

VASHON ISLAND SCHOOL DISTRICT No. 402

**Fiscal Year-End Report & F-196
2014-2015**



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

**Presented to the Vashon Island School District
Board of Directors on October 22nd, 2015**

October 22rd, 2015

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 2014-2015 are attached. The District Superintendent and the Executive Director of Business Services assume responsibility for data accuracy and completeness. These Annual Financial Statements present the District's unaudited financial results as of August 31, 2015.

The development and review of the 2014-2015 General Fund, Capital Fund, Debt Service Fund, 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 proud to publish and disseminate this annual financial statement information to you and to 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 via this document, our Fiscal Year-End Report, is to provide reliable financial information to our community about the educational programs and services for fiscal year 2014-2015. We believe this document fulfills our promise to strengthen the presentation of our annual financial statements and to help make them more understandable, 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 Services

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Executive Summary

Preparation of the 2014 – 2015 budget began in January 2014 with the development of the student enrollment forecast for the 2014 – 2015 fiscal-year. In January and February 2014, the Board acknowledged the pupil enrollment forecast and was informed of the budget process. From February to May 2014 District staff and budget managers met regularly to formulate budget recommendations for Board approval. A preliminary budget was presented in June 2014, with a final budget approved by the Board in July 2014. Implementation of the budget commenced on September 1, 2014.

Expenditures

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

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 can be 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 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, 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 2014-15 for all Governmental Funds as well as 2013-14 actual expenditures.

Total Expenditures for All District Funds				
Fund	Actual 2013-2014	Budgeted 2014-2015	Actual 2014-2015	% Change*
General	\$16,265,459	\$17,635,959	\$17,409,647	+7%
Capital Projects	\$12,471,568	\$264,526	\$1,482,584	-88.1%
Debt Service	\$4,370,242	\$4,468,913	\$3,011,343	-31.1%
ASB	\$321,623	\$445,134	\$230,850	-28.2%
Transportation	\$0	\$67,478	\$0	N/A

**Percent change is between 2013-2014 Actual and 2014-2015 Actual*

Total Expenditures for All District Funds Analysis

General Fund - 7% increase from 2013-2014 to 2014-2015 due to an increase in student FTE population, hence corresponding expenditures (and increased revenue) and an increase in TRI (time, responsibility, and incentive) pay for certified teachers via the State.

Capital Projects - 88.1% decrease from 2013-2014 to 2014-2015 due to final expenditures/completion of the new high school capital project.

Debt Service – 31.1% decrease from 2013-2014 to 2014-2015 was due to the initial collection of taxes on the bonds and subsequent “down payment” on the debt to keep local taxes low.

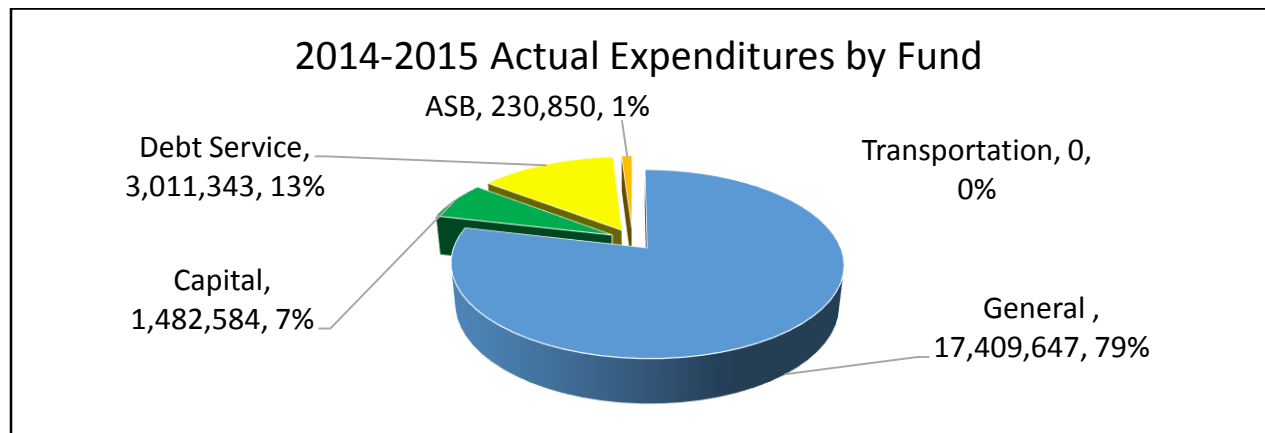
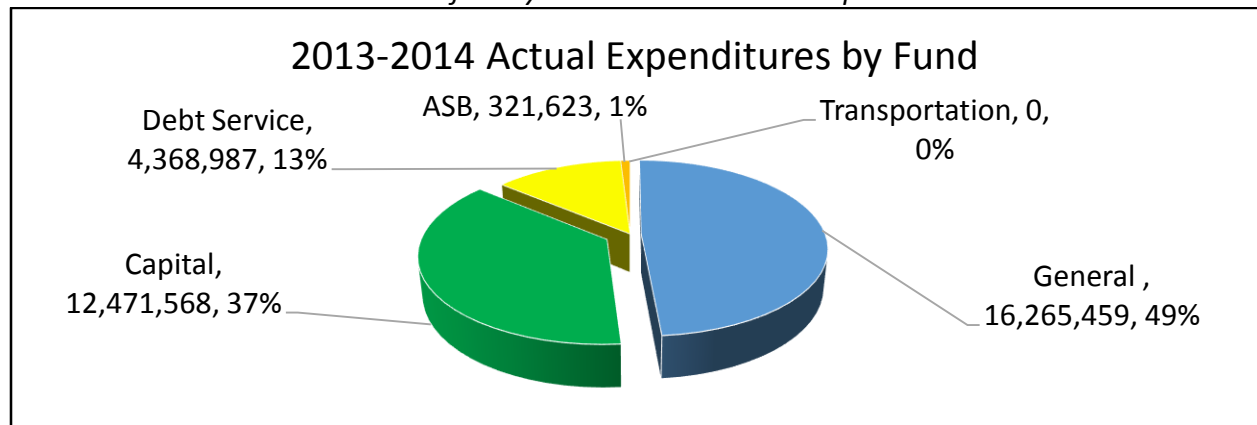
ASB – 28.2% decrease from 2013-2014 to 2014-2015 due to no major out of state/out of country trips.

Transportation – no change.

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

For the 2014-15 fiscal-year, salaries and benefits constituted 78% of all General Fund expenditures. In 2013-2014, salaries and benefits constituted 79% of all General Fund expenditures. The District has held steady with no reductions in staffing levels. This past fiscal year did see a salary increase via negotiated agreements and increases to medical and health benefits, which resulted in a 4.1% increase in salary and benefit costs to the General Fund.

The following pie charts provide a comparison of expenditures by fund for the 2014-15 and 2013-14 fiscal years based on actual expenditures.



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 2014-15 for all Governmental Funds as well as 2013-14 actual revenues.

Total Revenues for All District Funds				
Fund	Actual 2013-2014	Budgeted 2014-2015	Actual 2014-2015	% Change*
General	\$16,173,960	\$17,325,351	\$17,292,052	+6.9%
Capital	\$3,517,217	\$1,471,386	\$1,512,873	-57%
Debt Service	\$4,432,791	\$4,522,259	\$4,564,284	+2.9%
ASB	\$322,062	\$463,062	\$233,037	-27.6%
Transportation	\$17,090	\$16,000	\$16,478	-3.9%

**Percent change is between 2013-2014 Actual and 2014-2015 Actual*

Total Revenues for All District Funds Analysis

General Fund – 6.9% increase from 2013-2014 to 2014-2015 due to an increase in student FTE population, hence corresponding increased revenues (and expenditures). In addition, State apportionment, local taxes, and special education funding increased slightly.

Capital Projects - 57% decrease from 2013-2014 to 2014-2015 due to the final phases/completion of the high school project.

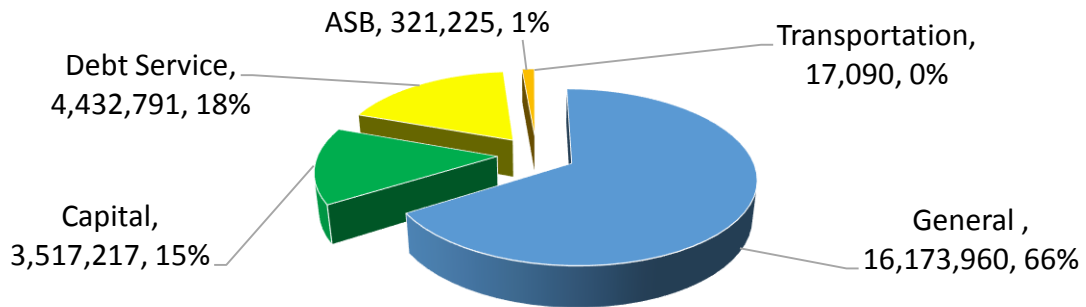
Debt Service – 2.9% increase from 2013-2014 to 2014-2015 due to a slight increase in interest rates for the high school project.

ASB – 27.6% decrease from 2013-2014 to 2014-2015 due to no major out of state/out of country trips.

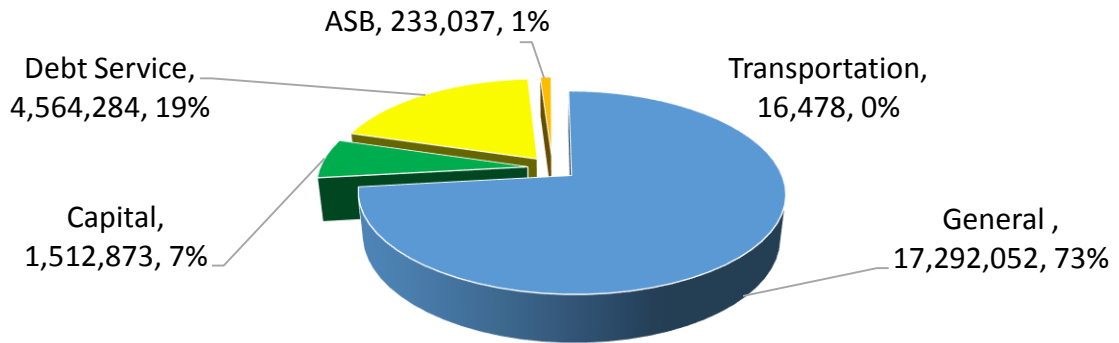
Transportation – 3.9% decrease from 2013-2014 to 2014-2015 due to slight reduction in State transportation funding.

The following pie charts provide a comparison of revenues by fund for the 2014-15 and 2013-2014 fiscal years based on actual revenues.

2013-2014 Actual Revenues by Fund



2014-2015 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 2014-2015 ending fund balances (budgeted amount and actual) and the 2013-2014 actual amount.

Ending Fund Balance for All Funds				
Fund	Actual 2013-2014	Budgeted 2014-2015	Actual 2014-2015	% Change*
General Fund	\$1,466,425	\$1,225,575	\$1,445,470	-1.4%
Capital Projects	\$2,210,792	\$1,119,423	\$1,520,615	-31.2%
Debt Service	\$1,629,926	\$1,733,570	\$3,182,868	+95.3%
ASB	\$180,804	\$222,142	\$182,991	+1.2%
Transportation	\$68,396	\$16,000	\$84,875	+24.1%

**Percent change is between 2013-2014 Actual and 2014-2015 Actual*

Ending Fund Balance for All Funds Analysis

General Fund – 1.4% decrease from 2013-2014 to 2014-2015 a \$20,955 difference.

Capital Projects – 31.2% decrease from 2013-2014 to 2014-2015 due to the final phases/completion of the high school capital project.

Debt Service – 95.3% increase from 2013-2014 to 2014-2015 due to an increase in payments on the bond/sinking fund.

ASB – 1.2% increase from 2013-2014 to 2014-2015 due to slightly increased revenue via additional enrollment/added ASB card dues.

Transportation – 24.1% increase from 2013-2014 to 2014-2015 due to State transportation funding for vehicle depreciation and not purchasing a (new) used bus.

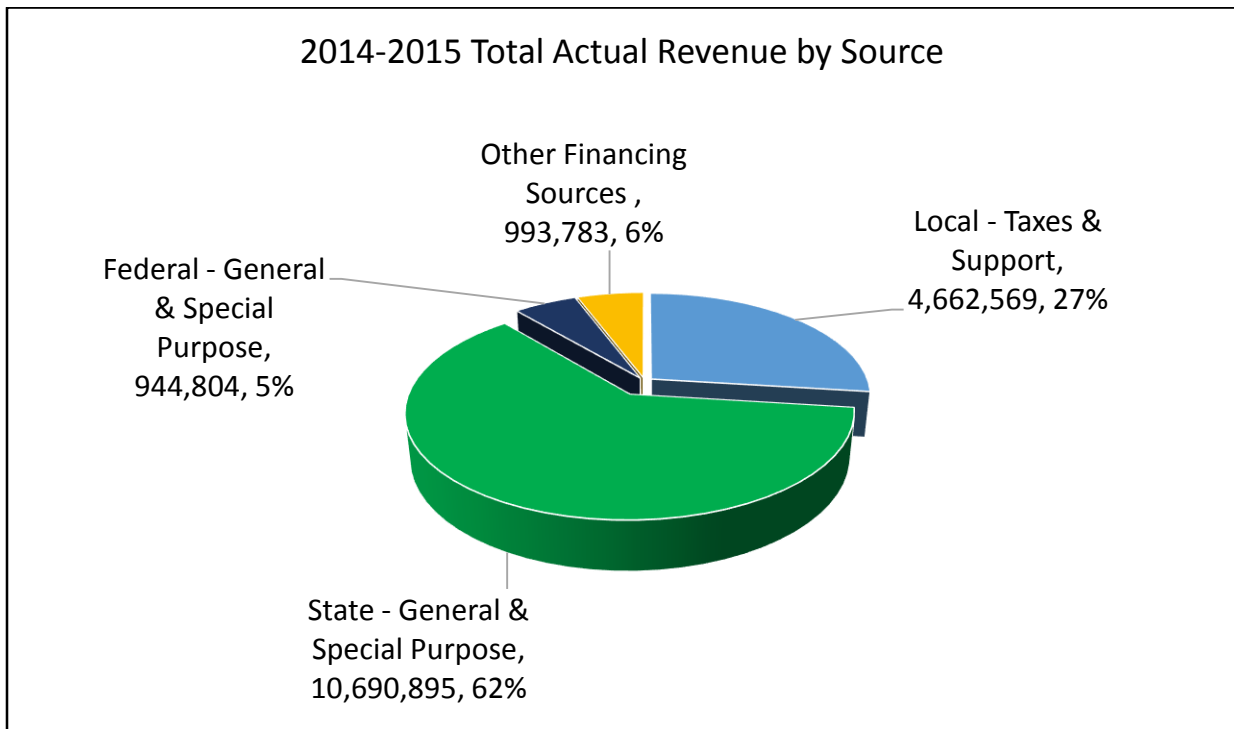


General Fund Summary

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 referred to as MSOC (Materials Supplies and Operating Costs). Revenues for the General Fund include local, state, federal, and other funds.

Total General Fund Revenue by Source

Where Does the Revenue Come From?



Local - Taxes & Support – 27% - 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 – 62% - 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 current amount per student FTE is an estimated \$5,500.00. 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 2014-2015 year-end Object balances (budgeted amount and actual) and the 2013-2014 actual amount.

Total Expenditures by Object – General Fund					
Object	Description	Actual 2013-2014	Budgeted 2014-2015	Actual 2014-2015	% Change*
2	Salaries-Certified	\$6,935,070	\$7,067,759	\$7,080,784	+2.1%
3	Salaries-Classified	\$2,534,865	\$2,613,766	\$2,863,301	+2.9%
4	Benefits	\$3,452,588	\$3,503,742	\$3,520,330	+2%
5	Supplies & Materials	\$1,047,462	\$1,713,897	\$1,109,900	+5.9%
7	Purchased Services	\$2,071,239	\$2,488,606	\$2,511,828	+21.2%
8	Travel	\$10,247	\$10,989	\$43,846	+400%
9	Capital Outlay	\$213,482	\$238,100	\$279,658	+31%

**Percent change is between 2013-2014 Actual and 2014-2015 Actual*

Total Expenditures by Object – General Fund Analysis

Salaries – Certified – 2.1%, +\$145,714 - due to an increase in TRI (time, responsibility, and incentive) pay. Also due to additional hours for professional development, supplemental pay/stipends, and step increases.

Salaries – Classified – 2.9%, +\$328,436 – due to bargained increases for paraeducators; 8% for special education (SPED) and 4% for general education. Also due to increased classroom paraeducator hours and addition of 8.74 FTE paraeducators for LAP and ECEAP.

Benefits – 2%, +67,742 – 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 static for four years.

Supplies & Materials – 5.9%, +62,438 - due to general increase in the cost of supplies and materials and due to an increase in student enrollment.

Purchased Services – 21.2%, +\$440,589 – increase due to VARSA grant/pass-through monies, numerous grants, Facilities and Tech projects such as: McM septic, HVAC repair, road grating, ALE site licenses, gym upgrades, classroom painting, and insurance rate increase.

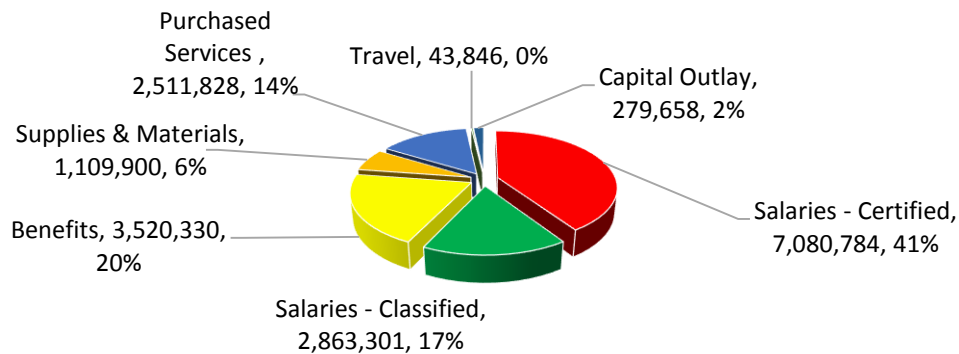
Travel – 400%, +\$33,599– increase due to VARSA grant/pass-through monies for travel, AVID Conference, and other trainings and conferences.

Capital Outlay – 31%, +\$66,176– increase due to the purchase of two new, Board approved, Student Passenger Vans. Also, new audio equipment funded from the Cap/Tech levy.

2014-2015 NET CHANGE = +\$1,144,188 (2013-2014 NET CHANGE = +\$941,282)

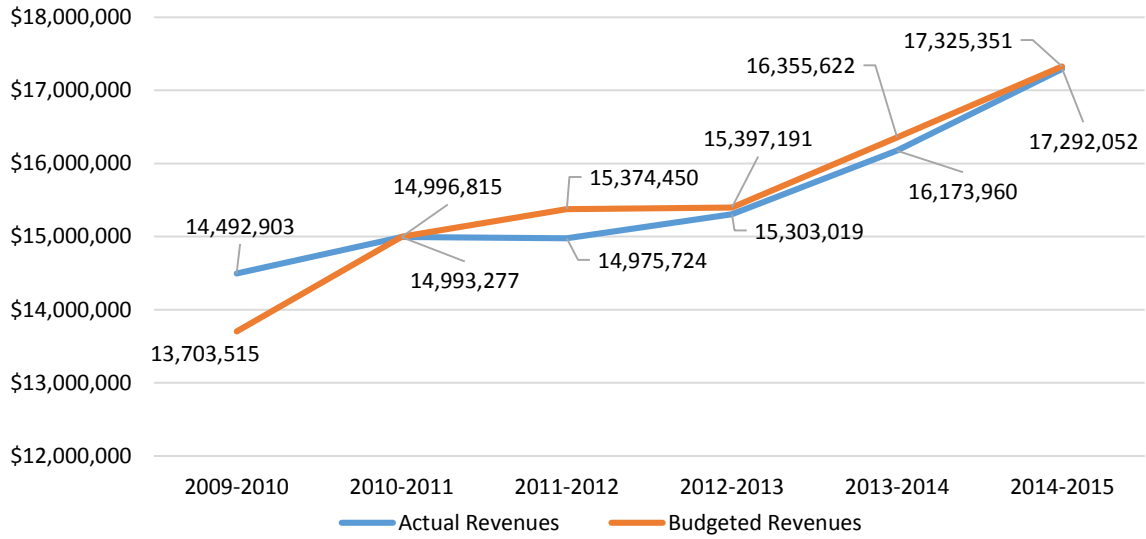
The following pie chart provides a comparison of expenditures by Object via the General Fund for the 2014-15 fiscal year.

2014-2015 Actual Expenditures by General Fund

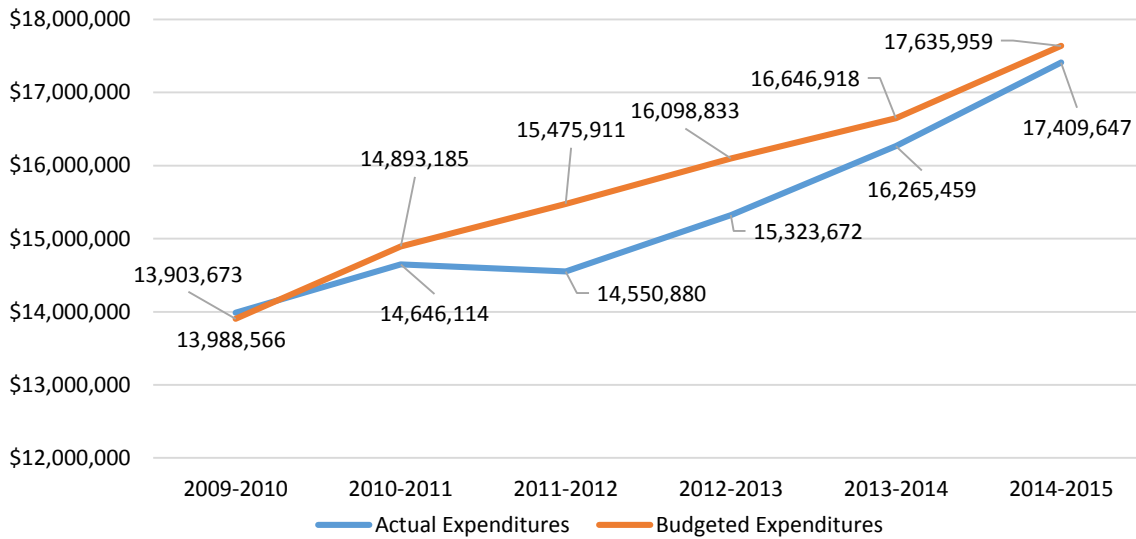


Historical General Fund Revenues & Expenditures

Historical General Fund Actual Revenues vs. Budget



Historical General Fund Actual Expenditures vs. Budget



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%) to successfully pass. A four year Capital Projects (Cap/Tech) levy passed in February 2012 for collection in calendar years 2013 thru 2016.

Fund Balance	Actual 13-14	Budget 14-15	Actual 14-15
Capital Projects	\$2,210,792	\$1,119,423	\$1,520,615

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.

Fund Balance	Actual 13-14	Budget 14-15	Actual 14-15
Debt Service	\$1,629,926	\$1,733,570	\$3,182,868

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 end of year balance target for the ASB Fund is typically \$150,000 to \$200,000, 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.

Fund Balance	Actual 13-14	Budget 14-15	Actual 14-15
ASB	\$180,804	\$222,142	\$182,991

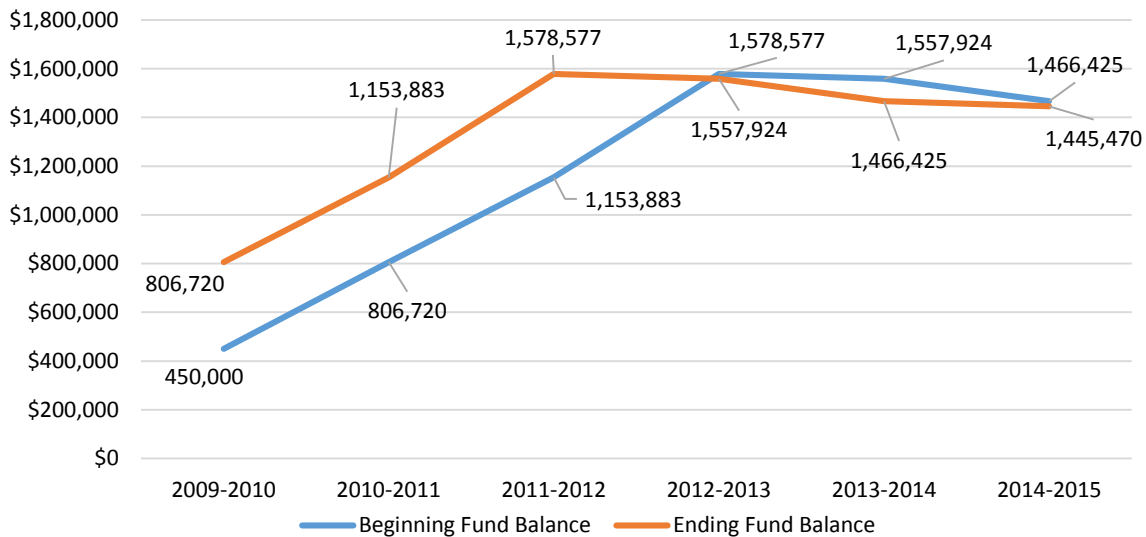
Transportation Vehicle Fund (TVF)

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 13-14	Budget 14-15	Actual 14-15
Transportation	\$68,396	\$16,000	\$84,875

Historical General Fund - Fund Balance

Historical Fund Balance Beginning vs. Ending



Year-End 2014-2015 General Fund – Fund Balance Allocation

Description	14-15 Allocation	13-14 Allocation	% Difference
Carryover – Allocated & Unallocated	\$251,965	\$384,337	-34%
Unemployment Insurance	\$30,000	\$30,000	0%
Curriculum/Professional Development	\$50,000	\$100,000	-50%
5% Minimum Fund Balance	\$967,600	\$766,183	+26%
Benefit Liability	\$145,905	\$145,905	0%
Lockbox	\$0	\$40,000	-100%
TOTAL	\$1,445,470	\$1,466,425	-1.42%

District-Wide Information

Assets

Most of the District's financial activity occurs in the General Fund. The King County Treasurer acts as our primary 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 the various institutions required to be a part of the investment pool (school districts, water districts, sewer districts, etc.) was established to lend oversight to the Pool.

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 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.

Physical Assets

The District 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
- 1 maintenance office and warehouse building
- 1 transportation facility – “The Bus Barn”

The District also has 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 \$55,931,807 million as estimated 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.

2014 - 2015 Enrollment



Enrollment Data -- Grade Level -- FTE

Grade	2013-2014 Year End FTE Average	2014-2015										Average FTE	Budget FTE	Contractual Class Size
		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun			
Kindergarten	42.85	42.50	42.50	42.50	42.50	42.00	42.50	43.00	43.00	43.00	43.50	42.70	37.00	20.00
Extended-K	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Grade 1	87.04	90.00	90.00	89.00	89.00	90.00	91.00	92.00	92.00	93.00	93.00	90.90	84.00	22.00
Grade 2	93.47	100.00	99.00	98.00	98.00	96.00	98.00	99.00	99.00	98.00	98.00	98.30	91.00	24.00
Grade 3	102.82	98.00	98.17	98.17	97.92	98.17	97.17	97.17	97.17	96.17	95.17	97.33	94.00	24.00
Grade 4	85.06	115.00	114.00	115.00	113.60	111.60	113.60	113.60	112.60	112.60	112.60	113.42	111.00	26.00
Grade 5	109.70	78.00	79.00	79.00	79.00	79.00	81.00	81.00	81.00	81.00	81.00	79.90	81.00	26.00
Grade 6	108.78	127.80	126.80	126.80	126.80	127.80	126.80	125.80	125.80	125.80	125.80	126.60	123.00	
Grade 7	137.96	119.00	118.40	118.00	117.00	116.00	117.00	116.80	117.80	116.80	116.80	117.36	121.00	
Grade 8	149.08	140.99	140.99	141.19	141.19	141.19	137.55	136.39	136.39	136.39	137.59	138.99	141.00	
Grade 9	151.73	162.89	163.60	164.70	163.31	161.51	159.33	157.95	157.75	158.15	158.15	160.73	158.00	
Grade 10	149.70	156.47	156.79	157.91	157.50	154.71	155.23	155.23	153.73	154.72	154.72	155.70	145.00	
Grade 11	127.73	129.10	126.91	126.76	126.56	124.75	124.99	126.38	126.12	126.08	123.05	126.07	133.00	
Grade 12	110.27	117.97	117.54	116.80	116.40	116.00	114.89	114.09	111.97	112.57	112.06	115.03	117.00	
Total FTE	1456.18	1477.72	1473.70	1473.83	1468.78	1458.73	1459.06	1458.41	1454.33	1454.28	1451.44	1463.03	1436.00	
												Budget Difference	27.03	

Enrollment Data -- School -- FTE

School	2013-2014 Year End FTE Average	2014-2015										Average FTE	Budget FTE	Difference
		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun			
Chautauqua	481.70	487.34	486.36	483.36	480.92	477.67	481.67	484.17	484.24	483.24	482.74	483.17	466.00	17.17
McMurray	383.14	378.77	377.17	376.97	375.97	375.97	372.33	370.13	371.13	370.13	371.33	373.99	370.00	3.99
Vashon HS	519.27	546.59	545.61	546.81	543.21	536.21	532.79	532.66	530.26	531.81	528.61	537.46	529.00	8.46
Family Link	53.36	45.79	45.94	47.91	50.30	50.30	52.00	52.00	51.53	51.53	51.53	49.88	52.00	-2.12
Student Link	18.70	19.23	18.62	18.78	18.38	18.58	20.27	19.45	17.17	17.57	17.23	18.53	19.00	-0.47
Total FTE **	1456.18	1477.72	1473.70	1473.83	1468.78	1458.73	1459.06	1458.41	1454.33	1454.28	1451.44	1463.03	1436.00	27.03

Enrollment Data -- Revenue Programs -- FTE

Program	2013-2014 Year End FTE Average	2014-2015										Average FTE	Budget FTE
		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
Running Start	31.19	NA	37.20	36.87	36.88	35.68	37.08	37.08	35.20	35.94	34.28	36.25	30.00
HS Voc Ed	72.04	90.03	89.48	90.93	89.53	87.94	97.79	97.00	96.21	96.21	95.81	93.09	78.00
MS CTE	1.08	0.00	0.00	0.00	0.00	0.00	5.00	4.80	4.80	4.60	4.60	2.38	2.00
Special Ed Age 0-2*	2.00	3.00	3.00	6.00	5.00	5.00	4.00	4.00	3.00	3.00	3.00	4.00	2.00
Special Ed Age 3-5*	12.90	7.00	7.00	7.00	8.00	8.00	10.00	10.00	11.00	11.00	11.00	9.22	11.00
Special Ed K - 21*	176.30	171.00	170.00	171.00	170.00	168.00	169.00	174.00	176.00	176.00	173.00	171.89	180.00
Bilingual*	38.10	33.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	41.00	41.00	40.22	40.00
TBIP	4.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	8.78	

Notes: *Headcount

Prior months may be revised in accordance with OSPI procedures