

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 0-5 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

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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>
2004-05	\$7,724,204,969	4.1%	\$7,744,513,319	3.6%
2003-04	7,418,903,273	2.6%	7,477,686,062	2.3%
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%

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

Total General Fund Expenditures and Revenue

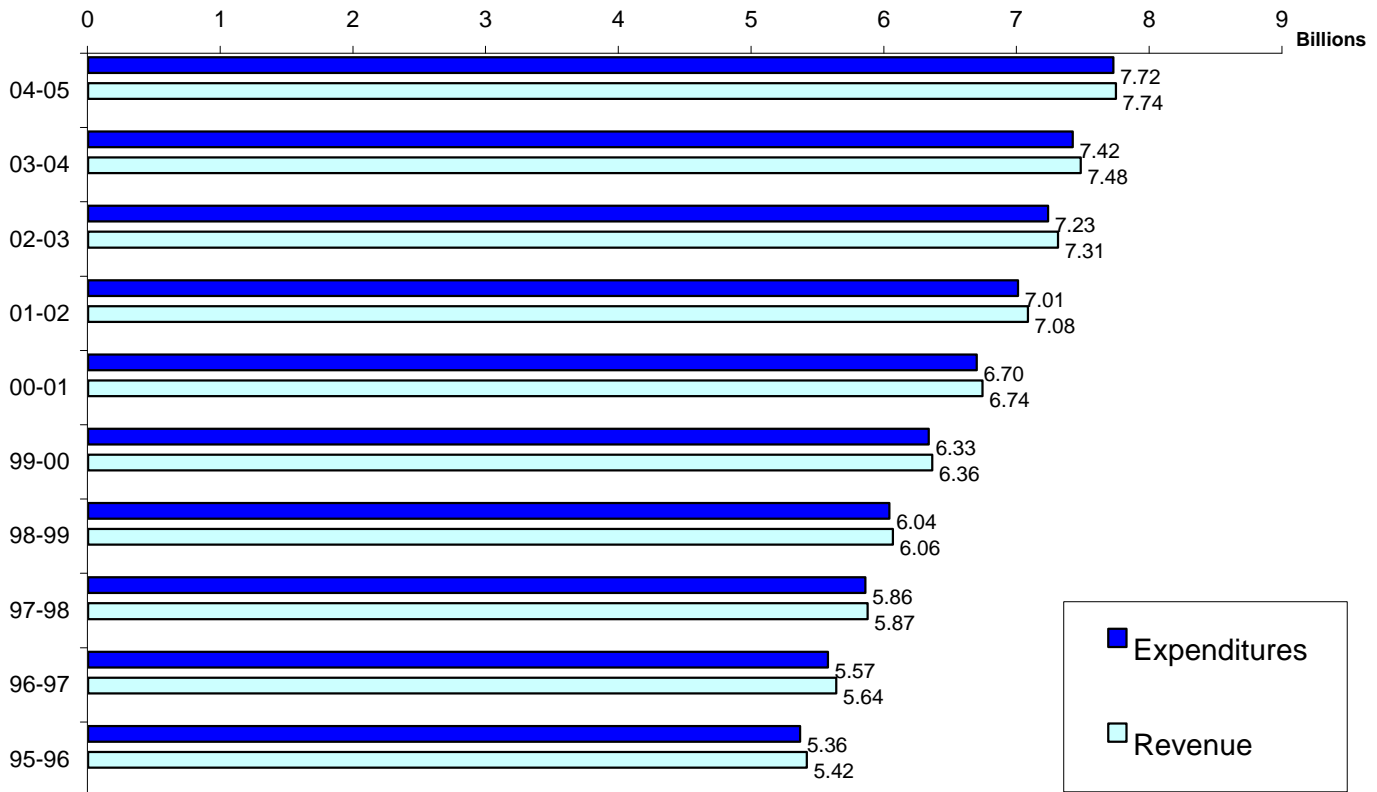


TABLE TWO

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

<u>Fiscal Year</u>	<u>Annual Average FTE Enrollment</u>	<u>Rate of Enrollment Increase</u>	<u>Total GF Expenditures Per FTE Student</u>	<u>Rate of Expenditure Increase Per FTE Student</u>
2004-05	980,715.95	.4%	\$7,876.09	3.6%
2003-04	976,466.44	.4%	7,597.70	2.2%
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%

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

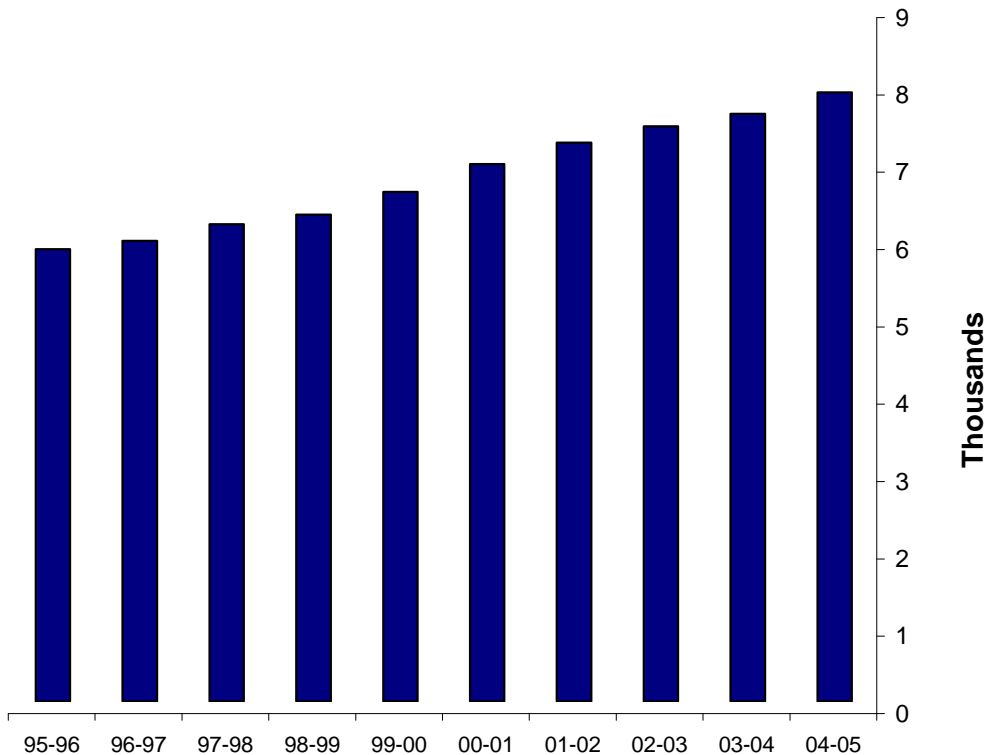


TABLE THREE

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

<u>Fiscal Year</u>	<u>Total Revenue 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 Revenue and O.F.S. Per FTE Student</u>
2004-05	\$7,896.80	\$1,577.63	\$5,470.25	\$798.09	\$50.82
2003-04	7,657.90	1,517.15	5,338.66	749.87	52.22
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

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 Revenue and O.F.S. Per FTE Student" column are made up of revenues from other school districts, 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 transfers in.

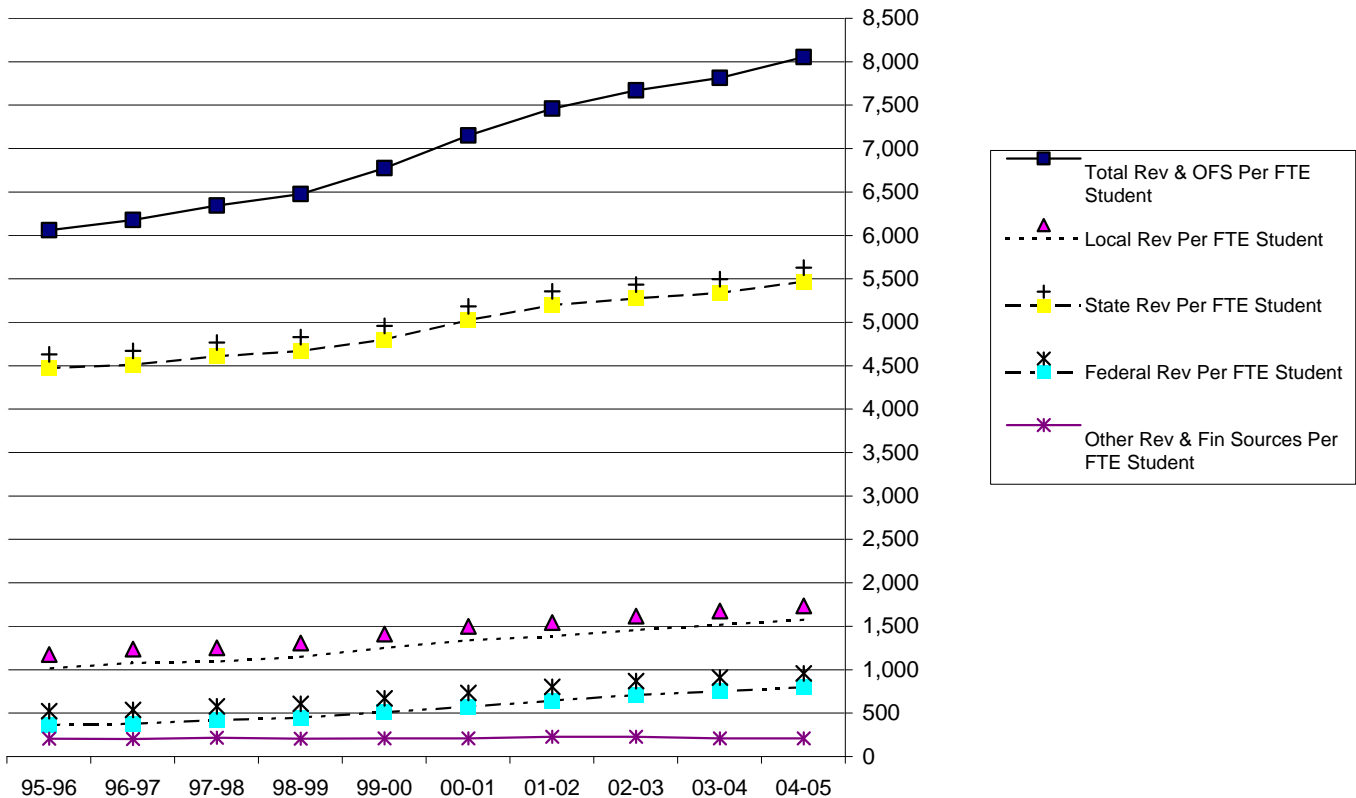


TABLE FOUR

GENERAL FUND EXPENDITURES BY PROGRAM GROUPS

<u>Program Groups</u>	<u>Dollars</u>	<u>% of Total General Fund Expenditures</u>	<u>\$/FTE Student</u>
Basic Education (Program 01)	\$4,108,491,880	53.2%	\$4,189.28
Special Education (Programs 21, 24, 26, & 29)	793,216,632	10.3%	808.81
Vocational/Skills Center (Programs 31, 38, 39, 45, & 46)	274,227,874	3.6%	279.62
Compensatory Education (Programs 51-69)	711,885,922	9.2%	725.88
Other Instructional Programs (Programs 71-79)	112,205,264	1.5%	114.41
Community Service (Programs 81, 86, 88, & 89)	39,587,147	0.5%	40.37
Other Support Services (Program 97)	1,093,886,895	14.2%	1,115.40
Food Services (Program 98)	273,367,984	3.5%	278.74
Pupil Transportation (Program 99)	317,335,372	4.1%	323.58
Total General Fund Expenditures	\$7,724,204,969	100.0%	\$7,876.09

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

Percent of Program Groups to Total General Fund Expenditures

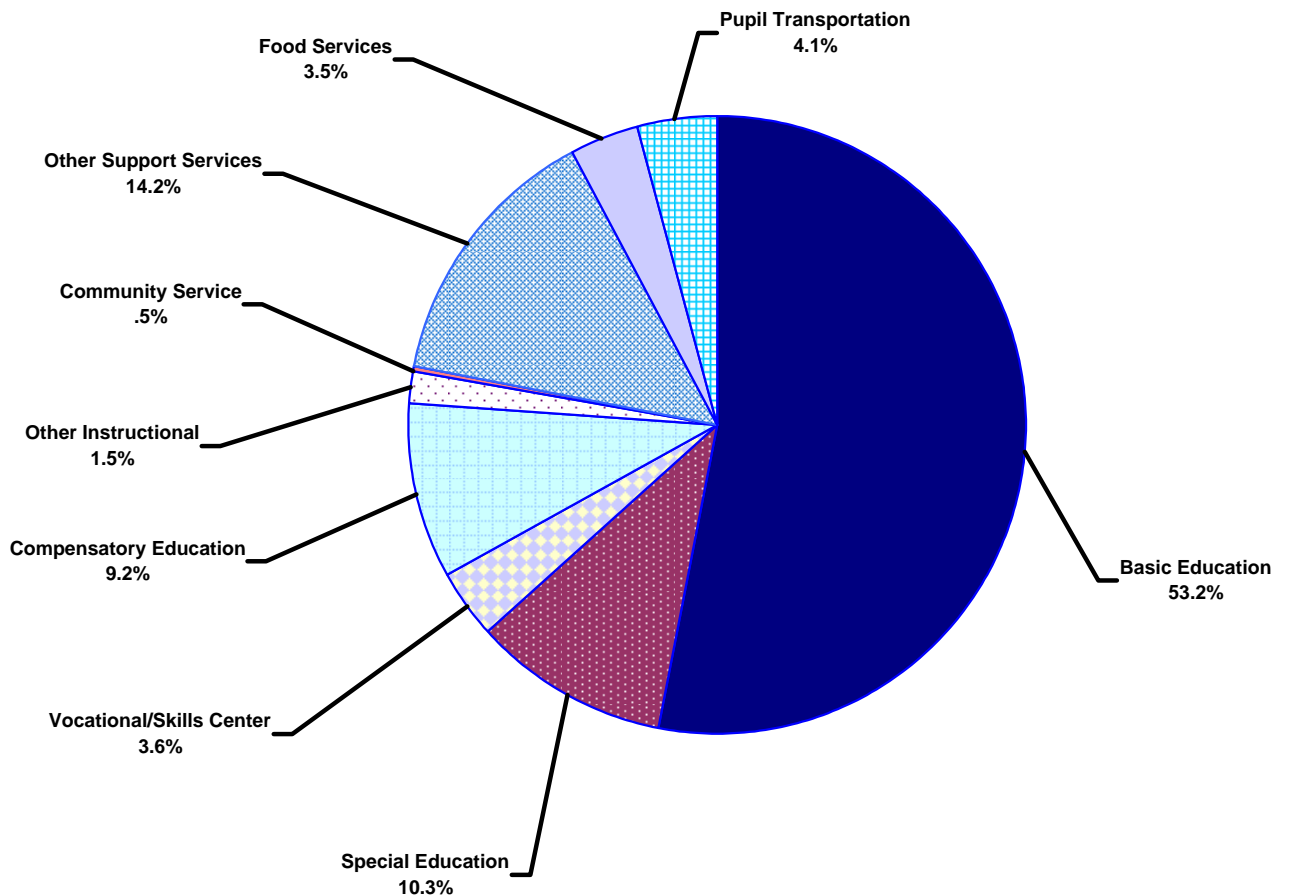


TABLE FIVE**GENERAL FUND EXPENDITURES BY ACTIVITY GROUPS**

<u>Activity</u>	<u>Dollars</u>	<u>% of Total</u>	<u>\$/FTE Student</u>
Administration	\$992,235,480	12.8%	\$1,011.75
Building Administration	469,504,993	6.0%	\$478.74
Principal's Office	469,504,993	6.0%	\$478.74
Central Administration	522,730,487	6.8%	\$533.01
Instruction – Supervision	200,421,552	2.6%	\$204.36
Superintendent's Office	74,192,895	1.0%	\$75.65
Business Office	96,801,337	1.3%	\$98.70
Human Resources	50,629,395	.7%	\$51.62
Pupil Transp. – Supervision	31,994,468	.4%	\$32.62
Board of Directors	24,291,728	.3%	\$24.77
Facilities – Supervision	25,088,251	.3%	\$25.58
Food Services – Supervision	19,310,861	.3%	\$19.69
Teaching and Teaching Support	5,347,091,368	69.3%	\$5,452.23
Teaching	4,527,776,434	58.6%	\$4,616.81
Health Related	241,331,453	3.1%	\$246.08
Guidance and Counseling	194,557,439	2.5%	\$198.38
Learning Resources	150,097,643	1.9%	\$153.05
Extracurricular	144,977,884	1.9%	\$147.83
Pupil Management and Safety	60,007,793	.8%	\$61.19
Payment to Other Districts	28,342,722	.4%	\$28.90
Other Support	1,384,878,121	17.9%	\$1,412.11
Maintenance and Operations	667,015,630	8.6%	\$680.13
Operation of Buildings	267,495,552	3.5%	\$272.76
Utilities	199,559,386	2.6%	\$203.48
Maintenance	144,092,978	1.9%	\$146.93
Grounds Maintenance	43,203,104	.6%	\$44.05
Building & Property Security	12,664,610	.2%	\$12.91
Pupil Transportation	283,609,520	3.7%	\$289.19
Operations	233,368,367	2.7%	\$237.96
Transportation Insurance	4,842,005	.1%	\$4.94
Maintenance	45,399,148	.6%	\$46.29
Food Services	254,065,510	3.3%	\$259.06
Food Prep. and Operations	135,694,676	1.8%	\$138.36
Food	118,370,834	1.5%	\$120.70
Other	180,187,461	2.3%	\$183.73
Information Systems	86,190,766	1.1%	\$87.89
Insurance (w/o transp.)	44,852,641	.4%	\$45.73
Public Activities	20,607,000	.3%	\$21.01
Warehousing & Distribution	12,300,367	.2%	\$12.54
Printing	9,828,067	.1%	\$10.02
Debt Service Expenditures	1,869,896	.0%	\$1.91
Motor Pool	4,538,724	.1%	\$4.63
Total Expenditures	\$7,724,204,969	100.0%	\$7,876.09

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.

Percent of Activity Groups to Total General Fund Expenditures

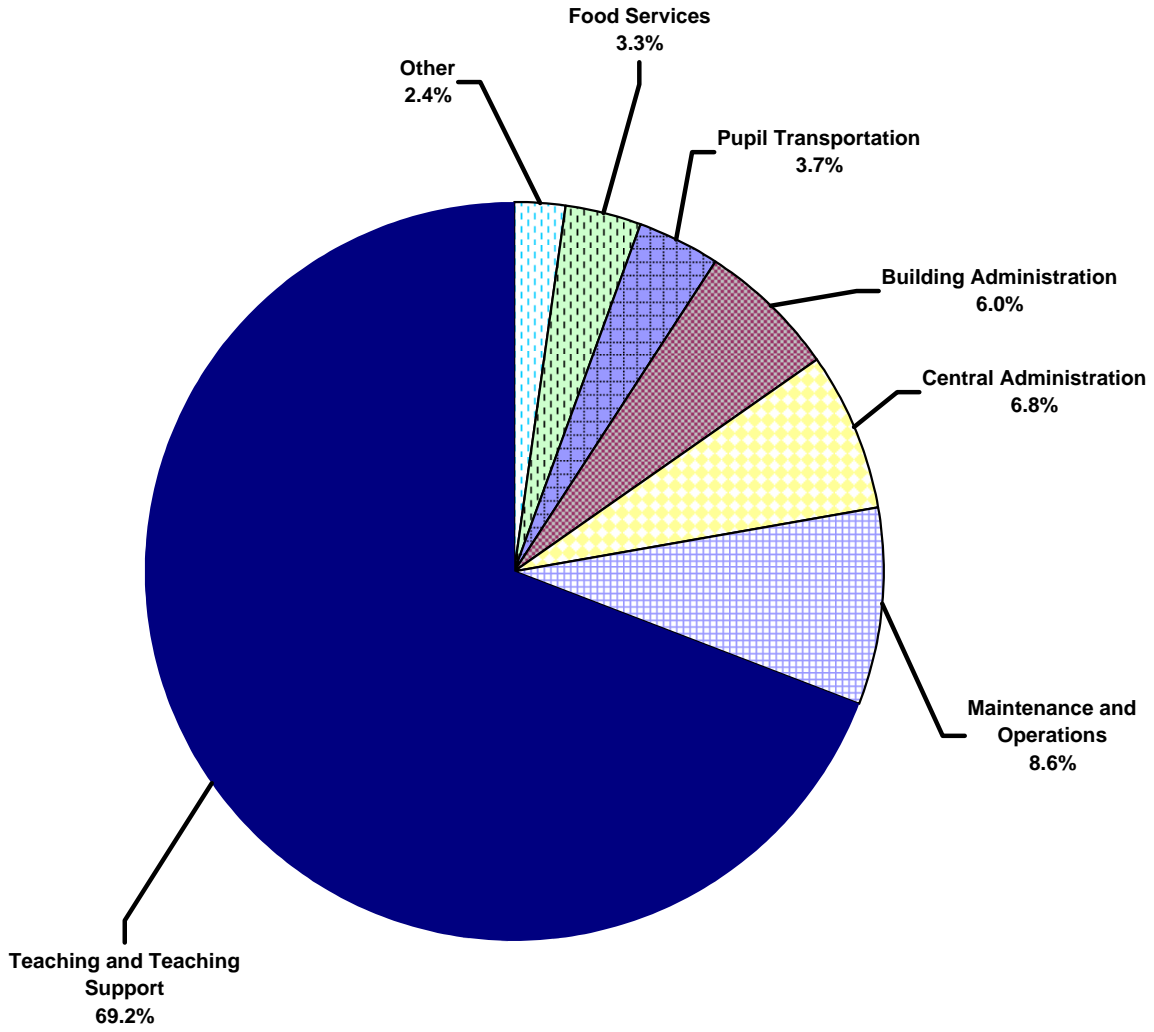


TABLE SIX

GENERAL FUND EXPENDITURES BY OBJECT

<u>Object of Expenditure</u>	<u>Dollars</u>	<u>% of Total</u>	<u>\$/FTE Student</u>
Salaries and Benefits	\$6,379,628,358	82.6%	\$6,505.07
Certificated Salaries	3,669,755,934	47.4%	3,741.92
Classified Salaries	1,375,624,347	17.8%	1,402.67
Benefits—Certificated & Classified	1,334,248,077	17.4%	1,360.48
Purchased Services	768,539,312	9.9%	783.65
Central/Building Administration	71,390,536	.9%	72.79
Teaching/Teaching Support	265,711,055	3.4%	270.94
Food Services	23,182,550	.3%	23.64
Utilities	196,614,237	2.5%	200.48
Insurance	49,694,646	.6%	50.67
Information Systems	31,113,366	.4%	31.73
Pupil Transportation	68,716,457	.9%	70.07
Other	62,116,466	.8%	63.34
Supplies and Instructional Materials	489,157,007	6.3%	498.78
Capital Outlay	61,922,610	.8%	63.14
Travel	24,957,682	.3%	25.45
Total Expenditures	\$7,724,204,969	100.0%	\$7,876.09

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.

Percent of Objects to Total General Fund Expenditures

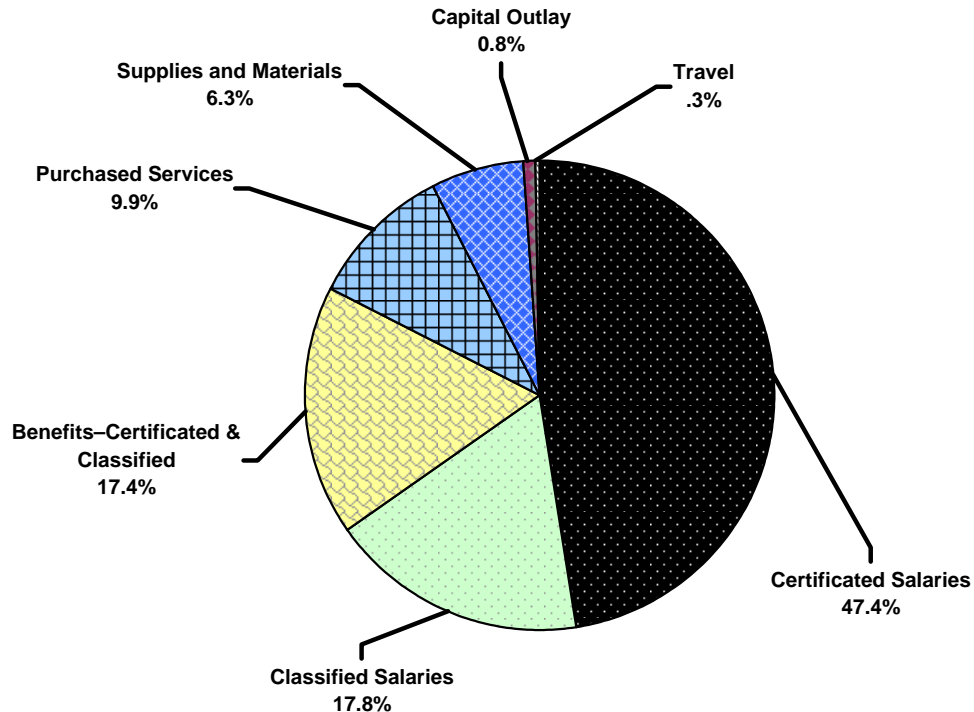


TABLE SEVEN

**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	261,511.54	24.7%	10	\$8,052.18	\$8,101.32
10,000-19,999	272,401.43	28.7%	20	7,721.39	7,729.15
5,000-9,999	183,337.06	19.7%	27	7,587.85	7,610.96
3,000-4,999	92,965.54	9.1%	24	7,665.04	7,658.05
2,000-2,999	62,071.31	6.8%	26	7,606.04	7,621.04
1,000-1,999	57,529.88	5.7%	40	7,862.70	7,843.00
500-999	32,864.06	3.4%	46	8,658.50	8,705.62
100-499	16,029.75	1.6%	64	10,569.48	10,567.94
Under-100	2,005.38	0.2%	39	16,452.27	16,669.30
TOTALS:	980,715.95	100.00%	296	\$7,876.09	\$7,896.80

NOTE TO TABLE SEVEN: Table Seven compares the average FY 2003-04 total expenditures, revenue and other financing sources per FTE student by school district enrollment groups.

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

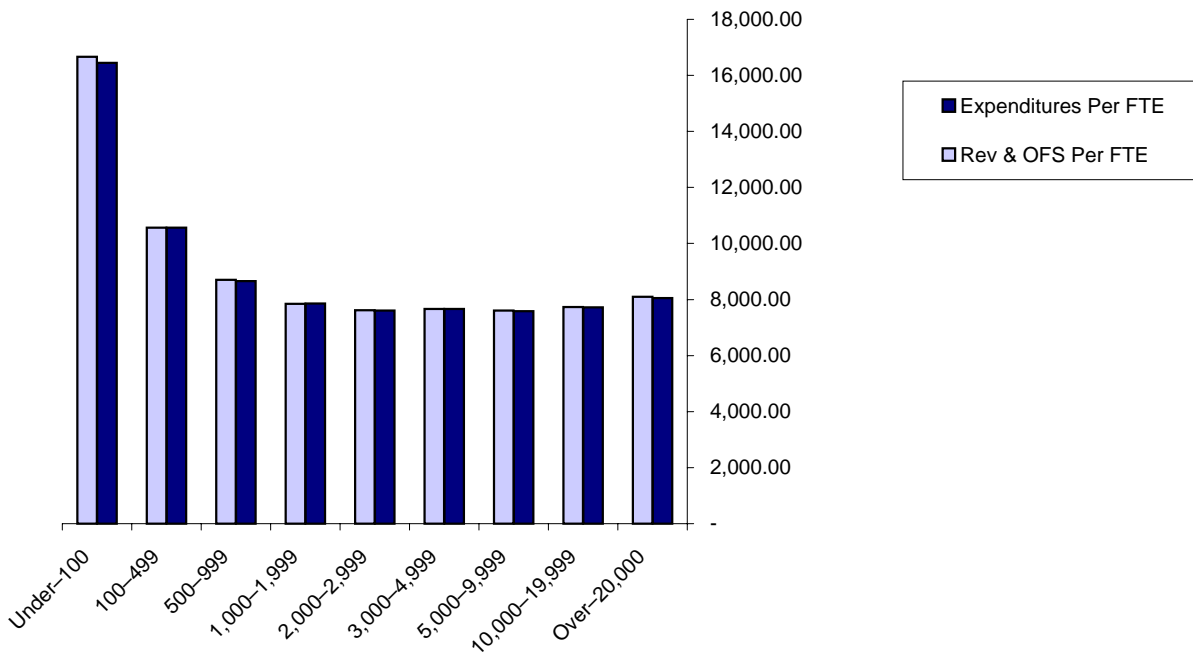
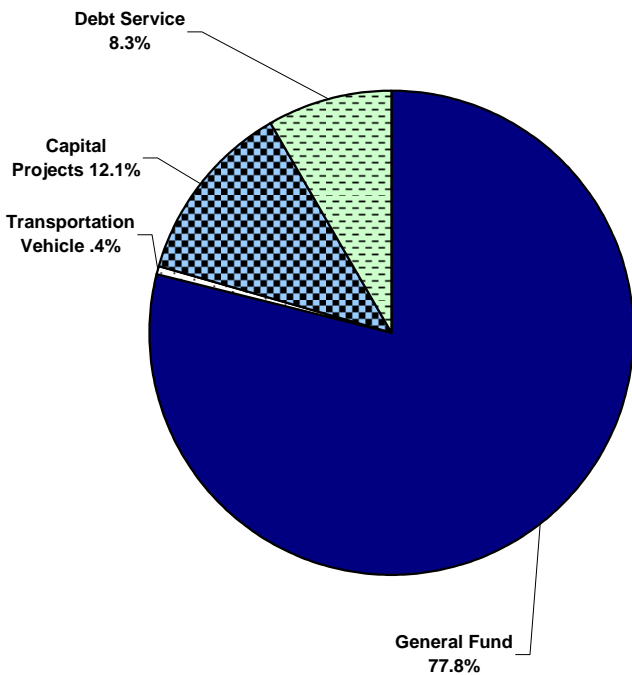


TABLE EIGHT

<u>Fund</u>	<u>Total All Fund Expenditures</u>	<u>% of Total For All Funds</u>	<u>\$ Per Student For All Funds</u>	<u>Total All Fund Revenues</u>	<u>% of Total For All Funds</u>	<u>\$ Per Student For All Funds</u>
General	\$7,724,204,969	77.8%	\$7,876.09	\$7,744,513,319	72.5%	\$7,896.80
Debt Service	826,757,911	8.3%	843.01	1,500,206,750	14.0%	1,529.71
Interest	320,873,420	3.2%	327.18			
Principal	505,884,491	5.1%	515.83			
Capital Projects	1,196,397,848	12.1%	1,219.92	1,247,775,760	11.7%	1,272.31
Sites	71,855,124	.7%	73.27			
Buildings	983,554,055	9.9%	1,002.89			
Equipment	116,165,776	1.2%	118.45			
Energy	17,047,529	.2%	17.38			
Debt	7,775,364	.1%	7.93			
Tranportation Vehicle	42,790,973	.4%	43.63	50,094,645	.5%	51.08
Transportation Equipment	41,552,503	.4%	42.37			
Debt	1,238,470	.0%	1.26			
Total Governmental Funds	9,790,151,701	98.6%	9,982.66	10,542,590,474	98.7%	10,749.89
Associated Student Body	118,283,508	1.2%	120.61	120,620,331	1.1%	122.99
Permanent Fund	22,697	.0%	0.02	31,275	.0%	0.03
Trust & Agency Fund	17,394,947	.2%	17.74	20,304,888	.2%	20.70
Total All Funds Expenditures	<u>\$9,925,852,853</u>	<u>100.0%</u>	<u>10,121.03</u>	<u>\$10,683,546,968</u>	<u>100.0%</u>	<u>\$10,941.03</u>
Total All Funds Revenue						

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

Percent of Governmental Funds to Total Expenditures For All Funds



Percent of Governmental Funds to Total Revenue For All Funds

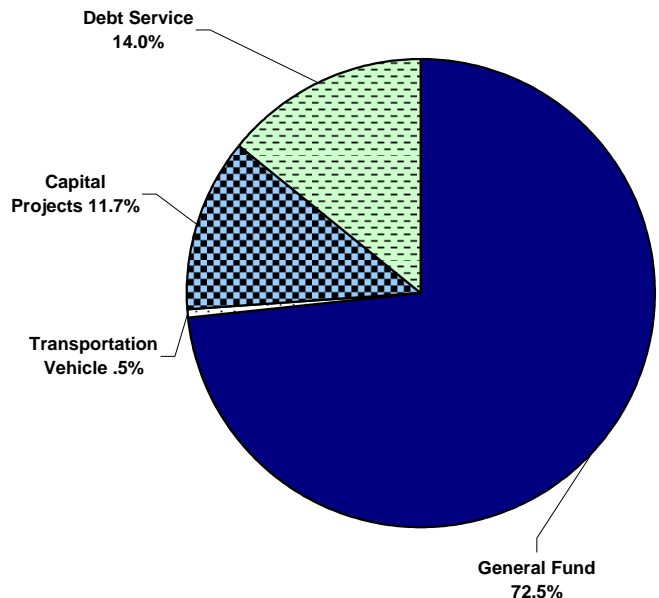


TABLE NINE

**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>	<u>\$/FTE Student</u>
2004-05	\$574,504,005	-1.7%	7.4%	7.4%	\$585.80
2003-04	584,450,617	+3.5%	7.8%	7.8%	598.54
2002-03	548,920,937	+5.8%	7.6%	7.5%	564.36
2001-02	518,650,792	+8.5%	7.4%	7.3%	534.78
2000-01	477,841,112	+4.6%	7.1%	7.0%	495.72
1999-00	456,806,569	+2.2%	7.2%	7.2%	475.12
1998-99	446,952,888	+0.3%	7.4%	7.4%	465.80
1997-98	445,646,804	+0.1%	7.6%	7.6%	469.42
1996-97	445,308,720	+10.4%	8.0%	8.0%	475.56
1995-96	403,325,300	+8.2%	7.5%	7.5%	439.52
1994-95	372,789,102	+7.2%	7.3%	7.2%	414.58

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 Total Fund Balance was of total General Fund expenditures and revenues in each year.

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

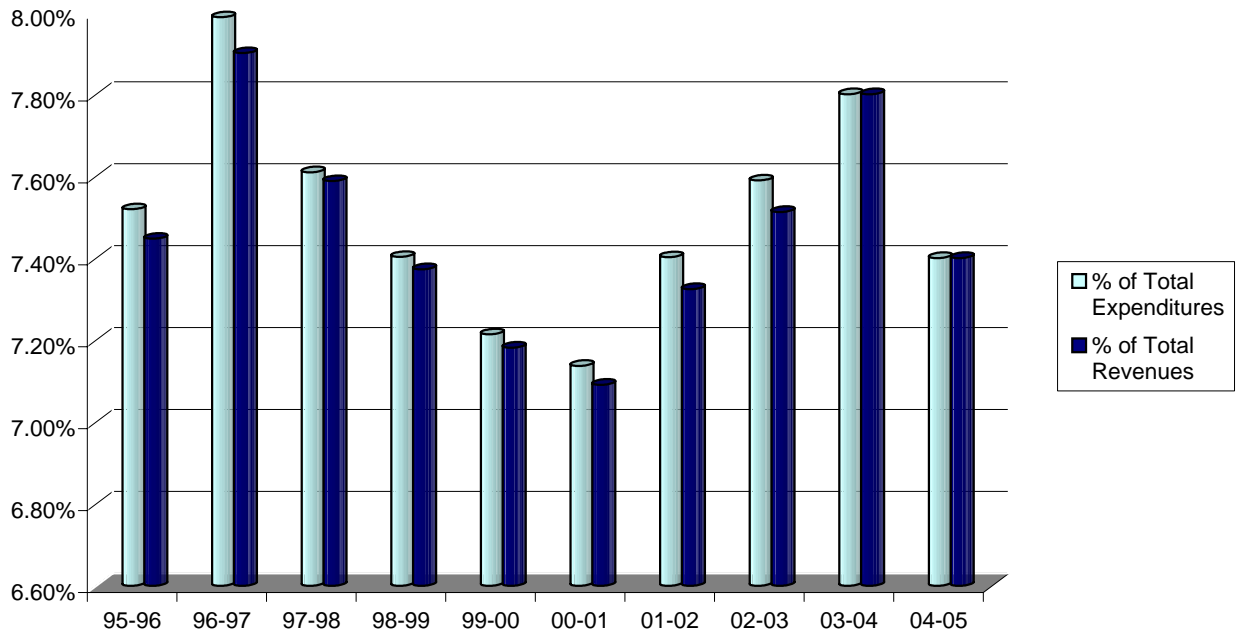


TABLE TEN

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

	<u>Total \$</u>	<u>% of Total</u>	<u>\$/FTE Student</u>
Reserved for Other Items	\$75,718,785	13.2%	\$77.21
Reserved for Debt Service	9,287,037	1.6%	9.47
Reserved for Inventory	26,205,561	4.6%	26.72
Reserved for Uninsured Risks	14,468,564	2.2%	14.75
Total Reserved Fund Balance	125,679,947	21.9%	128.15
Unreserved, Designated for Other Items	98,910,148	17.2%	100.86
Unreserved, Designated for Contingencies	13,006,307	2.3%	13.26
Unreserved, Undesignated Fund Balance	336,907,598	58.6%	343.53
Total Unreserved Fund Balance	448,824,053	78.1%	457.65
Total Ending Fund Balance	\$574,504,001	100.00%	\$585.80

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 Ending Fund Balance

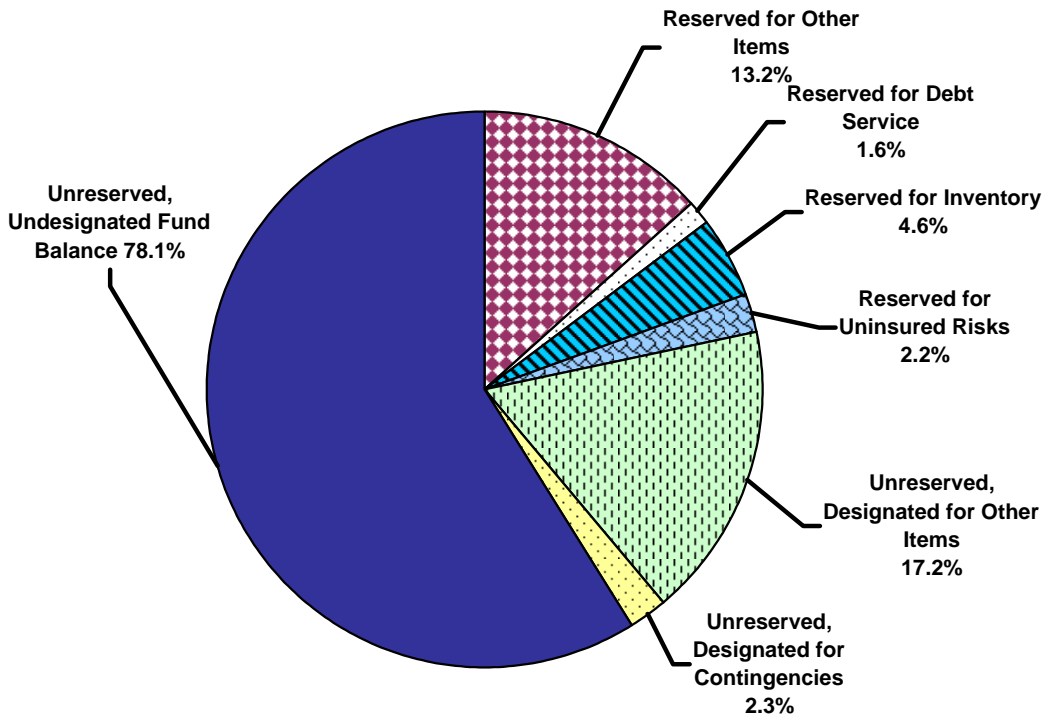


TABLE ELEVEN

TEN-YEAR COMPARISON OF TAX COLLECTIONS

<u>Fiscal Year</u> <u>Tax</u> <u>Collection</u>	<u>Total</u> <u>General Fund</u> <u>Excess Levy</u>	<u>State-wide</u> <u>Tax Collection Percentages</u>		
		<u>Spring</u>	<u>Fall</u>	<u>Total</u>
2005	\$1,273,060,647	54.02	45.83	99.85
2004	1,224,846,616	54.19	45.87	100.06
2003	1,166,878,163	53.87	45.71	99.58
2002	1,093,521,952	53.39	46.01	99.41
2001	1,041,817,982	53.34	46.10	99.44
2000	1,005,303,812	53.28	45.90	99.18
1999	870,214,113	53.33	45.87	99.20
1998	825,779,243	53.60	46.17	99.77
1997	854,958,441	52.87	46.27	99.14
1996	803,338,381	53.00	46.00	99.00

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

<u>Fiscal</u> <u>Year</u>	<u>General Long-Term</u> <u>Debt</u>	<u>\$/FTE Student</u>	<u>Percentage</u> <u>of Change</u>
2004-05	\$7,597,548,777	\$7,746.94	3.1%
2003-04	7,368,560,432	\$7,546.15	4.4%
2002-03	7,057,530,976	7,256.06	5.5%
2001-02	6,690,438,623	6,898.51	11.0%
2000-01	5,996,251,188	6,220.55	3.3%
1999-00	5,807,554,885	6,040.42	2.2%
1998-99	5,680,250,121	5,919.76	8.6%
1997-98	5,233,439,835	5,512.66	8.8%
1996-97	4,811,999,983	5,138.86	11.1%
1995-96	4,332,889,517	4,721.71	5.9%
1994-95	4,091,519,118	4,550.16	6.2%

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.