

2007-08 Expenditures by Program, % and Per Pupil

<u>Program</u>	<u>Description</u>		<u>2007-08 YTD</u>	<u>District %</u>	<u>State %</u>	<u>District Per Pupil \$</u>	<u>State Per Pupil \$</u>
01	BASIC ED	\$	93,512,275	51.3%	50.7%	\$ 4,758.02	\$ 4,758.27
21	SPEC ED.	\$	22,378,648	12.3%		\$ 1,138.65	
24	SPED ED-FD	\$	4,194,397	2.3%		\$ 213.42	
				14.6%	12.0%	\$ 1,352.07	\$ 1,122.02
31	VOC ED	\$	5,537,377	3.0%		\$ 281.75	
34	VOC ED-STATE	\$	60,211	0.0%		\$ 3.06	
38	VOCED-FED	\$	168,750	0.1%		\$ 8.59	
				3.2%	3.4%	\$ 293.40	\$ 314.82
51	DISADVANTA	\$	2,634,665	1.4%		\$ 134.05	
52	SCH IMPV	\$	1,099,425	0.6%		\$ 55.94	
55	LAP-STATE	\$	1,290,606	0.7%		\$ 65.67	
58	SPEC/PILT	\$	225,427	0.1%		\$ 11.47	
63	PROF DEV	\$	377,078	0.2%		\$ 19.19	
64	LTD ENGLISH	\$	251,788	0.1%		\$ 12.81	
65	TRN BILIN	\$	1,477,237	0.8%		\$ 75.16	
66	I-728	\$	9,675,670	5.3%		\$ 492.31	
68	INDIAN ED	\$	38,256	0.0%		\$ 1.95	
				9.4%	10.1%	\$ 868.55	\$ 949.39
73	SUMMER	\$	103,918	0.1%		\$ 5.29	
74	HIGH CAP	\$	151,878	0.1%		\$ 7.73	
75	PROF DEV-STATE	\$	341,454	0.2%		\$ 17.37	
76	TARGET AST	\$	-	0.0%		\$ -	
78	YOUTH TRN	\$	84,697	0.0%		\$ 4.31	
79	OTH INSTR	\$	1,548,706	0.8%		\$ 78.80	
				1.2%	1.4%	\$ 113.50	\$ 127.47
88	DAYCARE	\$	-	0.0%		\$ -	
89	OTH COMM	\$	536,654	0.3%		\$ 27.31	
				0.3%	0.6%	\$ 27.31	\$ 54.47
97	SUPPORT	\$	23,589,893	12.9%	14.3%	\$ 1,200.28	\$ 1,336.77
98	FOOD SRV	\$	5,391,418	3.0%	3.5%	\$ 274.32	\$ 324.93
99	PUPIL TRN	\$	7,681,704	4.2%	4.2%	\$ 390.85	\$ 390.57
	-- Grand Total -->	\$	182,352,132	100.0%	100.0%	\$ 9,278.30	\$ 9,378.70
		\$	182,352,132				
		\$	-				

Edmonds Enrollment	19,654
State Enrollment	978,739

SOURCES: F196; 1251; State Summary School District Financial Reports

2007-08 Expenditures by Activity, Compared to State Averages

<u>Description</u>	<u>Activity Code</u>	<u>Actual YTD</u>	<u>% District</u>	<u>% State</u>	<u>Edmonds Higher</u>
Teaching	27	\$ 107,821,636	59.1%	58.5%	•
Lrng Resources	22	\$ 3,938,172	2.2%	1.8%	•
Guidance & Couns	24	\$ 5,339,016	2.9%	2.5%	•
Pupil Mgmt/Safety	25	\$ 2,048,786	1.1%	0.9%	•
Health Svcs	26	\$ 7,206,421	4.0%	3.3%	•
Extracurricular	28	\$ 2,968,226	1.6%	1.9%	
Principal's Office	23	\$ 10,204,742	5.6%	5.9%	
Pmnts to Other Dst	29	\$ 897,562	0.5%	0.4%	•
Schools		\$ 140,424,561	77.0%	75.1%	•
Food Srvc Food	42	\$ 2,097,190	1.2%	1.5%	
Food Srvc Opertns	44	\$ 2,777,217	1.5%	1.8%	
Food Srvc Transfrs	49	\$ (74,545)	0.0%	-0.1%	•
Grounds Maint	62	\$ 921,157	0.5%	0.6%	
Custodians/Srvcs	63	\$ 6,429,988	3.5%	3.4%	•
Maintenance	64	\$ 2,728,880	1.5%	1.8%	
Utilities	65	\$ 4,224,988	2.3%	2.6%	
School-Based Support		\$ 19,104,875	10.5%	11.5%	
Transp Opertns	52	\$ 6,242,111	3.4%	3.5%	
Transp Veh Maint	53	\$ 966,567	0.5%	0.5%	•
Transp Veh Insurance	56	\$ 113,382	0.1%	0.1%	•
Transp Transfers	59	\$ (482,911)	-0.3%	-0.4%	•
Bldg Security	67	\$ 108,035	0.1%	0.2%	
Prop Insurance	68	\$ 1,140,555	0.6%	0.5%	•
Information Systms	72	\$ 2,289,354	1.3%	1.3%	
Printing	73	\$ 45,124	0.0%	0.1%	
Warehouse/Distrib	74	\$ 430,917	0.2%	0.2%	•
Motor Pool	75	\$ 34,219	0.0%	0.1%	
Supv of Instruction	21	\$ 4,914,917	2.7%	2.6%	•
Supv of Food Srvc	41	\$ 591,556	0.3%	0.3%	•
Supv of Transportation	51	\$ 778,229	0.4%	0.4%	
Supv of Maintenance	61	\$ 773,283	0.4%	0.3%	•
Districtwide Support		\$ 17,945,336	9.8%	9.7%	•
Brd of Directors	11	\$ 409,260	0.2%	0.4%	
Supt.s Office	12	\$ 362,099	0.2%	0.8%	
Business Svcs/Payroll	13	\$ 1,937,735	1.1%	1.3%	
Human Resources	14	\$ 1,555,069	0.9%	0.7%	•
Public Relations	15	\$ 426,310	0.2%	0.2%	•
Central Administration		\$ 4,690,472	2.6%	3.3%	
Public Activities	91	\$ 186,888	0.1%	0.3%	
TOTAL		\$ 182,352,132	100.0%	100.0%	

SOURCE: F196; State Summary

2007-08 Expenditures by Object/Sub-Object Summary

Sub-Obj	Description	2007-08 YTD	District %	State %	Edmonds Higher
037-	COMPUTER REPAIR	\$ 11,040.00	0.01%		
057-	PRINTSHOP	\$ 574,573.81	0.32%		
058-	COPIER CHARGES	\$ 383,343.99	0.21%		
074-	FOOD SERVICE OPS-DEBIT	\$ 74,544.54	0.04%		
075-	PUPIL TRANSPORTATION	\$ 482,911.07	0.26%		
078-	MOTOR POOL - NON TRAV	\$ 247,771.56	0.14%		
093-	FURNITURE FABRICATION	\$ 16,127.85	0.01%		
096-	BUILDING REMODELING	\$ 216,336.62	0.12%		
0----	DEBIT TRANSFERS	\$ 2,006,649.44	1.10%	0.61%	•
103-	FURNITURE FABRICATION	\$ (16,360.68)	-0.01%		
104-	FOOD SERVICE OPS-CREDIT	\$ (74,544.54)	-0.04%		
105-	PUPIL TRANSPORTATION	\$ (482,911.07)	-0.26%		
106-	BUILDING REMODELING	\$ (216,103.79)	-0.12%		
107-	PRINTING	\$ (578,056.95)	-0.32%		
108-	MOTOR POOL	\$ (247,771.56)	-0.14%		
137-	COMPUTER REPAIR	\$ (11,040.00)	-0.01%		
158-	COPIER CREDITS	\$ (379,860.85)	-0.21%		
1----	CREDIT TRANSFERS	\$ (2,006,649.44)	-1.10%	-0.61%	
200-	CERTIFICATED SALARIES	\$ -			
201-	EEA SALARIES	\$ 61,928,842.51	33.96%		
202-	ASST SUPERINTENDENT SAL	\$ 743,071.16	0.41%		
203-	MANAGERS SALARIES	\$ 1,380,491.44	0.76%		
204-	PRINCIPALS SALARIES	\$ 4,990,129.56	2.74%		
221-	SICK LEAVE BUYBACK	\$ 223,763.93	0.12%		
222-	PERS LEAVE CASHOUT	\$ 81,520.45	0.04%		
223-	VACATION CASH OUT	\$ 56,093.13	0.03%		
224-	EEA ANNUAL LEAVE	\$ 241,428.87	0.13%		
227-	EEA EXDAYS	\$ 1,588,024.21	0.87%		
228-	EEA STIPEND	\$ 8,369,191.44	4.59%		
229-	XTRA TIME-CERT	\$ 2,685,415.28	1.47%		
230-	SUBS-DISTRICT	\$ 1,246,054.38	0.68%		
240-	SUBS-SCHOOL BUSINESS	\$ 732,847.55	0.40%		
266-	EEA 21HRS (I-728) PROF D	\$ 863,155.06	0.47%		
277-	CARRYOVER-CERT SALAR	\$ -			
299-	CPF REIMBURSEABLE	\$ (287,410.23)	-0.16%		
2----	CERTIFICATED SALARIES	\$ 84,842,618.74	46.53%	45.73%	•
300-	CLASSIFIED WAGES				
302-	EXECUTIVE DIRECTOR SA	\$ 256,500.00	0.14%		
303-	MANAGER SALARIES	\$ 1,881,367.13	1.03%		
313-	OFFICE PERSONNEL SALA	\$ 4,619,815.52	2.53%		
314-	CUSTODIAL SALARIES	\$ 4,013,003.34	2.20%		
315-	MAINTENANCE SALARIES	\$ 2,435,685.62	1.34%		
316-	PROF/TECH SALARIES	\$ 5,312,328.65	2.91%		
317-	PT OPTIONAL DAYS	\$ 2,302.84	0.00%		
318-	FOOD SERVICE SALARIES	\$ 1,438,548.48	0.79%		
319-	ADMIN ASST SALARIES	\$ 269,794.00	0.15%		
321-	SICK LEAVE CASHOUT	\$ 90,723.20	0.05%		
322-	PERSONAL LEAVE CASHO	\$ 4,392.17	0.00%		
323-	VACATION CASH OUT	\$ 85,440.98	0.05%		

Sub-Obj	Description	2007-08 YTD	District %	State %	Edmonds Higher
324-	PARA EDUCATORS	\$ 8,388,398.85	4.60%		
325-	HOURLY CLASSIFIED PAY	\$ 181,930.62	0.10%		
326-	COACHING PAY	\$ 422.11	0.00%		
327-	BUS DRIVER SALARIES	\$ 2,874,493.20	1.58%		
328-	PARA ED OPT DAYS	\$ 25,288.02	0.01%		
329-	EXTRA-TIME CLASS	\$ 2,282,309.64	1.25%		
330-	CLASS SUBS-LEAVE	\$ 635,690.83	0.35%		
338-	CLASS OPTIONAL DAYS	\$ 83,978.66	0.05%		
340-	CLASS SUBS-SCHOOL BUS	\$ 35,158.59	0.02%		
350-	OFFICE SUBS-LEAVE	\$ 61,883.83	0.03%		
360-	BUS DRVRS-FLD TRIPS	\$ 173,294.57	0.10%		
361-	BUS DRIVERS - RELIEF	\$ 268,559.65	0.15%		
362-	DRIVER MEETINGS	\$ 107,231.26	0.06%		
370-	OFFICE SUBS - MEETING	\$ 1,818.40	0.00%		
399-	CPF REIMBURSEABLE	\$ (896,874.33)	-0.49%		
3---	CLASSIFIED WAGES	\$ 34,633,485.83	18.99%	17.05%	
400-	EMPLOYEE BENEFITS	\$ -			
420-	CERT BENEFIT ACCRUALS	\$ (146,464.13)	-0.08%		
421-	CERT INSURANCE	\$ 12,307,185.41	6.75%		
422-	CERT L&I	\$ 278,410.63	0.15%		
423-	CERT UNEMPLOYMENT	\$ 27,120.06	0.01%		
424-	CERT FICA/MEDICARE	\$ 6,475,254.28	3.55%		
425-	CERT RETIREMENT	\$ 4,736,100.31	2.60%		
430-	CLSS BENEFIT ACCRUALS	\$ (16,041.76)	-0.01%		
431-	CLASS INSURANCE	\$ 8,836,042.91	4.85%		
432-	CLASS L&I	\$ 574,299.10	0.31%		
433-	CLASS UNEMPLOYMENT	\$ 11,175.44	0.01%		
434-	CLASS FICA/MEDICARE	\$ 2,681,615.61	1.47%		
435-	CLASS RETIREMENT	\$ 1,886,198.78	1.03%		
477-	CARRYOVER BENEFITS	\$ -			
499-	CAP REIMBURSEABLE	\$ (321,972.52)	-0.18%		
4---	EMPLOYEE BENEFITS	\$ 37,328,924.12	20.47%	19.86%	
500-	BUDGET SUPPLIES & MAT	\$ 332.43	0.00%		
501-	GENERAL SUPPLIES	\$ 2,888,304.82	1.58%		
502-	REPAIR PARTS	\$ 206,375.89	0.11%		
503-	COMMODITIES—USDA FOI	\$ 294,589.15	0.16%		
505-	VEHICLE PARTS & SUPPLII	\$ 40,518.87	0.02%		
511-	GASOLINE	\$ 98,718.09	0.05%		
512-	DIESEL	\$ 761,898.53	0.42%		
513-	TEXTBOOKS	\$ 2,218,388.66	1.22%		
514-	FILMS / VIDEO / DVD	\$ 16,253.68	0.01%		
515-	LIBRARY BOOKS	\$ 160,029.51	0.09%		
517-	AIR FILTERS	\$ 25,370.18	0.01%		
519-	CUSTODIAL EQUIP<5K	\$ 3,825.51	0.00%		
521-	INSTRUCTIONAL MATERIA	\$ 432,290.00	0.24%		
522-	SOFTWARE ONLY	\$ 204,943.56	0.11%		
523-	PERIODICALS/MICROFILM	\$ 39,923.15	0.02%		
524-	OIL & LUBES - TRANSP	\$ 8,038.05	0.00%		
527-	PHOTO SUPPLIES	\$ 273.95	0.00%		
534-	GROCERIES	\$ 65,819.85	0.04%		
538-	TESTS	\$ 89,948.75	0.05%		
540-	TIRES AND CHAINS	\$ 39,766.00	0.02%		

Sub-Obj	Description	2007-08 YTD	District %	State %	Edmonds Higher
543-	WORKBOOKS	\$ 19,127.90	0.01%		
544-	POSTAGE STAMPS	\$ 11,214.47	0.01%		
545-	POSTAGE - METERED	\$ 170,045.44	0.09%		
550-	FOOD SERVICE SUPPLIES	\$ 181,550.77	0.10%		
551-	FOOD SERVICE FOOD	\$ 889,940.59	0.49%		
552-	FOOD SERVICE PRODUCE	\$ 149,739.74	0.08%		
553-	FOOD SERVICE BREAD	\$ 75,778.58	0.04%		
554-	FOOD SERVICE MILK	\$ 385,726.26	0.21%		
555-	FOOD SERVICE ICE CREAM	\$ -			
560-	REFRESH—IN-DISTRICT M	\$ 42,887.87	0.02%		
561-	WHSE PRINT SHOP STOCK	\$ 94,056.58	0.05%		
577-	CARRYOVER-BUDGET ONLY	\$ -			
581-	PROFESSIONAL BOOKS/SUPPLIES	\$ 120,308.72	0.07%		
589-	DATA NETWORK <\$5K	\$ 13,355.11	0.01%		
590-	GENERAL EQUIPMENT <\$5K	\$ 114,908.88	0.06%		
591-	FURNITURE/FIXTURES <\$5K	\$ 52,131.75	0.03%		
592-	COMPUTER EQUIP <\$5K	\$ 372,881.25	0.20%		
593-	AUDIOVISUAL EQUIP <\$5K	\$ 88,339.30	0.05%		
597-	WHSE SPOILS/LOSSES	\$ 23,601.93	0.01%		
598-	WHSE ADJUSTMENTS BUSINESS	\$ (9,048.63)	0.00%		
599-	CPF REIMBURSEABLE	\$ (1,407.60)	0.00%		
5----	BUDGET SUPPLIES & MATERIALS	\$ 10,390,747.54	5.70%	6.36%	
700-	CONTRACTUAL SERVICES				
701-	CONTRACTUAL SERVICES	\$ 6,688,441.25	3.67%		
704-	ATTORNEYS' FEES	\$ 213,635.07	0.12%		
705-	EXAMINERS	\$ 41,118.73	0.02%		
706-	BACKGROUND CHECKS	\$ 18,186.34	0.01%		
707-	EDUCATIONAL CONSULTANTS	\$ 75,937.50	0.04%		
708-	LATE FEE / PENALTY	\$ 124.00	0.00%		
709-	EMERGENCY COMM - EDWARDS	\$ 175.00	0.00%		
710-	SITE INFORMATION SIGNS	\$ -			
711-	UTIL- ELECTRICITY	\$ 1,695,809.95	0.93%		
712-	UTIL-CELL PHONE/PAGER	\$ 74,620.40	0.04%		
713-	UTIL - NATURAL GAS	\$ 1,272,484.28	0.70%		
714-	UTIL-FUEL OIL	\$ 1,931.45	0.00%		
715-	UTIL-REFUSE	\$ 256,115.17	0.14%		
716-	UTIL—SEWAGE	\$ 369,334.84	0.20%		
717-	UTIL-WATER	\$ 217,096.52	0.12%		
718-	UTIL-TELEPHONE	\$ 476,735.48	0.26%		
719-	HAZARDOUS MATERIAL REMEDIATION	\$ 22,336.17	0.01%		
720-	HAZARDOUS MATERIAL REMEDIATION	\$ 22,552.80	0.01%		
721-	BOOK REPAIR	\$ 981.29	0.00%		
722-	BUILDING REPAIR	\$ -			
723-	FREIGHT CHARGES	\$ 2,964.33	0.00%		
724-	EQUIPMENT REPAIR	\$ 50,004.87	0.03%		
726-	MAINT CONTACT	\$ 46,359.61	0.03%		
727-	LAUNDRY	\$ -			
728-	PRINTING OUTSIDE	\$ 49,075.73	0.03%		
729-	SERVICE CONTRACTS	\$ 753,031.98	0.41%		
731-	POOL RENTAL	\$ 13,227.08	0.01%		
732-	EQUIPMENT RENTAL	\$ 1,333.38	0.00%		
734-	LAND/BUILDING RENTAL	\$ 3,655.70	0.00%		

Sub-Obj	Description	2007-08 YTD	District %	State %	Edmonds Higher
735-	Misc Rental	\$ 21,363.97	0.01%		
736-	NON-INSTRUCT RENT	\$ 231.41	0.00%		
738-	TEST SCORING	\$ 37,965.33	0.02%		
742-	INSURANCE LIABILITY	\$ 1,254,483.34	0.69%		
743-	BUILDING EVALUATION	\$ 30.00	0.00%		
745-	HAZMAT CONSULTANT	\$ 5,266.72	0.00%		
746-	INSURANCE DEDICTIBLE	\$ -			
752-	ADVERTISING	\$ 24,346.29	0.01%		
754-	ELECTION EXPENSE	\$ 215,202.92	0.12%		
756-	MEMBERSHIP DUES	\$ 126,512.23	0.07%		
758-	CONFERENCE REGISTRAT	\$ 404,306.41	0.22%		
759-	CONFERENCE FACILITIES	\$ 16,376.41	0.01%		
760-	CATERING SERV	\$ 5,497.74	0.00%		
761-	FLOOR REFINISHING	\$ 31,388.34	0.02%		
762-	ENVIRONMENTAL CONSUI	\$ 46.00	0.00%		
771-	CARPETING/FLOORING	\$ 2,058.21	0.00%		
777-	CARRYOVER	\$ -			
780-	DOCUMENT REPRODUCTI	\$ 84.94	0.00%		
785-	COPIER SERVICE	\$ 5,560.99	0.00%		
786-	COPIER RENTAL	\$ 23,734.95	0.01%		
790-	PERMITS	\$ 9,658.88	0.01%		
791-	AV REPAIR	\$ 1,548.08	0.00%		
792-	KCTS TV CHANNEL 9	\$ 26,879.59	0.01%		
793-	AUDIO VISUAL	\$ 79.60	0.00%		
796-	ADMISSION FEES/FIELDTR	\$ 318,930.63	0.17%		
799-	CPF REIMBURSEABLE	\$ (269,967.12)	-0.15%		
7---	CONTRACTUAL SERVICES	\$ 14,628,854.78	8.02%	10.11%	
800-	TRAVEL				
811-	LOCAL MILEAGE	\$ 74,397.18	0.04%		
812-	AIRFARE	\$ 37,797.73	0.02%		
813-	OUT-OF-DISTRICT TRAVEL	\$ 59,756.69	0.03%		
814-	LODGING	\$ 79,226.81	0.04%		
815-	TEACHER TRAVEL ALLOW	\$ 8,220.13	0.00%		
860-	MEALS	\$ 24,642.98	0.01%		
899-	CPF REIMBURSEABLE TR/	\$ (2,795.97)	0.00%		
8---	TRAVEL	\$ 281,245.55	0.15%	0.31%	
900-	CAPITAL OUTLAY				
901-	GENERAL EQUIPMENT	\$ 45,752.89	0.03%		
902-	CUSTODIAL EQUIP >5K				
915-	FURNITURE/FIXTURES >\$	\$ 7,591.56	0.00%		
921-	VEHICLES	\$ 150,147.11	0.08%		
922-	COMPUTER EQUIPMENT >	\$ 54,653.86	0.03%		
977-	CARRYOVER-CAPITAL				
993-	AV EQUIPMENT >\$5K	\$ -			
999-	CPF REIMBURSEABLE	\$ (11,889.81)	-0.01%		
9----	CAPITAL OUTLAY	\$ 246,255.61	0.14%	0.58%	
TOTAL		\$ 182,352,132.17	100.0%	100.00%	

Notable Changes in General Fund Fixed Costs

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>% Change</u>	<u>\$ Change</u>
Electricity	\$ 1,666,524.85	\$ 1,791,177.17	\$ 1,756,495.09	\$ 1,695,809.95	-3.45%	\$ (60,685.14)
Natural Gas	\$ 1,144,278.13	\$ 1,411,938.32	\$ 1,562,183.77	\$ 1,272,484.28	-18.54%	\$ (289,699.49)
Refuse	\$ 258,135.81	\$ 278,960.78	\$ 283,603.36	\$ 256,115.17	-9.69%	\$ (27,488.19)
Sewage	\$ 257,940.98	\$ 324,951.89	\$ 309,130.20	\$ 369,334.84	19.48%	\$ 60,204.64
Water	\$ 163,918.31	\$ 196,483.77	\$ 190,810.22	\$ 217,096.52	13.78%	\$ 26,286.30
Sub-Total	\$ 3,490,798.08	\$ 4,003,511.93	\$ 4,102,222.64	\$ 3,810,840.76	-7.10%	\$ (291,381.88)
Insurance - Liability & Deductibles	\$ 1,366,273.97	\$ 1,129,874.58	\$ 1,175,777.73	\$ 1,254,483.34	6.69%	\$ 78,705.61
Sub-Total	\$ 1,366,273.97	\$ 1,129,874.58	\$ 1,175,777.73	\$ 1,254,483.34	6.69%	\$ 78,705.61
Copiers	\$ 476,940.72	\$ 507,049.19	\$ 375,070.33	\$ 412,630.63	10.01%	\$ 37,560.30
Food for Mtgs	\$ 28,814.24	\$ 34,717.34	\$ 41,235.98	\$ 42,887.87	4.01%	\$ 1,651.89
Cell/pager	\$ 53,256.23	\$ 70,408.08	\$ 79,080.58	\$ 74,620.40	-5.64%	\$ (4,460.18)
TOTAL	\$ 5,416,083.24	\$ 5,745,561.12	\$ 5,773,387.26	\$ 5,595,463.00	-3.1%	\$ (177,924.26)