

SECTION ONE—STATEWIDE AVERAGE FINANCIAL TABLES AND CHARTS

Introduction

Section One of this publication contains twelve statewide tables, ten of which display charts, that provide public school district financial data in various formats. Total expenditures refer to all public school districts, charter schools, and tribal schools general fund expenditures in the state. The student enrollments used to calculate total expenditures per pupil include FTE for regular K–12, skill centers summer schools, detention centers and other state institutions, and special education headcount for birth-to-five programs as reported to OSPI. Detail reports for each school district, by enrollment size and by county, can be found in Section Three.

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Table One

TEN-YEAR COMPARISON OF TOTAL GENERAL FUND EXPENDITURES, REVENUES, AND OTHER FINANCING SOURCES

Fiscal Year	Total General Fund Expenditures	Rate of Expenditure Increase	Total General Fund Revenues & OFS	Rate of Revenue Increase
20-21	16,901,746,710	2.2%	17,143,760,672	1.5%
19-20	16,529,878,456	3.9%	16,887,031,845	3.0%
18-19	15,910,940,925	11.4%	16,395,911,456	13.6%
17-18	14,281,633,855	9.2%	14,427,866,585	8.9%
16-17	13,078,660,404	6.3%	13,248,700,869	4.9%
15-16	12,308,143,017	9.0%	12,634,085,868	9.9%
14-15	11,296,205,451	4.9%	11,496,213,459	5.8%
13-14	10,763,802,742	6.9%	10,861,288,396	7.5%
12-13	10,073,319,785	1.9%	10,107,617,074	1.4%
11-12	9,889,351,043	0.3%	9,966,998,551	0.4%
10-11	9,860,397,372	2.1%	9,927,789,037	0.5%

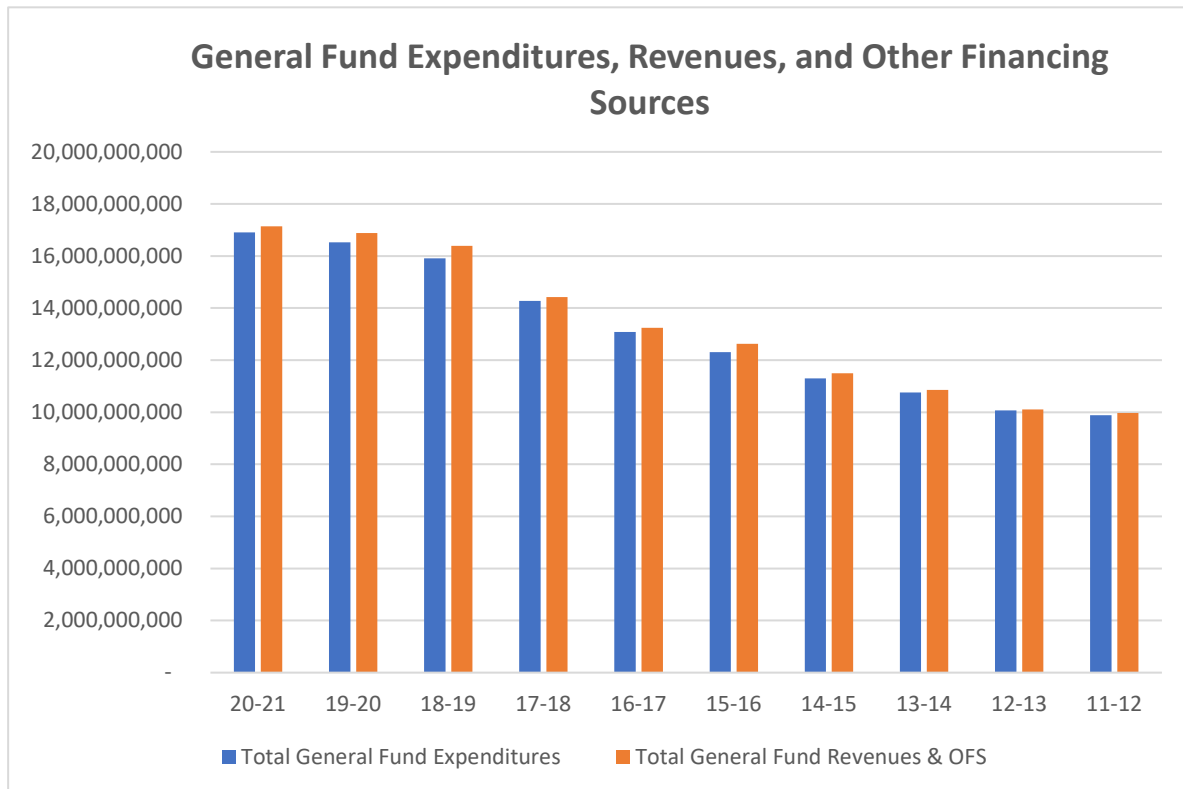


Table Two

TEN-YEAR COMPARISON OF GENERAL FUND EXPENDITURES PER PUPIL

Fiscal Year	Total Annual Enrolment*	Rate of Enrollment Increase	Total GF Expenditures Per Pupil	Expenditure Increase Per Pupil
20-21	1,075,247	-4.6%	15,719	7.2%
19-20	1,127,527	0.9%	14,660	3.0%
18-19	1,117,395	0.4%	14,239	10.9%
17-18	1,112,719	1.2%	12,835	7.9%
16-17	1,099,228	2.3%	11,898	3.9%
15-16	1,074,909	2.3%	11,450	6.5%
14-15	1,051,083	1.3%	10,747	3.6%
13-14	1,037,835	1.9%	10,371	4.9%
12-13	1,018,977	0.3%	9,886	1.5%
11-12	1,015,428	-0.2%	9,739	0.5%
10-11	1,017,158	0.5%	9,694	1.6%

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

*Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures.

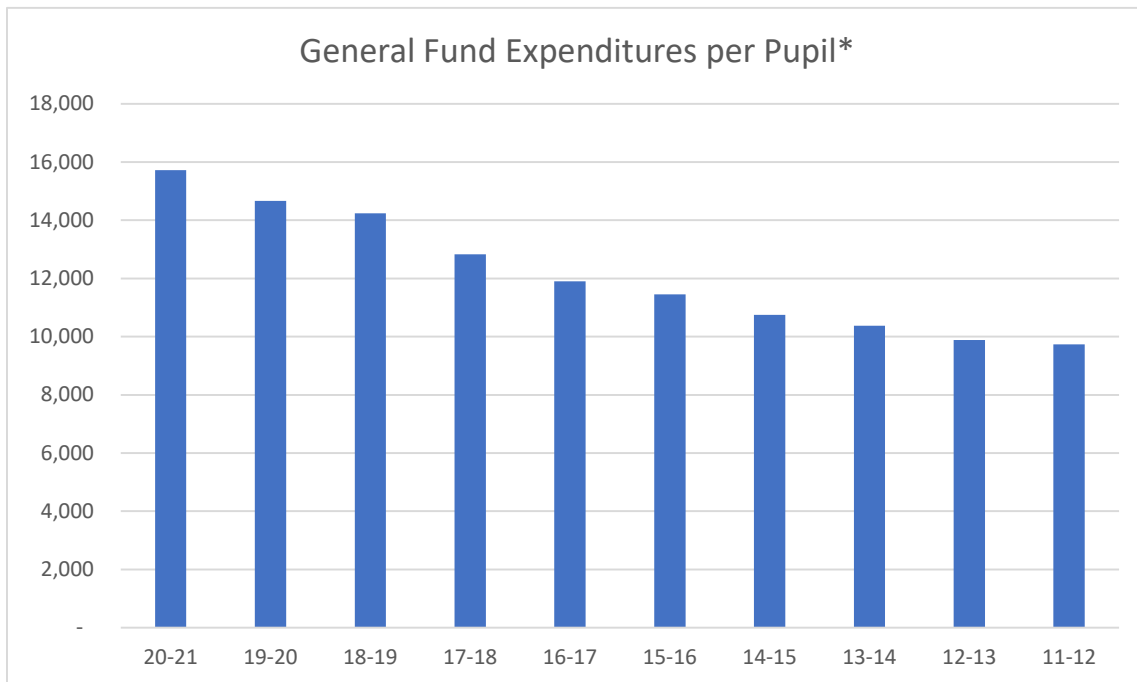


Table Three

TEN-YEAR COMPARISON OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES PER PUPIL* AND PERCENT OF TOTAL REVENUES

Fiscal Year	Total Revenues and OFS			Local Revenues		State Revenues		Federal Revenues		Other Revenues and OFS	
	\$ Per Pupil	\$ Per Pupil	% of Total	\$ Per Pupil	% of Total	\$ Per Pupil	% of Total	\$ Per Pupil	% of Total	\$ Per Pupil	% of Total
20-21	15,944.02	2,069.96	0.13	12,214.17	0.77	1,440.37	0.09	219.52	0.01		
19-20	14,977.05	1,854.02	0.12	12,012.30	0.80	937.14	0.06	173.60	0.01		
18-19	14,673.34	2,155.93	0.15	11,507.45	0.78	855.47	0.06	154.49	0.01		
17-18	12,966.31	2,607.98	0.20	9,357.30	0.72	840.85	0.06	160.18	0.01		
16-17	12,036.58	2,518.79	0.21	8,518.15	0.71	857.66	0.07	141.97	0.01		
15-16	11,753.63	2,507.43	0.21	8,243.71	0.70	872.89	0.07	129.60	0.01		
14-15	10,937.49	2,453.23	0.22	7,505.45	0.69	854.98	0.08	123.83	0.01		
13-14	10,465.33	2,369.11	0.23	7,139.71	0.68	845.86	0.08	110.65	0.01		
12-13	9,919.37	2,348.97	0.24	6,583.12	0.66	888.51	0.09	98.77	0.01		
11-12	9,815.56	2,267.11	0.23	6,521.61	0.66	939.03	0.10	87.81	0.01		
10-11	9,760.32	2,129.30	0.22	6,307.78	0.65	1,245.63	0.13	77.61	0.01		

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

*Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures and revenues.

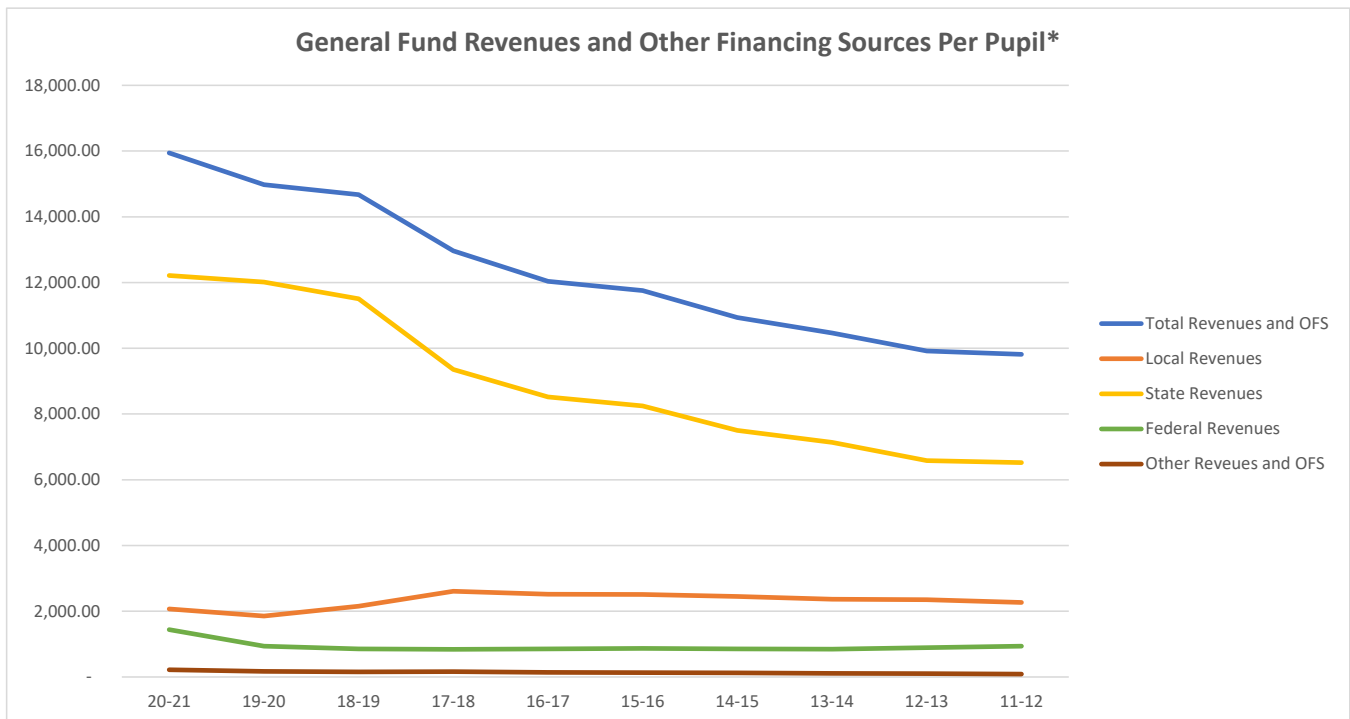


Table Four

GENERAL FUND 2020-21 EXPENDITURES BY PROGRAM GROUPS

<u>Program Groups</u>	<u>Programs</u>	<u>Dollars</u>	<u>% of Total General Fund Expenditures</u>	<u>\$ Per Pupil*</u>
Basic Education	(Programs 01,02,03)	9,090,715,941.59	53.8%	8,454.54
CARES Act COVID-19	(Programs 11, 12, 13, 14, 19)	322,913,414.42	1.9%	300.32
Special Education	(Programs 21, 22, 24, 25, 26, 29)	2,383,622,912.21	14.1%	2,216.81
Vocational/Skill Center	(Programs 31, 34, 38, 39, 45, 46)	659,016,082.11	3.9%	612.90
Compensatory Education	(Programs 51-69)	1,146,006,304.69	6.8%	1,065.81
Other Instructional Programs	(Programs 71-79)	174,952,895.09	1.0%	162.71
Community Service	(Programs 81, 86, 88, 89)	111,506,061.99	0.7%	103.70
Districtwide Support	(Program 97)	2,143,138,367.34	12.7%	1,993.16
School Food Services	(Program 98)	378,037,039.57	2.2%	351.58
Pupil Transportation	(Program 99)	491,837,691.16	2.9%	457.42
Total General Fund Expenditures		16,901,746,710	100.0%	15,718.95

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

*Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures.

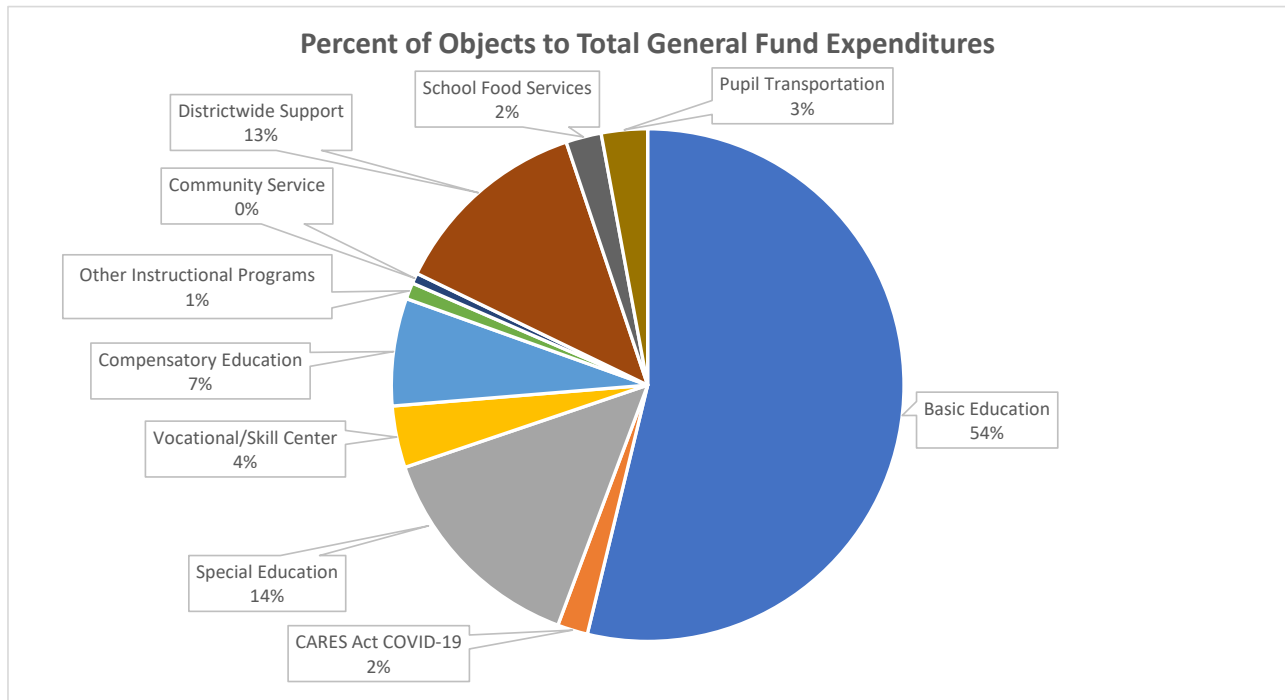


Table Five**GENERAL FUND 2020-21 EXPENDITURES BY ACTIVITY GROUPS**

Activity		Dollars	% of Total	\$ Per Pupil
Administration		2,131,489,825	12.6%	1,982
Building Administration		1,021,477,865	6.0%	950
23	Principal's Office	1,021,477,865	6.0%	950
Central Administration		1,110,011,960	6.6%	1,032
11	Board of Directors	45,048,662	0.3%	42
12	Superintendent's Office	118,299,732	0.7%	110
13	Business Office	201,430,060	1.2%	187
14	Human Resources	135,909,822	0.8%	126
15	Public Relations	35,175,834	0.2%	33
21	Instruction–Supervision	410,477,384	2.4%	382
41	School Food Services–Supervision	37,969,018	0.2%	35
51	Pupil Transportation–Supervision	69,208,537	0.4%	64
61	Maintenance & Operation–Supervision	56,492,910	0.3%	53
Teaching and Teaching Support		12,338,424,565	73.0%	11,475
22	Learning Resources	171,649,473	1.0%	160
24	Guidance and Counseling	491,829,946	2.9%	457
25	Pupil Management and Safety	163,802,164	1.0%	152
26	Health/Related Services	701,030,278	4.1%	652
27	Teaching	9,834,179,221	58.2%	9,146
28	Extracurricular	186,017,220	1.1%	173
29	Payment to Other Districts	33,293,748	0.2%	31
31	Instructional Professional Development	347,203,536	2.1%	323
32	Instructional Support	166,248,691	1.0%	155
33	Curriculum	133,577,297	0.8%	124
34	Professional Learning-State	109,592,990	0.6%	102
Other Support		1,915,310,313	11.3%	1,781
Maintenance and Operations		1,149,751,269	6.8%	1,069
62	Grounds Maintenance	83,096,587	0.5%	77
63	Operation of Buildings	504,091,625	3.0%	469
64	Maintenance	269,455,580	1.6%	251
65	Utilities	268,664,483	1.6%	250
67	Building & Property Security	24,442,994	0.1%	23
Pupil Transportation		417,408,485	2.5%	388
52	Operations	320,409,047	1.9%	298
53	Maintenance	63,184,946	0.4%	59
56	Transportation Insurance	13,503,618	0.1%	13
58	Remote Learning Operations	20,310,875	0.1%	19
School Food Services		348,150,559	2.1%	324
44	Operations	224,436,791	1.3%	209
42	Food	123,713,768	0.7%	115

Table Five

GENERAL FUND 2020-21 EXPENDITURES BY ACTIVITY GROUPS

Other		516,522,008	3.1%	480
68	Insurance (except transp.)	129,576,826	0.8%	121
72	Information Systems	298,578,803	1.8%	278
73	Printing	9,956,148	0.1%	9
74	Warehousing & Distribution	20,715,783	0.1%	19
75	Motor Pool	9,569,534	0.1%	9
85	Debt Service Expenditures	8,521,316	0.1%	8
91	Public Activities	39,603,598	0.2%	37
Total Expenditures		16,901,746,710	100.0%	15,719

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

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures.*

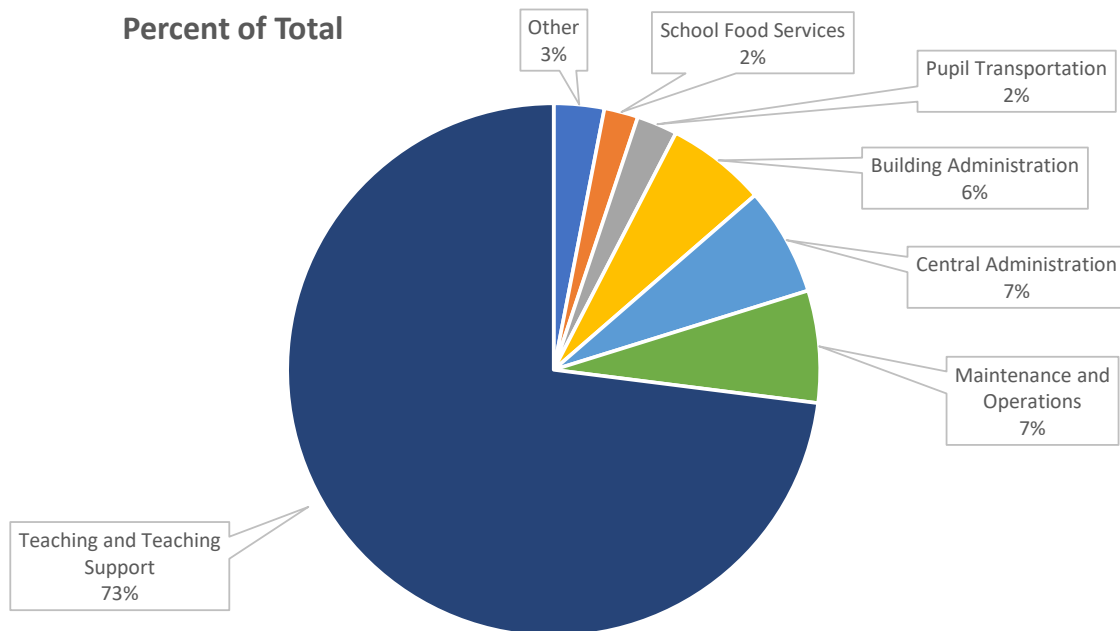


Table Six

GENERAL FUND 2020-21 EXPENDITURES BY OBJECT

Object of Expenditure	Dollars	% of Total	\$ Per Pupil*
Salaries and Benefits	14,272,328,572	84.4%	13,273.54
Certificated Salaries	7,579,357,453	44.8%	7,048.95
Classified Salaries	2,593,872,003	15.3%	2,412.35
Employee Benefits	4,099,099,116	24.3%	3,812.24
Purchased Services	1,738,911,289	10.3%	1,617.22
Central/Building Administration	123,776,013	0.7%	115.11
Teaching/Teaching Support	853,535,351	5.0%	793.80
School Food Services	35,388,633	0.2%	32.91
Utilities	264,494,434	1.6%	245.98
Insurance	143,060,412	0.8%	133.05
Information Systems	92,070,471	0.5%	85.63
Pupil Transportation	86,694,250	0.5%	80.63
Other	139,891,725	0.8%	130.10
Supplies and Instructional Materials	816,328,837	4.8%	759.20
Capital Outlay	69,856,514	0.4%	64.97
Travel	4,321,498	0.0%	4.02
Total Expenditures	16,901,746,710	100.0%	15,718.95

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

*Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures.

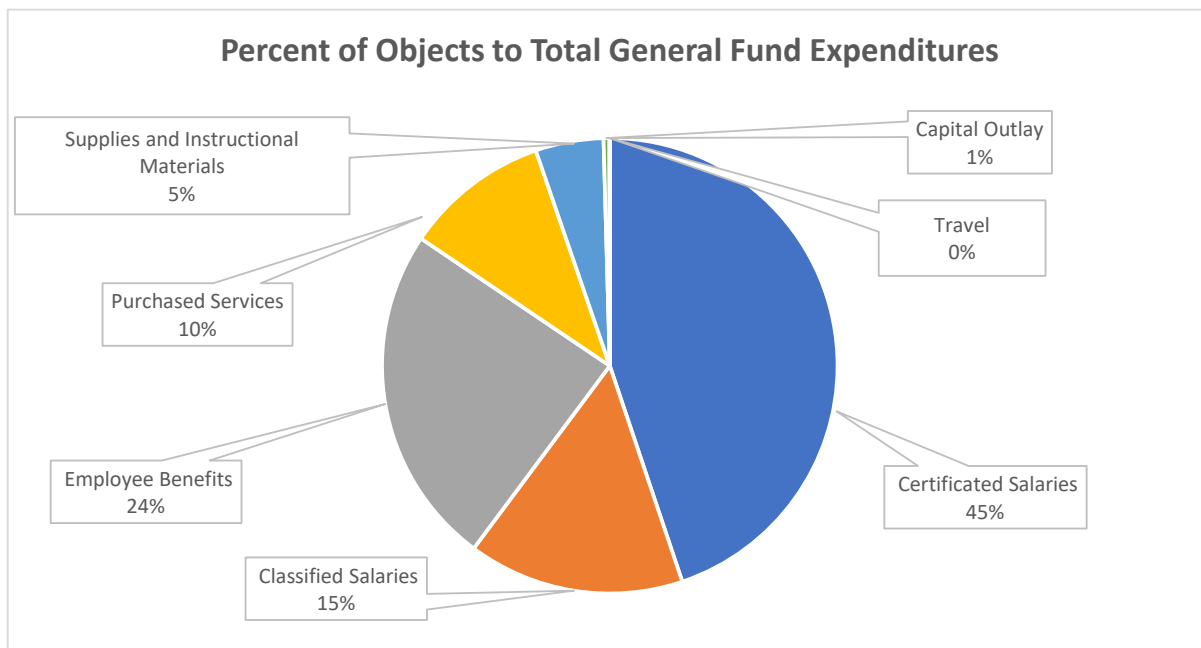


Table Seven

TOTAL GENERAL FUND 2020-21 EXPENDITURES, REVENUES, AND OTHER FINANCING SOURCES PER PUPIL* BY SCHOOL DISTRICT ENROLLMENT GROUPS

Size Group	Annual Total Enrollment	Percentage of Total Enrollment	Number of Districts	Total Expenditures Per Pupil	Total Revenues and OFS Per Pupil
Over 20,000	317,925	29.6%	12	16,167	16,356
10,000–19,999	286,661	26.7%	19	15,773	15,907
5,000–9,999	200,227	18.6%	28	15,093	15,311
3,000–4,999	115,068	10.7%	31	15,297	15,514
2,000–2,999	48,191	4.5%	20	14,989	15,323
1,000–1,999	52,330	4.9%	37	15,130	15,493
500–999	34,278	3.2%	49	15,700	16,304
100–499	18,131	1.7%	73	18,596	19,470
Under 100	2,435	0.2%	45	28,291	29,632
TOTALS:	1,075,247	100.0%	314	15,719	15,944

NOTE TO TABLE SEVEN: Table Seven compares the average FY 2019–20 total expenditures, revenues, and other financing sources (O.F.S.) per pupil by school district enrollment groups.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures and revenue.*

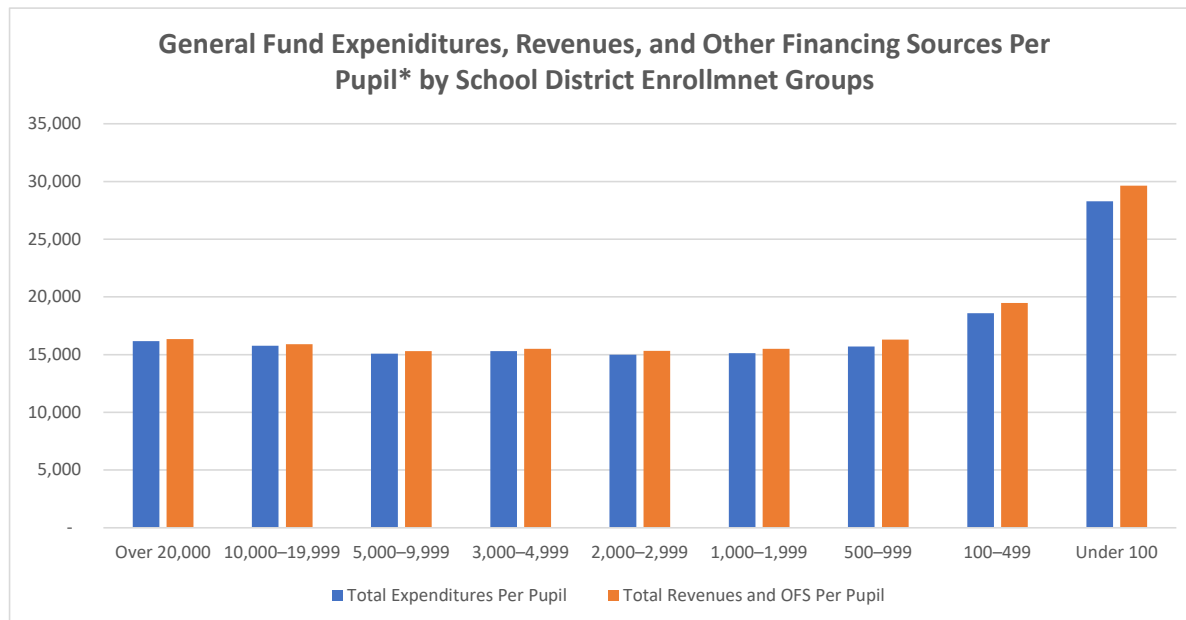


Table Eight

TOTAL 2020-21 EXPENDITURES AND REVENUES BY FUND

Fund	Expenditures by Fund	% of Total For All Funds	\$ Per Pupil For All Funds*	Revenues by Fund	% of Total For All Funds	\$ Per Pupil For All Funds*
General	16,901,746,710	76.8%	15,718.95	17,143,760,672	76.1%	15,944.02
Debt Service	1,660,674,326	7.5%	1,544.46	2,125,820,147	9.4%	1,977.05
Interest	668,273,647	3.0%	621.51			
Principal	992,400,680	4.5%	922.95			
Capital Projects	3,345,290,045	15.2%	3,111.18	3,154,474,056	14.0%	2,933.72
Sites	183,210,483	0.8%	170.39			
Buildings	2,821,438,962	12.8%	2,623.99			
Equipment	185,709,794	0.8%	172.71			
Instructional Technology	120,649,709	0.5%	112.21			
Energy	22,419,699	0.1%	20.85			
Sales and Lease	1,154,776	0.0%	1.07			
Debt	10,706,622	0.0%	9.96			
Transportation Vehicle	64,296,927	0.3%	59.80	66,647,866	0.3%	61.98
Transportation Equipment	63,734,500	0.3%	59.27			
Debt	562,427	0.0%	0.52			
Permanent Fund	7,899	0.0%	0.01	31,629	0.0%	0.03
Total Governmental Funds	21,972,015,907	99.8%	20,434.39	22,490,734,369	99.8%	20,916.81
Associated Student Body	31,230,409	0.1%	29.04	28,142,084	0.1%	26.17
Fiduciary Funds	3,297,166	0.0%	3.07	7,790,387	0.0%	7.25
Total Expenditures For All Funds	22,006,543,481	100.0%	20,466.51			
Total Revenues For All Funds				22,526,666,841	100.00%	20,950.23

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

*Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures and revenues.

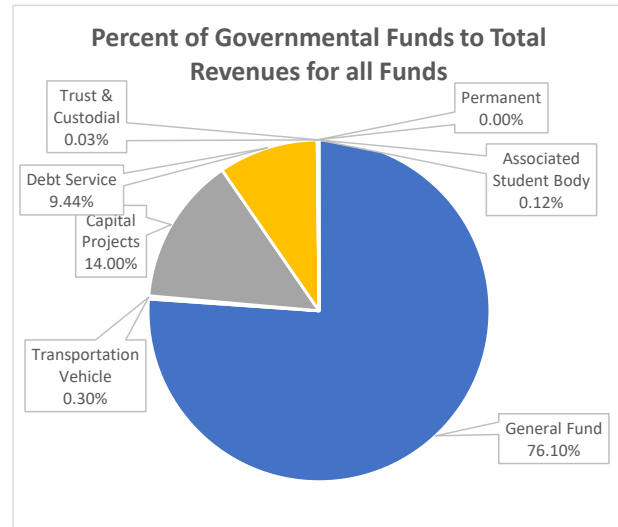
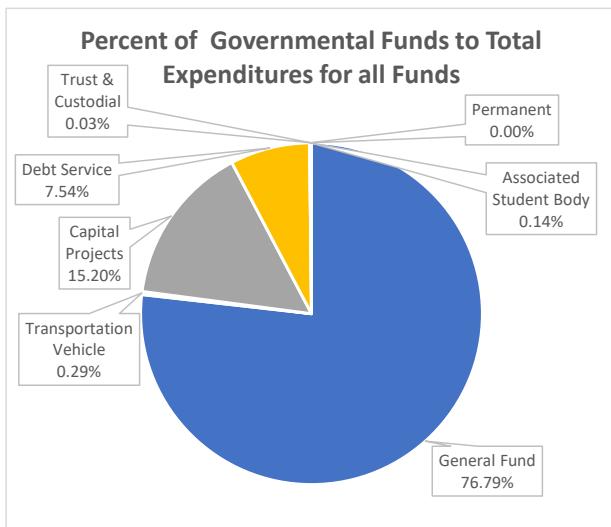


Table Nine

TEN-YEAR COMPARISON OF GENERAL FUND ENDING TOTAL FUND BALANCE

Fiscal Year	Ending Total Fund Balance	Percentage of Change	Fund Balance as Percentage of Total Expenditures	Fund Balance as a Percentage of Total Revenues	\$ Per Pupil*
2020-21	2,485,371,626	7.36%	14.7%	14.5%	2,311.44
2019-20	2,315,047,382	14.1%	14.0%	13.7%	2,053.21
2018-19	2,029,073,177	25.3%	12.8%	12.4%	1,815.90
2017-18	1,619,038,585	3.8%	11.3%	11.2%	1,455.03
2016-17	1,560,043,494	6.6%	9.4%	9.2%	1,419.22
2015-16	1,462,883,532	18.2%	11.9%	11.6%	1,360.94
2014-15	1,237,868,829	12.4%	10.1%	8.7%	1,177.71
2013-14	1,100,873,745	5.1%	8.9%	8.7%	1,060.74
2012-13	1,047,633,714	-1.2%	9.7%	9.6%	1,028.12
2011-12	1,060,235,768	4.70%	10.7%	10.6%	1,044.13
2010-11	1,012,662,781	2.50%	10.3%	10.2%	995.58

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

*Please see the Introduction to Section One for a description of the enrollment used for per-pupil revenues.

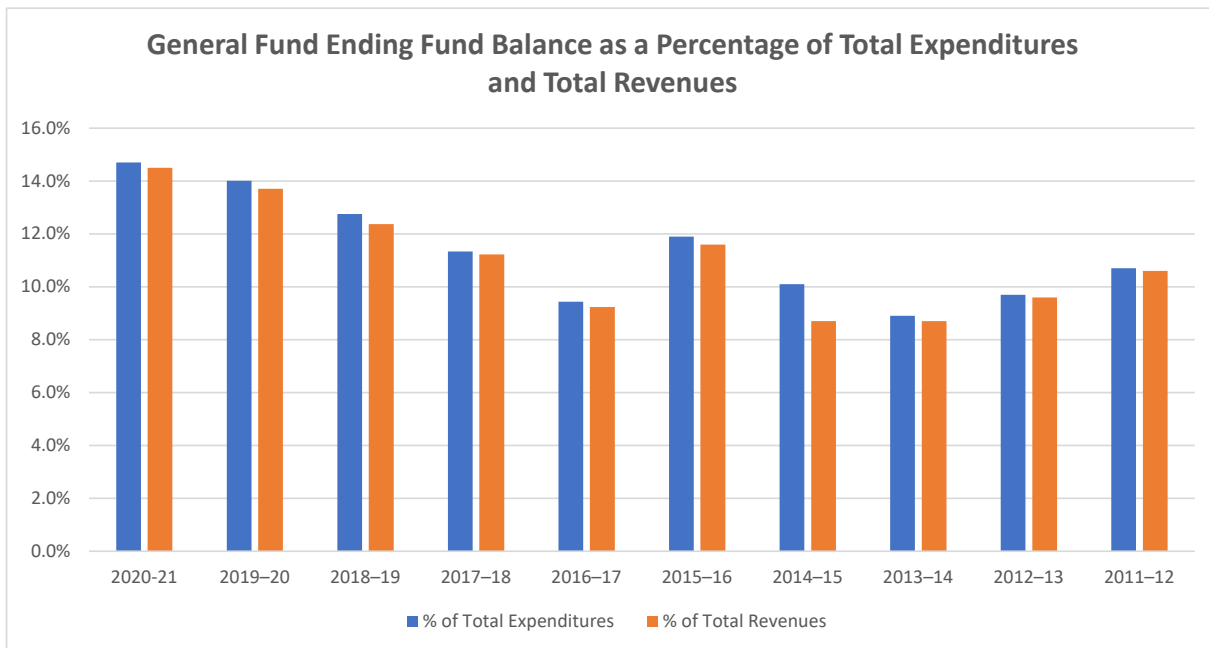


Table Ten

GENERAL FUND 2019–20 TOTAL ENDING FUND BALANCE

Fiscal Year	Total \$	% of Total	\$ Per Pupil*
Nonspendable Fund Balance-Inventory & Prepaid Items	86,965,774	3.5%	80.88
Total Nonspendable Fund Balance	86,965,774	3.5%	80.88
Restricted for Other Items	7,107,061	0.3%	6.61
Restricted for Unequalized Deductible Revenues	55,774	0.0%	0.05
Restricted for Carryover of Restricted Revenues	115,395,403	4.6%	107.32
Restricted for Debt Service	12,956,500	0.5%	12.05
Restricted for Self Insurance	4,684,806	0.2%	4.36
Restricted for Uninsured Risks	4,680,364	0.2%	4.35
Restricted for Skill Center	24,418,954	1.0%	22.71
Restricted for Carryover of Food Service	13,112,936	0.5%	12.20
Total Restricted Fund Balance	182,411,797	7.3%	169.65
Committed to Other Purposes	16,677,834	0.7%	15.51
Committed to Economic Stabilization	78,250,936	3.1%	72.77
Total Committed Fund Balance	94,928,770	3.8%	88.29
Assigned to Contingencies	76,397,864	3.1%	71.05
Assigned to Other Capital Projects	36,791,663	1.5%	34.22
Assigned to Other Purposes	486,110,221	19.6%	452.09
Total Assigned Fund Balance	599,299,748	24.1%	557.36
Unassigned to Minimum Fund Balance	567,145,271	22.8%	527.46
Unassigned Fund Balance	954,620,265	38.4%	887.82
Total Unassigned Fund Balance	1,521,765,536	61.2%	1,415.27
Total Ending Fund Balance	2,485,371,626	100.0%	2,311.44

NOTE TO TABLE TEN: Table Ten presents a statewide total for General Fund Reserved, Unreserved, and Total Ending Fund Balance, the percentage of Total Fund Balance, and the amount per pupil.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil fund balance.*

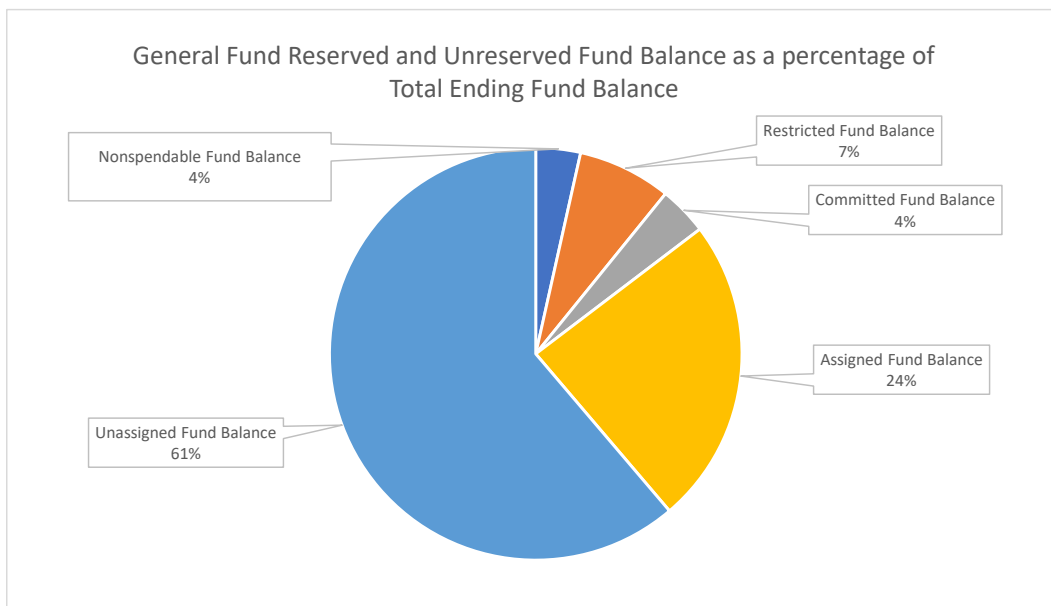


Table Eleven

TEN-YEAR COMPARISON OF TAX COLLECTIONS

Fiscal Year	Total General Fund Excess Levy	Statewide Tax Collection Percentages		
		Spring	Fall	Total
2021	2,037,316,762	58.48	44.19	98.92
2020	1,966,122,998	54.74	42.03	96.77
2019	1,529,349,273	54.78	45.19	99.97
2018	2,582,216,527	54.62	45.07	99.69
2017	2,460,534,159	54.87	44.84	99.71
2016	2,365,389,991	54.69	45.27	99.96
2015	2,277,046,778	62.21	37.72	99.94
2014	2,131,114,007	58.66	38.89	97.56
2013	2,077,493,568	58.41	42.04	100.46
2012	1,992,097,806	57.42	42.73	100.15
2011	1,920,656,047	53.42	45.79	99.20

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

Table Twelve

TEN-YEAR COMPARISON OF LONG-TERM LIABILITIES

Fiscal Year	Long-Term Liabilities	\$ Per Pupil*	Percentage of Change
2020-21	17,352,459,372	16,138	-18.2%
2019-20	21,213,711,010	18,814	9.1%
2018-19	19,442,106,811	17,399	3.7%
2017-18	18,744,730,845	16,846	4.2%
2016-17	17,995,647,244	16,371	0.5%
2015-16	17,901,053,920	16,654	15.0%
2014-15	15,566,970,889	14,810	56.5%
2013-14	9,948,134,255	9,585	4.3%
2012-13	9,540,201,510	9,363	1.0%
2011-12	9,444,648,582	9,301	-0.5%
2010-11	9,487,426,195	9,327	2.1%