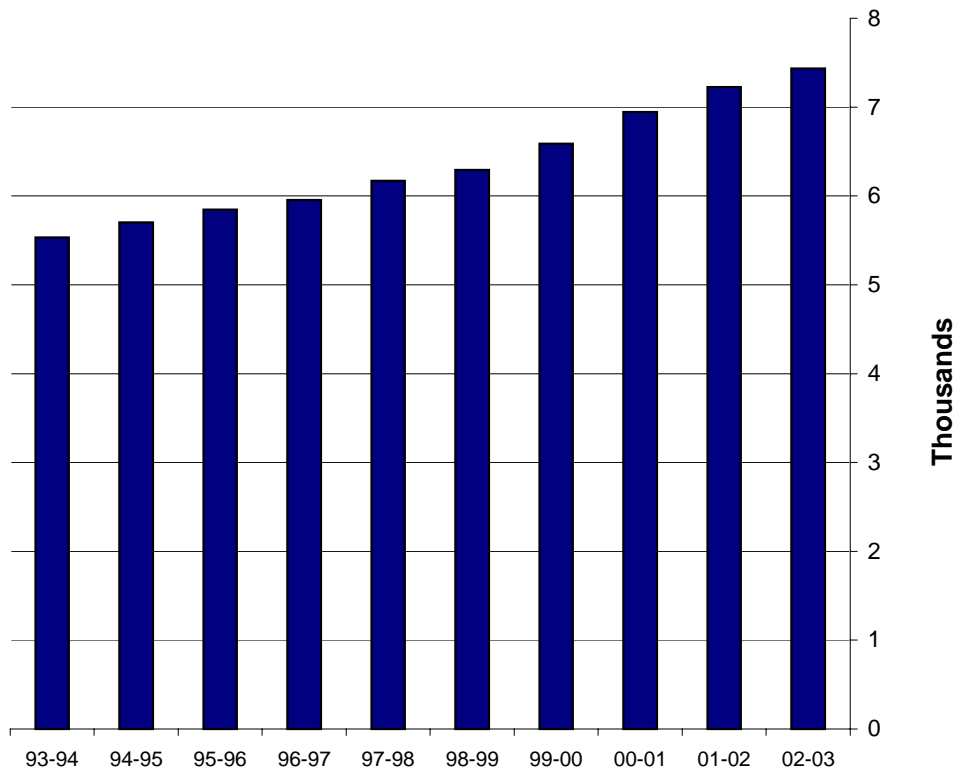


TABLE THREE

TEN-YEAR COMPARISON OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES PER FTE STUDENT

<u>Fiscal Year</u>	<u>Total Rev. and O.F.S. Per FTE Student</u>	<u>Local Revenue Per FTE Student</u>	<u>State Revenue Per FTE Student</u>	<u>Federal Revenue Per FTE Student</u>	<u>Other Rev. and O.F.S. Per FTE Student</u>
2002-03	\$7,512.29	\$1,458.29	\$5,274.44	\$710.78	\$68.78
2001-02	7,301.27	1,386.44	5,199.61	645.36	69.89
2000-01	6,991.30	1,342.51	5,024.40	573.49	50.89
1999-00	6,616.19	1,252.49	4,802.02	510.56	51.12
1998-99	6,318.07	1,149.64	4,672.40	449.92	46.11
1997-98	6,186.36	1,095.93	4,610.55	421.77	58.11
1996-97	6,019.42	1,078.55	4,514.23	380.75	45.89
1995-96	5,901.75	1,016.34	4,471.73	364.40	49.28
1994-95	5,749.70	964.42	4,385.80	391.28	38.20
1993-94	5,600.92	921.91	4,290.94	348.78	39.29

NOTES TO TABLE THREE: Table Three shows the state average revenue per FTE student data for the last ten years. Revenues shown in the "Other Rev. and O.F.S. Per FTE Student" column are made up of revenues from other school districts, revenues from other agencies and associations, and other financing sources. The term "other financing sources" includes general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds for the sale of general fixed assets, and operating transfers in.

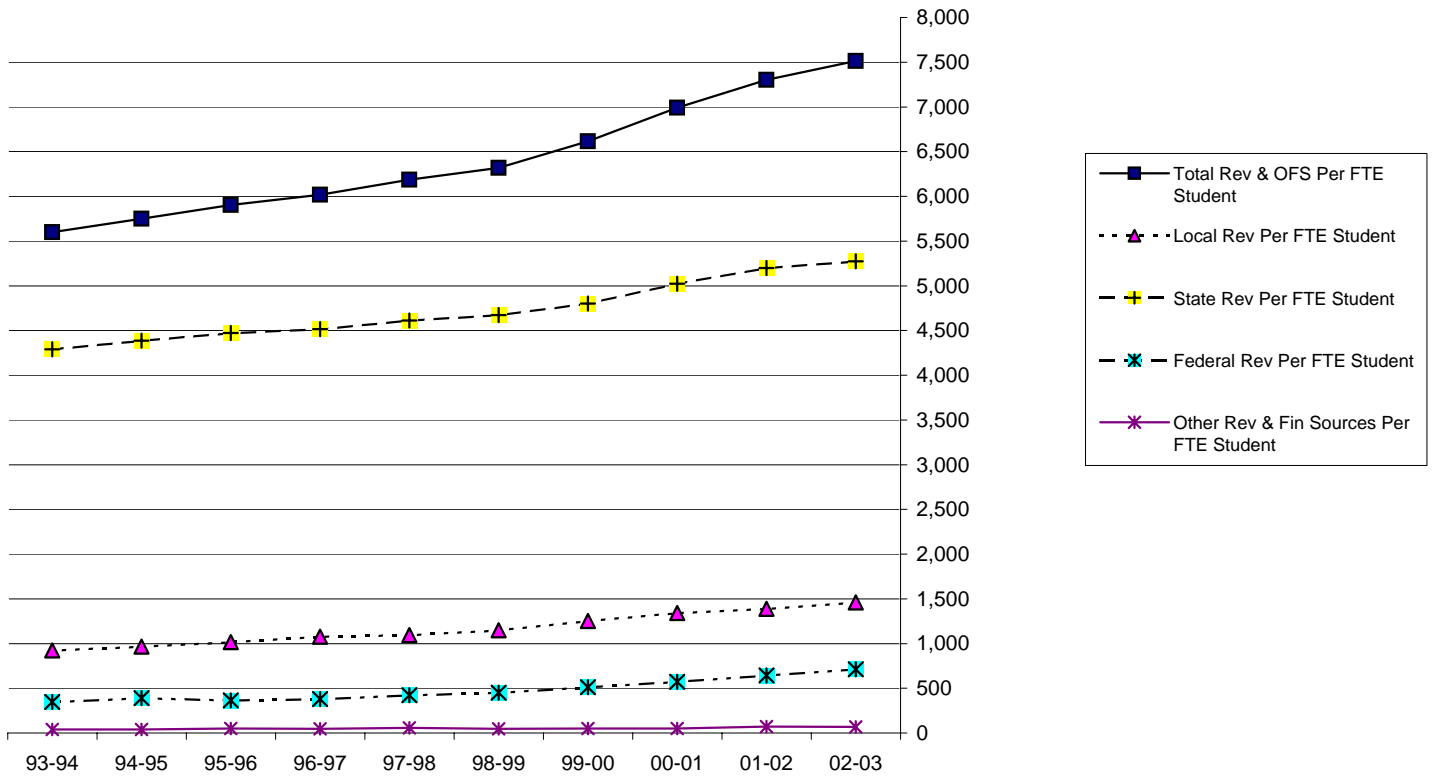


TABLE FOUR

GENERAL FUND EXPENDITURES BY PROGRAM GROUPS

<u>Direct Program</u>	<u>Dollars</u>	<u>% of Total</u>	<u>\$/FTE Student</u>
Basic Instruction	\$3,909,592,985	54.1%	\$4,019.57
Special Education	700,629,518	9.7%	720.34
Vocational/Skills Center	260,991,760	3.6%	268.33
Compensatory Education	607,202,560	8.4%	624.28
Disadvantaged	139,991,127	1.9%	143.93
Learning Assistance	65,044,103	0.9%	66.87
Bilingual Education	66,437,428	.9%	68.31
Special and Pilot	17,330,524	.2%	17.82
Institutions	15,737,630	.2%	16.18
Other	302,661,748	4.2%	311.18
Other Instruction	154,291,521	2.1%	158.63
Flexible Education	23,306,157	.3%	23.96
Traffic Safety Education	7,558,366	.1%	7.77
Highly Capable	12,047,869	.2%	12.39
All Other	111,379,129	1.5%	114.51
Community Service	38,680,678	.5%	39.77
Other Support Services	1,035,213,655	14.3%	1,064.33
Food Services	243,621,877	3.4%	250.48
Pupil Transportation	282,463,769	3.9%	290.41
Total Expenditures	\$7,232,688,322	100.0%	\$7,436.15

NOTES TO TABLE FOUR: Table Four presents a summarized comparison of district student expenditures by program. Programs of expenditures describe the categories that are directly involved in the instruction and education of students.

General Fund Expenditures by Program Groups

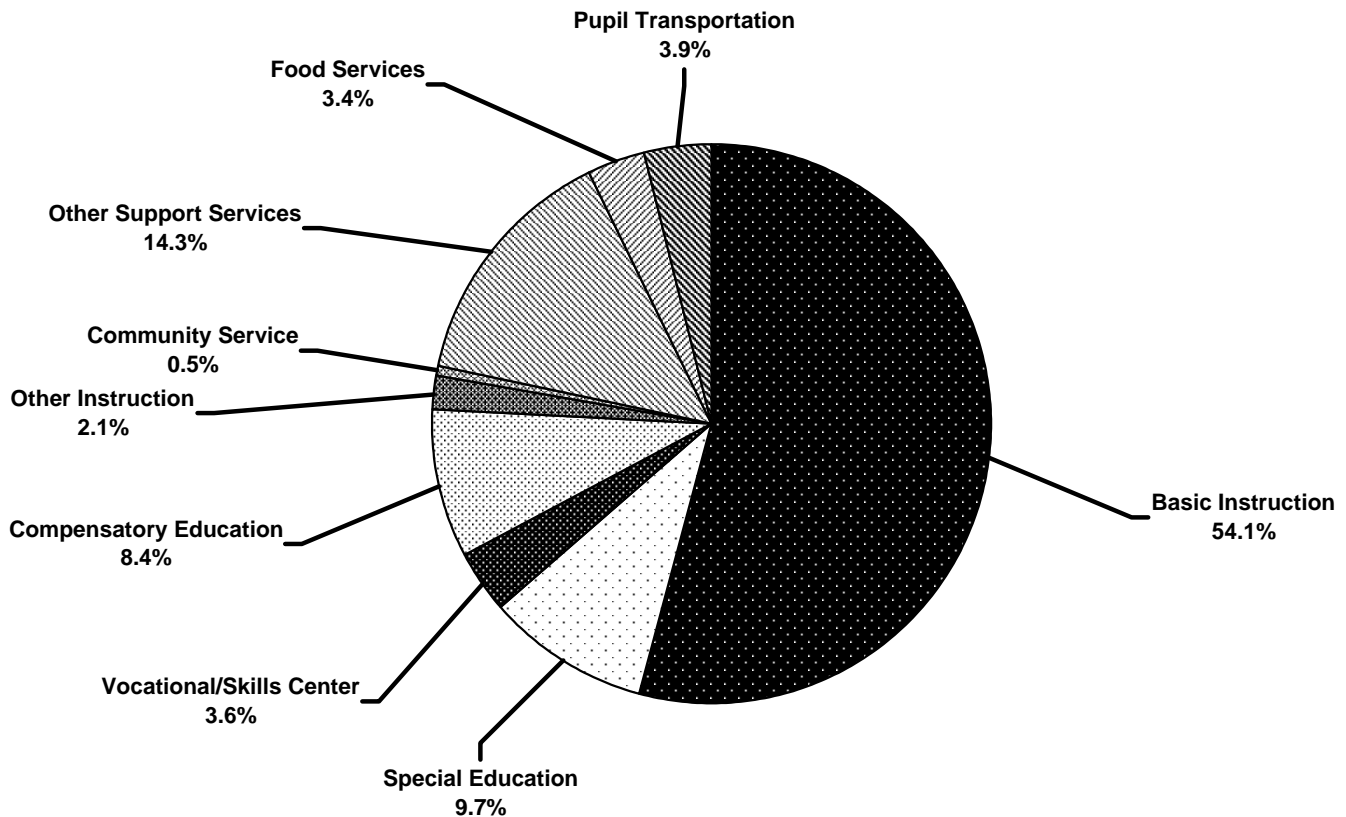


TABLE FIVE**GENERAL FUND EXPENDITURES BY ACTIVITY GROUPS**

<u>Activity</u>	<u>Dollars</u>	<u>% of Total</u>	<u>\$/FTE Student</u>
Administration	\$943,258,452	13.0%	\$969.79
Building Administration	442,881,249	6.0%	455.34
Principal's Office	442,881,249	6.0%	455.34
Central Administration	500,377,203	6.9%	514.45
Instruction – Supervision	191,871,171	2.7%	197.27
Superintendent's Office	73,141,383	1.0%	75.20
Business Office	92,600,175	1.3%	95.21
Human Resources	46,895,190	.6%	48.21
Pupil Transp. – Supervision	29,199,718	.4%	30.02
Board of Directors	25,195,194	.3%	25.90
Facilities – Supervision	24,339,157	.3%	25.02
Food Services – Supervision	17,135,215	.2%	17.62
Teaching and Teaching Support	5,012,977,394	69.3%	5,153.99
Teaching	4,251,856,212	58.8%	4,371.46
Health Related	215,827,848	3.0%	221.90
Guidance and Counseling	183,186,567	2.5%	188.34
Learning Resources	148,262,632	2.0%	152.43
Extracurricular	136,486,245	1.9%	140.33
Pupil Management and Safety	53,192,236	.7%	54.69
Payment to Other Districts	24,165,654	.3%	24.85
Other Support	1,276,452,474	17.6%	1,312.36
Maintenance and Operations	638,217,306	8.8%	656.17
Operation of Buildings	251,117,997	3.5%	258.18
Utilities	185,356,588	2.6%	190.57
Maintenance	151,691,210	2.1%	155.96
Grounds Maintenance	39,934,634	.6%	41.06
Plant Security	10,116,877	.1%	10.40
Pupil Transportation	251,892,452	3.5%	258.98
Operations	204,429,599	2.7%	210.18
Transportation Insurance	4,210,154	.1%	4.33
Maintenance	43,252,699	.6%	44.47
Nutrition Services	226,305,747	3.1%	232.67
Food Prep. and Operations	124,170,701	1.7%	127.66
Food	102,135,046	1.4%	105.01
Other	160,036,969	2.2%	164.54
Information Systems	77,777,810	1.1%	79.97
Insurance (w/o transp.)	35,900,100	.4%	36.91
Public Activities	19,379,788	.3%	19.92
Warehousing and Distrib.	12,185,745	.2%	12.53
Printing	9,007,850	.1%	9.26
Debt Service Expenditures	1,838,550	.0%	1.89
Motor Pool	3,947,126	.1%	4.06
Total Expenditures	\$7,232,688,322	100.0%	\$7,436.15

NOTES TO TABLE FIVE: Table Five presents a summarized comparison of district student expenditures by activity. Activities of expenditures describe function areas that are directly involved in the object of the programs. Refer to the chart on the following page.

General Fund Expenditures by Activity Groups

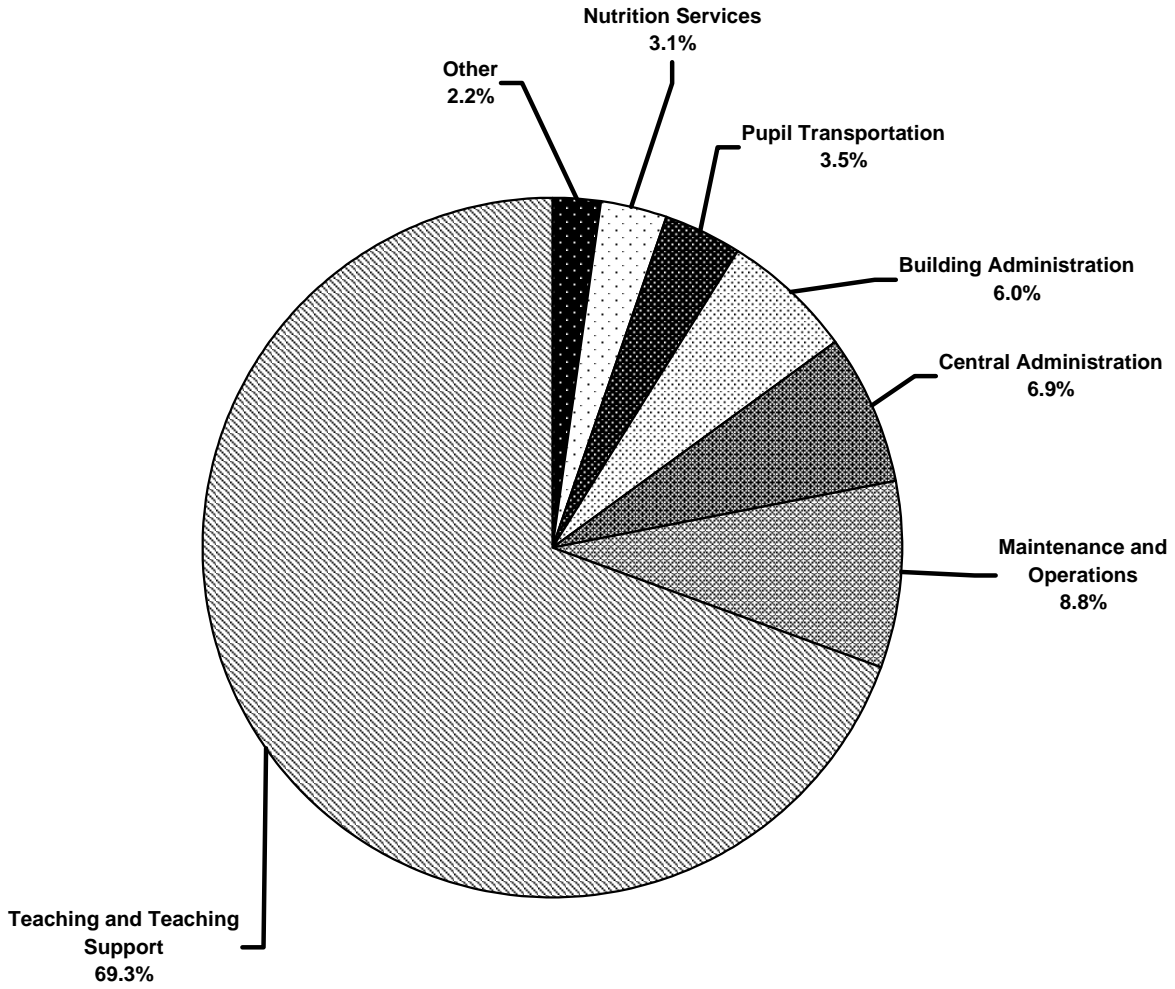


TABLE SIX

GENERAL FUND EXPENDITURES BY OBJECT

<u>Object of Expenditure</u>	<u>Dollars</u>	<u>% of Total</u>	<u>\$/FTE Student</u>
Salaries and Benefits	\$5,962,022,894	82.4%	\$6,129.74
Certificated Salaries	3,531,346,261	48.8%	3,630.68
Classified Salaries	1,328,140,294	18.4%	1,365.50
Benefits—Certificated & Classified	1,102,536,339	15.2%	1,133.55
Purchased Services	712,423,301	9.9%	732.46
Central/Building Administration	72,787,705	1.0%	74.84
Teaching/Teaching Support	233,137,960	3.2%	239.70
Food Services	18,311,340	.3%	18.83
Utilities	182,265,716	2.5%	187.39
Insurance	40,109,818	.6%	41.24
Information Systems	29,002,749	.4%	29.82
Pupil Transportation	66,909,155	.9%	68.79
Other	69,898,858	1.0%	71.87
Supplies and Materials	453,437,272	6.3%	466.19
Capital Outlay	81,452,457	1.1%	83.74
Travel	23,352,398	.3%	24.01
Total Expenditures	\$7,232,688,322	100.0%	\$7,436.15

NOTES TO TABLE SIX: Table Six presents a summarized comparison of district student expenditures by object. Objects of expenditure describe the general nature of the goods or services required to accomplish the objectives of the program and activity.

General Fund Expenditures by Object

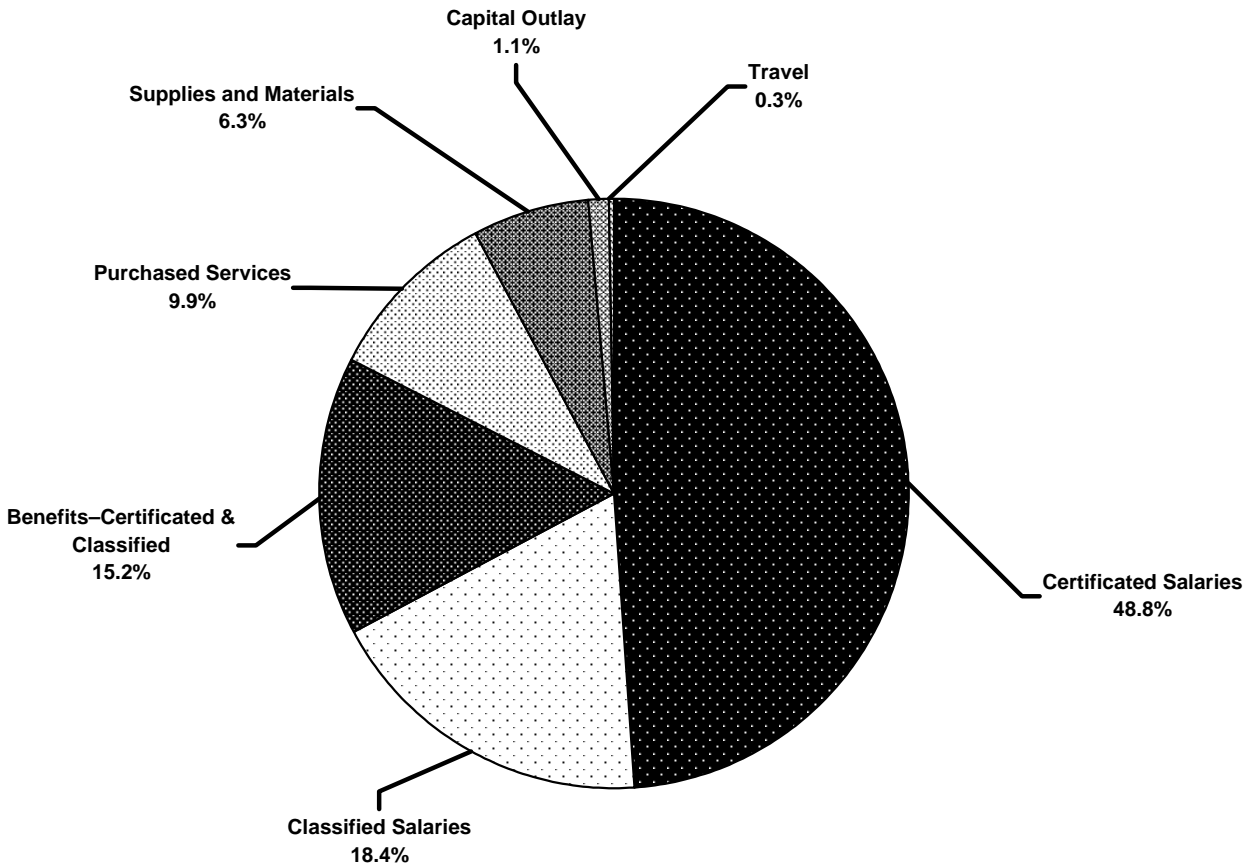


TABLE SEVEN

**TOTAL GENERAL FUND EXPENDITURES,
REVENUES, AND OTHER FINANCING SOURCES PER FTE STUDENT
BY SCHOOL DISTRICT ENROLLMENT GROUPS**

Size Group	Annual Average FTE Enrollment	Percent of Total FTE Students	No. of Districts	Total Expend. Per FTE Student	Total Rev./ Other Fin. Sources Per FTE Student
Over-20,000	241,487.52	24.8%	9	\$7,693.53	\$7,797.60
10,000-19,999	279,209.16	28.7%	20	7,239.58	7,288.42
5,000-9,999	185,094.25	19.0%	27	7,132.16	7,226.42
3,000-4,999	90,704.57	9.3%	23	7,181.84	7,249.63
2,000-2,999	67,393.28	6.9%	28	7,225.14	7,273.63
1,000-1,999	58,530.55	6.0%	41	7,420.61	7,512.47
500-999	31,945.10	3.3%	45	8,208.03	8,314.03
100-499	16,275.14	1.7%	65	10,335.84	10,306.47
Under-100	1,999.68	0.2%	38	15,107.71	15,179.99
TOTALS:	972,639.25	100.00%	296	\$7,436.15	\$7,512.29

NOTE TO TABLE SEVEN: Table Seven compares the average FY 2002-03 total expenditures, revenue and other financing sources per FTE student.

General Fund Expenditures, Revenues, and Other Financing Sources Per FTE Student by School District Enrollment Groups

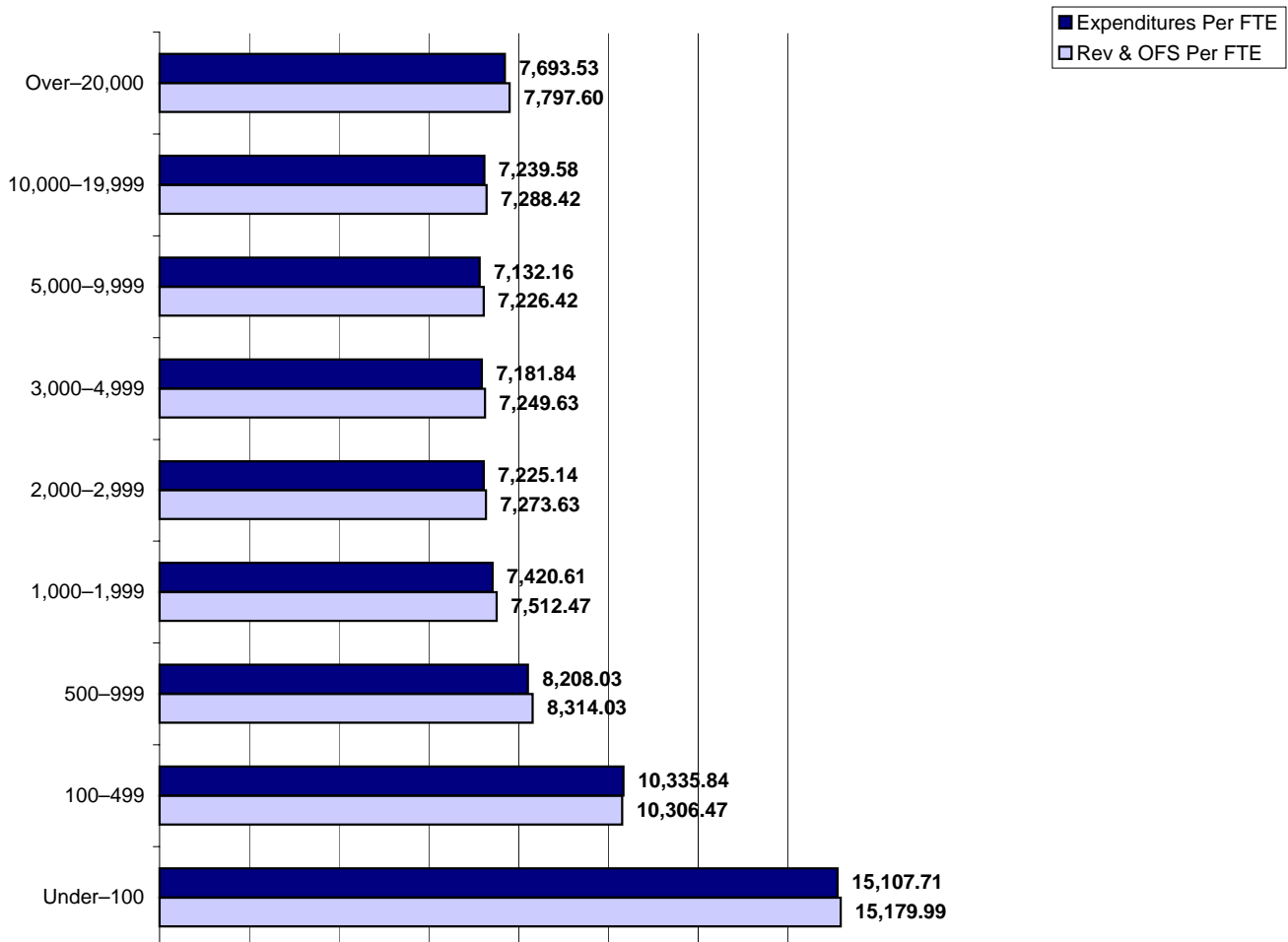


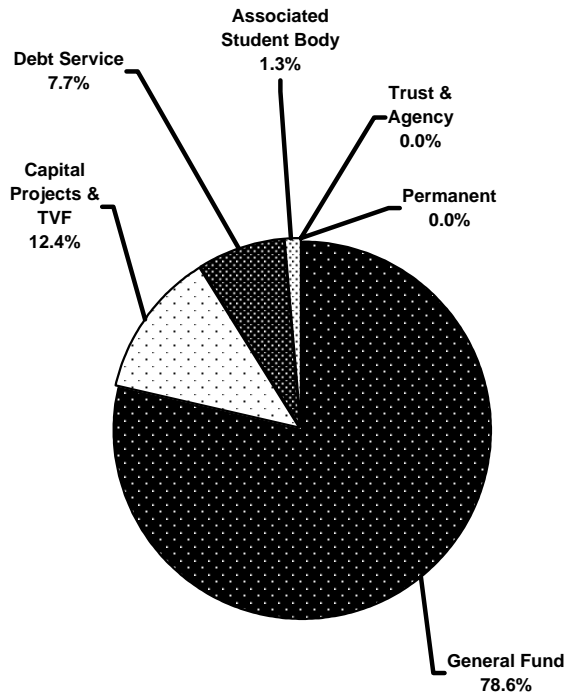
TABLE EIGHT

EXPENDITURES AND REVENUES BY FUND

<u>Fund</u>	<u>Expenditures</u>	<u>% of Total</u>	<u>\$/Student</u>	<u>Revenues</u>	<u>% of Total</u>	<u>\$/Student</u>
General	\$7,232,688,322	78.8%	\$7,436.15	\$7,306,749,887	76.0%	\$7,512.29
Capital Projects & TVF	1,121,043,056	12.2%	1,152.58	1,253,394,042	13.0%	1,288.22
Buildings	899,788,996	9.8%	925.10			
Equipment	102,326,818	1.1%	105.21			
Sites	65,544,440	.7%	67.39			
Vehicles	33,022,464	.4%	33.95			
Energy	7,652,776	.1%	7.87			
Debt	12,707,563	.1%	13.07			
Debt Service	708,873,174	7.7%	728.81	933,236,086	9.7%	959.17
Interest	317,380,922	3.5%	326.31			
Principal	391,492,253	4.3%	402.51			
Associated Student Body	117,277,150	1.3%	120.58	118,102,515	1.2%	121.38
Permanent Fund	20,149	.0%	0.02	16,235	.0%	0.02
Trust & Agency Fund	2,568,455	.0%	2.64	2,727,543	.0%	\$2.80
Total Expenditures	\$9,179,901,852	100.0%	9,438.14			
Total Revenue				\$9,611,498,765	100.0%	\$9,878.58

NOTES TO TABLE EIGHT: Table Eight presents a summarized total of all district funds. A fund can be described as a major self-balancing account used to carry out a specific task.

Expenditures by Fund



Revenues by Fund

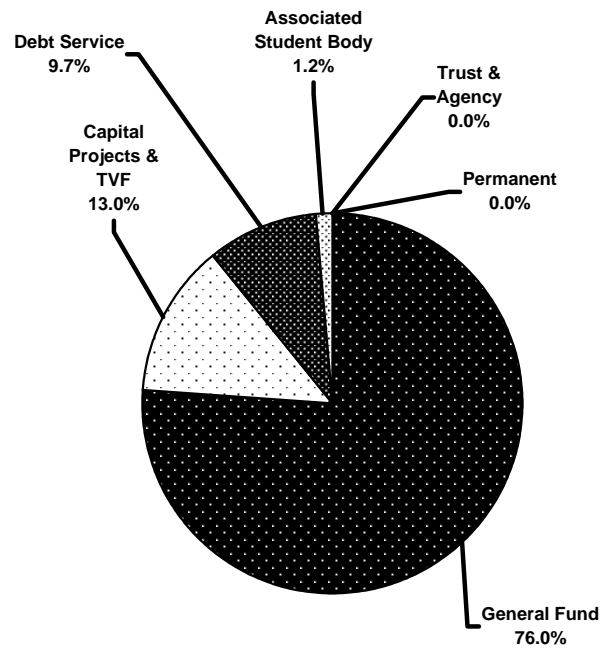


TABLE NINE

**TEN-YEAR COMPARISON OF
STATE-WIDE GENERAL FUND ENDING TOTAL FUND BALANCE**

<u>Fiscal Year</u>	<u>Ending Total Fund Balance</u>	<u>Percentage of Change</u>	<u>Fund Balance as a Percentage of Total Expenditures</u>	<u>Fund Balance as a Percentage of Total Revenues</u>
2002-03	\$548,920,937	+5.8%	7.6%	7.5%
2001-02	518,650,792	+8.5%	7.4%	7.3%
2000-01	477,841,112	+4.6%	7.1%	7.0%
1999-00	456,806,569	+2.2%	7.2%	7.2%
1998-99	446,952,888	+0.3%	7.4%	7.4%
1997-98	445,646,804	+0.1%	7.6%	7.6%
1996-97	445,308,720	+10.4%	8.0%	8.0%
1995-96	403,325,300	+8.2%	7.5%	7.5%
1994-95	372,789,102	+7.2%	7.3%	7.2%
1993-94	347,736,593	+13.6%	7.1%	7.0%

NOTE TO TABLE NINE: Table Nine shows the General Fund Ending Total Fund Balance for the last ten years, the percentage change in Fund Balance, and the percentage that Ending Total Fund Balance was of total General Fund expenditures in each year.

**General Fund Ending Total Fund Balance as a Percentage
of Total Expenditures and of Total Revenues**

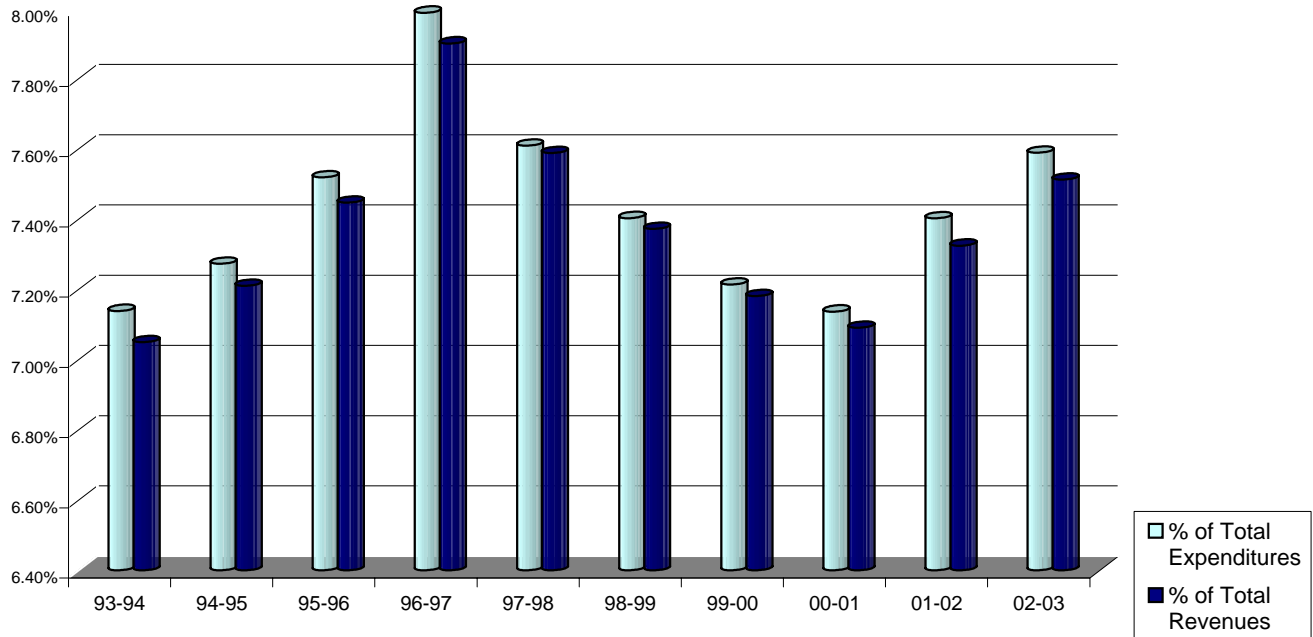


TABLE TEN

STATE-WIDE GENERAL FUND RESERVED, UNRESERVED, AND TOTAL FUND BALANCE

	<u>Total \$</u>	<u>% of Total</u>	<u>\$/FTE Student</u>
Reserved for Other Items	\$80,291,728	14.6%	\$82.55
Reserved for Debt Service	6,532,419	1.2%	6.72
Reserved for Inventory	26,158,738	4.8%	26.89
Reserved for Uninsured Risks	15,383,167	2.8%	15.82
Total Reserved Fund Balance	128,366,053	23.4%	131.98
Unreserved, Designated for Other Items	67,643,277	12.3%	69.55
Unreserved, Designated for Contingencies	8,356,884	1.5%	8.59
Unreserved, Undesignated Fund Balance	344,554,727	62.8%	354.25
Total Unreserved Fund Balance	420,554,889	76.6%	432.39
Total Fund Balance	\$548,920,942	100%	\$564.36

Note to Table Ten: Table Ten presents a state-wide total for General Fund Reserved, Unreserved, and Total Fund Balance, the percentage of Total Fund Balance and the amount Per FTE Student.

General Fund Reserved and Unreserved Fund Balance as a Percentage of Total Fund Balance

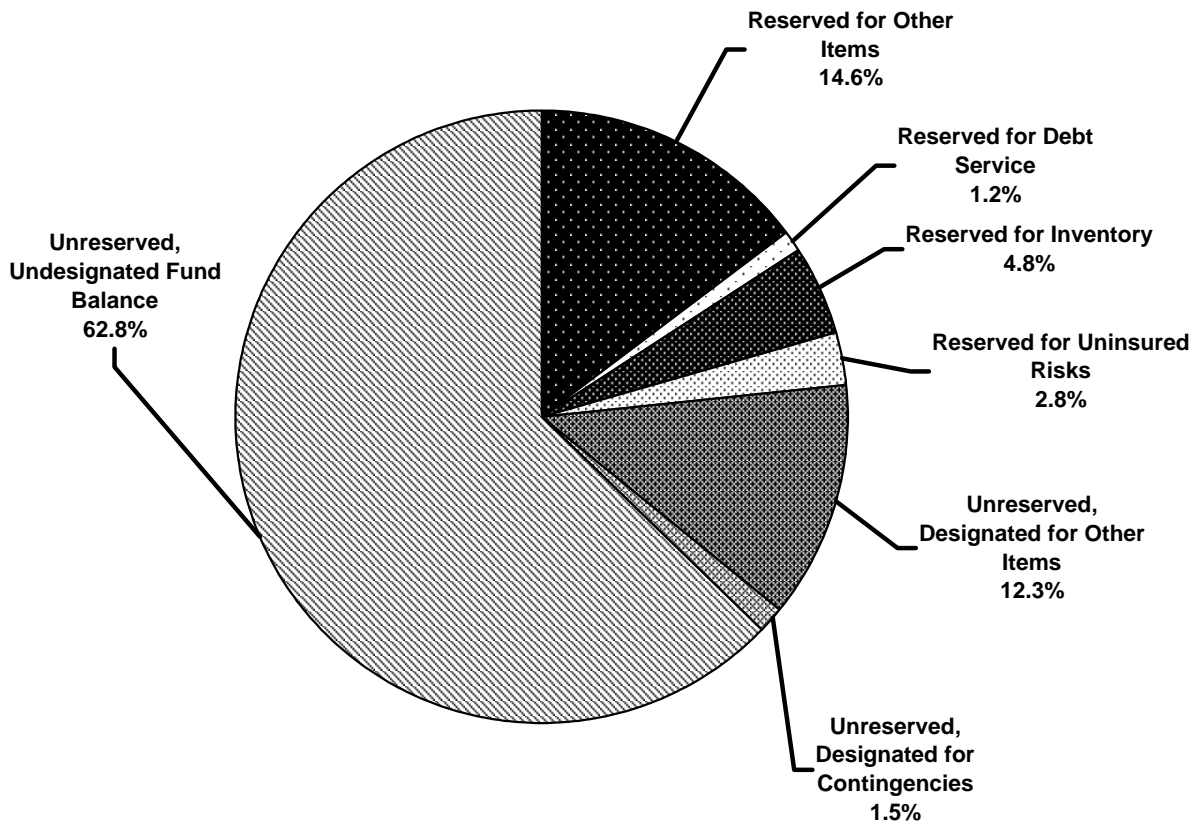


TABLE ELEVEN

TEN-YEAR COMPARISON OF TAX COLLECTIONS

Fiscal Year Tax Collection	Total General Fund Excess Levy	State-wide Tax Collection Percentages		
		Spring	Fall	Total
2003	\$1,166,878,163.00	53.87	45.71	99.58
2002	1,093,521,952.00	53.39	46.01	99.41
2001	1,041,817,982.00	53.34	46.10	99.44
2000	1,005,303,812.00	53.28	45.90	99.18
1999	870,214,113.00	53.33	45.87	99.20
1998	825,779,243.00	53.60	46.17	99.77
1997	854,958,441.00	52.87	46.27	99.14
1996	803,338,381.00	53.00	46.00	99.00
1995	727,141,620.00	53.07	46.34	99.41
1994	704,307,620.00	53.43	46.00	99.43

NOTE TO TABLE ELEVEN: Table Eleven shows the total General Fund excess levy amounts and the spring, fall, and the total tax collection percentages for the past ten years.

TABLE TWELVE

TEN-YEAR COMPARISON OF GENERAL LONG-TERM DEBT

Fiscal Year	General Long-Term Debt	Percentage Change
2002-03	\$7,057,530,976	5.5%
2001-02	6,690,438,623	11.0%
2000-01	5,996,251,188	3.3%
1999-00	5,807,554,885	2.2%
1998-99	5,680,250,121	8.6%
1997-98	5,233,439,835	8.8%
1996-97	4,811,999,983	11.1%
1995-96	4,332,889,517	5.9%
1994-95	4,091,519,118	6.2%
1993-94	3,851,651,886	11.6%

NOTES TO TABLE TWELVE: Table Twelve shows the last ten years of general long-term debt as of year-end. This debt consists of compensated absences payable to employees, contracts and notes payable, capital leases, voted bonds, noncancellable operating leases, Qualified Zone Academy Bonds (QZAB), and claims & judgements. Over 95 percent of the debt reported each year is for voted bonds.