State Auditor's Office Performance Audit

K-12 Education Spending

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Washington
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Executive Summary

Why did we do this audit?

The Washington State Constitution says it is "the paramount duty of the state to make ample provision for the education of all children residing within its borders..." To that end, the state spends more than $12 billion annually toward the education of about one million students in 295 public school districts.

The pressure to squeeze maximum value from those dollars has never been greater, as the state faces declining revenue and increasing demands for services. State policy-makers and educators have had to make very difficult spending and cost-cutting choices.

Educators, parents, and students would likely agree that teaching or classroom instruction is the most important aspect of education. But non-instructional activities – such as food, transportation, facility management, and other support functions –are important, too. Districts must ensure that their school buildings are clean and conducive to learning, their buses safely transport children, the school kitchens produce nutritious meals, and appropriate student support services are available. But investment in direct classroom instruction is the top priority.

Every 1 percent of money we can shift to the classroom represents about $100 million – that's enough to pay for more than 1,000 teachers.

This audit analyzed education expenditures by answering the following questions:

1. What percentage of Washington's educational dollars is spent on classroom instruction, and how does it compare with other states?
2. How do expenditures at individual school districts compare with their peers in Washington?
3. What cost-containment practices are efficient school districts using to hold down non-instructional costs that other districts could adopt?

Summary of scope and methodology

We compared Washington's expenditures with other states using the U.S. Department of Education's National Center for Education Statistics (NCES) data from 2009, the most recent national expenditure data available. To make comparisons between Washington school districts, we used Washington Office of Superintendent of Public Instruction (OSPI) data from the past three school years, 2009 through 2011.

To make those in-state comparisons more meaningful, we used statistical analysis to organize school districts into 37 peer groups with similar characteristics. We analyzed the data for each peer group to help identify the most significant cost-drivers. We also identified districts with non-instructional costs that were lower than expected compared to similar districts, and visited or interviewed staff at 28 of those districts to find out what strategies they used to help control non-instructional costs.

What we found

Washington state's school districts' classroom spending patterns closely align with national averages. At 60.2 percent, the percentage of education funds spent in Washington's classrooms is near the national average (61 percent). The state has been steadily closing the gap since 2006, but NCES data suggests there is room for improvement. Spending a higher proportion of education dollars in the classroom can free up more money for teachers and, along with other factors, can have a positive effect on student achievement.

We also found that the way OSPI reports the percent of education spending on "teaching" in its annual Report Card overstates that percentage by about 9 percent.

Per-student costs among districts in Washington vary, even among similar districts. We found fairly large variations in costs per student, as well as differences in the distribution of costs between instruction and other spending categories. These varying costs reflect the wide variation in school district characteristics that are generally outside district control, in areas such as enrollment levels, poverty, and location. However, costs also can vary because of operating decisions districts make.

Opportunities exist for controlling costs outside the classroom. For example, districts that spent less than expected compared to their peers tended to have fewer support or administrative staff per 100 students. Districts reported using a variety of practices to help control costs outside of the classroom, ranging from adjusting class schedules, which can improve the efficiency of bus use, to using central kitchens.

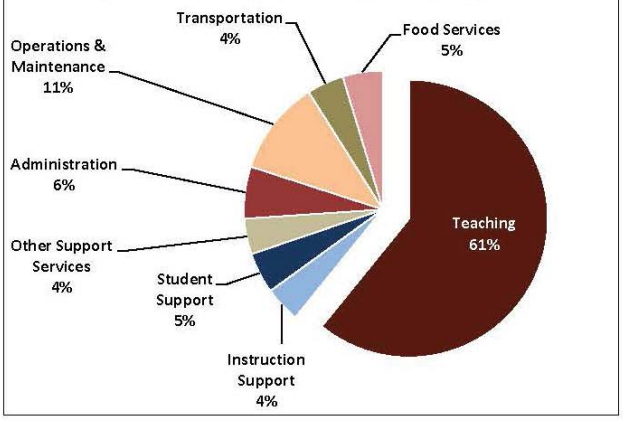
Assigning school districts to peer groups makes it easier to make meaningful comparisons. We created "profiles" showing cost and student achievement results information for each district, and compared that information to its peer group. These profiles are available on the SAO website at http://www.sao.wa.gov/EN/Audits/PerformanceAudit/Pages/PerformanceAudit.aspx. They provide useful information to school districts, citizens, and government officials. An example of a profile follows.

See **Appendix B** for a discussion of the peer group development, and **Appendix C** for an explanation of the profiles.

Peer Group*:	# XXX		Alternative Learning Experiences (ALE):	3.5%
On-Time Graduation Rate:	75%	**Sample School District**	Eligible, Free/Reduced Price Lunch:	65%
County:			Full Time Equivalent enrollment (FTE):	XXXX

*Click on "*Peer Group*" to view peer groups

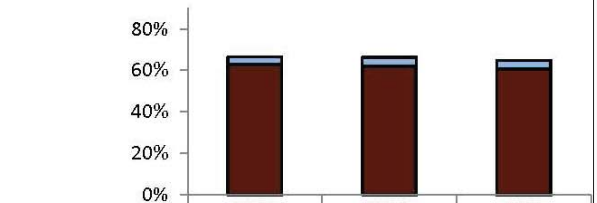
Expenditures by Spending Category, 2011



General Fund Expenditures by Spending Category

	District 2009	District 2010	District 2011	Peer Avg. 2011	State Avg. 2011
Total per Student:	$ 10,955	$ 10,884	$ 11,287	$ 10,071	$ 9,815
Teaching	***63%***	***62%***	***61%***	***62%***	***62%***
Instruction Support	***4%***	***4%***	***4%***	***4%***	***4%***
Administration	6%	7%	6%	7%	7%
Operations & Maintenance	8%	9%	11%	11%	9%
Food Services	5%	5%	5%	4%	3%
Transportation	4%	4%	4%	5%	4%
Student Support	5%	5%	5%	5%	7%
Other Support Services	5%	4%	4%	4%	4%

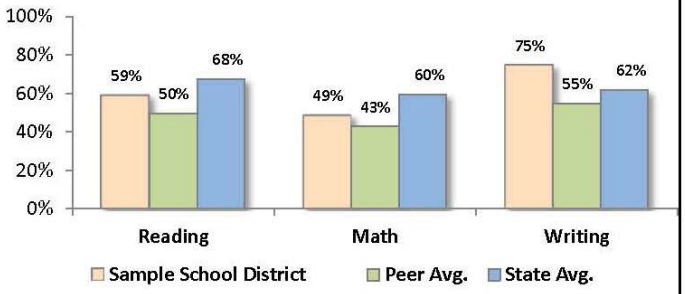
Percent Spent for Instructional Functions



	2009	2010	2011
Instruction Support	4%	4%	4%
Teaching	63%	62%	61%

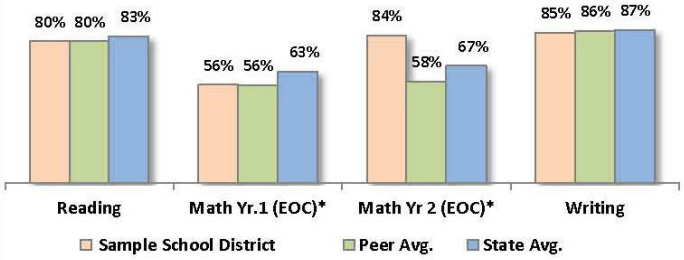
2011 Student Achievement

Percentage of 4th graders meeting state standards



Note: *Zero percent (0%) represents* ***unavailable data*** *and does not indicate district performance.*

Percentage of 10th graders meeting state standards



**Note: Zero percent (0%) represents unavailable data or a district with no high school and does not indicate district performance.. Math figures are End of Course (EOC) data, and zero percent is displayed if fewer than 10 students took either the Year 1 or the Year 2 EOC exam.*

District Measures Relative to Peer and State Average, 2011

Spending Category	Measure	District	Peer Avg	State Avg
Student Support Services	Cost per student	$538	$462	$672
	Support staff per 100 students	0.7	0.6	0.8
Administration	Cost per student	$683	$710	$681
	Administrative Staff per 100 students	0.6	0.7	0.7
Operations & Maintenance	Cost per student	$1,245	$1,059	$909
	Square foot per student	129	173	143
Food Services (2010 data)	Cost per meal equivalent	$3.04	$3.07	$3.00
	Revenue to Cost Ratio	102%	95%	97%
Transportation	Cost per rider	$999	$1,011	$959
	Buses per 100 Riders	2.9	2.5	1.8

Methods Notes | Glossary of Terms | Instructions Page

Notes from Sample School District

Recommendations

1. **School districts should evaluate their non-instructional spending by comparing themselves to their peers and look for additional opportunities to free up more money for the classroom.**

   By comparing themselves to districts with similar characteristics, Washington's school districts can identify areas in which costs appear out of line with peers or certain benchmarks. Our district profiles and peer group analyses are intended to give decision-makers useful and meaningful tools to help them find opportunities for cost-containment practices that will work for their district. These tools also promote transparency about how districts spend money. By providing data in a user-friendly way, we hope to help inform the discussions and decisions about state education financing.

2. **OSPI should change the way it reports on the percentage of education dollars Washington school districts spend on teaching in its annual Report Card.**

   For 2011, OSPI's Report Card showed the percent spent on "teaching" was 70 percent. However, OSPI reported in its annual Financial Summary Report that school districts actually spent 61.5 percent of their education dollars on teaching expenditures that year. The rest was spent on what OSPI refers to as "teaching support services," such as the costs for curriculum development, student safety, counselors, and nurses. Those support services are not what most people think of when they see the word "teaching." Reporting "teaching" separately from "teaching support services" in the annual Report Card will provide a more accurate picture for policymakers, school boards, and members of the public, and will be more consistent with how OSPI shows teaching and teaching support services in its report.

3. **OSPI should maintain the database that we prepared to create the district profiles.**

   By providing school districts with readily accessible, on-going information they will be able to compare their operating costs and other performance measures with their peers. In doing so, OSPI should make the same adjustments we made to align certain district costs more closely with their spending categories (see Appendix B). Because those adjustments generally match the reporting categories NCES uses, those adjustments also make comparisons with the data NCES publishes more consistent.

What's next?

We conducted this performance audit under the authority of the state's performance audit law, which was enacted in 2005 through a statewide citizen initiative. The Joint Legislative Audit and Review Committee (JLARC) and other legislative committees whose members wish to consider findings and recommendations on specific issues review all of our I-900 state government audits and assessments.

Representatives of the State Auditor's Office will report on this performance audit to JLARC's Initiative 900 Subcommittee in Olympia. Please check the JLARC website (**www.leg.wa.gov/JLARC**) for the exact date, time and location. The public will have the opportunity to comment at this meeting.

The state's 295 school districts and OSPI have the responsibility to decide whether to accept our recommendations. The State Auditor's Office conducts periodic follow-up evaluations to assess the status of recommendations and may conduct follow-up audits at its discretion.

Introduction

Overview

As budget constraints continue to squeeze school district finances, it is increasingly important to know how efficiently school districts are operating. The public expects school districts to be good stewards of public funds. Districts that apply successful cost-saving techniques to non-instructional activities can use those savings to help maintain or increase spending levels in the classroom.

Analyses done in other states found a wide range of differences in the amount and distribution of school spending, even among similar school districts. In addition, auditors in Arizona found that the percent spent in the classroom had a positive effect on student achievement. To assess these effects in Washington, and to identify cost-saving practices that could free up money for classroom instruction, this audit answers the following questions:

1. **What percentage of Washington's educational dollars is spent on classroom instruction, and how does it compare with other states?**
2. **How do expenditures at individual school districts compare with their peers in Washington?**
3. **What cost-containment practices are efficient school districts using to hold down non-instructional costs that other districts could adopt?**

Audit Scope and Methodology

The National Center for Education Statistics (NCES) is a division of the U. S. Department of Education that collects school district data nationally. The adjustments NCES applies to all states' data make it one of the most reliable resources when states compare themselves to one another. We used 2009 NCES data for national comparisons because it is the latest and only national comparative data available. For in-state, district-to-district comparisons, we used 2011 financial data supplied by school districts to the state's Office of the Superintendent of Public Instruction (OSPI). In reporting on the 2011 data, we made some adjustments to the way OSPI categorizes expenditures to align costs with their applicable spending category. Appendix B explains the adjustments.

To make meaningful comparisons between districts in Washington, we used statistical analysis to organize school districts into 37 peer groups. Districts in these groups were similar in areas such as enrollment, income level, location, and whether they have a high school. On a per-student basis, we analyzed the data available for each peer group – including costs, staffing levels, number of meals served, number of buses used, square feet of space, etc. – to help identify the most significant cost-drivers.

We also interviewed 28 districts with lower-than-expected costs compared to their peers to find out what practices they used to help control non-instructional costs. Those districts were: Arlington, Bridgeport, Centralia, Cheney, Conway, Entiat, Ephrata, Evergreen (Clark), Granger, Hockinson, Inchelium, Kelso, Kent, Mead, Mukilteo, North Thurston, Pasco, Prosser, Richland, Satsop, Seattle, Skamania, Sprague, Steilacoom, Sumner, Wenatchee, Yakima, and Zillah.

We developed an interactive database that provides spending and student achievement data for every school district in the state. School administrators, citizens, and government officials can compare per-student costs at any school district to others in its peer group. This database can be accessed on our website **www.sao.wa.gov/EN/Audits/PerformanceAudit/Pages/PerformanceAudit.aspx.**

We conducted the audit under the authority of state law (RCW 43.09.470), approved as Initiative 900 by Washington voters in 2005, and in accordance with generally accepted government auditing standards, prescribed by the U.S. Government Accountability Office. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix A describes the provisions of Initiative 900 and how the audit addressed these provisions.

Appendix B provides more detail on our scope and methodology.

Background

The state constitution identifies educating children from kindergarten through grade 12 as the state's "paramount duty." The Legislature (in RCW 28A.320.015) has granted school boards "broad discretionary power" to spend state and local funds as they see fit, as long as the expenditures are not in conflict with other state laws. In addition to providing instruction, school districts must provide support services, including districtwide and school building administration; student support such as counselors and nurses; instructional staff support such as curriculum development; food services; transportation; maintenance and operations; and other support services. The state's 295 school districts employ more than 100,000 people and serve more than one million students.

School districts' characteristics varied considerably in 2011. For example:

- Enrollment ranged from 10 to 45,143 students.
- The number of students eligible for either reduced-price or free lunch ranged from none to all.
- Districts ranged from 5 to 1,916 square miles in geographic area.
- Property value per pupil ranged from $20,000 to over $12 million.
- Per-pupil general fund expenditures ranged from $6,469 to $47,835.

K-12 education is Washington state's single biggest budget item

In the last three budget cycles, public school education has consumed just over 40 percent of Washington's general fund budget. Total K-12 education spending for the 2011 school year was $12.6 billion, including $9.9 billion in general fund money provided by the state and federal governments and locally-raised levies. This amount excludes construction spending and bond debt.

The state's general fund provided about 65 percent of districts' revenues in 2011. School districts may raise additional money through local levies, although that amount is capped. Districts also receive federal funding, mostly for special needs students, such as remedial learning (Title 1, No Child Left Behind), special education, and free or reduced-price meals.

Exhibit 1 shows education spending has increased over the past three years, from $9.2 billion in 2008 to $9.9 billion in 2011. However, the state's contribution has decreased, from $6.6 billion in 2008 to $6.4 billion in 2011. As a proportion of total contributions to districts' revenues, the state's share dropped from 71 percent of districts' total revenues in 2008 to 65 percent in 2011. From 2009 through 2011, federal stimulus funds temporarily replaced some of the state's contributions, but the locally raised portion of funding also increased, from $1.8 billion in 2008 to $2.2 billion in 2011. Stimulus funding expires on September 30, 2012, which will put further pressure on the state and its school districts to fund education.

Exhibit 1

K-12 Revenues by Source

2008-2011, dollars in billions

Source	2008		2009		2010		2011	
State	$6.6	71%	$6.6	67%	$6.5	66%	$6.4	64%
Local	$1.8	20%	$1.9	19%	$2.0	20%	$2.2	22%
Federal	$0.8	9%	$1.3	13%	$1.3	13%	$1.3	13%
Other	$<0.1	<1%	$<0.1	<1%	$0.1	1%	$0.1	1%
Total	$9.2	100%	$9.9	100%	$9.9	100%	$10.0	100%

Source: *OSPI.*

State funding for school districts is primarily determined by a formula that includes enrollment and the average education and experience of each district's teachers. Additional funding is provided for the higher instructional costs associated with the Learning Assistance Program, special education, bilingual, and highly capable students programs. Funding formulas also address non-instructional spending categories such as student transportation and school lunch programs. The state provides a small amount of funding to nine Educational Service Districts (ESDs). ESDs are intermediary agencies between OSPI and school districts; they receive most of their funding through fees charged to the school districts for the specialized services they provide.

The Superintendent of Public Instruction plays a supervisory role in K-12 education funding

The state constitution grants the Superintendent of Public Instruction, an elected official, a supervisory role over public education from kindergarten through grade 12. The Office of the Superintendent of Public Instruction (OSPI) receives funding through legislative appropriations, federal and private grants, and sales of timber from state lands. The agency retains a percentage of state funds for administration costs and to operate the State Board of Education; it acts as a pass-through agency providing funding to the state's 295 school districts. Although OSPI's role in state education funding is primarily advisory, it is responsible for establishing binding conditions on school districts facing financial difficulties.

Issue 1: Washington school districts spend about the same percentage of dollars on classroom instruction as their counterparts in other states, but have room for improvement.

This section of the report answers the questions: What percentage of Washington's educational dollars is spent on classroom instruction, and how does it compare with other states?

To compare Washington's classroom expenditures with other states, we used data published by the U.S. Department of Education's National Center for Education Statistics (NCES). NCES publishes the data states submit, but only after making adjustments to put the data into comparable spending categories. Data for 2009 was the most recent available.

In reviewing and analyzing NCES data on state expenditures, we found the following:

A. **Washington spent nearly the same percentage on classroom instruction as the national average in 2009, but many states spent more.**

B. **OSPI's annual Report Card overstates the amount Washington school districts spend on teaching by about nine percent.**

Our findings in these two areas are discussed in more detail below.

A. Although Washington spent nearly the same percentage on classroom instruction as the national average, 18 states spent from 1 percent to 8 percent more.

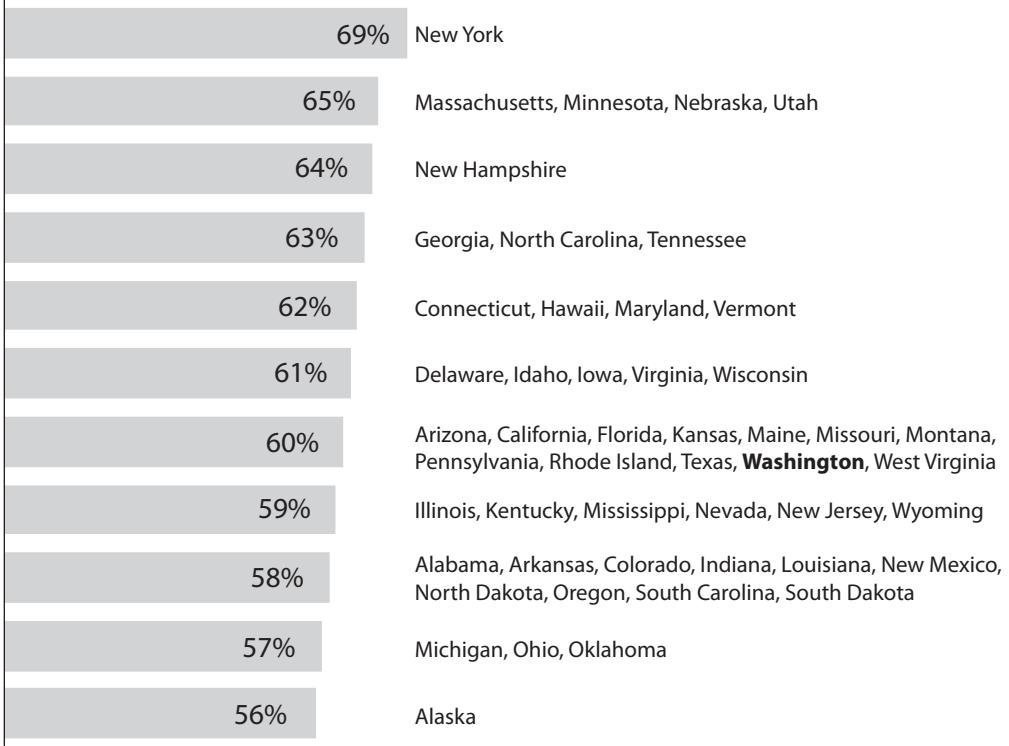
NCES data show Washington school districts spent 60.2 percent of every dollar in the classroom, compared to the national average of 61 percent. **Exhibit 2** on the following page shows that Washington was one of 12 states spending about 60 percent of its education dollars in the classroom. The exhibit also shows 18 states spent a higher percentage of education dollars on classroom instruction than Washington.

Using percent spent in the classroom as the best metric for state-to-state comparisons

In 2009, the most recent year for which national K-12 spending information is available, NCES data show that Washington school districts spent an average of about $9,700 per student, compared with a national average of about $10,600. However, it is difficult to make meaningful comparisons between states on the basis of the amount spent per student because living costs and other factors vary widely. As a result, we focused our analyses on the percentage of states' K-12 education dollars that were spent inside and outside the classroom. This is a more relevant benchmark for comparisons between states.

Exhibit 2

Percentage of total education dollars spent in the classroom by state in 2009

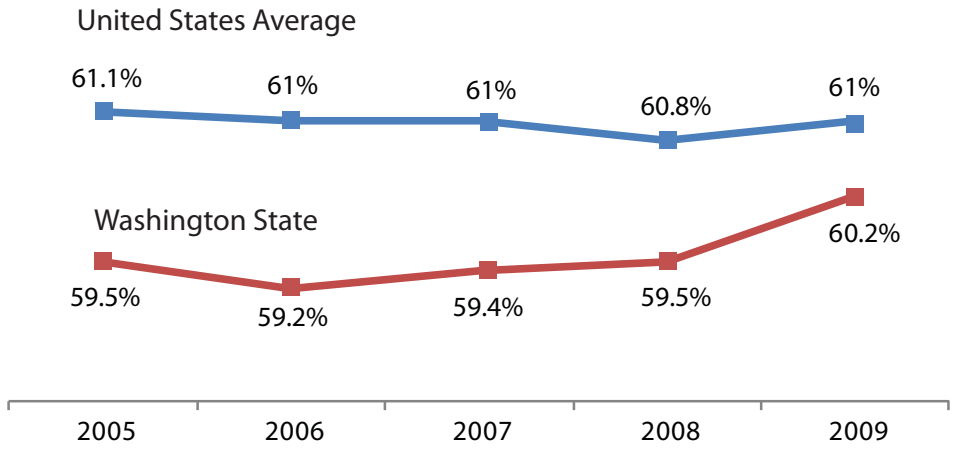


Source: *National Center for Education Statistics.*

Although Washington's spending in the classroom was slightly below the national average in 2009, that percentage has been increasing—and the gap has been closing—since 2006. **Exhibit 3** shows that, as Washington's percentage spent in the classroom has been increasing, the national average has held relatively steady.

Exhibit 3

Comparing the percent of Washington's total education dollars spent on instruction to the US average



Source: *National Center for Education Statistics.*

Washington's non-instructional spending also closely aligns with other states. As with instructional expenditures, the distribution of spending on non-instructional activities in Washington was similar to national averages in 2009. This information is summarized in **Exhibit 4**. For an explanation of the activities included in spending categories, see **Appendix G**.

Exhibit 4

Washington's non-instructional spending in 2009 was close to the U. S. average

Spending categories	Washington	US average
Instruction	60.2%	61.0%
Non-instruction:	39.8%	39.0%
Student support	6.6%	5.4%
Instruction support	4.5%	4.8%
General administration	1.9%	2.0%
School administration	5.8%	5.6%
Operations	8.9%	9.8%
Transportation	3.9%	4.2%
Other services	3.7%	3.2%
Food services	3.3%	3.8%
Enterprise operations	1.2%	0.2%

Source: *National Center for Education Statistics, 2009.*

Reallocating money to the classroom can make a difference. The portion of education dollars spent in the classroom is important. Studies in some other states found that a higher proportion of education dollars going to the classroom had a positive effect on student achievement. Other factors can play a significant role, including how districts use the money they spend in the classroom. Nonetheless, every 1 percent of general fund revenue Washington is able to shift from non-instruction to classroom spending frees up $100 million, which could be used to hire more than 1,000 teachers.

B. OSPI's annual Report Card overstates the amount Washington school districts spend on teaching

As noted earlier, NCES data shows that Washington spent 60.2 percent of its education dollars on classroom instruction in 2009. OSPI's annual Report Card for that year shows that it spent nearly 70 percent on "teaching."

In its Financial Reporting Summary, OSPI separately reports expenditures related to teaching (classroom instruction) and activities it categorizes as teaching support (curriculum development, student safety, nurses, counselors, etc.). For 2009, those figures were:

- Teaching - 61.4 percent
- Teaching support - 8.6 percent[1]

In its annual Report Card, however, OSPI combines those two categories and reports them under the heading "teaching." Because the combined figure includes spending for nurses, counselors, student safety, and the like, it overstates the percentage of Washington's education dollars that is spent in the classroom. Reporting both categories under "teaching" can also confuse policymakers, school officials, and board members, and the general public, should they try to compare OSPI's annual Report Card figures on classroom spending to those reported by NCES.

1 These percentages are higher than NCES because NCES eliminates some expenses that would result in double counting.

Issue 2: School district spending patterns vary significantly, even among similar districts

This section of the report answers the question: How do expenditures at individual school districts compare with their peers in Washington?

To compare Washington school districts to each other, we used the 2011 data school districts reported to OSPI. To make meaningful comparisons between those districts, we used statistical analysis to organize them into peer groups that shared similar characteristics in four areas: enrollment, income level, location, and whether the district has a high school. These four areas account for more than 75 percent of the differences between districts in their non-instructional expenditures. Student enrollment and free or reduced-price meals are also key components of the state's education funding formulas.

We assigned school districts into 37 peer groups, each containing between four and 13 districts.

Costs per student vary significantly, even among similar Washington school districts. We found notable differences in per-pupil costs even among similar districts. The differences were greatest within peer groups of small districts because of the significant effect enrollment has on expenditures per student. The cost per student is highest for school districts with the lowest enrollments, where fixed costs (such as insurance and utilities) are spread over fewer students.

Even within peer groups of large districts, per-pupil costs varied. **Exhibit 5** illustrates the ranges in per-pupil costs for a peer group of large districts, all with more than 10,000 students and moderate levels of poverty.

Exhibit 5

Cost per student: Averages and ranges for Peer Group 34

(Group contains 9 districts)

Peer Group characteristics	**Average**	**Range**
Enrollment (FTE)	14,883	10,334-20,832
Free and reduced-price meal eligibility	35%	29%-39%
Districts with/without high school	All have high schools	
Total expenditures per student	$9,402	$8,894-$10,005
Teaching (instruction) expenditures per student. This amount as a percentage of the total.	$5,748 61%	$5,325-$6,288 59%-64%
All non-instructional spending categories	**Average**	**Range**
Instructional support	$414	$330-$520
Student support	$718	$551-$914
Central administration	$59	$27-$81
Building administration	$554	$502-$644
Other support services	$349	$260-$460
Maintenance and operations	$866	$760-$1,163
Transportation	$408	$293-$584
Food Service	$285	$234-340

Source: *School districts 2011 F196 financial reports on record at OSPI. Group includes Battle Ground, Bellingham, Bethel, Central Kitsap, Edmonds, Everett, North Thurston, Puyallup, and Richland districts.*

Within this peer group:

- Total expenditures per student ranged from $8,894 to $10,005.
- The portion spent on classroom instruction ranged from 59 percent to 64 percent.
- Costs varied across all non-instructional spending categories.

Appendix F shows comparative spending information for all 37 peer groups.

Appendix B shows the adjustments we made in reporting on school district expenditures for 2011 and how OSPI reports on them in its Financial Reporting Summary. For example, instead of reporting costs related to food, maintenance, and transportation supervisors under "central administration," we reported them under the applicable spending category (e.g., food services). These adjustments allowed us to put staff and associated costs in with the programs they manage, and in many cases matched how NCES reports school district expenditures.

Finally, we developed an interactive database to make "profiles" of each district available on our website. These profiles include district demographics, student achievement data, and expenditure data. They also include peer group averages and state averages for each of the expenditure and achievement measures. District officials can use these profiles to compare their operating costs with their peers. The interactive website is available on our website at: **www.sao.wa.gov/EN/Audits/PerformanceAudit/Pages/PerformanceAudit.aspx**. A sample of the full-page profile is presented on **page 5** of the Executive Summary.

Issue 3: Districts have opportunities for controlling costs outside the classroom

This section of the report answers the question: What cost-containment practices are efficient school districts using to hold down non-instructional costs that other districts could adopt?

To identify non-instructional cost-saving strategies, we analyzed school district-level data to determine the most significant cost-drivers. We also interviewed or visited local officials from 28 school districts to find out what they were actually doing to help control costs outside of the classroom. In doing so, we found the following:

A. Districts that spent less than expected compared to their peers tended to share certain characteristics.

B. School districts we selected to interview reported using a variety of practices to reduce non-instructional costs in ways that can free up dollars for the classroom.

Appendix B describes the methods we used to select those districts. We did not select any districts with more than 10 percent of the student population enrolled in ALE programs, which are listed in **Appendix D**.[2]

A. Districts that spent less than expected compared to their peers tended to share certain characteristics.

Some costs are generally outside a district's control, such as enrollment, location, number of special education students, and the age of their buildings. Such factors tend to increase costs per student.

Districts can control other factors. District expenditures will vary depending upon the operational decisions they each make, such as contracting out student transportation or food services, sharing staff or space with other districts, and closing under-used buildings. These are the areas where districts have the best opportunities for identifying cost savings.

Our analyses identified the major factors that appeared to contribute to districts spending less than expected compared to their peers. In general, we found that these districts tended to:

- Have fewer staff per 100 students.
- Pay less in salaries and benefits per student – possibly because they have less experienced staff or a different mix of staff.
- Spend less per student on utilities – possibly because their buildings are newer or they have less space per student.
- Pay less per student for food, or charge fees that cover their food costs.
- Use fewer buses to transport their students, often because they have smaller geographic areas or are in urban areas.

2 These percentages are higher than NCES because NCES eliminates some expenses that would result in double counting.

In general, staffing levels – the number of staff per 100 students – explained much of the difference in cost per student between districts. Thus, optimizing staffing levels may offer districts an opportunity to reallocate dollars to the classroom. Districts can use the peer group data provided in the district profiles to help determine how their staffing levels compare to similar-sized districts.

Exhibits 6-12 on the following pages (pages 19-25) summarize the results of our analyses by each major non-instructional spending category. They show activities associated with the category and the category's primary cost-drivers, and are based on data from all districts in the state for the 2010-2011 school year. The cost-containment examples in each spending category are derived from interviews with Washington school districts and our reviews of similar audits conducted in other states.

Exhibit 6

Administration Costs - 2011 school year

$681.7 million in staff and operating costs associated with the School Board, Superintendent and School Principals.

Administration includes these activities (shown as a percentage of the activity's cost)

Central Administration

72% - Superintendent's Office, including Assistant Superintendents (Activity code 12)

28% - School Board Directors (Activity code 11)

Building Administration

100% - Principal's Office: Duties assigned to the principal, assistant or vice principal, and their secretarial/clerical assistants, to coordinate and manage the operation of a school unit (Activity code 23)

Most spending in Administration is in:

Central Administration

66% - Salaries and benefits

30% - Contractual services

Building Administration

97% - Salaries and benefits

Districts that spent less per student on central administration tended to:

- Have fewer staff per 100 students.

Districts that spent less per student on building administration tended to (in order of significance):

- Have fewer staff per 100 students. However, in smaller districts, the staff who conducts these duties may be coded elsewhere.
- Pay less in salaries and benefits.

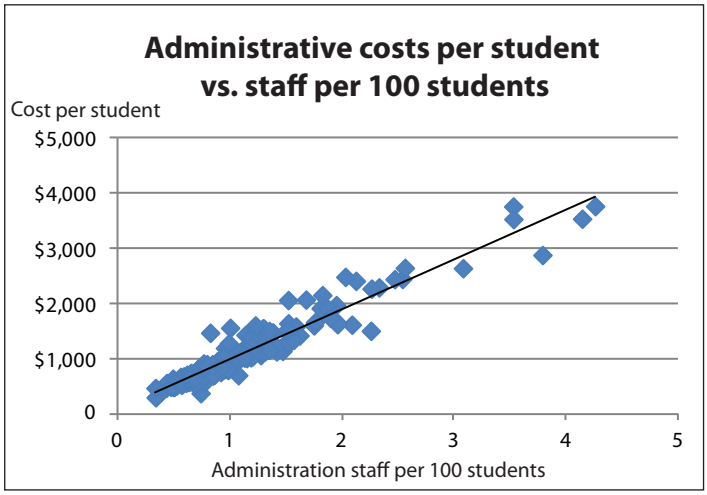
Examples of things districts could do to reduce administration costs

Reduce staffing costs

- Combine administrative positions to be conducted by fewer people.
- Hire multi-skilled staff or cross-train existing staff.
- Limit the number of Assistant Superintendents and/or Principals
- Share staff with other districts or across school buildings
- Partner with a neighboring district or schools to share Superintendent, Principals, and/or administrative staff.

Other

- Monitor and control administrative travel and reimbursements for the school board directors.
- Implement legal service policies and procedures to reduce the need for legal counsel services.
- Eliminate most paper copies of policies and procedures by distributing them on the district web site.
- Use e-mail rather than paper to communicate with parents.



Central Administration
Average spending per student by object

Object	Per student	% of total
Salaries	$56	52%
Benefits	$15	14%
Contractual services	$32	30%
Other	$6	4%
Total	**$109**	**100%**

Building Administration
Average spending per student by object

Object	Per student	% of total
Salaries	$424	74%
Benefits	$131	23%
Other	$17	3%
Total	**$572**	**100%**

Spending amounts and enrollments are based on the 2011 school year for all 295 school districts.

Exhibit 7

Other Support Costs - 2011 school year

$362.5 million in staff and operating costs that provide business services for the district including accounting, human resources and information technology.

Other support includes these activities (shown as a percentage of the activity's cost)

38% - Information systems, database development, maintenance, processing and storage of data (Activity code 72)

32% - Business office budgeting, accounting and business administration (Activity code 13)

19% - Human resources and personnel services (Activity code 14)

4% - Public relations, preparing information for parents, students, staff and the general public (Activity code15)

4% - Warehouse operations and distribution of supplies and mail (Activity code 74)

3% - Printing (Activity code 73)

Most spending in other support is for:

71% - Salaries and benefits

22% - Contractual services

Districts that spent less per student on other support tended to (in order of significance):

- Have fewer students eligible for free or reduced-price lunch.
- Have fewer other support staff per 100 students.
- Purchase fewer contracted services

Examples of things districts could do to reduce other support costs

Reduce staffing costs

- Combine administrative positions to be performed by fewer individuals.
- Hire multi-skilled staff or cross-train existing staff.
- Contract with a local educational service district for some support services.
- Centralize shipping and receiving to help reduce staffing levels.
- Share staff with other districts
- Partner with other districts or entities to share staff.

Reduce IT costs

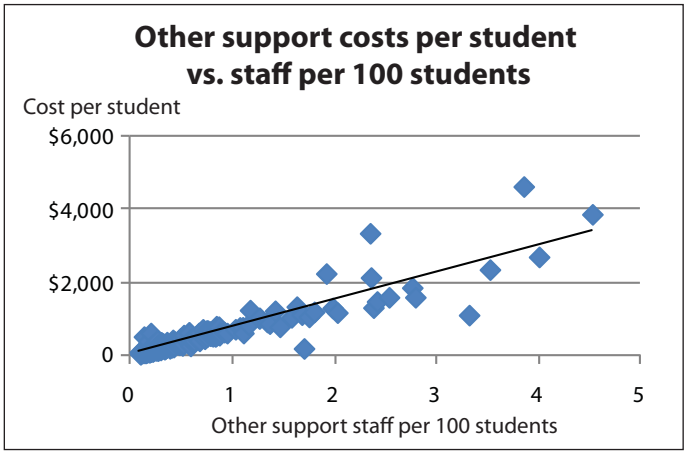
- Centralize or reduce the number of printers per school.
- Require the use of laser printers instead of ink jets.
- Buy or lease slower copier machines.
- Use state contract for copier leases/purchases.
- Use software to shut down all computers at predetermined time in the evening.

Reduce purchasing costs

- Use purchasing co-ops to obtain volume discounts.
- Implement purchase cards to reduce payment processing and to obtain rebates.

Other

- Establish expectations and measures of cost per student and student-to-staff ratios.
- Apply for E-Rate discounts to reduce telecommunications and Internet costs.
- Use smart boards and document cameras to reduce paper costs.



Other Support

Average spending per student by object

Object	Per student	% of total
Salaries	$197	54%
Benefits	$63	17%
Supplies & Materials	$80	22%
Other	$22	7%
Total	**$362**	**100%**

Spending amounts and enrollments are based on the 2011 school year for all 295 school districts.

Exhibit 8

Student Support Costs - 2011 school year

$672 million in staff and operating costs outside the classroom that: help students plan future career paths; provide student safety; and promote student wellness through physical and mental health services.

Student support includes these activities (shown as a percentage of the activity's cost):

51% - Health services including school nurses, occupational and physical therapists, language pathologists and their assistants (Activity code 26)

36% - Guidance and counseling including services provided by social workers, registrars, and clerks (Activity code 24)

13% - Pupil management and safety including security and crossing guards and playground aides (Activity code 25)

Most spending in student support is in:

91% - Salaries and benefits

Districts that spent less per student on student support compared with their peers tended to *(in order of significance):*

- Have fewer student support staff per 100 students. However, in smaller districts the employees who conduct these duties may be coded elsewhere.
- Pay less for salaries and benefits.

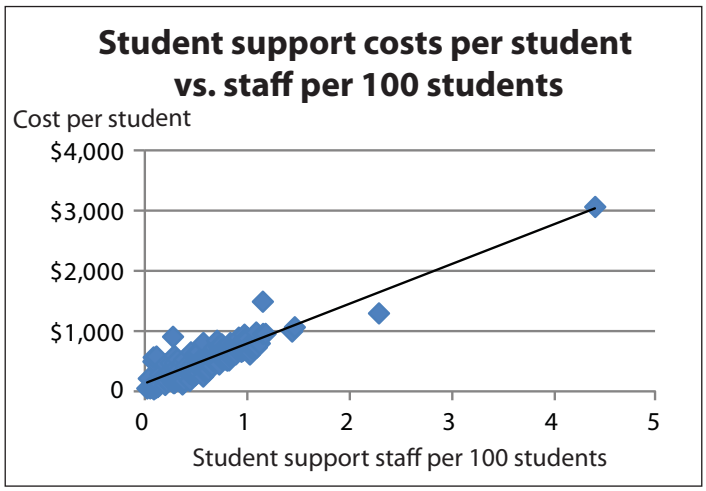
Examples of cost containment strategies to reduce student support costs

Reduce staffing costs

- Combine administrative positions to be performed by fewer people.
- Hire multi-skilled staff or cross-train existing staff.
- Hire Licensed Practical Nurses rather than Registered Nurses to staff school infirmaries.
- Share staff with other districts
- Partner with a neighboring district to share staff such as nurses, social workers, counselors.

Other

- Establish expectations and measures of cost-per-student and student-to-staff ratios.
- Reduce the number of non-essential services provided to students.



Student Support
Average spending per student by object

Object	Per student	% of total
Salaries	$459	68%
Benefits	$151	23%
Contractual services	$53	8%
Other	$9	1%
Total	**$672**	**100%**

Spending amounts and enrollments are based on the 2011 school year for all 295 school districts.

Exhibit 9

Instructional Support Costs - 2011 school year

$388 million in staff and operating costs associated with providing supervision, coordination, evaluation, and development in instruction, curriculum, instructional materials and student services programs.

Instructional support includes these activities (shown as a percentage of the activity's cost)

59% - Supervisors providing leadership for instructional programs (Activity code 21)

41% - Learning resources and educational materials including audio-visual resources (Activity code 22)

Most spending in instructional support is in:

90% - Salaries and benefits

Districts that spent less per student on instructional staff support tended to (in order of significance):

- Have fewer instructional support staff per 100 students. However, in smaller districts the employees who conduct these functions may be coded elsewhere.
- Pay lower salaries and benefits to instructional support staff.

Examples of things districts could do to reduce instructional support costs

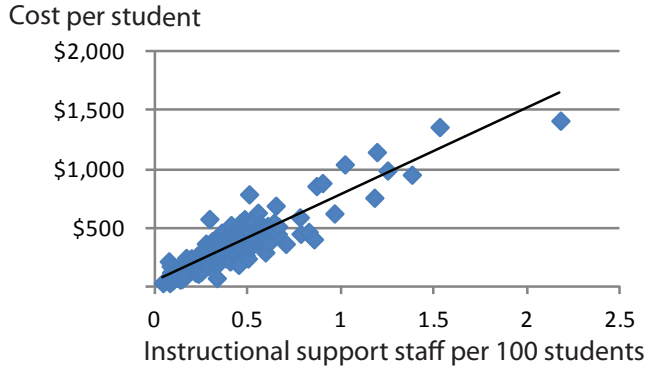
Reduce staffing costs

- Combine administrative positions to be performed by fewer people.
- Hire multi-skilled staff or cross-train existing staff.
- Reassign certificated librarians to classrooms and replace them in the library with para-professional staff.
- Share staff with other districts/buildings
- Share instructional support staff across buildings and other districts when possible.

Other

- Establish expectations and measures of cost-per-student and student-to-staff ratios.
- Use teachers for professional development training.
- Use the K-20 Network for professional development training.

Instructional support costs per student vs. staff per 100 students



Instructional Support
Average spending per student by object

Object	Per student	% of total
Salaries	$266	69%
Benefits	$81	21%
Other	$41	10%
Total	**$388**	**100%**

Spending amounts and enrollments are based on the 2011 school year for all 295 school districts.

Exhibit 10

Food Service Costs - 2011 school year

$338.6 million in staff and activities that provide student meals.

We measured food service efficiency by looking at the price charged per average meal compared to the actual cost per average meal. This measures the districts' ability to cover the cost of the food program.

Food services includes these activities (shown as a percentage of the activity's cost)

52% - Operational costs of preparing and serving meals including cooks and cashiers (Activity code 44%)

41% - Food including processing, delivery and storage (Activity code 42)

8% - Supervision and management of food services (Activity code 41)

-1% - Transfers to other programs (Activity code 49)

Most spending in food services is on:

45% - Salaries and benefits

41% - Food

Districts that spent less on food services tended to (in order of significance):

- Have fewer staff per 100,000 meals served.
- Charge more for meals. It is very important that districts charge enough to cover the cost of the food program.
- Provide meals with a lower food cost
- Serve more lunches. This points to an economy of scale: as more meals are prepared, the fixed costs (staff and overhead) are spread over more meals. However the district must be pricing meals above cost.

Examples of things districts could do to reduce food service costs

Price meals to cover the costs of the food program

- Ensure the program is charged with its share of overhead costs.
- Reduce staffing costs
- Establish expectations and measures of staff per meal equivalent.
- Change the menu to be less labor intensive.
- Share personnel with transportation or maintenance to reduce costs.
- Hire multi-skilled staff or cross-train existing staff.
- Use centralized kitchens to reduce the number of kitchen staff needed.

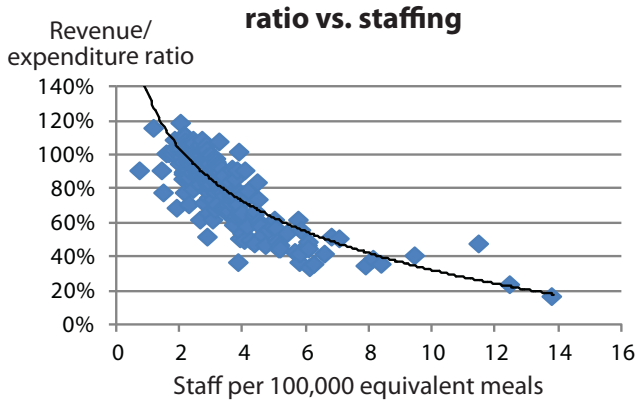
Reduce food costs

- Join purchasing co-ops to receive quantity discounts.
- Maximize use of USDA commodities.
- Monitor daily production records to help eliminate over-production.
- Establish expectations and measures of cost per meal equivalent.
- Create food service cooperatives with other districts.
- Purchase prepared foods from Correctional Industries.

Other

- Evaluate if eligible for USDA alternative meal counting methods.
- Maximize free or reduced price lunch participation.
- Centralize free or reduced price lunch application process.

Food service revenue/expenditure ratio vs. staffing



Food Services

Average spending per student by object

Object	Per student	% of total
Salaries	$100	30%
Benefits	$50	15%
Supplies & materials	$144	43%
Other	$44	12%
Total	**$338**	**100%**

Spending amounts and enrollments are based on the 2011 school year for all 295 school districts.

Exhibit 11

Transportation Costs - 2011 school year

$400 million in staff and operations that provide transportation to and from school for more than 419,000 students.

We used cost per rider as the primary measure of efficiency in transportation.

Transportation includes these activities (shown as a percentage of the activity's cost):

84% - Operations including vehicle fuel, bus drivers, and payments to firms for transporting students (Activity code 52)

13% - Maintenance for vehicles such as labor and parts for repairs and upkeep (Activity code 53)

10% - Supervision, managing, and directing the transportation program, including dispatching and clerical support (Activity code 51)

2% - Insurance (Activity code 56)

-7% - Transfers of costs to other programs (Activity code 59).

Most spending in transportation is in:

69% - Salaries and benefits

22% - Contracted service

Districts that spent less per rider in transportation tended to (in order of significance):

- Use fewer drivers to transport 100 students.
- Use fewer buses to transport 100 students.
- Spend less on fuel.

Other items of interest

- Overall, membership in a transportation co-op had no measurable effect on cost per rider.

Examples of things districts could do to reduce transportation costs

Reduce the number of required buses and drivers

- Arrange bell schedules to minimize the number of buses needed to transport students.
- Keep ridership high on each bus.

Schedule routes efficiently

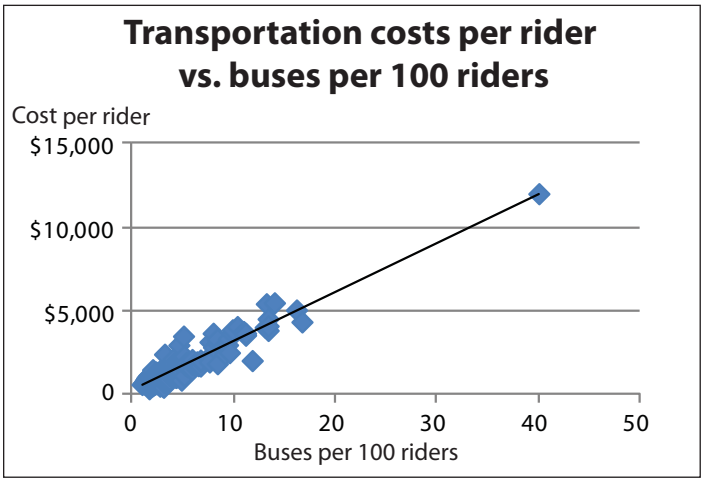
- Plan the most direct (efficient) routes to transport students to and from school.
- Use computerized software to plan routes.
- Pick up basic program students from central locations.
- Combine students from different schools and grades on the same buses if they travel the same route.

Reduce fuel costs

- Buy fuel in bulk.
- Fuel buses on-site at night with a fueling truck.
- Have a no-idling policy and install GPS to monitor compliance with set routes.

Other

- Establish expectations and measures for program performance and cost.
- Purchase good used vehicles rather than new if available.
- Provide vehicle maintenance for other municipalities.
- Work with other districts to create and maintain transportation cooperatives if cost effective.
- Manage the transportation in the central/ district office.



Transportation
Average spending per student by object

Object	Per student	% of total
Salaries	$464	48%
Benefits	$202	21%
Supplies & Materials	$149	16%
Contract Services	$211	22%
Transfers	$(67)	-7%
Total	**$959**	**100%**

Spending amounts and enrollments are based on the 2011 school year for all 295 school districts.

Exhibit 12

Maintenance and Operations Costs - 2011 school year

$910 million in staff and activities that clean, maintain and provide security for school buildings and grounds. This category also includes utility and insurances costs.

Maintenance and operations includes these activities (shown as a percentage of the activity's cost)

36% - Operation of buildings, janitors, supplies, and small equipment items (Activity code 63)

25% - Utilities (Activity code 65)

20% - Maintenance, repair, and upkeep (Activity code 64)

7% - Insurance except transportation (Activity code 68)

6% - Grounds maintenance (Activity code 62)

3% - Supervisory personnel and their clerical staff (Activity code 61).

2% - Building and property security (Activity code 67)

1% - Motor pool, staff cars, maintenance vehicles, delivery trucks, and other non-student transportation (Activity code 75)

Most spending in operations & maintenance is for:

50% - Salaries and benefits

25% - Utilities

Districts that spent less per student on maintenance and operations tended to (in order of significance):

- Have fewer square feet of building space per student.
- Spend less on utilities.
- Have fewer maintenance and operations staff per 100 students.

Examples of things districts could do to reduce maintenance and operations costs

Reduce building space

- Rent, sell, or close off any unused building space and eliminate custodial services for that space.
- Share maintenance staff with other departments or other districts such as transportation.
- Negotiate flexible job titles to allow individuals to fill multiple roles.
- Negotiate weekend work schedules to conduct work when students are not in class.
- Purchase equipment that can reduce maintenance time.

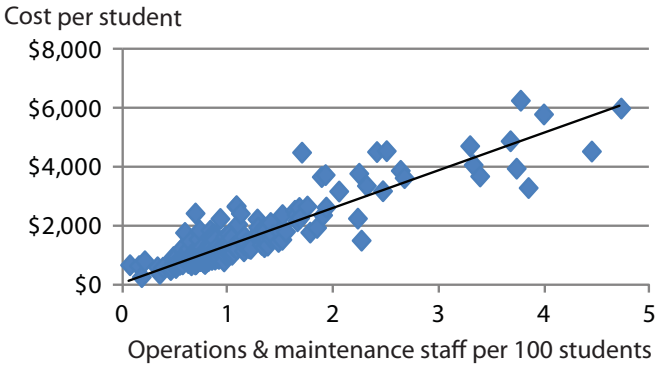
Reduce utility costs

- Conduct an energy audit of district facilities and regularly monitor energy use.
- Automate temperature controls and lighting.
- Apply for energy grants.
- Run energy savings competition between buildings.
- Retrofit energy-efficient lighting to save energy.
- Stay on top of maintenance needs.
- Develop and maintain a long-term preventive maintenance plan.
- Develop an automated system for maintenance requests.

Other

- Establish expectations and measures for program performance and cost.
- Purchase custodial supplies in bulk, use district wide.
- Evaluate phone system technology and change if costs can be reduced; eliminate unnecessary phone lines.
- Use state surplus rather than warehousing old items.

Operations & maintenance staff per 100 students vs. cost per student



Spending amounts and enrollments are based on the 2011 school year for all 295 school districts.

Maintenance and Operations
Average spending per student by object

Object	Per student	% of total
Salaries	$323	35%
Benefits	$132	15%
Supplies	$69	8%
Contractual services *(including utilities)*	$373	41%
Other	$12	1%
Total	**$909**	**100%**

B. School districts we selected reported using a variety of practices to reduce non-instructional costs in ways that can free up dollars for the classroom

The 28 districts we contacted generally spent less than expected compared to their peers in one or more spending categories, or overall. These districts provided insights into a wide range of cost-containment practices, addressing activities as diverse as employment decisions and food purchasing, computer software and energy efficiencies. We did not verify any information districts reported to us, but many of the cost-savings strategies they reported appear to be consistent with the results of our analyses of major cost-drivers.

Many districts said they were following a variety of cost-containment practices, such as sharing support staff across buildings, using purchasing co-ops, having centralized kitchens, or outsourcing maintenance activities. Examples are discussed in greater detail below, and are summarized in **Exhibits 6-12**. Districts across the state may be able to use these and other measures to help achieve savings. Not every measure will work for every district, but each describes cost-containment practices that are worth exploring.

Evaluating staffing levels

Salaries and benefits account for about 73 percent of school districts' non-instructional expenditures. Staffing levels are the most significant factor explaining the differences in cost per student between districts, so controlling staffing levels and their associated costs can produce significant savings. For example, Evergreen School District in Clark County reported eliminating about 45 percent of its central office administrative staff since the 2005 school year, including about 22 percent of its basic education classified staff. This helped the district significantly reduce non-instructional costs; these savings were moved to the classroom.

A few districts reported reassigning librarians with teaching certificates to the classroom and replacing them in the library with para-professionals. Some districts combined two or more non-instructional positions and hired highly skilled people to fill the new role, or cross-trained staff to take on the work of individuals retiring or leaving employment. Centralia School District negotiated innovative work schedules to increase productivity. Districts enrolling more students reported that they chose to manage the extra workload at current staffing levels rather than hire more people.

Optimizing the value of staff with teaching certificates.

Prosser School District reported saving $261,000 when it reassigned librarians with teaching certificates to the classroom and replaced them with para-professionals.

Some of the cost-containment practices districts use aren't permanent, and will depend on the districts' individual circumstances. For example, Ephrata went without a Curriculum/Assessment Director for three years, distributing those duties to other staff. However, district officials told us they decided they needed to fill the position after three years because the reduction was not sustainable.

Achieving operational efficiencies in food service, transportation, and operations and maintenance often affects staffing levels. For example, by staggering school start times, a district may need fewer buses – reducing not only fuel and maintenance needs, but also the number of drivers. By upgrading lighting to more energy efficient, longer-lasting bulbs, districts can reduce maintenance time needed to replace bulbs, potentially freeing maintenance staff to perform other tasks.

Taking advantage of economies of scale

Districts often can take advantage of economies of scale by joining purchasing and service cooperatives, using state purchasing contracts, or buying materials in bulk. For example, Wenatchee installed a large freezer, which allowed it to safely store and use large quantities of U.S. Department of Agriculture bulk commodities. Centralia purchased paper by the semi-truck load, and reports significantly reducing paper costs district-wide. Mead, Sprague and Satsop school districts reported using Full Option Science System (FOSS) science kits obtained through their Educational Service Districts (ESD). Districts pay a one-time joining fee per teacher, and a nominal annual fee thereafter, to receive kits that are equipped with supplies needed to conduct inquiry-based science lessons and experiments. When the lessons are completed, the kits are returned to the ESD, so schools no longer need to stock every classroom with science equipment.

Pursuing technology savings

As technology has become more prevalent in classrooms, we found many districts exploring cost efficiencies in this area. Several districts take advantage of the Schools and Libraries Program, commonly called the E-Rate program, which is administered by the Universal Service Administrative Company under the direction of the Federal Communications Commission. This fund offers discounts to schools and libraries that allow them to obtain affordable telecommunications and internet access. In addition to the E-Rate program, districts described using grants to purchase computers and other technology upgrades.

Evaluating all technology options for savings.

Arlington now pays a flat $600 a month for a private branch exchange (PBX) phone system, as opposed to $26 for each phone line. The district says this has saved $70,000 a year.

Some districts reported purchasing refurbished computers rather than new. Centralia purchased software that turns its computers off at the same time every evening, and reported saving $40,000 a year on its electric bills.

Print management also offers potential cost savings. North Thurston installed central printers to save money on energy, ink and paper. The district reported that per-page printing costs dropped from 16 to 7 cents, saving the district $740,000 annually.

Weighing whether to develop in-house expertise or contract for services

Another way districts could reduce costs is through careful decision-making on service requirements, weighing whether to develop in-house expertise or contract for services. When Ephrata's business manager left, the District decided to contract with the local ESD for services rather than hiring a new manager. It reported saving about $29,700 in the 2011-12 school year. On the other hand, Mead told us it saved $250,000 a year by purchasing a financial and student software system and hiring an expert to manage it. Some districts also reported that contracting food service operations, either in their entirety or for management only, gave them access to food service experts and bulk purchasing, lowering their costs.

Creating a cost-neutral Food Service Department

School districts' primary goal within food service is to provide nutritious meals to children. National cost-containment practices suggest that food service programs should support themselves through the money brought in by the sale of food and federal programs. However, we found most Washington districts needed to supplement their food budgets with state or local funds that otherwise could be used in the classroom. In the 2009-10 school year, 226 of 295 districts spent more on food service operations than they took in. However, some districts found efficient ways to reduce costs, increase quality, and feed children without taking money away from the classroom.

Reducing the number of sites where food is prepared.

By changing to a central kitchen three years ago, Seattle Public Schools reduced staff and purchased more food in bulk quantities, which has brought its food service costs down.

For example, Wenatchee's food service program produces 5,500 meals a day, but is totally self-supporting. It uses a centralized kitchen, buys food in bulk, and uses U.S. Department of Agriculture food. It has also centralized the processing of free or reduced-price meal applications.

By using the Agriculture Department's "Provision 2" – an alternative meal-reporting method for low-income areas – Bridgeport School District can provide free meals to all its students. Because all meals are free, daily participation by all students increased. The district saves on the expense of cashiers at meal services, while the administrative burden at the local level is reduced because Provision 2 applications are only filed every four years.

Transporting children in the most cost-effective and efficient manner

Almost 70 percent of Washington school transportation costs are for salaries and benefits. Maximizing the time drivers are busy on the road or at other tasks and minimizing down time are key to producing cost efficiencies. To do so requires careful planning by the transportation department, but also creative thinking by the district as a whole.

Being willing to change existing schedules if doing so offers significant savings.

North Thurston reported a savings of $1 million a year after staggering its school start times to eliminate the need for 19 routes and drivers.

Bus routing software can help by calculating the shortest routes to reduce equipment, fuel, and driver expenses. The Evergreen School District in Clark County uses routing software and GPS as management tools to establish efficient routes. The district also works closely with its schools and the transportation department to coordinate bell schedules. One bus can run up to four routes to accommodate the high school, middle school, early elementary schedule, and late elementary schedule.

Granger, a smaller district, does not see the need for routing software at this time. Instead, the district reported that it monitors buses, ensuring they are kept as full as possible and adjusting stops when necessary. In addition, Granger's drivers are employed in other positions within the district: as custodians, maintenance staff, or mechanics. The district reports this process helps retain staff, and reduces the cost of benefits by having fewer full-time rather than more part-time employees.

Hiring experienced mechanics benefits North Thurston and Centralia. North Thurston reported that it now purchases good quality used buses at a lower price because it has the on-staff experts to maintain them in good condition. Centralia and Chehalis created a cooperative, and provide maintenance for other municipalities in their area. According to Centralia officials, this practice has brought in about $500,000 annually for their district.

Finally, some districts make decisions with a wider effect on the schools and community. A few districts mentioned shifting from half-day kindergarten to full-day kindergarten that eliminates the mid-day bus run. Evergreen School District in Clark County said this move allowed it to use the $500,000 a year savings in transportation costs to help partially pay for full-day kindergarten.

Maintaining and operating schools

For 2011, more than $900 million of state funds was spent on maintenance and operations, with $455 million, or 50 percent, of the money directed to salaries, benefits, and utilities. Many districts are working to become more energy efficient by applying for grants to fund energy audits, window replacement, and lighting upgrades. Some districts are also finding ways to use their staff more efficiently, cutting labor hours.

Centralia, for example, purchased better maintenance equipment that can cover more space in less time, such as large-capacity lawn mowers and floor buffers. The district's maintenance director developed a time-saving automated system for maintenance requests, enabling him to assign and track work. The district, in a collective bargaining agreement, negotiated to permit one of the maintenance staff to work Wednesday through Sunday, gaining more undisturbed work hours with no students or teachers on site. To reduce utility costs, Centralia obtained energy efficiency grants and Bonneville Power Administration rebates, and participates in the E-Rate program which has reduced both telephone and technology expenses.

The common denominator of successful districts: careful consideration of costs and benefits

School district managers are aware that reviewing their costs and understanding the short- and long-term benefits of their choices are crucial to achieving cost savings. Individual districts must determine whether it is more cost-effective to buy or to lease, more efficient to buy new, warranted products or purchase and maintain less expensive used equipment. It also takes time and consideration to ensure districts optimize and adhere to replacement schedules for equipment, including buses, computers, and textbooks. District officials also stressed the importance of maintaining open communication with unions, departments, and staff when making decisions, as well as soliciting community input when deciding where cuts should be made.

Recommendations

1. School districts should evaluate non-instructional spending by comparing themselves to their peers and look for additional opportunities to free up more money for the classroom.

All districts can benefit from examining discretionary spending categories, from looking carefully at what their peer districts are doing, and from actively seeking opportunities to apply the cost-containment practices in this report.

A major purpose of this performance audit was to give decision makers meaningful analysis and useful tools around school expenditure data. One of the first steps toward becoming more efficient is to identify areas in which costs appear out of line compared with certain benchmarks or comparison groups.

Equally important is the increased transparency about how school districts spend money. Taxpayers, parents, and school board members all have an interest in school funding issues.

Districts have a number of resources to help them manage non-instructional costs.

OSPI collects a wealth of school expenditure information, at the district and school level, that can help inform decision making. Some of this data is available on OPSI's easily-accessible Report Card website at reportcard.ospi.k12.wa.us/summary.aspx?year=2010-11. In addition, OSPI and ESDs have on-staff subject matter experts. OSPI recently set up a web page to collect and disseminate best practices in instructional and non-instructional areas and technology. We encourage school districts to use this tool to share experiences and cost-saving ideas.

The National Center for Education Statistics (NCES) (online at www.nces.ed.gov) provides state- and district-level revenue and expenditure data that has been standardized to make state-to-state comparisons meaningful. The most recent expenditure data is from 2009. We used NCES data for our national comparisons, but used the more up-to-date OSPI data for in-state comparisons.

As part of our audit work, we assembled a series of District Profiles and Peer Group Comparison Tables. One of the first steps a school district can take towards identifying cost-containment practices they might emulate is to compare their costs and staffing levels to those of similar districts. **Appendix F** includes tables that provide school district-level expenditure data by peer group. Our online profiles of expenditure and student achievement data are available on our website at www.sao.wa.gov/EN/Audits/PerformanceAudit/Pages/PerformanceAudit.aspx.

We have also developed a bibliography of reports that include cost-containment practices from other states that may be applicable to Washington school districts. This bibliography is included in **Appendix H**.

2. OSPI should change the way it reports on the percentage of education dollars Washington school districts spend on "teaching" in its annual Report Card.

OSPI's 2011 Report Card showed that the percent spent on "teaching" was 70 percent. However, OSPI reported in its annual Financial Summary Report that school districts actually spent 61.5 percent of their education dollars on teaching that year. The rest was spent on what OSPI refers to as "teaching support services," such as the costs for curriculum development, student safety, counselors, and nurses. Those support services are not what most people think of when they see the word "teaching." Reporting "teaching" separately from "teaching support services" in the annual Report Card will provide a more accurate picture for policymakers, school boards, and members of the public; it will also be more consistent with how OSPI shows teaching and teaching support services in the summary report.

3. OSPI should maintain the database we prepared to create district profiles.

By providing school districts with readily accessible, on-going information, OSPI can enable districts to compare their operating costs and other performance measures with their peers. In doing so, OSPI should make the same adjustments we made to align certain district costs more closely with their spending categories (see **Appendix B**). Because those adjustments generally match the reporting categories NCES uses, comparisons with the data NCES publishes will become more consistent.

Agency Response

SUPERINTENDENT OF PUBLIC INSTRUCTION

Randy I. Dorn Old Capitol Building · PO BOX 47200 · Olympia, WA 98504-7200 · http://www.k12.wa.us

June 5, 2012

The Honorable Brian Sonntag
Washington State Auditor
Insurance Building
302 Sid Snyder Avenue SW
Olympia, WA 98504-0021

Dear Mr. Sonntag:

We appreciate the work your office has done regarding K–12 education spending. Your report included two recommendations for the Office of Superintendent of Public Instruction (OSPI).

The first recommendation is regarding how OSPI reports on the percentage of education dollars Washington school districts spend on teaching in our annual Report Card. Expenditures for "teaching" reported on the annual Report Card site include "teaching support services" as this information is summarized at a higher level. Other financial reports published by OSPI, like the annual Financial Summary Report include more detailed categories of spending and already provide the information at the level you have requested. OSPI will evaluate the cost of your recommendation to revise the Report Card given currently available resources.

The second recommendation is that OSPI maintain the database that the State Auditor's Office prepared to create the district profiles. Given recent budget cuts that have significantly reduced state government's operational funding, OSPI is likely not able to fund the work necessary to maintain such a data base. OSPI will discuss the value of the information presented in the district profiles with its Data Management Committee. This committee's membership is comprised of school district data and finance staff, and various other staff from other state agencies that use or maintain K–12 data for policy and other analyses.

Again, thank you for your work.

Sincerely,

Randy I. Dorn
State Superintendent
of Public Instruction

Appendix A: Initiative 900

Initiative 900, approved by Washington voters in 2005 and enacted into state law in 2006, authorized the State Auditor's Office to conduct independent, comprehensive performance audits of state and local governments.

Specifically, the law directs the Auditor's Office to "review and analyze the economy, efficiency, and effectiveness of the policies, management, fiscal affairs, and operations of state and local governments, agencies, programs, and accounts." Performance audits are to be conducted according to U.S. General Accountability Office government auditing standards.

In addition, the law identifies nine elements that are to be considered within the scope of each performance audit. The State Auditor's Office evaluates the relevance of all nine elements to each audit. The table below indicates which elements are addressed in the audit. Specific issues are discussed in the Results and Recommendations section of this report.

I-900 Element	Addressed in the audit
1. Identification of cost savings	**Yes.** The audit identified several actions the districts could take to reduce costs in non-instructional areas.
2. Identification of services that can be reduced or eliminated	**No.** However, school districts and our national research identified opportunities for non-instructional savings. Also, districts reported eliminating or reducing staff positions in some areas.
3. Identification of programs or services that can be transferred to the private sector	**No.** Local school board members and administrators must determine whether privatization of particular services could produce cost savings.
4. Analysis of gaps or overlaps in programs or services and recommendations to correct gaps or overlaps	**No.** However, school districts reported saving money by sharing staff between departments or with other districts.
5. Feasibility of pooling information technology systems within the department	**No.** The audit did not evaluate individual districts' information technology systems.
6. Analysis of the roles and functions of the department, and recommendations to change or eliminate departmental roles or functions	**No.** The audit recommends school district management evaluate their own programs to identify the need for changes.
7. Recommendations for statutory or regulatory changes that may be necessary for the department to properly carry out its functions	**No.** The audit focused on operational issues and potential savings, not laws or regulations.
8. Analysis of departmental performance, data performance measures, and self-assessment systems	**Yes.** Auditors developed data-based profiles of individual school districts and the state as a whole to evaluate non-instructional spending.
9. Identification of best practices	**Yes.** The audit identified other states' cost-containment strategies and additional cost saving practices that could be adopted by local districts to help them reallocate funds to classroom instruction.

Appendix B: Scope and Methodology

The performance audit objectives were to:

- Compare Washington's education spending with other states.
- Compare education spending among Washington school districts.
- Identify major non-instructional cost drivers.
- Document how school districts reported they control non-instructional spending.
- Make school district demographic, spending, and achievement data available in a user-friendly format.

To achieve these objectives, we:

- Obtained data from the National Center for Education Statistics (NCES) and the Washington Office of Superintendent of Public Instruction (OSPI).
- Analyzed NCES data to compare Washington education expenditures to other states using data for the most recent five years.
- Compared spending by school districts within the state to identify factors outside school district control that explain most of the variation in per-student spending. We also used these factors to assign school districts to peer groups.
- Used regression analysis to determine cost drivers for each spending category.
- Analyzed OSPI student achievement and expenditure data to identify school districts to contact. Residuals[3] from our regression analysis helped identify districts with lower-than-predicted costs. We then interviewed 28 school districts to document strategies they use to control non-instructional costs.
- Developed profiles for each school district using demographic, spending, and achievement data. These profiles were incorporated into an interactive data spreadsheet. The spreadsheet is available on the SAO website.

Data sources for national and district-level comparisons

We used the following data for our analyses: 2009 NCES data for national comparisons; 2009-2011 F196 data supplied by districts and compiled by OSPI for district-level comparisons; and 2010 and 2011 OSPI data for student achievement.

An explanation of our reporting of 2011 data

We made several adjustments in reporting on school district expenditures to the way OSPI reports on them in its Financial Reporting Summary. For example, instead of reporting the costs related to food, maintenance, and transportation supervisors under "central administration," we reported them under the applicable spending category (e.g., food services). These adjustments allowed us to put the people and their expenses in with the programs they manage, and in many cases matched the way NCES reports school district expenditures. Those adjustments are shown in the table below. Refer to OSPI's School Accounting Manual for further information on school district financial reporting guidance.

3 In regression analysis, the difference between a predicted valued and the actual value.

Comparing the treatment of activity code categorization between OSPI financial reporting and this audit

Expenditure activity (activity code)	In the OSPI Financial Reporting Summary, activity reported as	In this audit report, SAO reports the activity as	Our rationale
"Supervision" of the following programs: • Instruction (21) • Food Service (41) • Facilities (61) • Transportation (51)	All under Central Administration	Programs related to the specific activity: • Instruction Support Staff • Food Service • Maintenance & Operations • Transportation	To match these costs to their specific spending categories.
Insurance (not Transportation) (68) Motor Pool (75)	Other	Maintenance & Operations	
Learning Resources (22)	Teaching Support	Instructional Support Services	To show the differences between support activities related to teachers and to students.
Guidance and Counseling (24) Pupil Management & Safety (25) Health Related (26)	All under Teaching Support	Student Support Services	
Business Office (13) Human Resources (14) Public Relations (15)	All under Central Administration	All under Other Support Services	To report costs in a way that is more comparable to NCES.
Information Systems (72) Printing (73) Warehousing & Distribution (74)	All under Other	All under Other Support Services	

Source: *OSPI Financial Reporting Summary and NCES.*

Further, NCES reports expenditures differently from OSPI in these ways:

- The NCES spending category enterprise services is not supported by the general fund in Washington. This category accounts for less than one percent of expenditures. We included this category in our state-to-state analysis but did not include it in our in-state analysis.
- NCES makes other minor adjustments to OSPI's data to standardize reporting across states.

We made the following additional changes to school district-level student enrollment and spending data (see **Appendix C** for details):

- Accounting and adjusting for missing data in the OSPI data sets.
- Adjusting spending data for districts that participate in transportation cooperatives.
- Adjusting student enrollment numbers for school districts with summer school, Running Start, and state institutions.

District-level comparison

We applied regression analysis to identify factors that influence non-instructional costs, using district-level expenditure data. We included in the regression analysis data from 2009, 2010, and 2011 for the following factors:

- Full Time Equivalent (FTE) enrollment
- Percent of students eligible for free or reduced-price lunch
- Percent Transitional Bilingual
- Assessed property valuation per pupil
- Percent of students in special education programs
- Presence or absence of a district high school
- Locale (such as urban, rural, etc.), using the NCES definition

Enrollment was the most significant predictor of non-instructional costs, while four other factors were also significant across all districts. In descending order of significance, these are percent of students eligible for free or reduced-price lunch, presence or absence of a district high school, transitional bilingual students, and location. These five factors explained around 76 percent of district variation in non-instructional costs per student.

We also wanted to identify districts with lower-than-expected per-pupil costs than estimated by our regression[4] model. To do this, we grouped districts to compare non-instructional costs between similar districts.

Identifying peer groups for comparison purposes

We assigned districts to peer groups using their characteristics for enrollment, percent of students eligible for free or reduced price lunches, locale, and whether or not the district has a high school. We split enrollment and free or reduced lunch values into manageable categories, then performed a binary cluster analysis[5] on the included factors. The initial analysis sorted the 295 school districts into 21 peer groups. We used this set of peer groups to identify districts for interviews.

As our audit was under way, OSPI made available its 2011 data, so we refined the peer grouping using new data, which resulted in a final set of 37 groups.

Correlation analysis of 2011 data

We performed a correlation analysis to identify major cost drivers that cause variation in non-instructional spending per student between districts using the 2011 data.

We analyzed this data using eight non-instructional spending categories defined by NCES to identify factors that influence non-instructional costs for Washington school districts. We identified the major cost drivers for each of the eight categories and used these results to update our reporting. We also used these results to create one-page spending category summaries, illustrated on pages 19-25.

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4 A statistical tool we used to explore the relationship between districts' non-instructional per student spending and demographic and geographic characteristics that influence their spending.
5 Cluster analysis is a statistical tool we used to group school districts that are similar on several characteristics that influence per student spending.
6 Correlation analyses is a statistical tool we used to indicate the strength and direction of an association between districts' per student spending and each measure of efficient spending.

Selecting school districts for interviews

We conducted a three-phase analysis to identify efficient districts. First, we organized districts into peer groups using regression analysis as described earlier, and compared them within those groups. Second, we evaluated districts by functional area, looking at transportation, food service, administration, support services, and operations and maintenance. Third, we analyzed expenditure data and achievement scores to identify school districts with both lower-than-expected non-instructional costs and higher-than-expected student achievement.

We chose 28 school districts to interview by phone, on site, or both. Through a series of open-ended questions we invited district managers to tell us about the cost-containment practices they had put in place to generate efficiencies.

Appendix C: School District Data Profiles

We recognized that our audit data would be most beneficial if it was readily accessible to school districts and other interested parties. As a result, we produced a data profile for each school district and developed an interactive website to display these profiles to users, school districts, and the public. We surveyed school districts to refine and finalize an interactive district profiles spreadsheet. These interactive profiles are available on our website **www.sao.wa.gov/EN/Audits/PerformanceAudit/Pages/PerformanceAudit.aspx.**

Interactive spreadsheet

We designed the interactive data profiles spreadsheet in Microsoft Excel to graphically display district profile data. The profiles include district demographics, student achievement data, and expenditure data. All the information recorded on these profiles came from data school districts report to OSPI (see **Appendix E**). We modified certain spending categories in these profiles, as described in **Appendix B**. The expenditure data and performance measures were correlated with district costs-per-student (see **Appendix B** for a discussion of our correlation analyses). We incorporated into these profiles peer group averages and state averages for each of the expenditure and achievement measures. **Appendix B** also contains a full discussion of district peer grouping.

The spreadsheet uses embedded data to populate the graphics. The "interactive" aspect of the spreadsheet is the main tab, "District Profiles," which has a drop-down list of all 295 school districts at the top of the sheet. When a user selects a school district from this list, the sheet's graphics are automatically populated with the appropriate district and peer group data, alongside state average data. See page 40 for a sample district profile.

Specific data fields in the district profiles are the following:

Demographics

- On-time graduation rate
- Alternative Learning Experiences (ALE) percentage
- Free or reduced price lunch eligibility
- Enrollment

Student achievement

- Fourth graders meeting state standards for reading, math, and writing
- Tenth graders meeting state standards for reading and writing
- Tenth graders passing Year 1 End of Course (EOC) math exams
- Tenth graders passing Year 2 EOC math exams

Expenditure data

- NCES spending categories: teaching (instruction), instruction support, administration, operations and maintenance, food services, transportation, student support, and other support services.
- Performance measures for:
  - Student Support Services (cost per student; staff per 100 students)
  - Administration (cost per student; staff per 100 students)
  - Operations and Maintenance (cost per student; square foot per student)
  - Food Services (cost per meal; revenue to cost ratio)
  - Transportation (cost per rider; buses per 100 riders)

School district survey

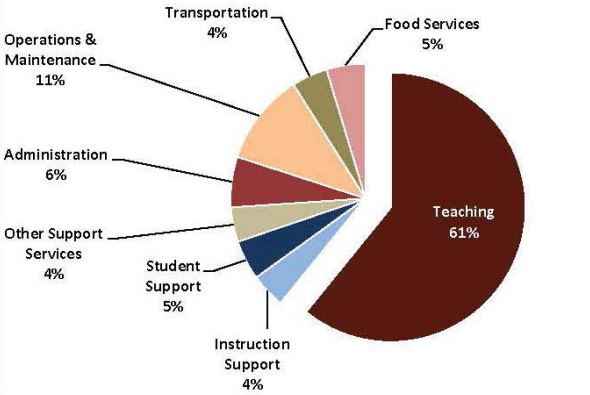
We gave school districts the opportunity to comment on their data and peer group assignments, and either made appropriate adjustments to the data or incorporated their comments into their profiles. The changes we made include the following:

- ***Enrollment data.*** Some districts indicated that their data were inaccurate due to the exclusion of certain enrollment categories. We updated enrollment data by including enrollment numbers for Running Start, summer school, and state institutions.
- ***Transportation data.*** We adjusted transportation data where necessary to account for districts in transportation cooperatives.
- ***Peer groups.*** A few districts indicated through the survey that another peer group was most appropriate for their district. As a result we shifted two districts to other peer groups based on their input to the survey.
- ***Other support services.*** We received input that the inclusion of certain activity codes improperly impacted data and presented an inaccurate picture of per-student expenditures. As a result, we dropped several activity codes from our calculation. These codes were (Other support services activities), 83 (Other Interest), 84 (Principal on debt), 85 (Debt Related Expenditures), and 91 (Public Activities).
- ***Notes.*** Through the survey, some districts offered comments to explain their data or unique district circumstances (such as contractual arrangements with other districts), or to describe cost-control activities. We edited these comments for grammar, spelling, and length only. Like other data in the interactive profiles, these comments automatically populate the "Notes from ___ School District" field when a district is chosen from the drop-down menu. In addition to district-provided comments, this field contains a note if a district's 2011 ALE enrollment exceeds 10 percent (see **Appendix D**).

Peer Group*:	# XXX		Alternative Learning Experiences (ALE):	3.5%
On-Time Graduation Rate:	75%	**Sample School District**	Eligible, Free/Reduced Price Lunch:	65%
County:			Full Time Equivalent enrollment (FTE):	XXXX

*Click on "*Peer Group*" to view peer groups

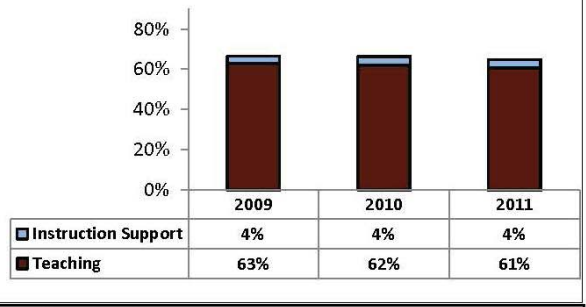
Expenditures by Spending Category, 2011



General Fund Expenditures by Spending Category

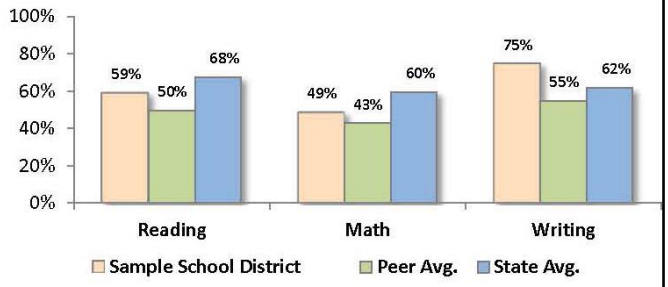
	District 2009	District 2010	District 2011	Peer Avg. 2011	State Avg. 2011
Total per Student:	$ 10,955	$ 10,884	$ 11,287	$ 10,071	$ 9,815
Teaching	***63%***	***62%***	***61%***	***62%***	***62%***
Instruction Support	***4%***	***4%***	***4%***	***4%***	***4%***
Administration	6%	7%	6%	7%	7%
Operations & Maintenance	8%	9%	11%	11%	9%
Food Services	5%	5%	5%	4%	3%
Transportation	4%	4%	4%	5%	4%
Student Support	5%	5%	5%	5%	7%
Other Support Services	5%	4%	4%	4%	4%

Percent Spent for Instructional Functions



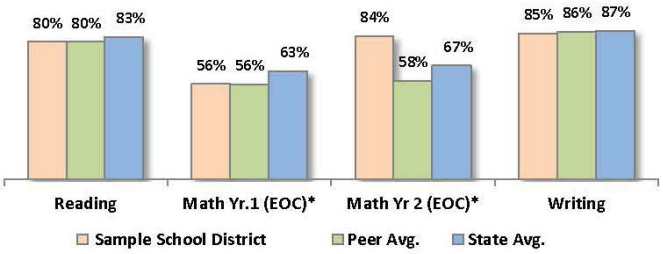
2011 Student Achievement

Percentage of 4th graders meeting state standards



Note: *Zero percent (0%) represents* ***unavailable data*** *and does not indicate district performance.*

Percentage of 10th graders meeting state standards



**Note: Zero percent (0%) represents unavailable data or a district with no high school and does not indicate district performance.. Math figures are End of Course (EOC) data, and zero percent is displayed if fewer than 10 students took either the Year 1 or the Year 2 EOC exam.*

District Measures Relative to Peer and State Average, 2011

Spending Category	Measure	District	Peer Avg	State Avg
Student Support Services	Cost per student	$538	$462	$672
	Support staff per 100 students	0.7	0.6	0.8
Administration	Cost per student	$683	$710	$681
	Administrative Staff per 100 students	0.6	0.7	0.7
Operations & Maintenance	Cost per student	$1,245	$1,059	$909
	Square foot per student	129	173	143
Food Services (2010 data)	Cost per meal equivalent	$3.04	$3.07	$3.00
	Revenue to Cost Ratio	102%	95%	97%
Transportation	Cost per rider	$999	$1,011	$959
	Buses per 100 Riders	2.9	2.5	1.8

Methods Notes | Glossary of Terms | Instructions Page

Notes from Sample School District

Appendix D: Alternative Learning (ALE) Enrollment

We found that school districts with high Alternative Learning Experience (ALE) enrollment generally had lower non-instructional costs per student than other districts. These students require fewer services because they often study off site. As a result, districts with high ALE enrollment may appear more efficient on a cost-per-student basis than other districts. We excluded school districts with a high ALE enrollment—over 10 percent—from our district interviews. We also added a note to the interactive profiles for each of these districts. This note explains that high ALE enrollment may make expenditure data for those districts appear unusually low. The following table shows ALE enrollments reported by school districts where ALE enrollment accounts for more than 10 percent of their enrollment. Note: We did not audit this data.

Districts with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011

School district	Percent ALE enrollment
Battle Ground	10.6%
Colville	29.4%
Crescent	36.1%
Deer Park	21.8%
Kettle Falls	20.4%
Loon Lake	57.7%
Mary Walker	17.8%
Meridian	41.3%
Monroe	21.5%
Northport	48.0%
Omak	40.2%
Orcas Island	37.9%
Orient	85.8%
Quilcene	56.4%
Quillayute Valley	67.0%
Raymond	35.7%
Soap Lake	16.2%
Steilacoom Hist.	36.3%
Stevenson-Carson	26.6%
Sultan	17.5%
Summit Valley	58.2%
Toppenish	11.5%
Valley	72.2%
Wellpinit	38.6%
West Valley (Spokane)	17.4%

Appendix E: Data Sources

We used multiple reports and data from the Office of the Superintendent of Public Instruction (OSPI) and the National Center for Education Statistics (NCES) for the time period of 2007-2010 school years, as well as information provided by individuals from OSPI and school districts statewide. The major data sources used for this audit are listed below:

Office of the Superintendent of Public Instruction (OSPI) Data

- **Enrollment data** was provided by OSPI. The file presented average annual student headcount by district, converted to average daily attendance for school years 2008-09, 2009-10 and 2010-11.
- **Expenditure and revenue data (F196)** was provided by OSPI. We obtained expenditure and revenue files used as the basis for OSPI to complete the NCES state survey. These files covered the 2007-08, 2008-09, 2009-10 and 2010-11 school years.
- **School district staffing data (S275)** was pulled from the OSPI website at **www.k12.wa.us** for school years 2007-08, 2008-09, 2009-10, and 2010-11.
- **Achievement and demographic data** was provided by OSPI. This data included AYP scores by district, student demographics, graduation rates, and math/reading/writing scores. These files were for school years 2007-08, 2008-09, 2009-10, and 2010-11.
- **Assessed property values data** was provided by OSPI by district.
- **Facilities inventory data** was provided by OSPI for the 2009-10 and 2010-11 school year, by district.
- **Food service data (1800A through 1800I)** was obtained from the OSPI website at **www.k12.wa.us** for the school years 2007-08, 2008-09, 2009-10. This data provided food service revenues, expenditures, and meal equivalents for federal lunch program.
- **Transportation data** was provided by OSPI for each district for the 2008-09, 2009-10, 2010-11 school years. This data involved an inventory of buses and ridership reporting.

National Center for Education Statistics (NCES) data

1. **Financial Statement data** was pulled from the NCES website at **www.nces.ed.gov** for the 2007-08 and 2008-09 school years.
2. **School district classification data** was pulled from the NCES website at **www.nces.ed.gov** used to classify districts by density codes.

Other sources:

1. Interviews with school district officials
2. Interviews with OSPI officials
3. Reports and audits from other states (See **Appendix H**)

Appendix F: Peer Groups

The first several pages of this appendix are an alphabetical listing of school districts with their peer group number for easy reference. The remaining pages show per-student expenditures and the corresponding percentages for each district within its peer group.

Some per-student expenditures may appear to be significantly higher or lower than expenditures for other districts in a peer grouping because of anomalies in the way districts coded their data. In addition, per-student expenditures for districts with high percentages of students enrolled in Alternative Learning Experience (ALE) programs may appear to be artificially low because those students often are off-site and use fewer resources. Those districts with more than ten percent of their students enrolled in ALE programs are marked with an asterisk (*) in the peer group tables.

Alphabetical school district and peer group tables

School districts by name	Peer group number
Aberdeen	27
Adna	10
Almira	8
Anacortes	24
Arlington	29
Asotin-Anatone	10
Auburn	35
Bainbridge Island	29
Battle Ground	34
Bellevue	33
Bellingham	34
Benge	1
Bethel	34
Bickleton	7
Blaine	24
Boistfort	4
Bremerton	31
Brewster	14
Bridgeport	14
Brinnon	2
Burlington-Edison	26
Camas	30
Cape Flattery	13
Carbonado	3
Cascade	21
Cashmere	22
Castle Rock	21

School districts by name	Peer group number
Centerville	3
Central Kitsap	34
Central Valley	35
Centralia	27
Chehalis	25
Cheney	25
Chewelah	18
Chimacum	21
Clarkston	26
Cle Elum-Roslyn	15
Clover Park	36
Colfax	15
College Place	6
Colton	7
Columbia (Stevens)	9
Columbia (Walla Walla)	16
Colville	25
Concrete	17
Conway	5
Cosmopolis	3
Coulee-Hartline	7
Coupeville	15
Crescent	11
Creston	7
Curlew	12

School districts by name	Peer group number
Cusick	12
Damman	1
Darrington	12
Davenport	17
Dayton	11
Deer Park	26
Dieringer	19
Dixie	2
East Valley (Spokane)	26
East Valley (Yakima)	31
Eastmont	31
Easton	9
Eatonville	20
Edmonds	34
Ellensburg	24
Elma	22
Endicott	8
Entiat	13
Enumclaw	30
Ephrata	26
Evaline	1
Everett	34
Evergreen (Clark)	2
Evergreen (Stevens)	37
Federal Way	37

Alphabetical school district and peer group tables

School districts by name	Peer group number
Ferndale	31
Fife	25
Finley	18
Franklin Pierce	31
Freeman	15
Garfield	8
Glenwood	8
Goldendale	17
Grand Coulee Dam	17
Grandview	28
Granger	28
Granite Falls	25
Grapeview	5
Great Northern	1
Green Mountain	3
Griffin	5
Harrington	8
Highland	23
Highline	36
Hockinson	20
Hood Canal	6
Hoquiam	23
Inchelium	9
Index	2
Issaquah	33
Kahlotus	8
Kalama	15
Keller	2
Kelso	31
Kennewick	35
Kent	37
Kettle Falls	17
Kiona-Benton City	23
Kittitas	16
Klickitat	9
La Center	20
La Conner	16

School districts by name	Peer group number
LaCrosse	7
Lake Chelan	23
Lake Quinault	14
Lake Stevens	32
Lake Washington	33
Lakewood	24
Lamont	2
Liberty	11
Lind	9
Longview	31
Loon Lake	5
Lopez	11
Lyle	13
Lynden	24
Mabton	14
Mansfield	9
Manson	14
Mary M Knight	8
Mary Walker	13
Marysville	35
McCleary	6
Mead	32
Medical Lake	20
Mercer Island	29
Meridian	19
Methow Valley	17
Mill A	4
Monroe	32
Montesano	20
Morton	12
Moses Lake	31
Mossyrock	17
Mount Adams	14
Mount Baker	26
Mount Pleasant	1
Mount Vernon	31
Mukilteo	35

School districts by name	Peer group number
N. Thurston Public Schools	34
Naches Valley	21
Napavine	16
Naselle-Grays River Valley	10
Nespelem	4
Newport	23
Nine Mile Falls	20
Nooksack Valley	22
North Beach	18
North Franklin	23
North Kitsap	30
North Mason	25
North River	9
Northport	12
Northshore	33
Oak Harbor	30
Oakesdale	7
Oakville	14
Ocean Beach	18
Ocosta	18
Odessa	8
Okanogan	23
Olympia	32
Omak	25
Onalaska	17
Onion Creek	2
Orcas Island	15
Orchard Prairie	1
Orient	5
Orondo	4
Oroville	18
Orting	24
Othello	27
Palisades	2
Palouse	7
Pasco	36
Pateros	13

Alphabetical school district and peer group tables

School districts by name	Peer group number
Paterson	4
Pe Ell	13
Peninsula	32
Pioneer	6
Pomeroy	11
Port Angeles	26
Port Townsend	21
Prescott	14
Prosser	27
Pullman	24
Puyallup	34
Queets-Clearwater	2
Quilcene	10
Quillayute Valley	24
Quincy	28
Rainier	16
Raymond	16
Reardan-Edwall	16
Renton	35
Republic	12
Richland	34
Ridgefield	24
Ritzville	10
Riverside	22
Riverview	19
Rochester	26
Roosevelt	1
Rosalia	12
Royal	28
San Juan Island	15
Satsop	3
Seattle Public Schools	37
Sedro-Woolley	26
Selah	25
Selkirk	12
Sequim	25
Shaw Island	1

School districts by name	Peer group number
Shelton	27
Shoreline	32
Skamania	4
Skykomish	9
Snohomish	32
Snoqualmie Valley	29
Soap Lake	14
South Bend	13
South Kitsap	32
South Whidbey	20
Southside	6
Spokane	37
Sprague	9
St. John	7
Stanwood-Camano	30
Star	1
Starbuck	1
Stehekin	1
Steilacoom Hist.	29
Steptoe	1
Stevenson-Carson	21
Sultan	25
Summit Valley	3
Sumner	32
Sunnyside	28
Tacoma	37
Taholah	9
Tahoma	29
Tekoa	8
Tenino	21
Thorp	8
Toledo	17
Tonasket	23
Toppenish	28
Touchet	12
Toutle Lake	15
Trout Lake	7

School districts by name	Peer group number
Tukwila	27
Tumwater	30
Union Gap	6
University Place	30
Valley	19
Vancouver	37
Vashon Island	19
Wahkiakum	12
Wahluke	28
Waitsburg	10
Walla Walla Public Schools	31
Wapato	28
Warden	18
Washougal	25
Washtucna	8
Waterville	12
Wellpinit	17
Wenatchee	31
West Valley (Spokane)	26
West Valley (Yakima)	30
White Pass	13
White River	24
White Salmon Valley	21
Wilbur	10
Willapa Valley	11
Wilson Creek	8
Winlock	18
Wishkah Valley	8
Wishram	9
Woodland	26
Yakima	36
Yelm	30
Zillah	22

Peer group 1 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Benge	$40,639	$22,192	$0	$755	$1,685	$0	$2,171	$6,280	$6,001	$1,555
Damman	$12,289	$10,027	$0	$247	$400	$0	$127	$1,487	$0	$0
Evaline	$17,886	$11,936	$135	$9	$2,217	$0	$1,747	$1,381	$460	$0
Great Northern	$15,685	$9,822	$0	$592	$1,252	$0	$761	$1,146	$2,111	$0
Mount Pleasant	$10,842	$6,704	$37	$162	$1,617	$0	$580	$1,118	$598	$27
Orchard Prairie	$10,905	$7,872	$0	$82	$675	$511	$556	$883	$298	$28
Roosevelt	$15,268	$8,563	$35	$0	$1,095	$0	$1,369	$1,430	$2,699	$76
Shaw Island	$19,593	$12,985	$173	$0	$2,947	$0	$1,647	$1,839	$0	$0
Star	$26,115	$13,682	$0	$73	$1,341	$0	$1,841	$3,752	$5,426	$0
Starbuck	$20,721	$12,898	$0	$0	$90	$949	$1,634	$2,272	$2,722	$155
Stehekin	$10,191	$7,281	$2	$0	$781	$0	$605	$1,524	$0	$0
Steptoe	$20,788	$11,859	$0	$324	$270	$1,076	$1,665	$3,204	$2,384	$6
Peer group average	$15,572	$9,969	$28	$176	$1,099	$243	$998	$1,679	$1,313	$66

Peer group 1 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Benge	10	54.6%	0.0%	1.9%	4.1%	0.0%	5.3%	15.5%	14.8%	3.8%
Damman	39	81.6%	0.0%	2.0%	3.3%	0.0%	1.0%	12.1%	0.0%	0.0%
Evaline	31	66.7%	0.8%	0.1%	12.4%	0.0%	9.8%	7.7%	2.6%	0.0%
Great Northern	40	62.6%	0.0%	3.8%	8.0%	0.0%	4.9%	7.3%	13.5%	0.0%
Mount Pleasant	52	61.8%	0.3%	1.5%	14.9%	0.0%	5.3%	10.3%	5.5%	0.2%
Orchard Prairie	72	72.2%	0.0%	0.8%	6.2%	4.7%	5.1%	8.1%	2.7%	0.3%
Roosevelt	30	56.1%	0.2%	0.0%	7.2%	0.0%	9.0%	9.4%	17.7%	0.5%
Shaw Island	19	66.3%	0.9%	0.0%	15.0%	0.0%	8.4%	9.4%	0.0%	0.0%
Star	13	52.4%	0.0%	0.3%	5.1%	0.0%	7.0%	14.4%	20.8%	0.0%
Starbuck	23	62.2%	0.0%	0.0%	0.4%	4.6%	7.9%	11.0%	13.1%	0.8%
Stehekin	18	71.4%	0.0%	0.0%	7.7%	0.0%	5.9%	15.0%	0.0%	0.0%
Steptoe	30	57.0%	0.0%	1.6%	1.3%	5.2%	8.0%	15.4%	11.5%	0.0%
Peer group average	32	64.0%	0.2%	1.1%	7.1%	1.6%	6.4%	10.8%	8.4%	0.4%

Peer group 2 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Brinnon	$25,898	$12,612	$1,361	$928	$1,629	$1,026	$2,158	$2,674	$2,218	$1,292
Dixie	$33,262	$16,670	$879	$0	$1,717	$0	$2,699	$4,565	$5,003	$1,728
Evergreen (Stevens)	$25,868	$13,987	$0	$1,068	$2,144	$0	$1,284	$2,262	$3,493	$1,631
Index	$20,617	$9,193	$105	$183	$1,982	$1,785	$2,532	$1,788	$2,502	$547
Keller	$47,835	$23,900	$233	$815	$3,747	$418	$5,531	$4,902	$6,282	$2,006
Lamont	$37,276	$16,013	$407	$93	$498	$3,655	$6,036	$5,813	$3,333	$1,427
Onion Creek	$23,936	$11,524	$578	$43	$869	$329	$1,782	$4,515	$2,753	$1,544
Palisades	$33,612	$16,470	$1,507	$195	$4,017	$0	$2,232	$3,971	$4,104	$1,115
Queets-Clearwater	$39,707	$19,778	$0	$729	$4,262	$0	$3,991	$6,014	$1,495	$3,439
Peer group average	$30,820	$14,949	$591	$417	$2,126	$797	$3,002	$4,011	$3,329	$1,598

Peer group 2 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Brinnon	35	48.7%	5.3%	3.6%	6.3%	4.0%	8.3%	10.3%	8.6%	5.0%
Dixie	26	50.1%	2.6%	0.0%	5.2%	0.0%	8.1%	13.7%	15.0%	5.2%
Evergreen (Stevens)	15	54.1%	0.0%	4.1%	8.3%	0.0%	5.0%	8.7%	13.5%	6.3%
Index	29	44.6%	0.5%	0.9%	9.6%	8.7%	12.3%	8.7%	12.1%	2.7%
Keller	24	50.0%	0.5%	1.7%	7.8%	0.9%	11.6%	10.2%	13.1%	4.2%
Lamont	20	43.0%	1.1%	0.2%	1.3%	9.8%	16.2%	15.6%	8.9%	3.8%
Onion Creek	44	48.1%	2.4%	0.2%	3.6%	1.4%	7.4%	18.9%	11.5%	6.5%
Palisades	17	49.0%	4.5%	0.6%	12.0%	0.0%	6.6%	11.8%	12.2%	3.3%
Queets-Clearwater	23	49.8%	0.0%	1.8%	10.7%	0.0%	10.1%	15.1%	3.8%	8.7%
Peer group average	26	48.5%	1.9%	1.4%	6.9%	2.6%	9.7%	13.0%	10.8%	5.2%

Peer group 3 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Carbonado	$10,657	$7,405	$51	$74	$667	$0	$744	$955	$428	$332
Centerville	$12,383	$7,691	$20	$0	$714	$0	$998	$1,086	$1,118	$756
Cosmopolis	$13,409	$8,539	$368	$361	$694	$262	$585	$1,563	$442	$595
Green Mountain	$10,097	$6,124	$390	$5	$517	$0	$747	$1,045	$741	$528
Satsop	$11,609	$9,408	$0	$25	$404	$0	$773	$820	$0	$180
Summit Valley*	$7,610	$5,423	$0	$6	$268	$396	$310	$525	$293	$390
Peer group average	$10,713	$7,152	$158	$95	$548	$140	$646	$1,008	$500	$467

Peer group 3 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Carbonado	177	69.5%	0.5%	0.7%	6.3%	0.0%	7.0%	9.0%	4.0%	3.1%
Centerville	80	62.1%	0.2%	0.0%	5.8%	0.0%	8.1%	8.8%	9.0%	6.1%
Cosmopolis	158	63.7%	2.7%	2.7%	5.2%	2.0%	4.4%	11.7%	3.3%	4.4%
Green Mountain	133	60.6%	3.9%	0.0%	5.1%	0.0%	7.4%	10.4%	7.3%	5.2%
Satsop	52	81.0%	0.0%	0.2%	3.5%	0.0%	6.7%	7.1%	0.0%	1.5%
Summit Valley*	166	71.3%	0.0%	0.1%	3.5%	5.2%	4.1%	6.9%	3.8%	5.1%
Peer group average	128	66.8%	1.5%	0.9%	5.1%	1.3%	6.0%	9.4%	4.7%	4.4%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 4 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Boistfort	$16,297	$9,377	$243	$112	$1,106	$0	$1,003	$1,734	$2,073	$648
Mill A	$17,646	$9,296	$77	$159	$1,434	$0	$2,377	$1,480	$1,748	$1,076
Nespelem	$22,722	$14,260	$391	$550	$1,223	$220	$1,320	$2,636	$920	$1,202
Orondo	$15,559	$9,214	$760	$1,317	$303	$610	$601	$996	$930	$828
Paterson	$13,931	$7,329	$469	$516	$974	$0	$404	$1,304	$2,099	$836
Skamania	$16,434	$9,620	$126	$109	$914	$0	$1,561	$1,798	$1,223	$1,083
Peer group average	$17,336	$10,158	$446	$653	$880	$239	$1,037	$1,632	$1,352	$940

Peer group 4 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Boistfort	74	57.5%	1.5%	0.7%	6.8%	0.0%	6.2%	10.6%	12.7%	4.0%
Mill A	58	52.7%	0.4%	0.9%	8.1%	0.0%	13.5%	8.4%	9.9%	6.1%
Nespelem	144	62.8%	1.7%	2.4%	5.4%	1.0%	5.8%	11.6%	4.1%	5.3%
Orondo	189	59.2%	4.9%	8.5%	1.9%	3.9%	3.9%	6.4%	6.0%	5.3%
Paterson	97	52.6%	3.4%	3.7%	7.0%	0.0%	2.9%	9.4%	15.1%	6.0%
Skamania	54	58.5%	0.8%	0.7%	5.6%	0.0%	9.5%	10.9%	7.4%	6.6%
Peer group average	102	58.6%	2.6%	3.8%	5.1%	1.4%	6.0%	9.4%	7.8%	5.4%

Peer group 5 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Conway	$11,109	$7,179	$121	$500	$203	$402	$390	$1,625	$374	$317
Grapeview	$9,745	$6,394	$10	$12	$188	$780	$641	$841	$474	$403
Griffin	$10,828	$6,511	$274	$377	$315	$537	$444	$1,057	$1,009	$304
Loon Lake*	$8,272	$4,893	$70	$21	$284	$233	$382	$620	$1,233	$535
Orient*	$6,469	$3,839	$267	$70	$113	$276	$415	$285	$1,008	$196
Peer group average	$9,570	$5,898	$178	$250	$236	$439	$439	$945	$851	$335

Peer group 5 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Conway	393	64.6%	1.1%	4.5%	1.8%	3.6%	3.5%	14.6%	3.4%	2.8%
Grapeview	202	65.6%	0.1%	0.1%	1.9%	8.0%	6.6%	8.6%	4.9%	4.1%
Griffin	617	60.1%	2.5%	3.5%	2.9%	5.0%	4.1%	9.8%	9.3%	2.8%
Loon Lake*	297	59.2%	0.8%	0.3%	3.4%	2.8%	4.6%	7.5%	14.9%	6.5%
Orient*	333	59.3%	4.1%	1.1%	1.8%	4.3%	6.4%	4.4%	15.6%	3.0%
Peer group average	368	61.6%	1.9%	2.6%	2.5%	4.6%	4.6%	9.9%	8.9%	3.5%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 6 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
College Place	$11,712	$7,237	$507	$727	$256	$625	$486	$1,030	$391	$455
Hood Canal	$14,381	$8,654	$355	$803	$347	$941	$637	$820	$1,261	$564
McCleary	$9,775	$6,265	$56	$613	$163	$288	$574	$864	$492	$461
Pioneer	$11,482	$7,221	$352	$635	$483	$546	$293	$759	$787	$406
Southside	$10,411	$6,388	$412	$117	$354	$720	$543	$1,163	$345	$371
Union Gap	$10,301	$6,313	$231	$817	$363	$550	$429	$870	$114	$614
Peer group average	$11,357	$7,033	$339	$674	$341	$596	$458	$899	$536	$482

Peer group 6 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
College Place	718	61.8%	4.3%	6.2%	2.2%	5.3%	4.1%	8.8%	3.3%	3.9%
Hood Canal	317	60.2%	2.5%	5.6%	2.4%	6.5%	4.4%	5.7%	8.8%	3.9%
McCleary	305	64.1%	0.6%	6.3%	1.7%	2.9%	5.9%	8.8%	5.0%	4.7%
Pioneer	692	62.9%	3.1%	5.5%	4.2%	4.8%	2.6%	6.6%	6.9%	3.5%
Southside	210	61.4%	4.0%	1.1%	3.4%	6.9%	5.2%	11.2%	3.3%	3.6%
Union Gap	586	61.3%	2.2%	7.9%	3.5%	5.3%	4.2%	8.4%	1.1%	6.0%
Peer group average	471	61.9%	3.0%	5.9%	3.0%	5.2%	4.0%	7.9%	4.7%	4.2%

Peer group 7 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Bickleton	$21,709	$14,790	$16	$0	$867	$615	$1,147	$1,833	$2,441	$0
Colton	$13,667	$8,260	$23	$678	$497	$922	$652	$1,400	$692	$542
Coulee-Hartline	$14,077	$8,202	$47	$326	$459	$1,179	$306	$1,750	$1,166	$643
Creston	$22,698	$13,459	$182	$648	$962	$666	$1,574	$2,648	$1,884	$675
LaCrosse	$27,493	$16,421	$161	$1,000	$807	$1,357	$718	$3,685	$2,300	$1,045
Oakesdale	$22,091	$12,141	$219	$231	$1,232	$850	$1,342	$3,194	$2,197	$685
Palouse	$15,007	$8,423	$632	$593	$504	$880	$751	$2,124	$689	$411
St. John	$15,771	$8,880	$114	$284	$506	$636	$586	$1,660	$2,432	$673
Trout Lake	$12,245	$7,581	$174	$75	$921	$693	$257	$1,967	$575	$0
Peer group average	$16,808	$9,932	$186	$409	$699	$867	$705	$2,105	$1,409	$495

Peer group 7 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Bickleton	80	68.1%	0.1%	0.0%	4.0%	2.8%	5.3%	8.4%	11.2%	0.0%
Colton	171	60.4%	0.2%	5.0%	3.6%	6.7%	4.8%	10.2%	5.1%	4.0%
Coulee-Hartline	191	58.3%	0.3%	2.3%	3.3%	8.4%	2.2%	12.4%	8.3%	4.6%
Creston	94	59.3%	0.8%	2.9%	4.2%	2.9%	6.9%	11.7%	8.3%	3.0%
LaCrosse	90	59.7%	0.6%	3.6%	2.9%	4.9%	2.6%	13.4%	8.4%	3.8%
Oakesdale	107	55.0%	1.0%	1.0%	5.6%	3.8%	6.1%	14.5%	9.9%	3.1%
Palouse	183	56.1%	4.2%	3.9%	3.4%	5.9%	5.0%	14.2%	4.6%	2.7%
St. John	170	56.3%	0.7%	1.8%	3.2%	4.0%	3.7%	10.5%	15.4%	4.3%
Trout Lake	198	61.9%	1.4%	0.6%	7.5%	5.7%	2.1%	16.1%	4.7%	0.0%
Peer group average	143	59.1%	1.1%	2.4%	4.2%	5.2%	4.2%	12.5%	8.4%	2.9%

Peer group 8 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Almira	$26,958	$15,577	$65	$604	$1,493	$962	$1,137	$3,799	$2,378	$944
Endicott	$30,011	$16,674	$370	$683	$972	$1,449	$1,506	$4,735	$2,566	$1,056
Garfield	$25,101	$13,084	$1,415	$826	$903	$1,400	$999	$3,897	$1,431	$1,145
Glenwood	$28,594	$17,182	$356	$665	$903	$1,747	$1,423	$4,090	$950	$1,279
Harrington	$20,289	$11,240	$579	$600	$787	$1,196	$836	$2,698	$1,483	$869
Kahlotus	$37,749	$18,289	$296	$86	$1,468	$2,305	$1,640	$11,133	$1,251	$1,283
Mary M Knight	$13,666	$8,157	$49	$56	$771	$746	$608	$1,610	$980	$689
Odessa	$15,911	$9,116	$254	$586	$646	$969	$426	$1,965	$1,392	$556
Tekoa	$14,320	$8,580	$102	$863	$431	$921	$776	$1,672	$461	$513
Thorp	$18,203	$11,867	$991	$653	$1,128	$0	$1,005	$1,653	$466	$438
Washtucna	$32,650	$17,263	$1,148	$764	$1,178	$2,367	$2,092	$3,705	$2,798	$1,333
Wilson Creek	$19,097	$11,667	$70	$80	$1,121	$169	$1,669	$1,957	$1,516	$848
Wishkah Valley	$16,717	$10,246	$219	$166	$873	$885	$649	$2,287	$616	$777
Peer group average	$20,040	$11,573	$398	$506	$883	$961	$973	$2,749	$1,214	$783

Peer group 8 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Almira	76	57.8%	0.2%	2.2%	5.5%	3.6%	4.2%	14.1%	8.8%	3.5%
Endicott	73	55.6%	1.2%	2.3%	3.2%	4.8%	5.0%	15.8%	8.6%	3.5%
Garfield	88	52.1%	5.6%	3.3%	3.6%	5.6%	4.0%	15.5%	5.7%	4.6%
Glenwood	65	60.1%	1.2%	2.3%	3.2%	6.1%	5.0%	14.3%	3.3%	4.5%
Harrington	121	55.4%	2.9%	3.0%	3.9%	5.9%	4.1%	13.3%	7.3%	4.3%
Kahlotus	53	48.4%	0.8%	0.2%	3.9%	6.1%	4.3%	29.5%	3.3%	3.4%
Mary M Knight	182	59.7%	0.4%	0.4%	5.6%	5.5%	4.5%	11.8%	7.2%	5.0%
Odessa	198	57.3%	1.6%	3.7%	4.1%	6.1%	2.7%	12.4%	8.7%	3.5%
Tekoa	201	59.9%	0.7%	6.0%	3.0%	6.4%	5.4%	11.7%	3.2%	3.6%
Thorp	160	65.2%	5.4%	3.6%	6.2%	0.0%	5.5%	9.1%	2.6%	2.4%
Washtucna	56	52.9%	3.5%	2.3%	3.6%	7.3%	6.4%	11.3%	8.6%	4.1%
Wilson Creek	121	61.1%	0.4%	0.4%	5.9%	0.9%	8.7%	10.2%	7.9%	4.4%
Wishkah Valley	119	61.3%	1.3%	1.0%	5.2%	5.3%	3.9%	13.7%	3.7%	4.6%
Peer group average	116	57.7%	2.0%	2.5%	4.4%	4.8%	4.9%	13.7%	6.1%	3.9%

Peer group 9 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Columbia (Stevens)	$16,887	$10,669	$5	$341	$879	$474	$592	$1,735	$1,479	$713
Easton	$24,015	$14,191	$190	$1,016	$2,198	$0	$1,156	$3,383	$1,156	$725
Inchelium	$16,772	$10,380	$453	$308	$708	$644	$859	$1,751	$894	$774
Klickitat	$18,439	$10,953	$453	$600	$816	$747	$656	$2,385	$962	$867
Lind	$15,801	$8,891	$174	$234	$493	$965	$634	$1,866	$1,779	$764
Mansfield	$26,207	$13,811	$956	$833	$1,466	$815	$1,838	$3,650	$1,738	$1,100
North River	$31,069	$17,251	$0	$252	$485	$3,053	$1,694	$4,535	$2,400	$1,399
Skykomish	$45,436	$23,577	$626	$3,086	$7,330	$0	$3,495	$4,553	$1,249	$1,521
Sprague	$23,866	$14,420	$271	$492	$203	$2,383	$826	$2,684	$1,544	$1,042
Taholah	$21,889	$13,520	$0	$825	$1,388	$1,105	$893	$2,540	$411	$1,208
Wishram	$26,136	$17,117	$91	$27	$1,571	$881	$1,527	$3,312	$530	$1,081
Peer group average	$20,909	$12,404	$245	$562	$1,171	$899	$997	$2,481	$1,220	$929

Peer group 9 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Columbia (Stevens)	199	63.2%	0.0%	2.0%	5.2%	2.8%	3.5%	10.3%	8.8%	4.2%
Easton	80	59.1%	0.8%	4.2%	9.2%	0.0%	4.8%	14.1%	4.8%	3.0%
Inchelium	197	61.9%	2.7%	1.8%	4.2%	3.8%	5.1%	10.4%	5.3%	4.6%
Klickitat	107	59.4%	2.5%	3.3%	4.4%	4.1%	3.6%	12.9%	5.2%	4.7%
Lind	208	56.3%	1.1%	1.5%	3.1%	6.1%	4.0%	11.8%	11.3%	4.8%
Mansfield	75	52.7%	3.6%	3.2%	5.6%	3.1%	7.0%	13.9%	6.6%	4.2%
North River	50	55.5%	0.0%	0.8%	1.6%	9.8%	5.5%	14.6%	7.7%	4.5%
Skykomish	43	51.9%	1.4%	6.8%	16.1%	0.0%	7.7%	10.0%	2.7%	3.3%
Sprague	74	60.4%	1.1%	2.1%	0.9%	10.0%	3.5%	11.2%	6.5%	4.4%
Taholah	184	61.8%	0.0%	3.8%	6.3%	5.0%	4.1%	11.6%	1.9%	5.5%
Wishram	65	65.5%	0.3%	0.1%	6.0%	3.4%	5.8%	12.7%	2.0%	4.1%
Peer group average	117	59.3%	1.2%	2.7%	5.6%	4.3%	4.8%	11.9%	5.8%	4.4%

Peer group 10 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Adna	$9,141	$5,701	$68	$209	$281	$588	$254	$994	$579	$467
Asotin-Anatone	$10,722	$6,173	$789	$398	$247	$554	$478	$1,286	$490	$306
Naselle-Grays River Valley	$13,056	$8,730	$223	$222	$533	$1,121	$204	$868	$724	$431
Quilcene*	$9,501	$6,266	$254	$368	$270	$329	$273	$998	$479	$265
Ritzville	$13,878	$7,553	$148	$670	$322	$738	$386	$2,244	$1,349	$468
Waitsburg	$11,792	$7,370	$225	$287	$348	$699	$413	$1,580	$388	$482
Wilbur	$13,800	$7,804	$92	$473	$827	$770	$437	$1,708	$1,144	$545
Peer group average	$11,282	$6,869	$296	$356	$366	$661	$345	$1,302	$679	$407

Peer group 10 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Adna	583	62.4%	0.7%	2.3%	3.1%	6.4%	2.8%	10.9%	6.3%	5.1%
Asotin-Anatone	611	57.6%	7.4%	3.7%	2.3%	5.2%	4.5%	12.0%	4.6%	2.8%
Naselle-Grays River Valley	401	66.9%	1.7%	1.7%	4.1%	8.6%	1.6%	6.7%	5.5%	3.3%
Quilcene*	420	65.9%	2.7%	3.9%	2.8%	3.5%	2.9%	10.5%	5.0%	2.8%
Ritzville	321	54.4%	1.1%	4.8%	2.3%	5.3%	2.8%	16.2%	9.7%	3.4%
Waitsburg	317	62.5%	1.9%	2.4%	2.9%	5.9%	3.5%	13.4%	3.3%	4.1%
Wilbur	250	56.6%	0.7%	3.4%	6.0%	5.6%	3.2%	12.4%	8.3%	4.0%
Peer group average	415	60.9%	2.6%	3.2%	3.2%	5.9%	3.1%	11.5%	6.0%	3.6%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 11 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Crescent*	$9,478	$6,155	$132	$361	$316	$875	$474	$597	$264	$303
Dayton	$11,726	$7,308	$130	$213	$366	$662	$480	$1,634	$536	$398
Liberty	$12,903	$6,871	$337	$751	$432	$730	$362	$1,580	$1,312	$529
Lopez	$16,741	$8,691	$426	$1,511	$801	$1,123	$1,044	$1,824	$595	$726
Pomeroy	$12,967	$7,956	$223	$253	$394	$899	$532	$1,555	$696	$459
Willapa Valley	$13,787	$8,554	$69	$185	$602	$936	$309	$1,220	$1,366	$546
Peer group average	$12,604	$7,449	$209	$485	$455	$835	$495	$1,398	$804	$474

Peer group 11 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Crescent*	341	64.9%	1.4%	3.8%	3.3%	9.2%	5.0%	6.3%	2.8%	3.2%
Dayton	465	62.3%	1.1%	1.8%	3.1%	5.6%	4.1%	13.9%	4.6%	3.4%
Liberty	428	53.3%	2.6%	5.8%	3.4%	5.7%	2.8%	12.2%	10.2%	4.1%
Lopez	212	51.9%	2.5%	9.0%	4.8%	6.7%	6.2%	10.9%	3.6%	4.3%
Pomeroy	313	61.4%	1.7%	2.0%	3.0%	6.9%	4.1%	12.0%	5.4%	3.5%
Willapa Valley	302	62.0%	0.5%	1.3%	4.4%	6.8%	2.2%	8.8%	9.9%	4.0%
Peer group average	343	59.1%	1.7%	3.8%	3.6%	6.6%	3.9%	11.1%	6.4%	3.8%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 12 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Curlew	$14,075	$8,096	$174	$193	$652	$618	$614	$2,439	$591	$697
Cusick	$13,325	$7,374	$193	$198	$508	$1,144	$462	$2,076	$828	$541
Darrington	$12,812	$7,127	$551	$550	$692	$879	$842	$1,347	$415	$409
Morton	$14,350	$9,098	$61	$292	$673	$886	$461	$1,551	$744	$586
Northport*	$11,431	$7,162	$165	$71	$786	$334	$581	$1,179	$642	$511
Republic	$12,256	$6,510	$204	$304	$402	$720	$516	$2,448	$657	$496
Rosalia	$14,680	$8,829	$178	$373	$711	$804	$614	$1,714	$866	$591
Selkirk	$15,080	$7,719	$248	$804	$567	$866	$651	$2,393	$1,146	$685
Touchet	$12,503	$7,977	$194	$137	$322	$381	$1,024	$1,573	$308	$587
Wahkiakum	$10,699	$6,871	$130	$96	$355	$796	$121	$1,307	$578	$445
Waterville	$14,201	$8,038	$143	$469	$1,157	$917	$689	$1,234	$1,085	$469
Peer group average	$12,974	$7,567	$219	$314	$601	$765	$581	$1,713	$686	$528

Peer group 12 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Curlew	216	57.5%	1.2%	1.4%	4.6%	4.4%	4.4%	17.3%	4.2%	5.0%
Cusick	275	55.3%	1.4%	1.5%	3.8%	8.6%	3.5%	15.6%	6.2%	4.1%
Darrington	454	55.6%	4.3%	4.3%	5.4%	6.9%	6.6%	10.5%	3.2%	3.2%
Morton	285	63.4%	0.4%	2.0%	4.7%	6.2%	3.2%	10.8%	5.2%	4.1%
Northport*	289	62.7%	1.4%	0.6%	6.9%	2.9%	5.1%	10.3%	5.6%	4.5%
Republic	389	53.1%	1.7%	2.5%	3.3%	5.9%	4.2%	20.0%	5.4%	4.0%
Rosalia	215	60.1%	1.2%	2.5%	4.8%	5.5%	4.2%	11.7%	5.9%	4.0%
Selkirk	256	51.2%	1.6%	5.3%	3.8%	5.7%	4.3%	15.9%	7.6%	4.5%
Touchet	273	63.8%	1.6%	1.1%	2.6%	3.0%	8.2%	12.6%	2.5%	4.7%
Wahkiakum	454	64.2%	1.2%	0.9%	3.3%	7.4%	1.1%	12.2%	5.4%	4.2%
Waterville	267	56.6%	1.0%	3.3%	8.1%	6.5%	4.9%	8.7%	7.6%	3.3%
Peer group average	307	58.3%	1.7%	2.4%	4.6%	5.9%	4.5%	13.2%	5.3%	4.1%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 13 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Cape Flattery	$17,630	$9,708	$467	$1,087	$619	$1,308	$738	$2,183	$576	$944
Entiat	$11,422	$6,756	$480	$443	$308	$564	$799	$1,132	$451	$489
Lyle	$12,126	$7,631	$292	$248	$335	$839	$328	$1,253	$669	$531
Mary Walker*	$11,664	$7,136	$61	$541	$296	$848	$424	$1,120	$737	$500
Pateros	$12,263	$7,317	$246	$418	$523	$613	$823	$1,356	$401	$567
Pe Ell	$10,751	$6,696	$140	$258	$537	$559	$477	$1,132	$474	$479
South Bend	$13,771	$9,163	$375	$389	$308	$527	$332	$1,387	$663	$626
White Pass	$12,234	$7,373	$235	$538	$526	$552	$449	$1,245	$776	$539
Peer group average	$12,889	$7,830	$283	$513	$423	$740	$531	$1,364	$613	$593

Peer group 13 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Cape Flattery	427	55.1%	2.7%	6.2%	3.5%	7.4%	4.2%	12.4%	3.3%	5.4%
Entiat	331	59.2%	4.2%	3.9%	2.7%	4.9%	7.0%	9.9%	4.0%	4.3%
Lyle	309	62.9%	2.4%	2.0%	2.8%	6.9%	2.7%	10.3%	5.5%	4.4%
Mary Walker*	533	61.2%	0.5%	4.6%	2.5%	7.3%	3.6%	9.6%	6.3%	4.3%
Pateros	306	59.7%	2.0%	3.4%	4.3%	5.0%	6.7%	11.1%	3.3%	4.6%
Pe Ell	298	62.3%	1.3%	2.4%	5.0%	5.2%	4.4%	10.5%	4.4%	4.5%
South Bend	498	66.5%	2.7%	2.8%	2.2%	3.8%	2.4%	10.1%	4.8%	4.5%
White Pass	403	60.3%	1.9%	4.4%	4.3%	4.5%	3.7%	10.2%	6.3%	4.4%
Peer group average	388	60.8%	2.2%	4.0%	3.3%	5.7%	4.1%	10.6%	4.8%	4.6%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 14 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Brewster	$10,926	$7,056	$336	$552	$314	$525	$589	$908	$186	$461
Bridgeport	$10,009	$6,283	$488	$129	$220	$623	$467	$997	$233	$570
Lake Quinault	$15,783	$8,939	$368	$206	$748	$389	$694	$2,398	$1,202	$840
Mabton	$10,664	$6,848	$471	$520	$123	$478	$618	$941	$163	$502
Manson	$12,207	$7,173	$437	$634	$389	$818	$595	$1,142	$373	$647
Mount Adams	$12,908	$7,089	$546	$753	$379	$831	$394	$1,653	$669	$594
Oakville	$17,333	$8,768	$3	$12	$670	$819	$706	$5,110	$615	$630
Prescott	$16,423	$9,867	$161	$811	$572	$670	$834	$1,556	$1,140	$811
Soap Lake*	$12,312	$7,588	$178	$235	$402	$637	$678	$1,319	$642	$633
Peer group average	$12,098	$7,240	$397	$478	$339	$645	$567	$1,416	$436	$580

Peer group 14 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Brewster	921	64.6%	3.1%	5.1%	2.9%	4.8%	5.4%	8.3%	1.7%	4.2%
Bridgeport	769	62.8%	4.9%	1.3%	2.2%	6.2%	4.7%	10.0%	2.3%	5.7%
Lake Quinault	198	56.6%	2.3%	1.3%	4.7%	2.5%	4.4%	15.2%	7.6%	5.3%
Mabton	924	64.2%	4.4%	4.9%	1.1%	4.5%	5.8%	8.8%	1.5%	4.7%
Manson	579	58.8%	3.6%	5.2%	3.2%	6.7%	4.9%	9.4%	3.1%	5.3%
Mount Adams	1,003	54.9%	4.2%	5.8%	2.9%	6.4%	3.0%	12.8%	5.2%	4.6%
Oakville	262	50.6%	0.0%	0.1%	3.9%	4.7%	4.1%	29.5%	3.5%	3.6%
Prescott	219	60.1%	1.0%	4.9%	3.5%	4.1%	5.1%	9.5%	6.9%	4.9%
Soap Lake*	427	61.6%	1.4%	1.9%	3.3%	5.2%	5.5%	10.7%	5.2%	5.1%
Peer group average	589	59.8%	3.3%	3.9%	2.8%	5.3%	4.7%	11.7%	3.6%	4.8%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 15 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Cle Elum -Roslyn	$8,833	$5,320	$201	$482	$204	$603	$494	$883	$340	$306
Colfax	$9,863	$5,732	$234	$460	$341	$430	$391	$1,205	$641	$430
Coupeville	$9,833	$5,937	$248	$591	$287	$556	$472	$1,105	$334	$304
Freeman	$9,525	$5,772	$228	$459	$297	$543	$211	$967	$715	$332
Kalama	$8,167	$5,442	$78	$268	$223	$448	$182	$823	$416	$288
Orcas Island*	$10,743	$7,229	$232	$572	$251	$571	$528	$908	$173	$279
San Juan Island	$10,393	$6,201	$342	$474	$441	$621	$543	$1,083	$294	$394
Toutle Lake	$10,027	$6,456	$231	$245	$290	$558	$311	$1,023	$507	$406
Peer group average	$9,580	$5,946	$220	$446	$288	$542	$386	$991	$424	$336

Peer group 15 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Cle Elum -Roslyn	912	60.2%	2.3%	5.5%	2.3%	6.8%	5.6%	10.0%	3.8%	3.5%
Colfax	625	58.1%	2.4%	4.7%	3.5%	4.4%	4.0%	12.2%	6.5%	4.4%
Coupeville	986	60.4%	2.5%	6.0%	2.9%	5.7%	4.8%	11.2%	3.4%	3.1%
Freeman	902	60.6%	2.4%	4.8%	3.1%	5.7%	2.2%	10.2%	7.5%	3.5%
Kalama	999	66.6%	1.0%	3.3%	2.7%	5.5%	2.2%	10.1%	5.1%	3.5%
Orcas Island*	668	67.3%	2.2%	5.3%	2.3%	5.3%	4.9%	8.5%	1.6%	2.6%
San Juan Island	822	59.7%	3.3%	4.6%	4.2%	6.0%	5.2%	10.4%	2.8%	3.8%
Toutle Lake	611	64.4%	2.3%	2.4%	2.9%	5.6%	3.1%	10.2%	5.1%	4.0%
Peer group average	816	62.1%	2.3%	4.7%	3.0%	5.7%	4.0%	10.3%	4.4%	3.5%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 16 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Columbia (Walla Walla)	$10,186	$5,984	$271	$311	$272	$820	$343	$1,306	$435	$446
Kittitas	$10,414	$6,235	$237	$374	$265	$495	$377	$1,534	$445	$451
La Conner	$16,338	$10,411	$885	$215	$533	$882	$330	$1,866	$645	$571
Napavine	$9,130	$6,188	$165	$264	$235	$466	$366	$847	$287	$312
Rainier	$9,151	$5,716	$21	$352	$210	$610	$330	$1,099	$372	$441
Raymond*	$8,598	$5,782	$164	$263	$269	$454	$146	$775	$413	$331
Reardan-Edwall	$10,416	$5,720	$190	$633	$437	$614	$259	$1,161	$1,051	$351
Peer group average	$10,370	$6,451	$254	$338	$305	$615	$303	$1,193	$500	$410

Peer group 16 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Columbia (Walla Walla)	829	58.7%	2.7%	3.1%	2.7%	8.1%	3.4%	12.8%	4.3%	4.4%
Kittitas	646	59.9%	2.3%	3.6%	2.5%	4.8%	3.6%	14.7%	4.3%	4.3%
La Conner	601	63.7%	5.4%	1.3%	3.3%	5.4%	2.0%	11.4%	4.0%	3.5%
Napavine	729	67.8%	1.8%	2.9%	2.6%	5.1%	4.0%	9.3%	3.1%	3.4%
Rainier	855	62.5%	0.2%	3.8%	2.3%	6.7%	3.6%	12.0%	4.1%	4.8%
Raymond*	873	67.2%	1.9%	3.1%	3.1%	5.3%	1.7%	9.0%	4.8%	3.9%
Reardan-Edwall	618	54.9%	1.8%	6.1%	4.2%	5.9%	2.5%	11.1%	10.1%	3.4%
Peer group average	736	62.2%	2.5%	3.3%	2.9%	5.9%	2.9%	11.5%	4.8%	4.0%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 17 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Concrete	$12,556	$7,323	$515	$703	$427	$650	$301	$1,363	$835	$439
Davenport	$10,543	$6,475	$6	$488	$605	$579	$237	$1,102	$705	$346
Goldendale	$10,995	$7,188	$279	$389	$276	$660	$356	$1,037	$408	$402
Grand Coulee Dam	$13,250	$8,095	$269	$649	$277	$877	$388	$1,530	$611	$554
Kettle Falls*	$9,566	$6,016	$251	$369	$222	$610	$267	$870	$632	$329
Methow Valley	$11,288	$6,880	$124	$248	$517	$759	$267	$1,340	$779	$373
Mossyrock	$9,828	$6,263	$108	$256	$289	$599	$410	$1,006	$504	$392
Onalaska	$10,243	$6,440	$123	$339	$241	$526	$457	$1,004	$658	$455
Toledo	$9,722	$6,164	$213	$280	$253	$545	$358	$1,020	$502	$389
Wellpinit*	$11,732	$7,343	$141	$423	$391	$785	$413	$1,553	$277	$407
Peer group average	$10,871	$6,785	$209	$407	$331	$652	$347	$1,155	$577	$407

Peer group 17 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Concrete	583	58.3%	4.1%	5.6%	3.4%	5.2%	2.4%	10.9%	6.6%	3.5%
Davenport	546	61.4%	0.1%	4.6%	5.7%	5.5%	2.2%	10.4%	6.7%	3.3%
Goldendale	971	65.4%	2.5%	3.5%	2.5%	6.0%	3.2%	9.4%	3.7%	3.7%
Grand Coulee Dam	622	61.1%	2.0%	4.9%	2.1%	6.6%	2.9%	11.5%	4.6%	4.2%
Kettle Falls*	913	62.9%	2.6%	3.9%	2.3%	6.4%	2.8%	9.1%	6.6%	3.4%
Methow Valley	533	61.0%	1.1%	2.2%	4.6%	6.7%	2.4%	11.9%	6.9%	3.3%
Mossyrock	558	63.7%	1.1%	2.6%	2.9%	6.1%	4.2%	10.2%	5.1%	4.0%
Onalaska	764	62.9%	1.2%	3.3%	2.3%	5.1%	4.5%	9.8%	6.4%	4.4%
Toledo	816	63.4%	2.2%	2.9%	2.6%	5.6%	3.7%	10.5%	5.2%	4.0%
Wellpinit*	652	62.6%	1.2%	3.6%	3.3%	6.7%	3.5%	13.2%	2.4%	3.5%
Peer group average	696	62.4%	1.9%	3.7%	3.0%	6.0%	3.2%	10.6%	5.3%	3.7%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 18 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Chewelah	$10,921	$6,774	$340	$532	$201	$694	$321	$1,141	$528	$389
Finley	$10,166	$6,069	$403	$313	$226	$654	$477	$1,069	$406	$549
North Beach	$10,916	$6,467	$300	$286	$534	$704	$188	$1,262	$626	$549
Ocean Beach	$11,555	$7,087	$186	$160	$374	$752	$648	$1,151	$756	$442
Ocosta	$11,606	$6,999	$502	$458	$490	$676	$427	$1,055	$457	$540
Oroville	$10,948	$7,015	$374	$284	$364	$567	$286	$1,247	$332	$480
Warden	$10,067	$6,250	$692	$423	$286	$567	$217	$827	$302	$502
Winlock	$9,924	$6,695	$79	$141	$349	$683	$146	$870	$569	$393
Peer group average	$10,719	$6,638	$367	$328	$338	$662	$348	$1,065	$494	$479

Peer group 18 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Chewelah	863	62.0%	3.1%	4.9%	1.8%	6.4%	2.9%	10.4%	4.8%	3.6%
Finley	953	59.7%	4.0%	3.1%	2.2%	6.4%	4.7%	10.5%	4.0%	5.4%
North Beach	617	59.2%	2.7%	2.6%	4.9%	6.4%	1.7%	11.6%	5.7%	5.0%
Ocean Beach	878	61.3%	1.6%	1.4%	3.2%	6.5%	5.6%	10.0%	6.5%	3.8%
Ocosta	649	60.3%	4.3%	3.9%	4.2%	5.8%	3.7%	9.1%	3.9%	4.7%
Oroville	620	64.1%	3.4%	2.6%	3.3%	5.2%	2.6%	11.4%	3.0%	4.4%
Warden	968	62.1%	6.9%	4.2%	2.8%	5.6%	2.2%	8.2%	3.0%	5.0%
Winlock	742	67.5%	0.8%	1.4%	3.5%	6.9%	1.5%	8.8%	5.7%	4.0%
Peer group average	786	61.9%	3.4%	3.1%	3.2%	6.2%	3.2%	9.9%	4.6%	4.5%

Peer group 19 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Dieringer	$10,335	$6,440	$101	$896	$190	$637	$488	$931	$466	$187
Meridian*	$7,266	$4,718	$183	$329	$180	$479	$252	$595	$317	$213
Riverview	$9,197	$5,568	$443	$549	$196	$528	$288	$820	$555	$249
Valley*	$9,054	$4,999	$1,044	$181	$386	$424	$1,009	$607	$272	$133
Vashon Island	$9,869	$5,523	$314	$698	$248	$576	$738	$1,039	$398	$336
Peer group average	$8,982	$5,402	$395	$518	$226	$525	$480	$787	$421	$229

Peer group 19 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Dieringer	1,345	62.3%	1.0%	8.7%	1.8%	6.2%	4.7%	9.0%	4.5%	1.8%
Meridian*	2,260	64.9%	2.5%	4.5%	2.5%	6.6%	3.5%	8.2%	4.4%	2.9%
Riverview	3,021	60.5%	4.8%	6.0%	2.1%	5.7%	3.1%	8.9%	6.0%	2.7%
Valley*	1,318	55.2%	11.5%	2.0%	4.3%	4.7%	11.1%	6.7%	3.0%	1.5%
Vashon Island	1,484	56.0%	3.2%	7.1%	2.5%	5.8%	7.5%	10.5%	4.0%	3.4%
Peer group average	1,885	60.1%	4.4%	5.8%	2.5%	5.8%	5.3%	8.8%	4.7%	2.6%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 20 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Eatonville	$9,467	$5,350	$362	$623	$180	$598	$290	$1,158	$536	$370
Hockinson	$8,616	$5,408	$153	$177	$279	$432	$292	$866	$660	$351
La Center	$8,661	$5,653	$220	$190	$295	$602	$203	$690	$524	$284
Medical Lake	$10,072	$6,014	$358	$562	$227	$660	$426	$966	$548	$311
Montesano	$9,125	$5,506	$306	$604	$343	$570	$194	$901	$379	$322
Nine Mile Falls	$9,161	$5,403	$330	$732	$172	$459	$347	$867	$471	$380
South Whidbey	$9,791	$5,533	$366	$681	$298	$485	$423	$1,051	$642	$311
Peer group average	$9,291	$5,556	$299	$505	$251	$544	$317	$938	$546	$334

Peer group 20 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Eatonville	1,927	56.5%	3.8%	6.6%	1.9%	6.3%	3.1%	12.2%	5.7%	3.9%
Hockinson	1,894	62.8%	1.8%	2.1%	3.2%	5.0%	3.4%	10.1%	7.7%	4.1%
La Center	1,490	65.3%	2.5%	2.2%	3.4%	6.9%	2.3%	8.0%	6.1%	3.3%
Medical Lake	1,905	59.7%	3.6%	5.6%	2.3%	6.6%	4.2%	9.6%	5.4%	3.1%
Montesano	1,210	60.3%	3.4%	6.6%	3.8%	6.2%	2.1%	9.9%	4.1%	3.5%
Nine Mile Falls	1,567	59.0%	3.6%	8.0%	1.9%	5.0%	3.8%	9.5%	5.1%	4.2%
South Whidbey	1,588	56.5%	3.7%	7.0%	3.0%	4.9%	4.3%	10.7%	6.6%	3.2%
Peer group average	1,654	59.8%	3.2%	5.4%	2.7%	5.9%	3.4%	10.1%	5.9%	3.6%

Peer group 21 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Cascade	$9,782	$5,952	$255	$454	$306	$583	$195	$952	$660	$425
Castle Rock	$9,243	$5,811	$35	$384	$192	$617	$210	$1,084	$581	$330
Chimacum	$10,043	$5,677	$390	$617	$258	$563	$370	$1,122	$732	$315
Naches Valley	$8,930	$5,311	$400	$346	$141	$582	$443	$913	$474	$319
Port Townsend	$10,341	$6,442	$284	$619	$208	$506	$354	$1,105	$472	$351
Stevenson-Carson*	$10,767	$7,507	$163	$350	$214	$580	$315	$904	$344	$391
Tenino	$10,304	$5,819	$342	$568	$206	$932	$308	$907	$805	$417
White Salmon Valley	$10,062	$6,815	$325	$210	$127	$587	$253	$919	$495	$331
Peer group average	$9,914	$6,158	$273	$441	$205	$618	$308	$987	$565	$359

Peer group 21 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Cascade	1,177	60.9%	2.6%	4.6%	3.1%	6.0%	2.0%	9.7%	6.7%	4.3%
Castle Rock	1,292	62.9%	0.4%	4.2%	2.1%	6.7%	2.3%	11.7%	6.3%	3.6%
Chimacum	1,091	56.5%	3.9%	6.1%	2.6%	5.6%	3.7%	11.2%	7.3%	3.1%
Naches Valley	1,381	59.5%	4.5%	3.9%	1.6%	6.5%	5.0%	10.2%	5.3%	3.6%
Port Townsend	1,295	62.3%	2.7%	6.0%	2.0%	4.9%	3.4%	10.7%	4.6%	3.4%
Stevenson-Carson*	1,232	69.7%	1.5%	3.2%	2.0%	5.4%	2.9%	8.4%	3.2%	3.6%
Tenino	1,198	56.5%	3.3%	5.5%	2.0%	9.0%	3.0%	8.8%	7.8%	4.1%
White Salmon Valley	1,164	67.7%	3.2%	2.1%	1.3%	5.8%	2.5%	9.1%	4.9%	3.3%
Peer group average	1,229	62.1%	2.7%	4.5%	2.1%	6.2%	3.1%	10.0%	5.7%	3.6%

Peer group 22 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Cashmere	$8,999	$5,603	$347	$389	$165	$645	$269	$1,001	$236	$344
Elma	$10,123	$6,618	$245	$647	$185	$526	$203	$889	$408	$402
Nooksack Valley	$10,775	$6,515	$379	$535	$209	$815	$291	$1,109	$512	$409
Riverside	$10,769	$5,937	$227	$743	$247	$719	$461	$1,044	$979	$411
Zillah	$8,452	$5,362	$135	$377	$98	$384	$637	$852	$177	$430
Peer group average	$9,882	$6,037	$268	$548	$184	$623	$366	$981	$477	$399

Peer group 22 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Cashmere	1,371	62.3%	3.9%	4.3%	1.8%	7.2%	3.0%	11.1%	2.6%	3.8%
Elma	1,580	65.4%	2.4%	6.4%	1.8%	5.2%	2.0%	8.8%	4.0%	4.0%
Nooksack Valley	1,484	60.5%	3.5%	5.0%	1.9%	7.6%	2.7%	10.3%	4.7%	3.8%
Riverside	1,546	55.1%	2.1%	6.9%	2.3%	6.7%	4.3%	9.7%	9.1%	3.8%
Zillah	1,304	63.4%	1.6%	4.5%	1.2%	4.5%	7.5%	10.1%	2.1%	5.1%
Peer group average	1,457	61.1%	2.7%	5.5%	1.9%	6.3%	3.7%	9.9%	4.8%	4.0%

Peer group 23 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Highland	$9,728	$5,859	$235	$452	$230	$523	$525	$1,042	$422	$439
Hoquiam	$10,220	$6,589	$292	$374	$139	$586	$323	$1,220	$243	$453
Kiona-Benton City	$10,684	$6,454	$593	$444	$208	$443	$518	$1,348	$333	$343
Lake Chelan	$11,287	$6,867	$472	$538	$204	$479	$469	$1,245	$486	$527
Newport	$9,987	$6,202	$304	$458	$222	$445	$311	$831	$782	$431
North Franklin	$9,477	$5,743	$414	$474	$182	$475	$280	$948	$568	$392
Okanogan	$9,517	$6,008	$355	$601	$222	$522	$309	$808	$357	$335
Tonasket	$9,661	$5,776	$368	$388	$237	$621	$385	$911	$591	$383
Peer group average	$10,071	$6,194	$384	$462	$200	$510	$383	$1,059	$465	$414

Peer group 23 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Highland	1,166	60.2%	2.4%	4.6%	2.4%	5.4%	5.4%	10.7%	4.3%	4.5%
Hoquiam	1,725	64.5%	2.9%	3.7%	1.4%	5.7%	3.2%	11.9%	2.4%	4.4%
Kiona-Benton City	1,413	60.4%	5.6%	4.2%	1.9%	4.1%	4.8%	12.6%	3.1%	3.2%
Lake Chelan	1,296	60.8%	4.2%	4.8%	1.8%	4.2%	4.2%	11.0%	4.3%	4.7%
Newport	1,138	62.1%	3.0%	4.6%	2.2%	4.5%	3.1%	8.3%	7.8%	4.3%
North Franklin	1,990	60.6%	4.4%	5.0%	1.9%	5.0%	3.0%	10.0%	6.0%	4.1%
Okanogan	1,056	63.1%	3.7%	6.3%	2.3%	5.5%	3.2%	8.5%	3.8%	3.5%
Tonasket	1,072	59.8%	3.8%	4.0%	2.5%	6.4%	4.0%	9.4%	6.1%	4.0%
Peer group average	1,357	61.5%	3.8%	4.6%	2.0%	5.1%	3.8%	10.5%	4.6%	4.1%

Peer group 24 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Anacortes	$9,875	$6,281	$297	$601	$165	$709	$302	$906	$313	$301
Blaine	$9,936	$5,932	$501	$637	$182	$580	$212	$1,099	$457	$336
Ellensburg	$9,354	$5,557	$293	$603	$198	$447	$443	$1,095	$388	$330
Lakewood	$9,436	$5,375	$381	$797	$182	$624	$334	$934	$496	$312
Lynden	$8,891	$5,583	$353	$553	$157	$576	$287	$742	$345	$296
Orting	$8,905	$5,225	$357	$647	$193	$543	$377	$894	$418	$251
Pullman	$8,892	$5,183	$264	$437	$152	$571	$428	$1,149	$347	$361
Quillayute Valley*	$7,023	$5,540	$148	$197	$97	$217	$133	$395	$143	$153
Ridgefield	$8,482	$5,312	$153	$211	$250	$515	$402	$824	$548	$267
White River	$9,153	$5,483	$269	$705	$163	$474	$414	$837	$499	$309
Peer group average	$8,924	$5,553	$292	$536	$169	$509	$330	$862	$385	$287

Peer group 24 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Anacortes	2,628	63.6%	3.0%	6.1%	1.7%	7.2%	3.1%	9.2%	3.2%	3.0%
Blaine	2,063	59.7%	5.0%	6.4%	1.8%	5.8%	2.1%	11.1%	4.6%	3.4%
Ellensburg	2,889	59.4%	3.1%	6.5%	2.1%	4.8%	4.7%	11.7%	4.1%	3.5%
Lakewood	2,263	57.0%	4.0%	8.4%	1.9%	6.6%	3.5%	9.9%	5.3%	3.3%
Lynden	2,697	62.8%	4.0%	6.2%	1.8%	6.5%	3.2%	8.3%	3.9%	3.3%
Orting	2,186	58.7%	4.0%	7.3%	2.2%	6.1%	4.2%	10.0%	4.7%	2.8%
Pullman	2,292	58.3%	3.0%	4.9%	1.7%	6.4%	4.8%	12.9%	3.9%	4.1%
Quillayute Valley*	3,563	78.9%	2.1%	2.8%	1.4%	3.1%	1.9%	5.6%	2.0%	2.2%
Ridgefield	2,054	62.6%	1.8%	2.5%	2.9%	6.1%	4.7%	9.7%	6.5%	3.1%
White River	3,865	59.9%	2.9%	7.7%	1.8%	5.2%	4.5%	9.1%	5.5%	3.4%
Peer group average	2,650	62.2%	3.3%	6.0%	1.9%	5.7%	3.7%	9.7%	4.3%	3.2%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 25 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Chehalis	$9,801	$5,928	$378	$977	$132	$592	$420	$725	$321	$329
Cheney	$9,854	$6,046	$351	$795	$95	$497	$407	$880	$441	$340
Colville*	$8,777	$5,512	$453	$314	$134	$546	$251	$808	$478	$281
Fife	$9,764	$5,727	$524	$607	$112	$531	$320	$1,097	$502	$345
Granite Falls	$9,069	$5,325	$283	$807	$144	$587	$280	$931	$407	$305
North Mason	$9,528	$5,460	$410	$638	$155	$617	$323	$829	$741	$354
Omak*	$8,564	$5,896	$260	$536	$187	$429	$250	$571	$229	$206
Selah	$9,120	$5,731	$322	$579	$105	$609	$448	$781	$240	$304
Sequim	$8,741	$5,367	$336	$627	$184	$487	$243	$839	$324	$335
Sultan*	$9,080	$5,825	$286	$513	$171	$509	$222	$787	$444	$323
Washougal	$9,234	$5,754	$260	$535	$149	$532	$336	$843	$475	$351
Peer group average	$9,265	$5,710	$356	$634	$138	$538	$327	$833	$412	$317

Peer group 25 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Chehalis	2,818	60.5%	3.9%	10.0%	1.3%	6.0%	4.3%	7.4%	3.3%	3.4%
Cheney	3,828	61.4%	3.6%	8.1%	1.0%	5.0%	4.1%	8.9%	4.5%	3.4%
Colville*	2,818	62.8%	5.2%	3.6%	1.5%	6.2%	2.9%	9.2%	5.4%	3.2%
Fife	3,328	58.6%	5.4%	6.2%	1.1%	5.4%	3.3%	11.2%	5.1%	3.5%
Granite Falls	2,186	58.7%	3.1%	8.9%	1.6%	6.5%	3.1%	10.3%	4.5%	3.4%
North Mason	2,080	57.3%	4.3%	6.7%	1.6%	6.5%	3.4%	8.7%	7.8%	3.7%
Omak*	2,497	68.8%	3.0%	6.3%	2.2%	5.0%	2.9%	6.7%	2.7%	2.4%
Selah	3,307	62.8%	3.5%	6.3%	1.2%	6.7%	4.9%	8.6%	2.6%	3.3%
Sequim	2,756	61.4%	3.8%	7.2%	2.1%	5.6%	2.8%	9.6%	3.7%	3.8%
Sultan*	2,187	64.1%	3.1%	5.6%	1.9%	5.6%	2.4%	8.7%	4.9%	3.6%
Washougal	2,815	62.3%	2.8%	5.8%	1.6%	5.8%	3.6%	9.1%	5.1%	3.8%
Peer group average	2,784	61.6%	3.8%	6.8%	1.5%	5.8%	3.5%	9.0%	4.4%	3.4%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 26 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Burlington-Edison	$9,894	$6,045	$445	$684	$133	$468	$393	$921	$421	$384
Clarkston	$9,718	$6,065	$403	$578	$139	$582	$344	$921	$290	$397
Deer Park*	$9,078	$5,649	$296	$538	$104	$556	$278	$927	$401	$329
East Valley (Yakima)	$9,162	$5,874	$309	$490	$108	$427	$340	$871	$360	$381
Ephrata	$9,115	$5,639	$254	$606	$120	$610	$321	$823	$386	$356
Mount Baker	$10,865	$6,865	$323	$438	$269	$618	$356	$932	$648	$415
Port Angeles	$9,725	$6,169	$304	$531	$129	$631	$306	$872	$408	$375
Rochester	$9,944	$6,135	$145	$490	$245	$723	$187	$882	$739	$398
Sedro-Woolley	$9,843	$5,993	$370	$733	$135	$586	$282	$863	$490	$391
West Valley (Spokane)*	$9,661	$5,731	$440	$622	$162	$715	$272	$1,135	$277	$306
Woodland	$8,797	$5,276	$275	$436	$165	$526	$398	$880	$497	$343
Peer group average	$9,638	$5,954	$338	$577	$150	$585	$316	$917	$432	$370

Peer group 26 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Burlington-Edison	3,711	61.1%	4.5%	6.9%	1.3%	4.7%	4.0%	9.3%	4.3%	3.9%
Clarkston	2,651	62.4%	4.2%	5.9%	1.4%	6.0%	3.5%	9.5%	3.0%	4.1%
Deer Park*	2,469	62.2%	3.3%	5.9%	1.1%	6.1%	3.1%	10.2%	4.4%	3.6%
East Valley (Yakima)	2,737	64.1%	3.4%	5.4%	1.2%	4.7%	3.7%	9.5%	3.9%	4.2%
Ephrata	2,210	61.9%	2.8%	6.7%	1.3%	6.7%	3.5%	9.0%	4.2%	3.9%
Mount Baker	2,028	63.2%	3.0%	4.0%	2.5%	5.7%	3.3%	8.6%	6.0%	3.8%
Port Angeles	3,880	63.4%	3.1%	5.5%	1.3%	6.5%	3.1%	9.0%	4.2%	3.9%
Rochester	2,120	61.7%	1.5%	4.9%	2.5%	7.3%	1.9%	8.9%	7.4%	4.0%
Sedro-Woolley	3,991	60.9%	3.8%	7.4%	1.4%	6.0%	2.9%	8.8%	5.0%	4.0%
West Valley (Spokane)*	3,650	59.3%	4.6%	6.4%	1.7%	7.4%	2.8%	11.7%	2.9%	3.2%
Woodland	2,036	60.0%	3.1%	5.0%	1.9%	6.0%	4.5%	10.0%	5.6%	3.9%
Peer group average	2,862	61.8%	3.5%	6.0%	1.6%	6.1%	3.3%	9.5%	4.5%	3.8%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 27 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Aberdeen	$11,192	$7,155	$375	$654	$91	$610	$481	$1,023	$240	$562
Centralia	$10,152	$6,404	$306	$381	$155	$548	$229	$1,299	$403	$427
Othello	$9,302	$5,771	$556	$440	$160	$473	$224	$873	$291	$513
Prosser	$10,204	$6,074	$431	$732	$165	$628	$438	$948	$377	$411
Shelton	$10,309	$6,169	$314	$723	$104	$504	$437	$1,233	$496	$329
Tukwila	$10,858	$6,325	$549	$678	$153	$604	$611	$1,227	$250	$461
Peer group average	$10,301	$6,301	$417	$598	$136	$554	$395	$1,103	$350	$447

Peer group 27 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Aberdeen	3,203	63.9%	3.4%	5.8%	0.8%	5.5%	4.3%	9.1%	2.1%	5.0%
Centralia	3,328	63.1%	3.0%	3.7%	1.5%	5.4%	2.3%	12.8%	4.0%	4.2%
Othello	3,690	62.0%	6.0%	4.7%	1.7%	5.1%	2.4%	9.4%	3.1%	5.5%
Prosser	2,837	59.5%	4.2%	7.2%	1.6%	6.2%	4.3%	9.3%	3.7%	4.0%
Shelton	4,092	59.8%	3.0%	7.0%	1.0%	4.9%	4.2%	12.0%	4.8%	3.2%
Tukwila	2,829	58.3%	5.1%	6.2%	1.4%	5.6%	5.6%	11.3%	2.3%	4.2%
Peer group average	3,330	61.2%	4.0%	5.8%	1.3%	5.4%	3.8%	10.7%	3.4%	4.3%

Peer group 28 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Grandview	$9,418	$5,821	$350	$649	$89	$495	$579	$789	$217	$430
Granger	$10,468	$6,588	$452	$409	$175	$585	$567	$915	$209	$569
Quincy	$10,399	$6,508	$328	$603	$100	$582	$425	$896	$466	$491
Royal	$9,645	$6,390	$211	$254	$152	$458	$374	$958	$461	$387
Sunnyside	$9,786	$5,638	$859	$583	$73	$520	$449	$800	$307	$557
Toppenish*	$9,918	$5,950	$363	$513	$170	$508	$594	$1,054	$226	$540
Wahluke	$10,352	$6,452	$421	$561	$201	$560	$475	$893	$334	$456
Wapato	$9,992	$5,896	$475	$741	$191	$598	$433	$816	$340	$501
Peer group average	$9,927	$6,013	$501	$573	$130	$536	$490	$873	$309	$503

Peer group 28 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Grandview	3,477	61.8%	3.7%	6.9%	0.9%	5.3%	6.1%	8.4%	2.3%	4.6%
Granger	1,506	62.9%	4.3%	3.9%	1.7%	5.6%	5.4%	8.7%	2.0%	5.4%
Quincy	2,559	62.6%	3.2%	5.8%	1.0%	5.6%	4.1%	8.6%	4.5%	4.7%
Royal	1,477	66.3%	2.2%	2.6%	1.6%	4.8%	3.9%	9.9%	4.8%	4.0%
Sunnyside	6,149	57.6%	8.8%	6.0%	0.7%	5.3%	4.6%	8.2%	3.1%	5.7%
Toppenish*	3,551	60.0%	3.7%	5.2%	1.7%	5.1%	6.0%	10.6%	2.3%	5.4%
Wahluke	2,010	62.3%	4.1%	5.4%	1.9%	5.4%	4.6%	8.6%	3.2%	4.4%
Wapato	3,306	59.0%	4.8%	7.4%	1.9%	6.0%	4.3%	8.2%	3.4%	5.0%
Peer group average	3,004	60.6%	5.0%	5.8%	1.3%	5.4%	4.9%	8.8%	3.1%	5.1%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 29 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Arlington	$8,745	$5,740	$245	$324	$97	$586	$249	$756	$461	$286
Bainbridge Island	$9,561	$5,760	$326	$763	$140	$552	$374	$1,029	$375	$241
Mercer Island	$10,032	$6,111	$414	$686	$126	$447	$448	$1,009	$413	$379
Snoqualmie Valley	$8,841	$5,338	$367	$536	$198	$523	$230	$967	$393	$290
Steilacoom Historical*	$7,734	$5,206	$170	$502	$133	$343	$271	$671	$255	$182
Tahoma	$8,900	$5,518	$440	$501	$128	$556	$247	$833	$502	$174
Peer group average	$8,926	$5,586	$335	$535	$138	$509	$290	$870	$411	$252

Peer group 29 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Arlington	5,207	65.6%	2.8%	3.7%	1.1%	6.7%	2.9%	8.7%	5.3%	3.3%
Bainbridge Island	3,819	60.2%	3.4%	8.0%	1.5%	5.8%	3.9%	10.8%	3.9%	2.5%
Mercer Island	4,041	60.9%	4.1%	6.8%	1.3%	4.5%	4.5%	10.1%	4.1%	3.8%
Snoqualmie Valley	5,782	60.4%	4.1%	6.1%	2.2%	5.9%	2.6%	10.9%	4.4%	3.3%
Steilacoom Historical*	4,435	67.3%	2.2%	6.5%	1.7%	4.4%	3.5%	8.7%	3.3%	2.4%
Tahoma	7,121	62.0%	4.9%	5.6%	1.4%	6.2%	2.8%	9.4%	5.6%	2.0%
Peer group average	5,067	62.6%	3.8%	6.0%	1.5%	5.7%	3.3%	9.7%	4.6%	2.8%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 30 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Camas	$8,552	$5,229	$251	$618	$74	$502	$382	$798	$430	$268
Enumclaw	$9,479	$5,790	$291	$529	$109	$570	$353	$975	$519	$343
North Kitsap	$9,845	$5,743	$546	$830	$74	$602	$263	$1,002	$479	$306
Oak Harbor	$8,934	$5,563	$390	$548	$76	$501	$328	$844	$334	$349
Stanwood-Camano	$9,497	$5,794	$400	$641	$78	$555	$309	$879	$526	$315
Tumwater	$9,073	$5,624	$327	$667	$89	$622	$230	$863	$374	$275
University Place	$9,057	$5,467	$372	$786	$80	$532	$367	$790	$289	$375
West Valley (Yakima)	$9,155	$5,512	$295	$517	$86	$579	$457	$1,044	$289	$375
Yelm	$8,963	$5,351	$250	$621	$107	$542	$413	$886	$457	$335
Peer group average	$9,169	$5,560	$351	$648	$85	$558	$339	$895	$409	$324

Peer group 30– Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Camas	5,744	61.1%	2.9%	7.2%	0.9%	5.9%	4.5%	9.3%	5.0%	3.1%
Enumclaw	4,329	61.1%	3.1%	5.6%	1.2%	6.0%	3.7%	10.3%	5.5%	3.6%
North Kitsap	6,306	58.3%	5.5%	8.4%	0.8%	6.1%	2.7%	10.2%	4.9%	3.1%
Oak Harbor	5,382	62.3%	4.4%	6.1%	0.9%	5.6%	3.7%	9.4%	3.7%	3.9%
Stanwood-Camano	4,768	61.0%	4.2%	6.7%	0.8%	5.8%	3.3%	9.3%	5.5%	3.3%
Tumwater	6,563	62.0%	3.6%	7.4%	1.0%	6.9%	2.5%	9.5%	4.1%	3.0%
University Place	5,351	60.4%	4.1%	8.7%	0.9%	5.9%	4.0%	8.7%	3.2%	4.1%
West Valley (Yakima)	4,734	60.2%	3.2%	5.7%	0.9%	6.3%	5.0%	11.4%	3.2%	4.1%
Yelm	5,217	59.7%	2.8%	6.9%	1.2%	6.1%	4.6%	9.9%	5.1%	3.7%
Peer group average	5,377	60.6%	3.8%	7.1%	0.9%	6.1%	3.7%	9.8%	4.5%	3.5%

Peer group 31 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Bremerton	$10,388	$6,425	$339	$623	$85	$647	$492	$1,059	$310	$408
East Valley (Spokane)	$9,642	$5,645	$349	$743	$117	$630	$376	$950	$435	$397
Eastmont	$9,239	$5,982	$366	$605	$72	$541	$346	$716	$221	$389
Ferndale	$9,764	$6,298	$330	$558	$92	$534	$308	$879	$447	$318
Franklin Pierce	$10,211	$6,344	$528	$674	$75	$580	$285	$870	$449	$406
Kelso	$9,421	$5,606	$438	$701	$125	$559	$386	$903	$319	$384
Longview	$9,904	$6,011	$289	$631	$86	$655	$458	$1,050	$362	$362
Moses Lake	$9,637	$6,115	$332	$716	$40	$502	$268	$804	$434	$425
Mount Vernon	$10,507	$6,876	$320	$753	$91	$497	$270	$948	$358	$393
Walla Walla	$10,038	$6,358	$440	$680	$94	$544	$418	$927	$205	$374
Wenatchee	$9,017	$5,808	$320	$574	$155	$564	$303	$732	$182	$377
Peer group average	$9,792	$6,145	$369	$659	$93	$566	$349	$888	$336	$386

Peer group 31 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Bremerton	5,073	61.9%	3.3%	6.0%	0.8%	6.2%	4.7%	10.2%	3.0%	3.9%
East Valley (Spokane)	4,511	58.6%	3.6%	7.7%	1.2%	6.5%	3.9%	9.9%	4.5%	4.1%
Eastmont	5,349	64.7%	4.0%	6.5%	0.8%	5.9%	3.7%	7.8%	2.4%	4.2%
Ferndale	5,006	64.5%	3.4%	5.7%	0.9%	5.5%	3.2%	9.0%	4.6%	3.3%
Franklin Pierce	7,246	62.1%	5.2%	6.6%	0.7%	5.7%	2.8%	8.5%	4.4%	4.0%
Kelso	4,807	59.5%	4.6%	7.4%	1.3%	5.9%	4.1%	9.6%	3.4%	4.1%
Longview	6,549	60.7%	2.9%	6.4%	0.9%	6.6%	4.6%	10.6%	3.7%	3.7%
Moses Lake	7,406	63.5%	3.4%	7.4%	0.4%	5.2%	2.8%	8.3%	4.5%	4.4%
Mount Vernon	6,138	65.4%	3.0%	7.2%	0.9%	4.7%	2.6%	9.0%	3.4%	3.7%
Walla Walla	6,105	63.3%	4.4%	6.8%	0.9%	5.4%	4.2%	9.2%	2.0%	3.7%
Wenatchee	7,730	64.4%	3.6%	6.4%	1.7%	6.3%	3.4%	8.1%	2.0%	4.2%
Peer group average	5,993	62.8%	3.8%	6.7%	1.0%	5.8%	3.6%	9.1%	3.4%	3.9%

Peer group 32 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Lake Stevens	$8,700	$5,537	$223	$540	$128	$450	$298	$821	$409	$293
Mead	$8,760	$5,521	$291	$511	$65	$495	$317	$796	$448	$315
Monroe*	$8,611	$5,611	$264	$616	$67	$441	$317	$706	$389	$201
Olympia	$9,673	$5,961	$392	$711	$68	$598	$300	$996	$344	$303
Peninsula	$9,137	$5,554	$365	$817	$48	$562	$236	$860	$449	$247
Shoreline	$9,772	$5,983	$511	$781	$61	$554	$299	$950	$365	$268
Snohomish	$9,365	$5,853	$449	$687	$70	$458	$336	$756	$501	$255
South Kitsap	$9,411	$5,488	$340	$796	$60	$575	$387	$958	$480	$326
Sumner	$9,445	$5,697	$311	$671	$93	$578	$400	$922	$424	$350
Peer group average	$9,221	$5,691	$353	$684	$72	$525	$321	$864	$426	$285

Peer group 32 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Lake Stevens	7,598	63.6%	2.6%	6.2%	1.5%	5.2%	3.4%	9.4%	4.7%	3.4%
Mead	9,234	63.0%	3.3%	5.8%	0.7%	5.7%	3.6%	9.1%	5.1%	3.6%
Monroe*	7,559	65.2%	3.1%	7.1%	0.8%	5.1%	3.7%	8.2%	4.5%	2.3%
Olympia	8,766	61.6%	4.1%	7.4%	0.7%	6.2%	3.1%	10.3%	3.6%	3.1%
Peninsula	8,779	60.8%	4.0%	8.9%	0.5%	6.1%	2.6%	9.4%	4.9%	2.7%
Shoreline	8,554	61.2%	5.2%	8.0%	0.6%	5.7%	3.1%	9.7%	3.7%	2.7%
Snohomish	9,555	62.5%	4.8%	7.3%	0.7%	4.9%	3.6%	8.1%	5.3%	2.7%
South Kitsap	9,516	58.3%	3.6%	8.5%	0.6%	6.1%	4.1%	10.2%	5.1%	3.5%
Sumner	7,798	60.3%	3.3%	7.1%	1.0%	6.1%	4.2%	9.8%	4.5%	3.7%
Peer group average	8,596	61.7%	3.8%	7.4%	0.8%	5.7%	3.5%	9.4%	4.6%	3.1%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 33 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Bellevue	$9,798	$6,424	$306	$694	$89	$468	$375	$891	$273	$278
Issaquah	$8,824	$5,569	$389	$607	$56	$428	$246	$874	$417	$236
Lake Washington	$9,262	$6,067	$364	$660	$42	$598	$247	$705	$288	$290
Northshore	$9,694	$6,149	$422	$729	$45	$548	$376	$787	$344	$294
Peer group average	$9,395	$6,061	$370	$673	$56	$519	$308	$804	$326	$276

Peer group 33 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Bellevue	17,414	65.6%	3.1%	7.1%	0.9%	4.8%	3.8%	9.1%	2.8%	2.8%
Issaquah	16,508	63.1%	4.4%	6.9%	0.6%	4.9%	2.8%	9.9%	4.7%	2.7%
Lake Washington	23,544	65.5%	3.9%	7.1%	0.5%	6.5%	2.7%	7.6%	3.1%	3.1%
Northshore	18,577	63.4%	4.3%	7.5%	0.5%	5.7%	3.9%	8.1%	3.5%	3.0%
Peer group average	19,011	64.5%	3.9%	7.2%	0.6%	5.5%	3.3%	8.6%	3.5%	2.9%

Peer group 34 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Battle Ground*	$8,935	$5,413	$330	$578	$81	$644	$272	$835	$532	$250
Bellingham	$9,984	$6,288	$440	$668	$79	$582	$370	$939	$293	$326
Bethel	$9,595	$5,628	$467	$782	$50	$570	$340	$845	$584	$328
Central Kitsap	$9,997	$6,151	$520	$667	$80	$520	$460	$849	$448	$303
Edmonds	$9,256	$5,815	$371	$805	$27	$502	$346	$817	$339	$234
Everett	$10,005	$6,168	$455	$914	$55	$559	$322	$836	$383	$315
North Thurston	$9,080	$5,767	$365	$624	$79	$540	$260	$760	$343	$340
Puyallup	$8,894	$5,325	$400	$700	$57	$540	$360	$867	$409	$235
Richland	$9,126	$5,379	$394	$551	$51	$565	$456	$1,163	$295	$273
Peer group average	$9,402	$5,748	$414	$718	$59	$554	$349	$866	$408	$285

Peer group 34 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Battle Ground*	12,833	60.6%	3.7%	6.5%	0.9%	7.2%	3.0%	9.3%	6.0%	2.8%
Bellingham	10,334	63.0%	4.4%	6.7%	0.8%	5.8%	3.7%	9.4%	2.9%	3.3%
Bethel	17,049	58.7%	4.9%	8.1%	0.5%	5.9%	3.5%	8.8%	6.1%	3.4%
Central Kitsap	11,090	61.5%	5.2%	6.7%	0.8%	5.2%	4.6%	8.5%	4.5%	3.0%
Edmonds	19,612	62.8%	4.0%	8.7%	0.3%	5.4%	3.7%	8.8%	3.7%	2.5%
Everett	17,988	61.6%	4.6%	9.1%	0.6%	5.6%	3.2%	8.4%	3.8%	3.1%
North Thurston	13,525	63.5%	4.0%	6.9%	0.9%	6.0%	2.9%	8.4%	3.8%	3.7%
Puyallup	20,832	59.9%	4.5%	7.9%	0.6%	6.1%	4.1%	9.7%	4.6%	2.6%
Richland	10,683	58.9%	4.3%	6.0%	0.6%	6.2%	5.0%	12.7%	3.2%	3.0%
Peer group average	14,883	61.1%	4.4%	7.6%	0.6%	5.9%	3.7%	9.2%	4.3%	3.0%

*** Indicates a district with more than 10 percent Alternative Learning Experiences (ALE) enrollment in 2011.**

Peer group 35 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Auburn	$9,640	$6,083	$379	$681	$34	$611	$239	$847	$414	$351
Central Valley	$9,024	$5,540	$355	$700	$59	$625	$284	$804	$298	$357
Kennewick	$9,027	$5,792	$406	$612	$30	$472	$399	$688	$281	$347
Marysville	$10,385	$6,257	$549	$813	$54	$610	$446	$928	$368	$360
Mukilteo	$9,664	$6,228	$376	$602	$40	$463	$329	$970	$329	$327
Renton	$9,447	$5,875	$438	$693	$45	$465	$378	$866	$364	$323
Peer group average	$9,501	$5,959	$413	$676	$43	$535	$345	$846	$341	$343

Peer group 35 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Auburn	13,951	63.1%	3.9%	7.1%	0.4%	6.3%	2.5%	8.8%	4.3%	3.6%
Central Valley	11,964	61.4%	3.9%	7.8%	0.7%	6.9%	3.2%	8.9%	3.3%	4.0%
Kennewick	15,729	64.2%	4.5%	6.8%	0.3%	5.2%	4.4%	7.6%	3.1%	3.8%
Marysville	10,894	60.2%	5.3%	7.8%	0.5%	5.9%	4.3%	8.9%	3.5%	3.5%
Mukilteo	14,301	64.4%	3.9%	6.2%	0.4%	4.8%	3.4%	10.0%	3.4%	3.4%
Renton	13,811	62.2%	4.6%	7.3%	0.5%	4.9%	4.0%	9.2%	3.9%	3.4%
Peer group average	13,442	62.7%	4.4%	7.1%	0.4%	5.6%	3.6%	8.9%	3.6%	3.6%

Peer group 36 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Clover Park	11,904	$6,991	$535	$918	$71	$674	$585	$1,177	$500	$453
Highline	10,272	$6,189	$449	$770	$65	$635	$428	$1,025	$331	$379
Pasco	9,661	$5,852	$409	$745	$45	$542	$394	$932	$349	$392
Yakima	10,325	$6,651	$495	$728	$75	$590	$347	$850	$172	$417
Peer group average	$10,452	$6,381	$467	$782	$64	$608	$429	$987	$327	$406

Peer group 36 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Clover Park	11,273	58.7%	4.5%	7.7%	0.6%	5.7%	4.9%	9.9%	4.2%	3.8%
Highline	17,644	60.3%	4.4%	7.5%	0.6%	6.2%	4.2%	10.0%	3.2%	3.7%
Pasco	14,257	60.6%	4.2%	7.7%	0.5%	5.6%	4.1%	9.6%	3.6%	4.1%
Yakima	14,979	64.4%	4.8%	7.1%	0.7%	5.7%	3.4%	8.2%	1.7%	4.0%
Peer group average	14,538	61.1%	4.5%	7.5%	0.6%	5.8%	4.1%	9.4%	3.1%	3.9%

Peer group 37 – Costs per student

School district	Total general fund expenditures	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	$9,815	$6,063	$388	$672	$109	$573	$362	$909	$402	$338
Evergreen (Clark)	$9,147	$5,826	$399	$697	$35	$572	$325	$658	$363	$273
Federal Way	$9,675	$6,189	$222	$976	$64	$566	$275	$719	$333	$331
Kent	$9,396	$5,919	$308	$653	$44	$622	$462	$760	$280	$349
Seattle	$11,725	$6,997	$463	$893	$225	$702	$431	$1,063	$690	$262
Spokane	$10,309	$6,413	$512	$654	$49	$664	$335	$972	$309	$402
Tacoma	$11,586	$7,066	$533	$963	$56	$751	$460	$987	$348	$421
Vancouver	$9,549	$5,724	$536	$750	$46	$567	$316	$973	$318	$318
Peer group average	$10,391	$6,398	$433	$804	$89	$646	$382	$899	$409	$332

Peer group 37 – Percentage spending by spending category (functional area)

School district	FTE enrollment	Teaching (Instruction)	Instruction support	Student support	Administration		Other support	Operations & maintenance	Trans-portation	Food services
					Central	Building				
State average	3,392	62%	4%	7%	1%	6%	4%	9%	4%	3%
Evergreen (Clark)	25,650	63.7%	4.4%	7.6%	0.4%	6.3%	3.6%	7.2%	4.0%	3.0%
Federal Way	21,115	64.0%	2.3%	10.1%	0.7%	5.8%	2.8%	7.4%	3.4%	3.4%
Kent	26,073	63.0%	3.3%	6.9%	0.5%	6.6%	4.9%	8.1%	3.0%	3.7%
Seattle	45,143	59.7%	3.9%	7.6%	1.9%	6.0%	3.7%	9.1%	5.9%	2.2%
Spokane	28,431	62.2%	5.0%	6.3%	0.5%	6.4%	3.3%	9.4%	3.0%	3.9%
Tacoma	27,881	61.0%	4.6%	8.3%	0.5%	6.5%	4.0%	8.5%	3.0%	3.6%
Vancouver	21,580	59.9%	5.6%	7.9%	0.5%	5.9%	3.3%	10.2%	3.3%	3.3%
Peer group average	27,982	61.6%	4.2%	7.7%	0.9%	6.2%	3.7%	8.6%	3.9%	3.2%

Appendix G: Definitions of Activity Codes

The following table displays activity code definitions used by OSPI in the School Accounting Manual, which is the guidance provided to school districts for reporting expenditures. Activities are organized by National Center for Education Statistics (NCES) categories, which NCES calls "functional areas."

NCES category	Washington activity code definitions
Instruction	**27 Teaching** • Includes expenditures for instructing pupils in a teacher-pupil learning situation where the teacher is regularly in the presence of the pupils or in regular communication with pupils (such as with distance learning and running start) in a systematic program designed to assist pupils in acquiring new or improved knowledge, skills, and understandings. Include expenditures for textbooks under this activity. Also include the direct expenditures for classroom teachers, teachers' aides, teachers of homebound, teachers of institutionalized, correspondence teachers, and others assigned to instruct pupils regularly in a teacher-learning situation, and their secretaries, clerks, and other assistants. • Includes expenditures for training teachers for their teaching functions. **28 Extracurricular** • This activity is used to record expenditures directly related to student services such as coaching, class or student activity advising, supervising student body fund accounting, and related duties. **29 Payments to School Districts** • This activity is used to record payments to other school districts including, but not limited to, non-high school, special education, and skills center payments by participating school districts.
Student support services	**24 Guidance and Counseling** • Includes expenditures involved in aiding pupils to assess and understand their abilities, aptitudes, interests, environmental factors, and educational needs through activities such as student assessment testing. • Includes that part of the pupil services program concerned with assisting pupils in increasing their understanding and use of educational and career opportunities. Include activities of the counselor, social worker, guidance director, secretaries, registrars, clerks, and other assistants, and outreach for deprived students and/or homeless liaison work. **25 Pupil Management and Safety** • Includes expenditures for hall guards, crossing guards, bus aides, playground aides, and pupil security personnel. Also include expenditures for lunchroom aides when their duties involve control and assistance of students. Lunchroom aides who assist in preparation or distribution of food are charged to Activity 44 Operations. • In addition, includes personnel whose duties are primarily those of attendance tracking. Include those who are involved with early identification of patterns of nonattendance, analysis of causes of nonattendance, early professional action on problems of nonattendance, and enforcement of compulsory attendance laws. • Does not include expenditures for building security that must be charged to Activity 67 Building and Property Security. • Also includes administrative expenses such as cell phones that are utilized by personnel responsible for pupil management and safety.

NCES category	Washington activity code definitions
	26 Health/Related Services • Include services in the field of physical and mental health consisting of medical, dental, optometry, psychiatric, doctor, nurse, orientation-mobility specialists, occupational therapists, and physical therapists. Also include duties of the psychologist, psychometrist, language pathologists, and audiometrists, and their secretarial, clerical, and other assistants.
Instructional staff support	**21 Supervision** This activity is used to record expenditures for overall leadership for the instructional programs. • Include the expenditures for staff members providing supervision, coordination, evaluation, and development in instruction, curriculum, instructional materials, and pupil services programs. Also include secretarial and clerical assistants along with nonemployee-related costs for these functions. Include expenditures for training supervisors for their supervisory activities. • Instructional employees assigned on a long-term basis to develop new curriculum or to oversee program implementation district wide should be charged to this activity. Instructional staff released or paid to attend in-service meetings or work on short-term curricular projects should be charged to the same activity as the individual's basic salary. **22 Learning Resources** • Include the part of the instructional program that provides services and materials specifically designed to improve learning through use of instructional/educational aids. It provides for organizing learning resources in a systematic manner at locations where they are available for use by pupils and staff members in educational programs of the school. Learning resource materials include books, film, video, pictures, charts, models, and other materials for aiding instruction.
General administration	**11 Board of Directors** • Include those responsibilities that are not delegated but are retained and carried out by the school district's governing board. Delegated responsibilities will be charged to the activity in which the responsible person is charged. • Include such items as expenditures for board memberships, audits, elections, legal services, and judgments not covered by insurance, census, and, as provided by RCW 36.70.015 for regional planning. **12 Superintendent's Office** • This activity relates to district wide administrative responsibility. It consists of general administration and superintendent's office.
School administration	**23 Principal's Office** • This activity covers management and coordination of a school unit. Specifically, it includes the implementation of administrative policies, assignment of duties to staff members, administration of the instructional program, evaluation of the efficiency of staff members, supervision of the maintenance and operation workers as their work may affect the school unit's program, management of records, coordination of the school unit's program of instruction with the district wide program, and such other management and coordination of programs as required for the operation of an elementary or secondary school or school of adult education.

NCES category	Washington activity code definitions
	• Include the duties of the principal, assistant principal, vice principal, and skills center director, and their secretarial and clerical assistants assigned to coordinate and manage the operation of a school unit.
Operations & maintenance	**60 Maintenance and Operation** • This series consists of activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an efficient working condition. **61 Supervision** • This activity is used to record expenditures relating to the supervision of the maintenance and operations of the school district. • Includes the expenditures for the services of supervisory personnel and their secretarial and clerical assistants, property managers, assistant property managers, and those administrative expenses required for maintenance and operation oversight. **62 Grounds Maintenance** • Includes expenditures for routine care of grounds, such as raking, hoeing, watering, cutting and protecting lawns, transplanting, trimming, and caring for flowerbeds. Include all related supplies and materials. • Maintenance includes expenditures for maintaining grounds and equipment. Include repairing or replacing walks, fences, tennis courts, playground surfaces, lawn sprinkling systems, outside flagpoles, driveways, and sewers. **63 Operation of Buildings** • Operations encompass those activities related to a building's normal performance of the function for which it is used. Include expenditures for personnel who maintain buildings. Include expenditures for all small equipment items and consumable supplies used by personnel in operating the building. • In addition, include rental expenditures for land and buildings for purposes other than pupil transportation. Equipment rentals are charged to the using activity and appropriate program. **64 Maintenance** • Maintenance is the upkeep of property and equipment, work necessary to realize the originally anticipated useful life of a building. Included are expenditures for maintaining buildings and equipment through repair and upkeep. **65 Utilities** • Includes expenditures for water, electricity, sewage, gas, coal, wood, oil, sanitary, recycling, basic voice telecommunications services, and other service assessments or charges. Telecommunications expenditures that are part of the instructional program, such as video or data transmission, may be charged directly to the appropriate activity or may be transferred using debit and credit transfer objects of expenditures. Utility costs may not be charged to any program in which this activity is not allowable. **67 Building and Property Security** • Includes services designed to protect buildings and other property of the district from unlawful entry, vandalism, and burglary. Include the expenditures for security supervision, security patrols, intrusion devices, and cell phone expenses related to security supervision.

NCES category	Washington activity code definitions
	68 Insurance • Includes provision for property, employee, liability insurance, and fidelity bonds in this activity. Insurance deductible amounts may be included in this activity. Do not include pupil transportation insurance that is charged to Activity 56 Insurance. **75 Motor Pool** • If accumulating motor pool expenditures for allocation to using departments, include all direct expenditures for operating motor vehicles and other motor-driven transportation equipment used for purposes other than pupil transportation.
Student transportation	**50 Pupil Transportation** This series is charged with expenditures related to the conveyance of pupils. Expenditures identified with this series must be charged to Program 99 Pupil Transportation, except: • Transportation expenditures chargeable to other programs for which program approval has been obtained through the use of debit and credit transfer objects. • Expenditures chargeable to Program 73 Summer School and Program 89 Other Community Services through the use of debit and credit transfer objects. • Purchases and rebuilding expenditures for pupil transportation vehicles must be charged to the Transportation Vehicle Fund. **51 Supervision** This activity is used to record expenditures relating to the overall supervision of the pupil transportation program. • Includes the expenditures for managing, directing, and supervising the transportation program. Services include those of supervisory, secretarial, and other assistants in establishing routings and schedules, supervision of vehicle operations and maintenance, dispatching, and training pupil transportation staff. **52 Operations** • Includes direct operating expenditures for buses and payments to firms for transporting pupils. The only salaries charged to this activity are those of the bus drivers. Include expenditures for the transportation of pupils by means other than school buses as well as expenditures for medical exams for bus drivers. Vehicle fuel costs should be charged to Object 5 under this activity. **53 Maintenance** • The expenditures for maintaining pupil transportation vehicles are charged to this activity. Include such services as mechanical repair, painting, checking for safety, cleaning, greasing, and preventive maintenance. Also charged to this activity are tires, tubes, antifreeze, first aid kits, oils, lubricants, and fire extinguishers. Include rent, custodial and related services for the garage, and the repair and maintenance of the garage buildings, grounds, and equipment. Also included are the expenditures for replacement and additional shop equipment. **56 Insurance** • Includes expenditures for insuring pupil transportation vehicles and providing the school district with liability protection. Types of insurance include liability, property damage, medical care, collision, fire, and theft damage.

NCES category	Washington activity code definitions
	59 Transfers • Includes the expenditures for providing transportation for pupils on trips in connection with educational programs, including exhibits, films, galleries, theaters, music halls, ski schools, environmental sites, and other locations for the purpose of broadening their knowledge and experience. Include motor pool expenditures originally charged to the Activity 50 series that must be transferred to Activity 75 Motor Pool. Expenditures to be transferred out are initially accumulated in Activities 51 through 53 along with other transportation expenditures.
Other Support Services	**13 Business Office** This activity consists of the financial and accounting operations of a district. Include district wide research and planning for budgeting, accounting, bookkeeping and statistical services, business administration, fiscal control, purchasing, and payroll. **14 Human Resources** This activity consists of the personnel recruitment and placement activities of the district. This would include expenditures such as employee assistance programs, employment services, classification and compensation, human resources information systems, labor relations, recruitment and development, employee association representatives, etc. **15 Public Relations** This activity consists of writing, editing, and other preparation necessary to disseminate educational and administrative information to parents, students, staff, and the general public through direct mailing, the various news media, e-mail, internet web sites, and personal contact. **72 Information Systems** • Includes all expenditures concerned with the operation of a recognized organizational unit that administers the district's information system. Such services as systems and database development and/or maintenance, processing data, and storage of data are charged here. • Includes the operation of the district's network including, but not limited to, server equipment, technology staff, maintenance costs and agreements, internet connection fees, right of way fees, operating systems and managing system software, content filtering, and network security. • Information systems expenditures that are specific to a program, such as computer-assisted instruction and/or classroom terminals, may be charged directly to the appropriate program/activity. **73 Printing** • Includes the operating expenditures for duplicating, printing, or otherwise reproducing printed materials by a print shop and contracted printing services. Transfer printing expenditures that are part of the instructional program to the appropriate activity through the use of debit and credit transfer objects. **74 Warehousing and Distribution** • Includes the expenditures for distributing supplies, delivering mail, and the expenditures for operating a central warehouse. Warehousing and distribution expenditures that are part of other programs, such as delivery of meals to schools, may be charged directly to the appropriate activity or may be transferred through the use of debit and credit transfer objects.

NCES category	Washington activity code definitions
Food services	**40 School Food Services** The activities in this series are used to record operating expenditures for nutrition services (the preparation and serving of regular and incidental meals for pupils and teachers as provided by RCW 28A.235.120) provided in connection with regular school activities. Expenditures identified with this series must be charged to Program 98 School Food Services, except: • Expenditures chargeable to other programs for which program approval has been obtained through the use of debit and credit transfer objects. • Expenditures chargeable to Program 73 Summer School and Program 89 Other Community Services through the use of debit and credit transfer objects. **41 Supervision** This activity is used to record the expenditures for managing, directing, and supervising the food service program. • Services include those of supervisory, secretarial, and other assistants involved in the administration of the food service program. Examples include: directors, director's support staff, and dieticians. **42 Food** • Includes the expenditures for all food (purchased and commodities) used in connection with the regular food services program including expenditures for processing, freight, delivery, and storage. **44 Operations** • Includes the direct expenditures for preparing and serving breakfasts and lunches in connection with school activities and the delivering of prepared meals to schools. Include services of cooks, cashiers, and kitchen help expenditures, contractual services, supplies and materials (other than food), travel, and capital outlay. Include lunchroom aides who assist in food preparation or distribution. **49 Transfers** This activity, under Program 98 School Food Services, is used exclusively for transferring expenditures for banquets, feeding of the elderly, feeding approved day care children, and other feeding operations not chargeable to Program 98. Expenditures to be transferred out are accumulated in Activities 41 through 44 along with other school food services expenditures.
Enterprise	NCES reclassifies WA state ASB Fund Expenditures as Enterprise for presentation purposes. Our audit did not analyze ASB expenditures

Refer to OSPI's School Accounting Manual for further information on school district financial reporting guidance.

Appendix H: Bibliography

Bibliography of reports on cost - containment strategies

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