

PUBLIC SCHOOL DISTRICTS
Figure 32 – Expenditures by Fund
2004–05 School Year

Fund	Dollars	% of Total	\$ Per Student FTE
General Fund	\$ 7,724,204,969	78.0%	\$ 7,876
Capital Projects Fund			
Building	983,554,055	9.9%	1,003
Equipment	116,165,776	1.2%	118
Sites	71,855,124	0.7%	73
Energy	17,047,529	0.2%	17
Debt Principal	1,707,870	0.0%	2
Interest and Other	6,067,494	0.1%	6
Total CPF Expenditures	1,196,397,848	12.1%	1,220
Debt Service Fund			
Principal	505,884,491	5.1%	516
Interest	320,873,420	3.2%	327
Total DSF Expenditures	826,757,911	8.3%	843
Transportation Vehicle Fund			
Equipment	41,552,503	0.4%	42
Debt Principal	826,028	0.0%	1
Interest and Other	412,442	0.0%	0
Total TVF Expenditures	42,790,973	0.4%	44
Associated Student Body Fund	118,283,508	1.2%	121
Permanent Fund	22,697	0.0%	0
Total Expenditures All Funds	\$ 9,908,457,906	100.0%	10,103

Source: SPI Report F-196 Annual Financial Statements for School Districts.

Figure 32 displays a summarized total of all district funds for the 2004–05 school year. A fund is defined as a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions, or limitations. Total average annual FTE pupil enrollment for 2004–05 is used to calculate the dollars per FTE pupil calculation.