

# VASHON ISLAND SCHOOL DISTRICT No. 402

## Fiscal Year-End Report 2015-2016



***“To equip every student to engage, thrive, and contribute in an ever-changing world.”***

Presented to the Vashon Island School District  
Board of Directors on October 27<sup>th</sup>, 2016

October 27<sup>th</sup>, 2016

The Honorable Board of Directors  
Vashon Island School District #402  
9309 SW Cemetery Road  
Vashon Island, WA 98070

Dear School Board Members:

The Vashon Island School District Annual Financial Statements for fiscal year 2015-2016 are attached. The District Superintendent and the Executive Director of Business & Operations assume responsibility for data accuracy and completeness. These Annual Financial Statements present the District's unaudited financial results as of August 31, 2016.

The development and review of the 2015-2016 General Fund, Capital Fund, Debt Service Fund, Associated Student Body (ASB) Fund, and Transportation Vehicle Fund annual financial statements were completed with a detailed review of revenue and expenditure items. Information on each fund's annual financial statement is provided in this document.

We are pleased to publish and disseminate this annual financial statement information to you and the community. We welcome the opportunity to present and discuss results and related financial impacts with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements for students in the Vashon Island School District.

Our goal with this document, our Fiscal Year-End Report, is to provide reliable and understandable financial information to our community about the educational programs and services for fiscal year 2015-2016. We believe this document fulfills our promise to strengthen the presentation of our annual financial statements and to help make them more transparent and reader friendly. The state required F-196 Annual Financial Report is included at the end of this document.



Michael Soltman  
Superintendent of Schools



Matt Sullivan  
Executive Director of Business & Operations

# Table of Contents

<b>Executive Summary</b>	<b>1-7</b>
• Expenditures	1-3
• Revenues	4-5
• Fund Balance	6-7
<b>General Fund Summary</b>	<b>8-12</b>
• Total General Fund Revenue by Source	8-9
• Total Expenditures for the General Fund	9
• Total Expenditures by Object – General Fund Analysis	10
• Historical General Fund Revenues & Expenditures	11
• Historical General Fund - Fund Balance	12
• Year-End General Fund – Fund Balance Allocation	12
<b>Other Fund Summaries</b>	<b>12-13</b>
• Capital Projects Fund	13
• Debt Service Fund	13
• Associated Student Body (ASB) Fund	13
• Transportation Vehicle Fund (TVF)	14
<b>District Wide Information</b>	<b>14-15</b>
• Assets	14
• Liabilities and Fund Balance	14-15
• Physical Assets	16
<b>2015-2016 Student Enrollment</b>	<b>16</b>
<b>State Report - F-196</b>	<b>17</b>

## **Executive Summary**

Preparation of the 2015-2016 budget began in January 2015 with the development of the student enrollment forecast for the 2015-2016 fiscal-year. In January and February 2015, the Board acknowledged the pupil enrollment forecast and was informed of the budget process. From February to May 2015 District staff and budget managers met regularly to formulate budget recommendations for Board approval. A preliminary budget was presented in June 2015, with a final budget approved by the Board in July 2015. Implementation of the budget commenced on September 1, 2015.

## **Expenditures**

The Vashon Island School District operates five (5) individual funds, allowed by state law: **General (GF), Capital Projects, Debt Service, Associated Student Body (ASB), and Transportation (TVF).**

### **General Fund (GF)**

Accounts for the day-to-day operation of the District. Included are all the normal and recurring financial activities of the District that are not accounted for in other funds. Expenditures include salaries and benefit costs, and non-salary costs, such as supplies and materials, books and other instructional materials, utilities, purchased services and equipment, which is referred to as MSOC (Materials Supplies and Operating Costs). Revenues for the General Fund includes local, state, and federal funds.

### **Associated Student Body Fund (ASB)**

Accounts for the student extracurricular activities in each school. These funds are public monies raised on behalf of and by students, and are used for optional, extra-curricular events of a cultural, athletic, recreational, or social nature (CARS).

### **Debt Service Fund**

Provides for the redemption and payment of interest on voted bonds. Each year an amount is levied which provides for redemption of bonds currently due, interest payments on bonds outstanding and related costs.

### **Capital Projects Fund**

Accounts for the financing and expenditures of capital projects. It can include modernization, new construction and replacement of systems, equipping of new facilities, site improvements, major renovations, and technology systems. Revenues for the Capital Projects Fund include state matching funds, investment earnings, impact fees, Cap/Tech levy, and bonds.

**Transportation Vehicle Fund (TVF)**

Accounts for the purchase of buses and major bus repairs, though repairs are allowed only with OSPI approval. Revenue for this fund can include State depreciation funds, transportation vehicle levy funds, and investment income.

*The following chart presents a comparison of the proposed budget vs. actual expenditures for fiscal year 2015-16 for all Governmental Funds as well as 2014-15 actual expenditures.*

<b>Total Expenditures for All District Funds</b>				
<b>Fund</b>	<b>Actual 2014-2015</b>	<b>Budgeted 2015-2016</b>	<b>Actual 2015-2016</b>	<b>% Change*</b>
<b>General</b>	\$17,409,647	\$19,351,993	\$19,091,444	+9.6%
<b>Capital Projects</b>	\$1,482,584	\$76,703	\$76,596	-95%
<b>Debt Service</b>	\$3,011,343	\$4,488,163	\$3,031,462	+6%
<b>ASB</b>	\$230,850	\$466,098	\$259,172	+12%
<b>Transportation</b>	\$0	\$0	\$0	0%

*\*Percent change is between 2014-2015 Actual and 2015-2016 Actual*

**Total Expenditures for All District Funds Analysis**

**General Fund** – 9.6% increase from 2014-2015 to 2015-2016 due to an increase in legal fees, Phase II bond planning expenditures, State COLA and an increase in TRI (time, responsibility, and incentive) pay for certified teachers via collective bargaining.

**Capital Projects Fund** - 95% decrease from 2014-2015 to 2015-2016 due to retainage for McMurray Middle School flooring and locker replacement.

**Debt Service Fund** – .6% increase from 2014-2015 to 2015-2016 was due to the required payments for principle and interest.

**ASB Fund** – 11% increase from 2014-2015 to 2015-2016 due to out of state/country travel (Japan trip).

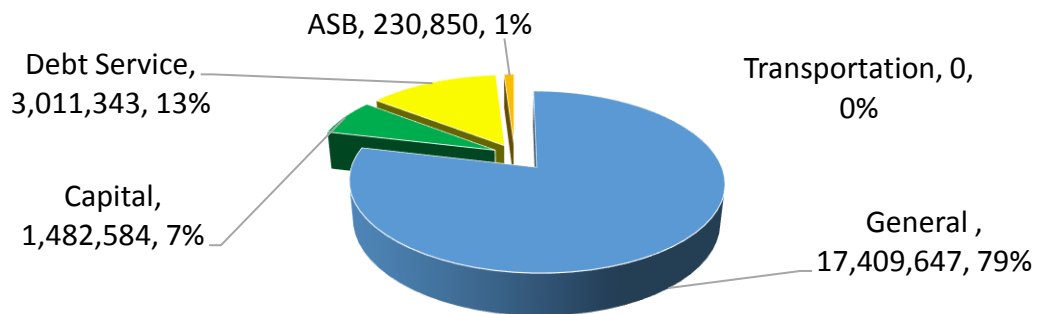
**Transportation Vehicle Fund** – no change.

Education of students is a labor-intensive enterprise, as reflected in personnel costs. The workforce of the District is determined by staffing guidelines and collective bargaining agreements (CBA's) in relation to projected student enrollment and curriculum requirements.

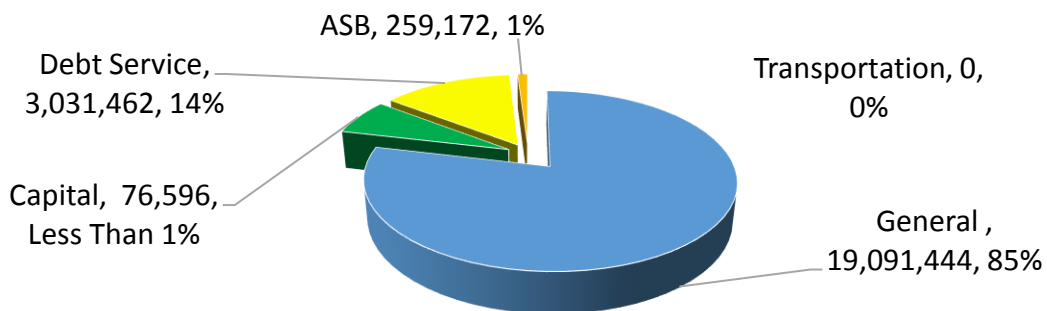
For the 2015-16 fiscal-year, salaries and benefits constituted 78% of all General Fund expenditures. In 2014-2015, salaries and benefits constituted 78% of all General Fund expenditures and in 2013-2014 salaries and benefits constituted 79%. This past fiscal year did see a salary increase via negotiated agreements and increases to medical and health benefits, which resulted in an average 11.6% increase in salary and benefit costs to the General Fund.

*The following pie charts provide a comparison of expenditures by fund for the 2015-16 and 2014-15 fiscal years based on actual expenditures.*

### 2014-2015 Actual Expenditures by Fund



### 2015-2016 Actual Expenditures by Fund



# Revenues

Financial support for District-operated programs and services is substantially and increasingly derived from local sources of revenue, such as the Maintenance/Operation (M&O) and Capital Projects (Cap/Tech) Levies, paid by local property taxes, and generous donations from civic and education support organizations.

*The following chart presents a comparison of the proposed budget vs. actual revenues for fiscal year 2015-16 for all Governmental Funds as well as 2014-15 actual revenues.*

<b>Total Revenues for All District Funds</b>				
<b>Fund</b>	<b>Actual 2014-2015</b>	<b>Budgeted 2015-2016</b>	<b>Actual 2015-2016</b>	<b>% Change*</b>
<b>General</b>	\$17,292,052	\$19,351,993	\$18,777,927	+8.6%
<b>Capital</b>	\$1,512,873	\$910,000	\$930,394	-38.5%
<b>Debt Service</b>	\$4,564,284	\$4,727,692	\$4,799,760	+5.2%
<b>ASB</b>	\$233,037	\$460,900	\$272,252	+16.9%
<b>Transportation</b>	\$16,478	\$16,150	\$16,918	+2.7 %

*\*Percent change is between 2014-2015 Actual and 2015-2016 Actual*

## Total Revenues for All District Funds Analysis

**General Fund** – 8.6% increase from 2014-2015 to 2015-2016 due to an increase in State apportionment, local taxes, and a slight increase in special education funding.

**Capital Projects Fund** – 38.5% decrease from 2014-2015 to 2015-2016 due to the final phases/completion of the high school project in 2014-2015.

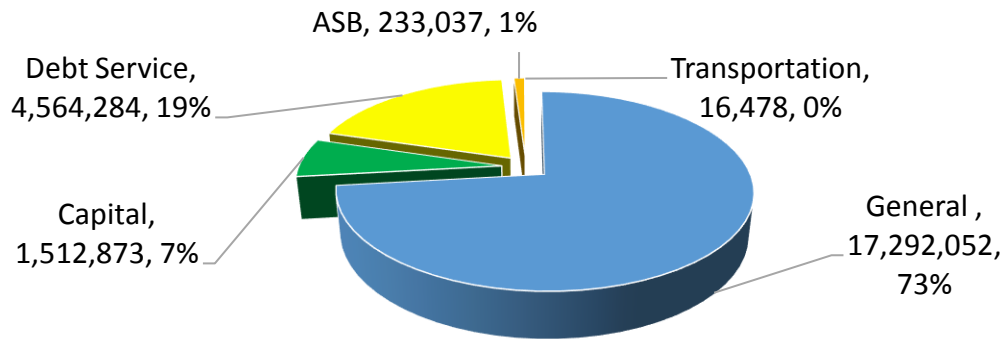
**Debt Service Fund** – 5.2% increase from 2014-2015 to 2015-2016 due to required increase in payments on the bond/sinking fund.

**ASB Fund** – 16.9% increase from 2014-2015 to 2015-2016 due to increased fundraising for major out of state/out of country trips.

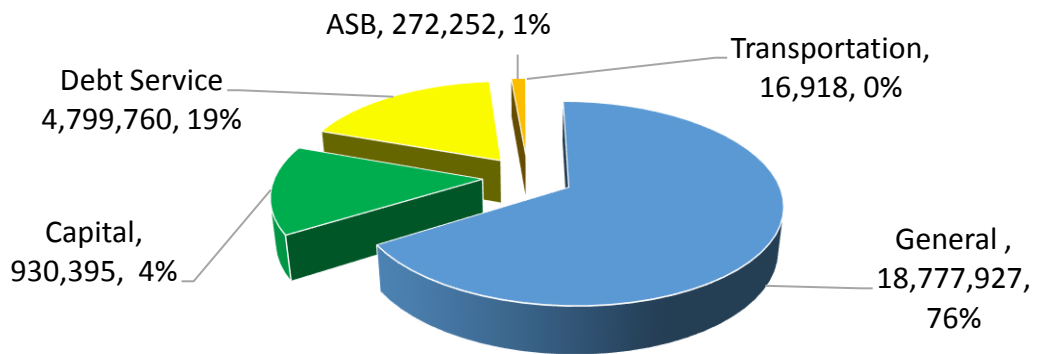
**Transportation Vehicle Fund** – 2.7% increase from 2014-2015 to 2015-2016 due to a slight increase in State transportation depreciation funding.

The following pie charts provide a comparison of revenues by fund for the 2015-16 and 2014-2015 fiscal years based on actual revenues.

### 2014-2015 Actual Revenues by Fund



### 2015-2016 Actual Revenues by Fund





## Fund Balance

The District maintains a positive balance in each of the five funds, which provides a “savings” and future spending flexibility. The Fund Balance is “cash-in-the-bank.” The District currently maintains a minimum of 5% General Fund fund balance per District policy.

**The General Fund (GF) Balance** consists mainly of committed reserves, restricted funds, assigned contingencies and unassigned reserves.

**The Capital Projects Fund Balance** consists of designated capital fund reserves and collected Cap/Tech Levy funds.

**The Debt Service Fund Balance** consists of collected taxes that have yet to be used for bond principal/interest payments.

**The Associated Student Body (ASB) Fund Balance** accounts for the student extracurricular activities in each school.

**The Transportation Vehicle Fund (TVF) Balance** accounts for the purchase and major repairs of buses.

*The table below shows the 2015-2016 ending fund balances (budgeted amount and actual) and the 2014-2015 actual amount.*

<b>Ending Fund Balance for All Funds</b>				
<b>Fund</b>	<b>Actual 2014-2015</b>	<b>Budgeted 2015-2016</b>	<b>Actual 2015-2016</b>	<b>% Change*</b>
<b>General Fund</b>	\$1,445,470	\$1,479,361	\$1,131,953	-21.7%
<b>Capital Projects</b>	\$1,520,615	\$1,523,912	\$1,412,401	-7.1%
<b>Debt Service</b>	\$3,182,868	\$1,933,791	\$4,951,165	+55.5%
<b>ASB</b>	\$182,991	\$334,148	\$196,071	+7.1%
<b>Transportation</b>	\$84,875	\$101,025	\$101,792	+19.9%

*\*Percent change is between 2014-2015 Actual and 2015-2016 Actual*

### **Ending Fund Balance for All Funds Analysis**

**General Fund – 21.7%** decrease from 2014-2015 to 2015-2016, a \$313,517 difference, was largely due to an increase in unforeseen legal fees and Phase II bond planning expenditures (-\$190,084), which is reimbursable upon bond approval.

**Capital Projects Fund– 7.1%** decrease from 2014-2015 to 2015-2016 due to retainage for McM flooring and locker replacement.

**Debt Service Fund – 55.5%** increase from 2014-2015 to 2015-2016 due to an increase in payments on the bond/sinking fund.

**ASB Fund – 7.1%** increase from 2014-2015 to 2015-2016 due to slightly increased revenue via additional class fundraising for future events (trips/homecoming/prom).

**Transportation Vehicle Fund – 19.9%** increase from 2014-2015 to 2015-2016 due to State transportation funding for vehicle depreciation and not purchasing a (new) used bus.

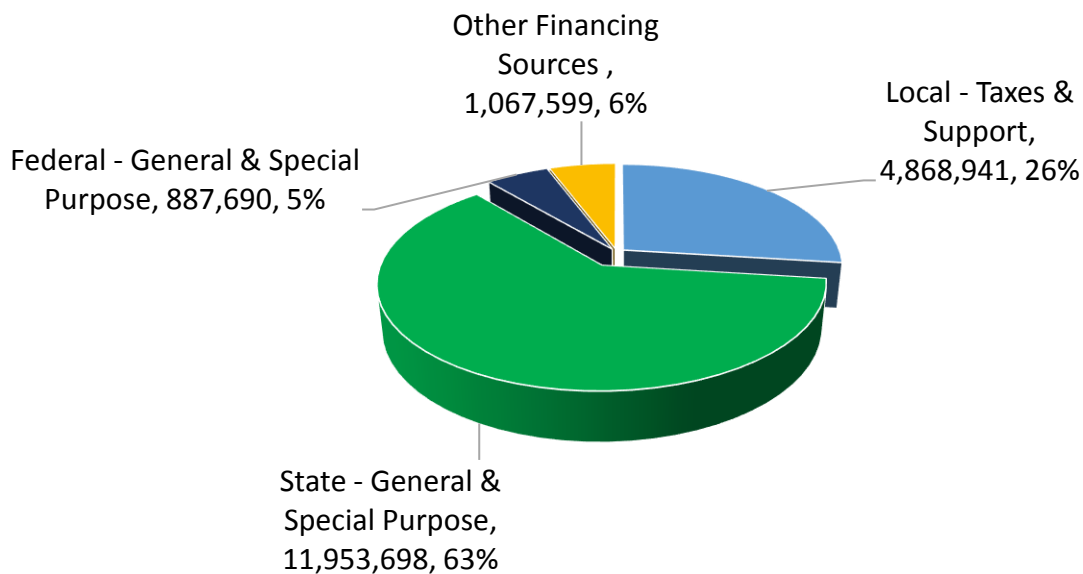


# General Fund Summary

The General Fund accounts for the day-to-day operation of the District. Included are all the normal and recurring financial activities of the District that are not accounted for in other funds. Expenditures include salaries and benefit costs, and non-salary costs, such as supplies and materials, books and other instructional materials, utilities, purchased services and equipment, which is called MSOC (Materials Supplies and Operating Costs). Revenues for the General Fund include local, state, federal, and other funds.

## Total General Fund Revenue by Source

2015-2016 Total Actual Revenue by Source



**Local - Taxes & Support – 26%** - This funding source includes local property tax - levies (M&O & Cap/Tech), timber excise tax, tuition and fees, investment earnings, and private donations.

**State – General & Special Purpose – 63%** - This is the largest revenue source for the District, which includes apportionment. The amount of apportionment is driven by the number of full-time equivalent students (FTE) in the District, and a series of other formulas driven by both the number of full-time equivalent students (FTE) and rates set by the legislature. The 2015-2016 state allocation per student FTE is \$5,906.17, which is up by +\$406.17 from 2014-2015. State – General & Special Purpose funding also includes Special Education (SPED), Career and Technical

Education (CTE), Learning Assistance Program (LAP), Transitional Bilingual, Food Services, Highly Capable, and Traffic Safety.

**Federal – General & Special Purpose – 5%** - This funding source includes Special Education (SPED) grants, reimbursements via Medicaid, Title I - Disadvantaged, Nutrition Support, and other grants.

**Other Financing Sources – 6%** - This funding source includes, sale of real property and equipment, facility use fees (park district), and levy transfers for (Cap/Tech).

### Total Expenditures for the General Fund

*The table below shows the 2015-2016 year-end Object balances (budgeted amount and actual) and the 2014-2015 actual amount.*

<b>Total Expenditures by Object – General Fund</b>					
<b>Object</b>	<b>Description</b>	<b>Actual 2014-2015</b>	<b>Budgeted 2015-2016</b>	<b>Actual 2015-2016</b>	<b>% Change*</b>
2	Salaries-Certified	\$7,080,784	\$7,598,713	\$7,589,630	+7.2%
3	Salaries-Classified	\$2,863,301	\$3,058,005	\$3,208,367	+12.1%
4	Benefits	\$3,520,330	\$3,988,207	\$4,070,485	+15.6%
5	Supplies & Materials	\$1,109,900	\$1,873,281	\$1,148,404	+3.5%
7	Purchased Services	\$2,511,828	\$2,611,377	\$2,859,885	+13.9%
8	Travel	\$43,846	\$35,003	\$36,454	-16.8%
9	Capital Outlay	\$279,658	\$179,907	\$178,220	-36.2%

*\*Percent change is between 2014-2015 Actual and 2015-2016 Actual*

### Total Expenditures by Object – General Fund Analysis

**Salaries – Certified – 7.2%, +\$508,846** - due to an increase in TRI (time, responsibility, and incentive) pay. Also due to additional hours for professional development, supplemental pay/stipends, State COLA and step/merit increases.

**Salaries – Classified – 12.1%, +\$345,066**– due to bargained increases for paraeducators; 3% for special education (SPED) and general education. Also due to increased classroom paraeducator hours.

**Benefits – 15.6%, +550,155** – increase due to medical benefits, retirement contributions, and retiree health care costs. It should be noted that depending on the medical plan, the State covers only 40% to 50% of the total cost, with employees paying out-of-pocket for the rest. The State provided revenue covering benefits costs has remained relatively static for five years.

**Supplies & Materials – 3.5%, +38,504** - due to general increase in the cost of supplies and materials.

**Purchased Services – 13.9%, +\$348,057** – increase due to VARSA grant/pass-through monies, numerous grants, Facilities and Tech projects such as: McM portable renovation, CES Title classroom furniture, Kindergarten furniture, Fourth Grade furniture, Preschool playground, McM and CES drinking fountains and bottle fillers, and a slight insurance rate increase.

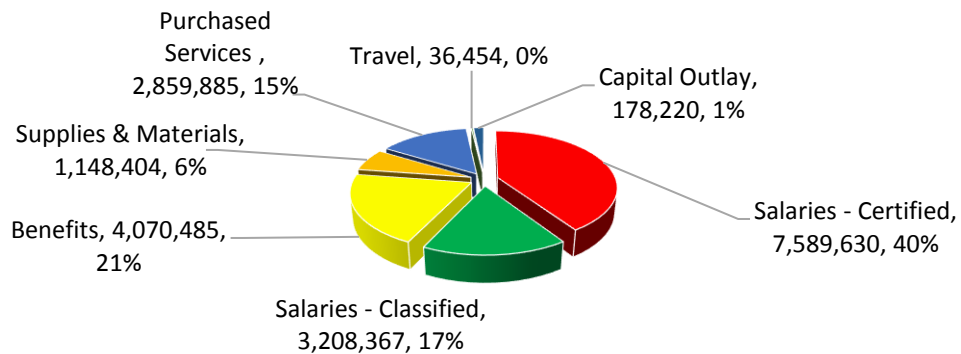
**Travel – -16.8%, -\$7,392**– decrease due to less travel, and other trainings and conferences via web base trainings.

**Capital Outlay – 36.2%, -\$101,438**– decrease due to no major expenditures such as new student transportation vans in 2014-2015.

**2015-2016 NET CHANGE = +\$1,681,798**      (2014-2015 NET CHANGE = +\$1,144,188)

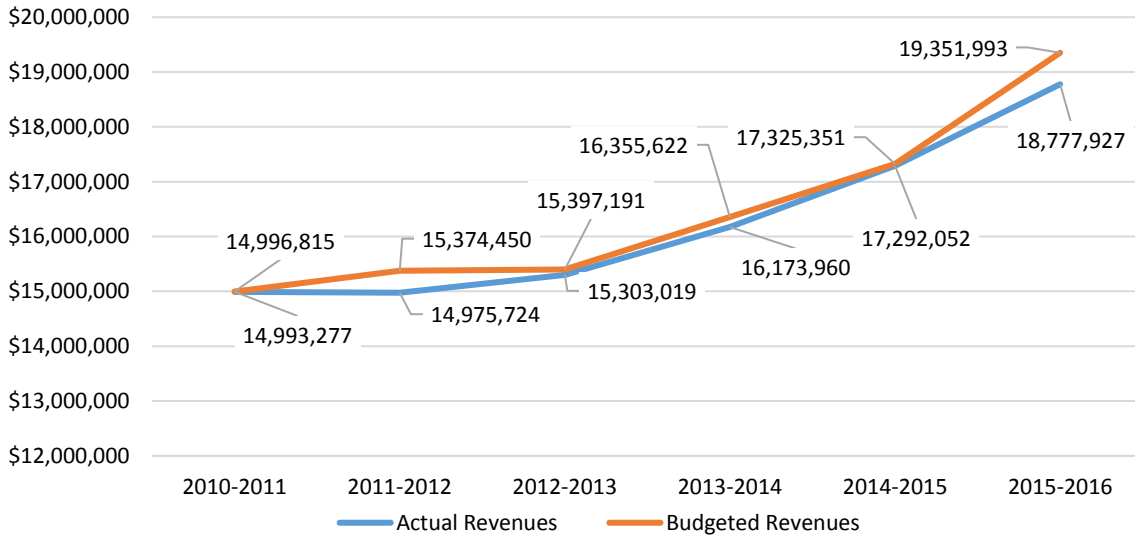
*The following pie chart provides a comparison of expenditures by Object via the General Fund for the 2015-16 fiscal year.*

### 2015-2016 Actual Expenditures by General Fund

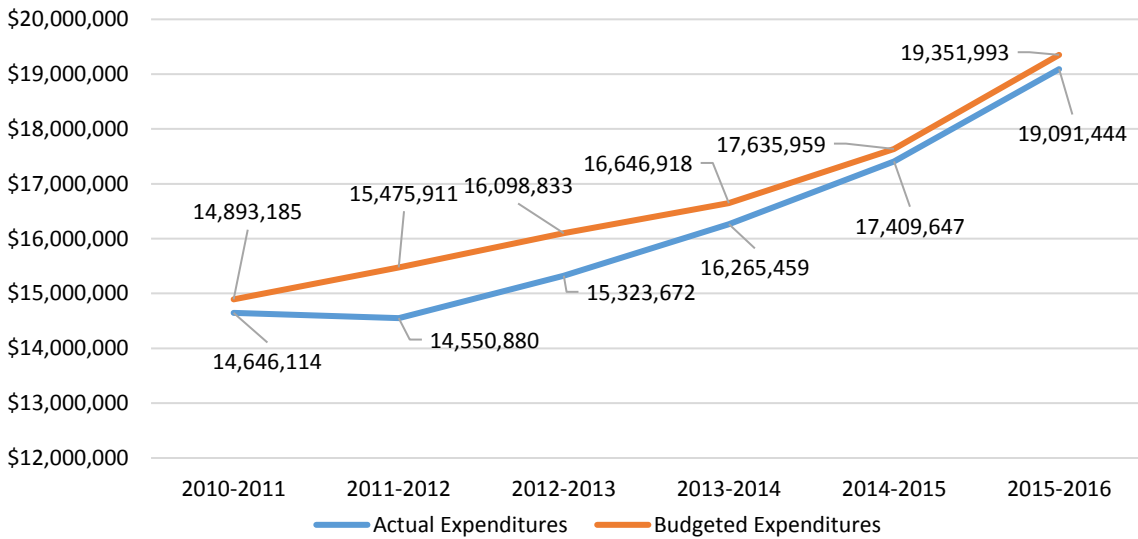


## Historical General Fund Revenues & Expenditures

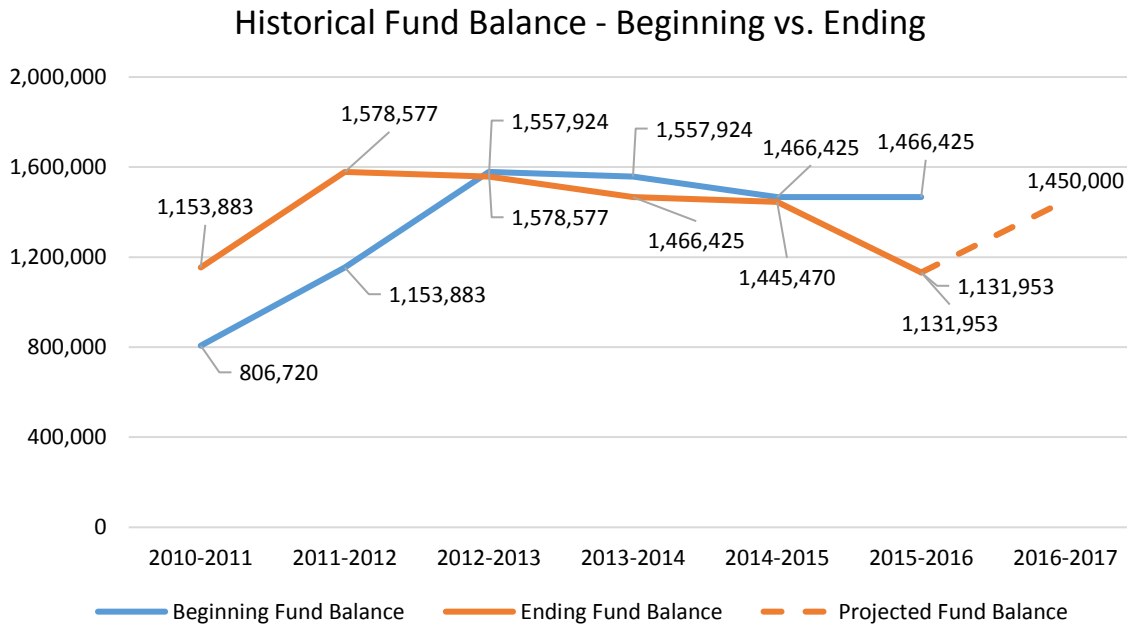
### Historical General Fund Actual Revenues vs. Budget



### Historical General Fund Actual Expenditures vs. Budget



## Historical General Fund - Fund Balance



### Year-End 2015-2016 General Fund – Fund Balance Allocation

Description	14-15 Allocation	15-16 Allocation	16-17 Projected
Carryover – Allocated & Unallocated	\$215,965	\$0	170,000
Unemployment Insurance	\$30,000	\$18,448	30,000
Curriculum/Professional Development	\$50,000	\$0	50,000
5% Minimum Fund Balance	\$967,600	\$967,600	1,050,000
Benefit Liability	\$145,905	\$145,905	150,000
<b>TOTAL</b>	<b>\$1,445,470</b>	<b>\$1,131,953</b>	<b>\$1,450,000*</b>
TOTAL w/o Phase II Planning Expenses	-	\$1,322,037	-

*\*Fund Balance projected to be restored to 2014-2015 levels with (current) additional enrollment and/or Bond reimbursement*

General Fund fund balance decreased from 2014-2015 to 2015-2016, a \$313,517 difference, largely due to an increase in unforeseen legal fees and Phase II bond planning expenditures (-\$190,084), which is reimbursable upon bond approval. Policy 6000 states, “The District will maintain an unreserved fund balance of no less than five percent (5%) of the current fiscal year budgeted expenditures. The unreserved ending fund balance will be preserved as an emergency fund.”

## Other Fund Summaries

### **Capital Projects Fund**

The Capital Projects Fund provides resources to construct or perform significant remodel and/or restoration of facilities owned by the District. The District receives revenue for the Capital Projects Fund through long-term leases, land sales, State capital project grant reimbursements, investment earnings, and local capital levies or bond elections. In February of 2011, a capital bond election was put forth to our voters, and achieved the required super-majority (60%) for successful passage. A four year Capital Projects (Cap/Tech) levy passed in February 2012 for collection in calendar years 2013 through 2016 and was passed again in April of 2016 for collection in calendar years 2017 through 2020.

<b>Fund Balance</b>	<b>Actual 14-15</b>	<b>Budget 15-16</b>	<b>Actual 15-16</b>
<b>Capital Projects</b>	\$1,520,615	\$1,523,912	\$1,412,401

### **Debt Service Fund**

The Debt Service Fund is used to pay off outstanding long-term debt authorized by the Board and approved by the voters. The District pays interest on its debt twice a year (December & June) and principal once a year (December). Property taxes are collected by King County on behalf of the District. The county invests the taxes received in order to maximize return and maintain as small a tax rate as possible.

The use of a Debt Service Fund balance allows for property taxes to remain stable over long periods of time. The Debt Service Fund is closely monitored to ensure it stays at a level that allows payment of our long-term debt.

<b>Fund Balance</b>	<b>Actual 14-15</b>	<b>Budget 15-16</b>	<b>Actual 15-16</b>
<b>Debt Service</b>	\$3,182,868	\$1,933,791	\$4,951,165

### **Associated Student Body (ASB) Fund**

The ASB Fund is run by the students at each school under the supervision of a faculty advisor. Each school's ASB accounts remain separate from all of the other school funds. The students raise money in a variety of ways including dues from ASB cards and athletic/club fees and various fund-raising activities. The year-end target for the ASB Fund is typically \$150,000.00 to \$200,000.00, but can increase/decrease due to major events/activities, specifically out-of-state/out-of-country trips. This allows for sufficient reserves to cover unexpected events at any of the schools.

<b>Fund Balance</b>	<b>Actual 14-15</b>	<b>Budget 15-16</b>	<b>Actual 15-16</b>
<b>ASB</b>	\$182,991	\$334,148	\$196,071



### Transportation Vehicle Fund (TVF)

The Transportation Vehicle Fund receives funds from the State in the form of school bus depreciation for District owned buses. The fund also invests its reserves and thus earns interest. The District contracts with First Student for its transportation operation needs and thus incurs few (if any) expenses in this fund. We (VISD) currently own and operate two, eighty-four passenger buses and one, thirty passenger bus.

Fund Balance	Actual 14-15	Budget 15-16	Actual 15-16
Transportation	\$84,875	\$101,025	\$101,792

## District-Wide Information

### Assets

Most of the District's financial activity occurs in the General Fund. The King County Treasurer acts as our *Ex Officio Treasurer* in conjunction with our banking institution (US Bank). The District maintains a small amount of cash to cover outstanding warrants (checks). In more recent years, the King County Investment Pool has been more aggressive in managing the cash reserves, ensuring that the District receives the maximum investment return on its available cash.

For several years now, an oversight board consisting of representatives of various institutions required to be part of the investment pool (school districts, water districts, sewer districts, etc.) was established to lend oversight to the Pool. As of September 1<sup>st</sup>, 2016, the Executive Director of Business & Operations serves on this board as appointed by the King County Executive.

Receivables are monitored and accounts reconciled on a monthly basis and when accounts become more than thirty days past due, we communicate with the organizations or individuals who owe us money. On rare occasions, accounts may require the use of a collection agency.

### Liabilities and Fund Balance

The District pays bills after an invoice is received and the materials/services are confirmed to be acceptable. Paying bills twice a month, when possible, allows the District to maintain an average weighted age of accounts payable (AP) of thirty days as provided by RCW 42.24.180. To cover urgent needs, the District operates a number of imprest (checking) accounts that are frequently monitored and have limited access with small balances as approved by the Board.

Fund balance consists of reserves that are committed, restricted, and/or assigned for particular items. These include student fees collected for programmatic needs, donation carryover, self-insured unemployment, and commitments for curriculum adoptions (reserve) and long-term debt. Another, and the largest portion of fund balance, is committed to a minimum end-of-year balance equivalent to 5% of the year's budgeted expenditures. This minimum fund balance is set by Board policy 6000.

*“The District will maintain an unreserved fund balance of no less than five percent (5%) of the current fiscal year budgeted expenditures. The unreserved ending fund balance will be preserved as an emergency fund.”*



## Physical Assets

The District owns and operates the following schools and facilities:

- 1 elementary school – **Chautauqua Elementary**
- 1 middle school – **McMurray Middle School**
- 1 high school – **Vashon High School**
- 1 alternative high school & 1 home school resource center – **Student & Family Link**
- 1 technology office – **“The Tech Shed”**
- 1 maintenance office and warehouse building
- 1 transportation facility – **“The Bus Barn”**

The District also owns two closed elementary school sites (Burton and Vashon Elementary) and a raw land site (Vashon Heights). The land total is 140.6 acres with a total insurable value (TIV) of buildings and equipment at \$56,689,961 million as estimated by our insurance provider. *Note: the TIV figure is currently under review by our insurance provider.*

Since the District is not required to maintain fixed assets or depreciate them, it becomes important to provide the Board and community with a listing of those assets along with an approximate dollar value. The dollar value represents the insurance coverage carried by the District. Building values (as noted above) are based on a construction cost per square foot that is updated annually by our insurance carrier, the Washington Schools Risk Management Pool (WSRMP). This organization is a cooperative between 90+ school districts whose risk history is among the best in the State of Washington. Equipment value represents a factor applied to the costs of construction and then modified in order to cover items such as special equipment, etc.

# 2015-2016 Student Enrollment

## Enrollment Data -- Grade Level -- FTE

Grade	2014-2015 Year End FTE Average	2015-2016										Average FTE	Budget FTE
		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
Kindergarten	42.70	39.50	39.50	40.50	41.00	41.50	43.00	43.00	42.50	42.50	43.00	<b>41.60</b>	41.00
Extended-K													
Grade 1	90.90	92.00	93.04	93.04	92.00	92.00	93.00	92.00	92.00	93.00	93.00	<b>92.51</b>	88.00
Grade 2	98.30	95.00	96.00	97.00	96.00	96.00	97.00	94.00	95.00	94.00	94.00	<b>95.40</b>	97.00
Grade 3	97.33	96.00	98.00	98.00	97.00	97.00	99.00	99.00	99.00	100.00	101.00	<b>98.40</b>	103.00
Grade 4	113.42	97.17	96.03	96.03	97.00	97.00	98.00	99.00	100.50	100.50	99.53	<b>98.08</b>	103.00
Grade 5	79.90	111.00	110.83	112.00	111.00	110.00	111.00	112.00	112.00	112.00	112.00	<b>111.38</b>	115.00
Grade 6	126.60	110.00	110.00	112.00	113.00	113.20	113.70	111.70	111.70	111.70	112.70	<b>111.97</b>	92.00
Grade 7	117.36	132.80	132.80	132.60	132.60	134.60	134.20	133.40	134.80	133.80	133.60	<b>133.52</b>	143.00
Grade 8	138.99	130.80	130.00	131.00	131.00	131.00	131.60	131.60	130.80	130.80	130.80	<b>130.94</b>	118.00
Grade 9	160.73	149.78	149.38	150.38	149.38	150.38	148.35	149.59	150.38	150.76	152.16	<b>150.05</b>	154.00
Grade 10	155.70	163.14	163.19	162.19	160.39	160.39	155.72	156.58	157.16	156.94	157.12	<b>159.28</b>	159.00
Grade 11	126.07	123.39	122.79	123.58	122.45	120.45	121.97	121.04	119.05	119.04	117.04	<b>121.08</b>	140.00
Grade 12	115.03	119.78	122.29	121.30	121.90	120.56	117.48	117.56	117.79	116.19	116.19	<b>119.10</b>	116.00
<b>Total FTE</b>	<b>1463.03</b>	<b>1460.36</b>	<b>1463.85</b>	<b>1469.62</b>	<b>1464.72</b>	<b>1464.08</b>	<b>1464.02</b>	<b>1460.47</b>	<b>1462.68</b>	<b>1461.23</b>	<b>1462.14</b>	<b>1463.32</b>	<b>1469.00</b>
												Budget Difference	<b>-5.68</b>

## Enrollment Data -- School -- FTE

School	2014-2015 Year End FTE Average	2015-2016										Average FTE	Budget FTE	Difference
		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun			
Chautauqua	483.17	501.07	503.10	506.10	503.63	504.13	509.13	506.13	508.03	508.06	508.59	<b>505.80</b>	509.00	-3.20
McMurray	373.99	361.20	360.91	364.08	365.08	368.28	365.88	362.88	364.88	363.88	364.68	<b>364.18</b>	346.00	18.18
Vashon HS	537.46	536.28	538.04	537.64	533.04	532.04	521.76	522.00	521.61	520.96	520.34	<b>528.37</b>	548.00	-19.63
Family Link	49.88	43.01	43.20	43.20	43.90	41.30	48.93	50.75	49.45	50.42	50.42	<b>46.46</b>	48.00	-1.54
Student Link	18.53	18.80	18.60	18.60	19.07	18.33	18.32	18.71	18.71	17.91	18.11	<b>18.52</b>	18.00	0.52
<b>Total FTE **</b>	<b>1463.04</b>	<b>1460.36</b>	<b>1463.85</b>	<b>1469.62</b>	<b>1464.72</b>	<b>1464.08</b>	<b>1464.02</b>	<b>1460.47</b>	<b>1462.68</b>	<b>1461.23</b>	<b>1462.14</b>	<b>1463.32</b>	<b>1469.00</b>	<b>-5.68</b>

## Enrollment Data -- Revenue Programs -- FTE

Program	2014-2015 Year End FTE Average	2015-2016										Average FTE	Budget FTE
		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun#		
Running Start	36.25	NA	55.89	56.56	55.90	59.90	59.35	58.36	60.02	59.01	58.54	<b>58.17</b>	30.00
HS Voc Ed	93.09	80.94	81.93	82.13	81.53	80.34	91.88	91.11	90.07	89.87	89.28	<b>85.91</b>	78.00
MS CTE	2.38	0.00	0.00	0.00	0.00	0.00	7.00	6.60	6.80	6.80	6.80	<b>3.40</b>	2.00
Special Ed Age 0-2*	4.00	4.00	4.00	2.00	3.00	3.00	4.00	4.00	5.00	5.00	5.00	<b>3.90</b>	2.00
Special Ed Age 3-5*	9.22	10.00	10.00	10.00	10.00	10.00	12.00	13.00	13.00	15.00	14.00	<b>11.70</b>	11.00
Special Ed K - 21*	171.89	172.00	170.00	167.00	171.00	172.00	172.00	174.00	178.00	182.00	188.00	<b>174.60</b>	180.00
Bilingual*	40.22	37.00	48.00	49.00	50.00	50.00	50.00	50.00	50.00	51.00	51.00	<b>48.60</b>	40.00
TBIP	8.78	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	<b>7.00</b>	7.00

Notes: \*Headcount

**F-196**  
**(State Financial Year-End Report)**