

# SECTION THREE—SCHOOL DISTRICT, CHARTER SCHOOL, AND TRIBAL SCHOOL FINANCIAL REPORTS

## Introduction

Section Three of this publication contains reports that have financial information for each public school district, charter school, and tribal school in the state of Washington. These reports are from the school district financial report F-196 for FY 2019–20. The reports are arranged so comparisons can be made among school districts, charter schools, and tribal schools with a similar number of students or by county. Please refer to the *Accounting Manual for Public School Districts in the state of Washington* for detailed definitions of expenditure and revenue categories. 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-two and three-to-five programs, as reported to OSPI.

### **General Fund Expenditures, Revenues, and Ending Total Fund Balance Per Pupil by Enrollment Groups and by County**

This report shows expenditures, revenues, and ending total fund balance per pupil calculations from information reported by school districts, charter schools, and tribal schools.

### **Percent and Per Pupil of General Fund Revenues and Other Financing Sources by Enrollment Groups and by County**

This report shows the percentage and per pupil breakdown of total revenues and other financing sources of school districts, charter schools, and tribal schools.

### **General Fund Total Expenditures by Program Groups by Enrollment Groups and by County**

This report is from the school district financial report F-196 for FY 2019–20. The report shows total expenditures by program groups. The following report shows the percentage and per pupil breakdown by the same program groups.

### **Percent and Per Pupil of General Fund Expenditures by Program Groups by Enrollment Groups and by County**

This report shows a percentage and per pupil breakdown of expenditures by program groups.

### **Per Pupil General Fund Expenditure Activity Reports by Enrollment Groups and by County**

These reports analyze school district, charter schools, and tribal schools General Fund expenditures by activity. An activity is defined as a specific line of work in a school district. Expenditures per student for certain groups of activities and some individual activities are shown. Percentages of total General Fund expenditures by activity are also displayed. The total expenditures for all activity groups equal total direct expenditures.

Central Administration Expenditure Analysis includes:

- Activity 11 Board of Directors
- Activity 12 Superintendent's Office
- Activity 13 Business Office
- Activity 14 Human Resources
- Activity 15 Public Relations
- Activity 21 Supervision-Instruction
- Activity 41 Supervision-Food Services
- Activity 51 Supervision-Transportation
- Activity 61 Supervision-Maintenance & Operation

Building Administration Expenditure Analysis includes:

- Activity 23 Principal's Office

\*\*Total Administration Expenditure Analysis includes:

All activities listed under Central and Building Administration Expenditure Analysis

Teaching Expenditure Analysis includes:

- Activity 27 Teaching
- Activity 28 Extracurricular
- Activity 29 Payments to School Districts

Teaching Support Expenditure Analysis includes:

- Activity 22 Learning Resources
- Activity 24 Guidance and Counseling
- Activity 25 Pupil Management and Safety
- Activity 26 Health/Related Services
- Activity 31 Instructional Professional Development
- Activity 32 Instructional Technology
- Activity 33 Curriculum
- Activity 34 Professional Learning-State

\*\*Total Teaching Expenditure Analysis includes:

All activities listed under Teaching and Teaching Support Expenditure Analysis

School Food Services Expenditure Analysis includes:

- Activity 42 Food
- Activity 44 Operations
- Activity 49 Transfers

Maintenance and Operation Expenditure Analysis includes:

- Activity 62 Grounds Maintenance
- Activity 63 Operation of Building
- Activity 64 Maintenance
- Activity 65 Utilities
- Activity 67 Building and Property Security

Transportation Activities Expenditure Analysis includes:

- Activity 52 Operations
- Activity 53 Maintenance
- Activity 56 Insurance
- Activity 59 Transfers

Other Support Service Activities Expenditure Analysis includes:

- Activity 68 Insurance (except Transportation)
- Activity 72 Information Systems
- Activity 73 Printing
- Activity 74 Warehousing & Distribution
- Activity 75 Motor Pool
- Activity 83 Interest
- Activity 84 Principal
- Activity 85 Debt-Related Expenditures
- Activity 91 Public Activities

### **Percent and Per Pupil of General Fund Expenditures by Object, by Enrollment Groups, and by County**

This report shows a percentage and per pupil breakdown of expenditures by object of expenditure.

### **Per Pupil All Expenditures—Four-Year Average FY 2016–17 through FY 2019–20 by Enrollment Groups and by County**

The four funds included in the expenditure total for this report are General, Capital Projects, Debt Service, and Transportation Vehicle Funds.

### **Student Enrollment Trends FY 2016–17 through FY 2019–20 by Enrollment Groups and by County**

This report shows the number and percentage change in student enrollments for each school district, charter school, and tribal school between fiscal years.

### **General Fund Total Fund Balance Per Pupil and Percent of Change by Enrollment Groups and by County**

This report shows the General Fund total fund balance per pupil for three years and an analysis of the percent of change during those years.

## **Percent and Per Pupil of General Fund Restricted and Unrestricted to Total Fund Balance by Enrollment Groups and by County**

This report shows the restricted and unrestricted fund balance accounts.

## **General Fund 2019 Tax Collection Survey and Three-Year Average by County**

The General Fund Tax Collection Survey is provided to assist school districts in budgeting property tax revenue. This report should help school districts develop realistic budget estimates.

The tax collection data consists of:

- Net General Fund excess Maintenance and Operation (M&O) levy collections
- Spring tax collections
- Fall tax collections

The rest of the report compares spring, fall, and total General Fund tax collection percentages for levies collectible for the recent three-year period for each school district, county, and the state. Also shown is a three-year average of spring, fall, and total tax collection percentages. The three-year average was determined by dividing the tax collected in the last three years by the total levy as certified and adjusted for timber roll. Slight variations in county and state totals between reports are due to rounding.

### **Notes:**

- The net excess M&O levy amount is the levy certified for collection adjusted to exclude the portion attributable to timber roll. While timber roll assessed valuation is a portion of total district assessed valuations, the levy against it is treated differently than property taxes. Timber taxes are calculated and distributed by the Department of Revenue as state funds and reported in the General Fund as Revenue Account 1500.
- Spring and fall property tax collections were calculated using local property taxes reported on County Treasurer's Monthly Reports to School Districts in Revenue Account 1100. Spring includes January 1 through August 31 collections. Fall includes September 1 through December 31 collections.
- Districts should also take into consideration the influence prior year and delinquent tax collections have on collection percentages shown on these reports. Collection percentages are based on the current year levy. When levy amounts increase, prior year, and delinquent taxes make up a smaller portion of taxes collected and thereby decrease tax collection percentages. The opposite is true when levy amounts decrease. If levy amounts change substantially, collection percentages may become distorted and not useful for forecasting revenue. In these instances, consider using the county or state collection percentages.

## **All Funds Long-Term Liabilities Per Pupil by Enrollment Groups and by County**

Long-term debt includes the unmatured principal of bonds, warrants, notes, and other forms of noncurrent or long-term indebtedness that have a maturity of at least one-year from the date of issuance.