

# 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 2021-2022. The reports are arranged so comparisons can be made among school districts, charter schools, and tribal school. They are being presented in Excel format to allow the user greater access to the data.

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 Revenues**

*(#1 – Revenue)*

This workbook shows revenues from information reported by school districts, charter schools, and tribal schools. There are tabs separating the categories of revenues (1000s, 2000s, 3000s, etc.) and the breakdown of each revenue code statewide and by district.

### **General Fund Total Expenditures by Program, Activity and Object**

*(#2 – EXP by Program-Activity-Object)*

This workbook shows total expenditures as reported by District and LEA by program activity, and object groups. There are three tables that provide the information with descriptions of each code that is in the Accounting Manual.

### **General Fund Revenue, Expenditure, and Fund Balance by Program, Activity and Object Groups Comparison Tool**

*(#3 – F-196 Comparison Tool)*

This worksheet is interactive and allows you to compare expenditures statewide and of selected districts. It provides a breakdown of expenditures by program, activity, and object. It also includes the percentage of expenditure and a per pupil calculation for relevant groupings. It has a tab for the comparison worksheet with pull-downs to select the data for comparison, and a tab with a list of districts and LEAs by county/district code, alphabetical, county, enrollment grouping, and charter or tribal groups.

### **General Fund Expenditure by NCES codes**

*(#4 – EXP by NCES Code)*

This worksheet shows total expenditures as reported by District and LEA by National Center for Education Statistics NCES Object Codes. It is in one table that provide the information with descriptions of each code as defined by the US Department of Education.

## **General Fund Expenditure by NCES codes**

(#5 – EXP by NCES Code Comparison Tool)

This worksheet shows a percentage and per pupil breakdown of expenditures by NCES Object Codes of expenditures statewide and by district or LEA. It includes the percentage of expenditure and a per pupil calculation for object groupings. It has a tab for the comparison worksheet with pulldowns to select the data for comparison, and a tab with a list of districts and LEAs by county/district code, alphabetical, county, enrollment grouping, and charter or tribal groups.