

# Board Special Meeting

John Stanford Center – Board Office Conference Room

2445 3<sup>rd</sup> Avenue South, Seattle, WA 98124



## Audit & Finance Committee Meeting Agenda Thursday, March 10, 2016 4:30 – 6:30 pm

### Call to Order

5 mins

1. Board members and staff present
2. Approval of Agenda
3. Approval of February 11, 2016 meeting minutes

### Special Attention Item

1. Overview of District Investment (Matheson/Smith, King County Finance & Business Operations) 20 mins
2. Human Resources Class & Compensation Study (Codd) 10 mins

### Items Requiring Board Action on March 16 and/or April 6 2016

1. Board Action Report: Carkeek Memorial Fund Participation (Stone/ Cerqui) 10 mins
2. Amending Board Procedure 3520BP, Student Fees & Charges (Gotsch/Tsoi) 10 mins
3. Board Action Report: Proposed Loan from Community Schools Fund to Accelerate Technology BTA IV Levy Projects (Gotsch/ Rahm) 10 mins

### Regular Agenda

1. Monthly Procurement Updated (Murphy) 5 mins
2. Monthly Financial Status Update (Tsoi) 10 mins
3. Monthly Grants Update (Stone) 10 mins
4. Monthly Budget Update (Sebring) 10 mins
5. SMART Goal #4 Early Hiring (Codd) 5 mins
6. Monthly Head Start Financial Report Updated (Gousie) 5 mins
7. Committee Annual Work Plan (Gotsch) 5 mins

### Upcoming Meetings

- March 15, 2016 - Quarterly Audit Meeting
- April 19, 2016 - Monthly Finance Meeting

### Follow Up Items

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# Board Special Meeting

John Stanford Center – Board Office Conference Room

2445 3<sup>rd</sup> Avenue South, Seattle, WA 98124



## **Audit & Finance Committee Meeting Minutes Thursday, February 11, 2016 4:30 – 6:30 pm**

### **Call to Order**

Director Peters called the meeting to order at 4:31 pm.

School Board members present were Directors Peters and Harris arrived.

Staff members present were Assistant Superintendent for Business & Finance Ken Gotsch, Executive Director of Talent Management Adrian Byrd-Pina, Interim Accounting Manager Barry Tsoi, Risk Management Richard Staudt, Budget Director Linda Sebring, Grants Director Michael Stone, Senior Capital Auditor Kimberly Fry, Internal Auditor Alphonso Melton, Accounts Payable Supervisor Alan Mardock, Director of Internal Audit Andrew Medina, Audit Response Manager Annette Boulmetis, Contracts Manager Diane Navarro, Principal at John Stanford International Dedy Fauntleroy  
From State Auditor's Office – Heidi Wiley, Auditor in Charge, Anastassia Kavanaugh, Audit Supervisor and Joe Simmons, Audit Manager.

### **Approval of Agenda**

Director Peters moved to approve the agenda. Director Harris seconded. The agenda was approved.

Director Harris moved to approve the January 14, 2016 meeting minutes. Director Peters seconded. The minutes were approved.

### **Washington State Auditor's Office Entrance (Wiley)**

Anastassia Kavanaugh introduced Joe Simmons and Heidi Wiley. Heidi Wiley spoke about the accountability audit process as a risk based approach. Ms. Wiley explained the three areas that were required to be audited this year are self- insurance, staff mix and Career and Technical Education. She asked Directors to review the full list of accountability audit areas at the provided entrance document.

Directors asked what does the term "staff mix" mean. Mr. Simmons explained staff mix is how many years of the teaching and education which flows into. Based on experience of teachers OSPI offers that at that amount, it is prorated the number of errors.

Directors asked if rates have to do with highly qualified teachers. Ms. Kavanaugh explained no not with the staff mix.

Ms. Wiley spoke about the purpose of the financial statement audit is to ensure the financial statements are presented fairly, in all material respects, and comply with relevant reporting requirements. . Five programs were selected for federal grant compliance audit this year. Two programs were selected based on findings from the previous year and the other three were selected based on single audit threshold criteria and risk.

Directors asked what made the two audit items carry over. Ms. Wiley spoke about how they were part of the time and effort finding in the prior year audit as a control deficiency., Directors

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asked how school grant cluster and race to the top were selected. Ms. Wiley spoke about federal grant audit planning standards. The Race to the Top grant is in its first year required for audit because of the dollar amount and the school grant cluster is required to be audited every three years.

Ms. Wiley spoke about how the audit engagement letter was signed by the district Superintendent Dr. Nyland, Assistant Superintendent Business & Finance Kenneth Gotsch and the Audit & Finance committee chair Director Sue Peters. Ms. Wiley spoke about the levels of reporting. Any findings, management letters or exit items are reported to the board at the exit conference. Findings are reported in detail in the audit report and management letters are briefly mentioned in the audit report. Exit items are not mentioned in the audit report.

Directors ask where the public can locate the exit items and entrance items. Mr. Gotsch explained they are in minutes and in a public forum at the end of the meeting.

Ms. Wiley spoke about the kickoff meeting and that SAO reminded key staff if confidential data is provided to make sure audit staff is informed so it can be protected appropriately.

Directors ask if confidential info is given who it is protected by. Ms. Kavanaugh spoke about how the confidential information is protected and it is marked in emails and audit files. The State Auditor's Office (SAO) also use a tool for secure file transfer. Ms. Kavanaugh gave examples of how they keep all files as confidential as possible.

Ms. Wiley spoke of the estimated cost for the audit, and weekly status meetings to keep them and the district updated on the audit process. Ms. Wiley spoke about how at the end of the audit a customer survey will be sent and all input will be appreciated. Loss reporting state loss requires it's reported to SAO. A link was given in order for those items to be returned to the SAO. Multiple places for it to be

Directors asked how the cost compared to last year. Ms. Wiley explained the increase this year is a \$5 increase from last year.

### **Special Attention Item**

#### **1 Travel Procedures (Gotsch)**

Kenneth Gotsch spoke about how senior colleagues have asked to change the travel procedure. Mr. Gotsch spoke about how the previous committee members appreciated the check points that we currently have in place. Ms. Gotsch summarized why we currently do the travel procedures the way we do and gave review of current travel policy for the district.

Directors asked currently how is travel vetted. Mr. Gotsch explained this processes of vetting would be items that would looked into during this time. The requested for professional leave form and to insure that procedure is in place.

Mr. Gotsch asked if the directors would like to see anything specific in the report. Directors would like to see how we approve travel, how to we see the travel and what the payout is for the kids.

Mr. Gotsch spoke about the goal of this will help inform and confirm if the process currently in place is efficient.

Directors asked are there a travel budget for each department and each region. Mr. Gotsch explained that each department has a budget for travel. Michael Stone spoke about Title I would need to be involved if it's a Title I school.

Directors asked if the review of the procedure will take longer than seven months. Mr. Gotsch spoke about how it would be done sooner and has a goal it be completed before the next school year.

#### **2. Insurance Replacement Cost Appraisals (Staudt)**

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Richard Staudt spoke about how this report is for information only. This is a significant change and we are advising you of this change. In May the full coverage proposal is reviewed and brought to the committee and board. Washington School Risk Management Pool (WSRMP), provide generous coverage, covering the replacement of all of our building. They cover up to \$500 Million of any single loss. We are well covered in terms of the maximum limit. Mr. Staudt spoke about if the District were buying commercial insurance we would be required to report 80-90% of insurable values or see our claim payment reduced; this is not the case with the WSRMP coverage. A number of school districts have under estimated their building replacement values and the WSRMP hired an outside firm to estimate. The District's buildings are undervalued and we should be at \$2.26 billion, even after increasing our property values by \$564 million last year to \$1.776 billion. We have to bring our values up and have been given until September 2018 to do so. We have a timeline in place and will increase our stated values progressively over the three years, moving to 85% of replacement cost values for September 2016.

Directors asked if the firm is looking at it on an underwriting system. Mr. Staudt spoke about WSRMP does do that, the outside firm AssetWorks is looking at what they would see as the value.

Directors asked can we be caught in the 15% and not have the full value paid back. Mr. Staudt spoke about how no they would not and they would go beyond the cost to bring items up to current codes at the time of the loss.

Directors asked if the District has retained outside counsel to have an overview of this. Mr. Staudt spoke about how the district hasn't brought in outside counsel; our internal general counsel has looked at it.

Directors asked how disagreements about claims are settled. Mr. Staudt spoke about the first level is a vote of elected school officials that make up the board on the WSMRP.

Directors asked what makes up the maximum probable loss and whether it would be below the \$500 million limit. Mr. Staudt explained it had to do with the location and proximity of the buildings to each other. It is conceivable that a single explosion could impact Dunlap, South Shore, South Lake, Southeast Athletic Complex and Rainier Beach, as they are within less than a quarter mile of each other, but the total combined value is just over \$114 million. Mr. Staudt clarified this is other than earthquake, flood and terrorism.

Directors ask if there is any way to break out older schools for earthquake insurance. Mr. Staudt explained the District can look at individual schools, however we have looked at the policy before and it was a \$4 million annual premium for \$25 million in earthquake coverage, which wouldn't even cover half of a high school. Last time it was looked at this the district decided it had other priorities.

Directors asked which department is in charge of disaster planning for the District. Mr. Staudt explained that Operations is the department in charge of disaster planning which is headed by Pegi McEvoy. In the emergency operations plan, risk management is assigned the role of coordinating care for injured employees under our self-insured workers' compensation program.

### **Items Requiring Board Action on March 2 and/or March 16, 2016**

#### **1. Robert Half Int'l Master Contract -Information Only (Navarro)**

Diane Navarro spoke about how this item is for informational only. Ms. Navarro spoke about how Robert Half International contract is going above the 250k mark. Ms. Navarro spoke about the last time this agreement was brought to the board it was under the ledger and since then two modifications have come through for the contract. Total ledge amount is now at approximately \$417K, and this most recent contract is for approximately \$177,202 (amounts updated per Friday Memo).

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Directors asked what the District is doing to recruiting women and minorities. Ms. Navarro spoke about how we have three of the eleven staffing firms that are state WMBE/DBE certified. Ms. Navarro spoke about how we continue to attend TABOR100 meetings, having TABOR is the best network for other large public agencies looking to do outreach. We also attend trade shows that other public agencies are hosting for small businesses, in an effort to market the District's upcoming projects.

## 2. McDonald International School 2015-16 Annual Fund for Language Immersion Support Campaign for Language Immersion Instructional Assistants (Stone)

Michael Stone spoke about McDonald International School has the annual request to fundraise to support language immersion IA in the classroom.

Principal Dedy Fauntleroy spoke about how McDonald goes through the PTA for fundraising. Directors question the equity issues in this model. Principal Fauntleroy spoke about how any additional items such as Instructional Aids (IAs) to be in the classroom or additional language support.

Directors asked if this plan with interns is working. Principal Fauntleroy explained yes it is working. Great success is going on with interns in the Spanish speaking community.

The annual fund pays for the expenses of the IA's.

Directors asked what about schools that do not have the ability to have PTA fundraisers. How is that equitable. Mr. Stone explained it is they have Title I and LAP grants and this can be seen on the Budget Office's "big sheet".

Ms. Sebring will provide the previous year big sheet this item an upcoming the Friday Memo.

Principal Fauntleroy suggest that a larger conversation on how funding can be gained. Principal Fauntleroy explained if this isn't approved then all IA's would have to be laid off and a very different school.

Directors asked PTSA subsidizes \$3 million a year. Mr. Stone confirmed that is about \$3 million.

Mr. Stone spoke about new possibilities with the new Federal law, ESSA, in 2017-18.

Directors suggested grants should also be looked at for how this can be funded. Mr. Stone explained how IA are in core structure and not supplemental.

The Committee reviewed the item and moved it forward for consideration by the full Board where a full discussion of this item by the board will take place.

## 3. John Stanford International School 2015-16 Annual Fund for Language Immersion Instructional Assistants (Stone)

Michael Stone spoke about John Stanford International School has the annual request to fundraise to support language immersion IA in the classroom. Additional discussion was combined with the discussion of McDonald International School has the annual request to fundraise to support language immersion IA in the classroom.

The Committee reviewed the item and moved it forward for consideration by the full Board. The Committee reviewed the item and moved it forward for consideration by the full Board.

### **Annual Reports**

#### 1. Annual Title I State & Federal Grants Summary Report (Stone)

Michael Stone spoke about some changes have occurred since he spoke about this last month. ESSA will begin in 2017-18 and state accountability needs to be in place.

How much influence does the new OSPI director have or will be the career employees. Mr. Stone spoke about no more AYP letters will be sent out next year, they have not said what we

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can do with those funds next year. A middle school band that are over 70%. Mr. Stone spoke about the Current threshold is at 70% has to be serviced by Title I. Historically this district has a model we serve K-5 first that is 40%-70.99%. This next year we are proposing to lower the threshold to 35% and middle school down to 60%. Mr. Stone spoke about how that reduction will allow Mercer and Denny to become Title I schools. Elementary school that will be added with this change would be Olympic View. We will have 39 buildings that will receive title I funds next year.

Directors asked do preschool classrooms meet those requirements. Mr. Stone spoke about the preschools can be but, because of the buildings they are in we have used it for k-5. If we had the space we could use it for pre-k. Mr. Stone spoke about the Tacoma school district as an example and that district had the best effort to close the gap was to close all title I schools and use the funding to provide for preschool. Mr. Stone will find out how that worked out for Tacoma.

Directors asked if the District could use title I to fund preschool all day. Mr. Stone spoke about how it would cause a reduction in seats.

Directors asked what about increased SPED for pre-kindergarten. Mr. Stone would have to look into that. The Title I funds have been spent on professional development on teachers in k-3. Mr. Stone spoke about some breakout highlights in breakout of grant capacity and grant spending. We are going to have 24 summer schools sites.

Directors asked are the summer school program bridge. Mr. Stone spoke about how we do have bridge and it is academically focused.

Directors asked for information in a Friday memo going forward.

### **Regular Agenda**

#### 1. Monthly Grants Update (Stone)

No update

#### 2. Monthly Budget Update (Sebring)

Linda Sebring spoke about the handout being a summary of recent presentations. Ms. Sebring spoke about the budget calendar status. Ms. Sebring spoke about the process of looking at this year's school WSS budget development process as compare to last year (FY15-16). Ms. Sebring spoke on February 24th the schools will receive their allocation.

Directors asked where does are the budget development process priorities communicated? Stephen Neilson spoke about how in our state constitution, the legislature is required to fund schools, but their spending plan has large "strings attached" to it. The District's budget has very little flexibility based on how the state constitution is written. Fortunately, the Seattle voters approved our local operating and capital levies (including the City's Families and Education Levy). The citizens of Seattle are willing to support public education. Yes. it's a convoluted process.

Mr. Gotsch spoke about how it is the Business & Finance Office's responsibility to keep the board members well informed, so that when the Superintendent's final budget recommendation is brought to the Board for their review and approval, they are already well informed.

Directors wanted to know what items they have a say on and decisions made in this building and asked how the budgets can be given to the directors. Mr. Neilson spoke about the central office departments' Service Based Budget meetings that have occurred today. Mr. Neilson spoke about that in order for a priority list to occur, it would need to have a "flex view", what programs and services are fixed versus where the funding and decision making is flexible. Ms. Sebring spoke about how this is all in the budget development calendar timeline and these items would be discussed in the Board's March 23 work session.

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Directors Harris said students working with 20 year old text books, alternative media would be solid budget expenditure and she wants to know what would she need to do to help make that happen. Ms. Sebring spoke about how she expected more final budget assumptions in the next week or two and that this can be discussed at the next budget work session in March.

Ms. Sebring spoke about other highlights from the Budget department that has been shared with the board and the community.

Directors asked what will happen with waitlists once the school allocations are done. Ms. Sebring spoke about how that is a problem with many factors are involved.

### 3. SMART Goal #4 Early Hiring (Codd)

Adrian Byrd-Pina spoke about the achievement for early hiring. Ms. Byrd- Pina spoke about the timeline has moved up and it was targeted to achieve high need hires by 90% by March.

Elementary education, special education, world learns. Urban school capital academy, we are a member of urban schools that practices that create data on a national data. The District is in the third year of membership. Ms. Byrd-Pina spoke about the weekly meeting every Wednesday at 2:30 enrollment, finance, recruitment, and chief of schools and a leadership huddles in Human Resources. Ms. Byrd-Pina spoke about the successful career fair that was held on January 30<sup>th</sup> the District was able to offer 132 early hires out of the 215. Secure funding for career fairs to generate publicity, such as linked in and twitter. The pools are organized by the pools to make it more efficient for the user. Ms. Byrd-Pina spoke about how for the first time we are working with the schools to track our student teachers from the universities. Many additional ways are being used to look into new pool candidates. Ms. Byrd-Pina spoke about offers made at the recruitment fair 23 elementary schools, 35 in special education, music, math, art and Montessori.

### 4. Monthly Human Resources Audit Title IX Update (Codd)

No report. And this item will be removed from future A&F meetings

### 5. Monthly Head Start Financial Update (Gousie)

Eugene Gousie spoke about an update on the Head Start budget situation. Mr. Gousie spoke about due to unanticipated budget deficits triggered by the fall's collective bargaining agreement, Head Start requested \$150,988 from the Federal Government to cover 2015-16's anticipated costs. The Federal Government has provided the amount requested, enabling us to move forward this year with the funds needed to cover program costs. Mr. Gousie spoke about anticipating a shortage of \$320,000 in 2016-17. Our options for accessing this amount of funds are very limited. To cover \$240,000 of that amount, we are planning to make a request to the Office of Head Start to reduce our slots by 30, which will reduce our classes by 2. We will then need to find additional funds between cuts elsewhere in the program and possibly increased funding when Congress makes allocations for next year.

Directors asked if the city will assume a preschool site and what the implications for our funding. Mr. Gousie spoke about looking ahead to a sustainable program model in 2017-18, we will need to restructure our staffing patterns to be in line with the funding we receive from the Office of Head Start. This will involve renegotiation of positions with represented staff.

### 6. Monthly Procurement Update (Murphy)

No Updated

### 7. Monthly Financial Status Update (Tsoi)

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Barry Tsoi spoke about the general fund for December 2015, For December 2015, the ending fund balance was about \$88M. This compares to \$71.3M for December 2014. Fund balance normally peaks in April and October each year when property taxes are received. Mr. Tsoi spoke about the fund balance trending; the Fund Balance will be trending down till April 2016. - Enrollment for the year of 51,097 is less than the adopted budget for 2015-2016 by 577 FTE. This is still 855 students higher than the previous year. Mr. Tsoi spoke about revenues were \$248.3M YTD, compared to \$225.9M last year. Mr. Tsoi spoke about the state revenues of \$133.7M are up approximately \$12.8M over the previous year, reflecting increased enrollment. Expenditures of \$225.4M were up \$18.7M over the previous year due primarily to increased staff expenses, as well as special education expenditures.

Directors asked do we know where the other students are going. Mr. Gotsch spoke about bringing enrollment to another committee meeting.

Directors asked do we know what is school based or John Stanford based. Mr. Tsoi spoke about mostly being school based.

Mr. Tsoi spoke about the capital Projects Fund. Mr. Tsoi explained the Capital Projects Fund balance was \$156.1M compared to \$150.4M in the prior year. Fund balance is comprised primarily of BEX IV (\$81.1M), BTA III (\$64.2M). Revenues were \$78.4M, consisting primarily of property taxes from the BEX IV levy (\$54.1M) and BTA III levy (\$20.7M). Expenditures of \$44.4M were comprised principally of BEX IV (\$36.8M) & BTA III (\$3.9M).

Mr. Tsoi spoke about the Debt Service Fund in December 2015, the fund balance was \$5.3M. The balance will increase this year as we establish a sinking fund for the 2010 QSCB (\$17.5M) that is due in total in June, 2017. Mr. Tsoi spoke about the Associated Student Body (ASB) Funds represent monies raised by student groups for cultural, athletic, recreational and/or social purposes. Fund balance at December 2015 was \$4.1M compared to also \$4.5M in 2014. Mr. Tsoi spoke about the revenue for December was \$1.7, and expenditures were only \$1.1M. Mr. Tsoi spoke about the trust Fund accounts are monies donated to the District for private purposes, primarily scholarships, and are governed by individual agreements. The December fund balance was \$1.9M.

Mr. Tsoi spoke about the King County Pool net earned interest rate was 0.63% in December of 2016, same as 0.58% in the previous month. The rate will continue to be low, as the King County Investment Pool maintains a risk mitigation policy.

Mr. Gotsch spoke about the King County Treasure will be invited to the next A&F meeting.

#### 8. Committee Annual Work Plan (Gotsch)

Kenneth Gotsch spoke about the work plan. It is a living document and it can be changed as needed to reflect work being done by the committee.

Andrew Medina had some updates to the quarterly audit schedule. Internal audit will provide quarterly updates and the final audit plan will occur in September.

Directors asked about ethics updates. Mr. Medina indicated that he provides an annual update to the Board even though it is not required, but there is not an ethics update at the A&F meetings. Directors request that the Ethics Policy be updated to require an annual update. Mr. Medina indicated that the policy could be updated before the next annual report date.

Directors are concerned with why the ethics office does not investigate all complaints. Mr. Medina explained that he is charged with ethics investigations and whistleblower retaliation investigations, but that whistleblower complaints are sent back to the respective Assistant Superintendent for investigation.

### **Adjourn**

The meeting was adjourned at 7:15pm

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# School Board Briefing/Proposed Action Report

**Informational** (no action required by Board)     **Action Report** (Board will be required to take action)

**DATE:** February 29, 2016  
**FROM:** Superintendent Larry Nyland, (206) 252-0180,  
[larry.nyland@seattleschools.org](mailto:larry.nyland@seattleschools.org)  
**LEAD STAFF:** John Cerqui, Deputy General Counsel, (206) 252-0115,  
[jcerqui@seattleschools.org](mailto:jcerqui@seattleschools.org); Michael Stone, Directory Grants & Strategic  
Partnerships, (206) 252-0222, [mastone@seattleschools.org](mailto:mastone@seattleschools.org)

## I. TITLE

Motion to approve principals for Carkeek Memorial Fund (“Fund”) participation as members of the “Committee on Selection” (“Committee”)    **For Introduction:** March 16, 2016  
**For Action:** April 6, 2016

## II. WHY BOARD ACTION IS NECESSARY

The motion would create a method for selection of high school principals to participate on a scholarship selection committee, which requires Board action per the Last Will and Testament of Florence Lewis Carkeek.

## III. FISCAL IMPACT/REVENUE SOURCE

Fiscal impact to this action will be N/A. No additional funding is needed to pass or implement the selection process described in this motion. Principal participation would be required.

The revenue source for this motion is N/A.

Expenditure:     One-time     Annual     Other Source

## IV. POLICY IMPLICATION

This motion does not impact current policies.

## V. RECOMMENDED MOTION

I move that the School Board (“Board”) approve of a rotating principal selection method for the Fund as described in detail in Attachment: Method for Committee Selection (“Attachment”).

## VI. BOARD COMMITTEE RECOMMENDATION

This motion was discussed at the Audit & Finance Committee meeting on March 10, 2016. The Committee reviewed the motion and \_\_\_\_\_.

## VII. BACKGROUND INFORMATION

For the past several decades, graduating Seattle Public Schools’ (“SPS”) seniors who are pursuing higher education in the state have been eligible to apply for and receive a scholarship

from the Fund. SPS has been involved in the selection process of students who receive these scholarships via the representation of principals or assistant principals as part of a “Committee on Selection (“Committee”),” which is established by the Carkeek Memorial Fund Trustee (“Trustee”). A new Trustee was recently appointed and he and SPS reviewed the Last Will and Testament (“Will”), which indicates that the Fund Trustee should request from the SPS Board each year principal appointees to assist the Committee with the scholarship awards. Under the Will, if the Board does not act, the Trustee can select principals on his or her own. SPS staff, after consulting the Fund Trustee, are recommending that the Board adopt a rotating schedule for principal appointment to the Committee. The Fund Trustee has approved of this approach.

In her will, Florence Carkeek instructed that 3/4s of the remainder of her estate be used to provide scholarships to graduating SPS high school seniors who would go on to attend institutions of higher learning in Washington state. She instructed that a committee be created that was composed of the estate’s Trustee, three Seattle citizens appointed annually by the Trustee, and four SPS high school principals appointed by the Board. This committee determines which students are selected for scholarships from the Fund based on their “good moral character, grades, participation in school activities, and the financial means of the candidate.”

Last year \$72,000 was awarded; in 2013-14 \$40,000 was awarded; and in 2012-13 \$35,000 was awarded to students.

#### **VIII. STATEMENT OF ISSUE**

Whether to create a method for selection of high school principals to participate on a scholarship committee.

#### **IX. ALTERNATIVES**

Not approve the motion. This alternative is not recommended because in the absence of the Board’s selection of four principals to serve on the Committee, the Trustee of the Will will either select four principals on their own or the Committee will award scholarships to SPS students without input from SPS.

#### **X. RESEARCH AND DATA SOURCES / BENCHMARKS**

- Last Will and Testament of Florence Lewis Carkeek

#### **XI. TIMELINE FOR IMPLEMENTATION / COMMUNITY ENGAGEMENT**

Upon approval of this motion, principals in the first Principals Group will be informed of their appointment to the Committee. Thereafter, the Fund Trustee will be informed of the Board’s appointments.

#### **XII. ATTACHMENTS**

- Attachment: Method for Committee Selection

## ATTACHMENT: Method for Committee Selection

The following method is used by the Board to appoint principals for participation in the Fund Committee:

- Each year, four principals from SPS high schools will participate in the Committee to name/solicit candidates and to make award selections with the Trustee.
- SPS high school principals will participate for two school years based on their “Principals Group,” which will begin as indicated below and will continue each following year in the same order:
  - 2015-2017: Principals Group 1
  - 2017-2019: Principals Group 2
  - 2019-2021: Principals Group 3
  - 2021-2023: Principals Group 4
- Principals Groups will be comprised of principals from the following schools:
  - Principals Group 1: Ballard, Cleveland, Franklin, and Middle College
  - Principals Group 2: Chief Sealth, Roosevelt, Center School, and Seattle World School
  - Principals Group 3: Rainier Beach, Garfield, Ingraham, and West Seattle
  - Principals Group 4: South Lake, Nova, Interagency, and Nathan Hale
- Should a principal at the assigned school not be available, they may ask the Trustee to accept the assignment of an assistant principal from his or her school.
- In the event that a new high school is added, that principal would be added to Group 1 and those principals would decide which four out of the five principals would serve on the Committee.



# School Board Briefing/Proposed Action Report

**Informational** (no action required by Board)  **Action Report** (Board will be required to take action)

**DATE:** March 16, 2016  
**FROM:** Larry Nyland, Superintendent  
**LEAD STAFF:** Ken Gotsch, Assistant Superintendent for Business & Finance, 252-0086  
Barry Tsoi, Interim Accounting Manager, 252-0252

## I. TITLE

Amending Board Procedure 3520BP, Student Fees & Charges.

**For Introduction:** March 16, 2016  
**For Action:** March 16, 2016

## II. WHY BOARD ACTION IS NECESSARY

As the governing body with the authority to adopt or amend Board policies or procedures, amending a Board-adopted procedure requires Board action.

## III. FISCAL IMPACT/REVENUE SOURCE

This Board procedure governs the collection of fees and charges for the three system-wide fees or charges currently in effect: Full Day Kindergarten, Athletic Participation Fee, and Food Service Charges. Revenues in the 2016-2017 budget are established by this procedure. This School Board Action Report requests the Board to decide on the elimination of Full Day Kindergarten fees starting in school year 2016-2017. There would be no material fiscal impact. There would be a shift full funding of Full Day Kindergarten. If the State eliminates funding of Full Day Kindergarten from the 2016-2017 budget, the loss of Kindergarten fees revenue without the expected State support is about \$5 million.

The revenue source for this motion is N/A.

Expenditure:  One-time  Annual  Other Source

## IV. POLICY IMPLICATION

This motion would amend Board Procedure 3520BP, which guides the implementation of the system-wide fees or charges allowed by Board Policy No. 3520, Student Fees & Charges, as it related to Full Day Kindergarten fees.

## V. RECOMMENDED MOTION

I move that the Board amend Board Procedure 3520BP, as attached to this Board Action Report. Immediate action is in the best interest of the district.

## VI. BOARD COMMITTEE RECOMMENDATION

This motion will be discussed at the March 10, 2016 Audit & Finance Committee meeting.

## **VII. BACKGROUND INFORMATION**

Today many schools are financially unable to provide all of the desired services and activities to students without additional funding. Fees for items or activities that provide valuable services to students allow schools to maintain those services within their budgetary restrictions. School districts often impose fees for activities, Full-Day kindergarten, and graduation items, to name a few. Waivers have been defined for specific economic and situational circumstances.

The current Board Procedure 3520BP fee levels were adopted in May 2011 and revised in July 2012, May 2013, November 2013 (mid-year adjustment), July 2014 and August 2015.

## **VIII. STATEMENT OF ISSUE**

The State in its current biennial budget has approved to fund Full Day Kindergarten for all students starting in the 2016-2017 budget year. If the State does not make any change to its full day kindergarten funding plan in its supplemental budget to be approved this year, full day kindergarten will be funded for Seattle Schools in the coming school year, making it free of fees. Both the Governor's and House's proposed budget changes include no changes to the initial budget for this so the probability is high that fees will not be allowed. During the current open enrollment period, in order to facilitate parents in making school choice decisions for their kindergarten students, the Board may choose to eliminate fees for all Full Day Kindergarten starting in the 2016-17 school year. With the uncertainty about kindergarten fees eliminated, parents can make their school choice more confidently, as it will not be dependent on possible fees impact. It will also avoid otherwise unnecessary school transfers to reverse school choice decisions based on which schools previously did not charge fees.

## **IX. ALTERNATIVES**

Not amend the Board Procedure. The School Board may choose to wait until the State has finalized its 2016-17 budget and made full funding of full day kindergarten official before declaring that Seattle Full Day Kindergarten is free of fees. This alternative is not recommended because parents may make school choices dependent on possible fees impact, creating unnecessary school transfers later.

If the State eliminates funding of Full Day Kindergarten from the 2016-17 budget, the loss of kindergarten fees revenue without the expected State support is about \$5 million.

## **X. RESEARCH AND DATA SOURCES / BENCHMARKS**

N/A

## **XI. TIMELINE FOR IMPLEMENTATION / COMMUNITY ENGAGEMENT**

Upon approval of this motion, the amended board procedure would go into immediate effect and be posted on the district website. The community will be informed of the change by the

principals, through a release to media, SPS social media channels including Twitter and Facebook, the SPS newsletter School Beat, SPS Principal Communicator, and the SPS staff newsletter Newsbrief.

## **XII. ATTACHMENTS**

Amended Board Procedure 3520BP (for approval)

Current Board Procedure 3520BP (for reference)

Current Policy No. 3520 (for reference)

DRAFT



**STUDENT FEES, CHARGES,  
FINES, RESTITUTION,  
AND DAMAGE DEPOSITS  
PROCEDURE**

**Amended Board  
Procedure  
3520BP**

**March 16, 2016**

**Page 1 of 1**

Pursuant to School Board-Adopted Policy 3520, the School Board has the authority to establish system-wide fees and charges and procedures governing the collection of the same.

As with other fees and charges, arrangements shall be made for a waiver or reduction for students whose families by reason of their income would have difficulty paying the full fee. An approved "Seattle Public Schools Annual Application for School Meal Benefits," which uses the USDA Child Nutrition Program guidelines, shall be used to determine a student's qualification for waivers or reductions for all items. The School Meal Benefits application must also include the parent or guardian's permission to share the student's eligibility status with school officials.

With regard to the payment of fees, if an account becomes delinquent, the account holder will be notified and the account will be sent to collections.

Seattle Public Schools has identified the following system-wide fees or charges currently in effect. These fees or charges will remain in effect unless changes are approved by the Board and incorporated into this procedure.

**System-Wide Fees and Charges:**

Meals: Full Price\*

	BREAKFAST	LUNCH
ELEMENTARY	\$2.00	\$3.00
SECONDARY	\$2.25	\$3.25

\*Currently, students who qualify for free or reduced price meals are not charged for meals.

Adopted: December 2011

Revised: July 2012; May 2013; November 2013; July 2014; October 2014; June 2015; August 2015; March 2016

Cross Reference: Policy No. 3520; H62.00; Board Procedure 3520BP

Related Superintendent Procedure: 3520SP Previous

Policies: D83.00; D83.01; D85.00; D85.01

Legal Reference: RCW 28A.220.040 Fiscal support — Reimbursement to school districts — Enrollment fees — Deposit; RCW 28A.225.330 Enrolling students from other districts — Requests for information and permanent records — Withheld transcripts — Immunity from liability — Notification to teachers and security personnel — Rules; RCW 28A.320.230(f) Instructional materials — Instructional materials committee; RCW 28A.330.100 Additional powers of board; RCW 28A.635.060 Defacing or injuring school property — Liability of pupil, parent or guardian — Withholding grades, diplomas or transcripts — Suspension and restitution — Voluntary work program as alternative — Rights protected; AGO 1965-66 No 113 Districts - Schools - Fees — Tuition - Supplies — Authority of school districts to charge tuition fees or textbook fees; AGO 1973 No 11 Districts - Schools - Tuition & Fees — Authority of school districts to charge various fees  
Management Resources:



STUDENT FEES, CHARGES,  
FINES, RESTITUTION,  
AND DAMAGE DEPOSITS  
PROCEDURE

Amended Board  
Procedure  
3520BP

~~August 19, 2015~~ March 16,  
2016

Page 1 of 2

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- ~~Full Day Kindergarten for Special Education students will be based upon the amount of minutes required in the student’s Individualized Education Program.~~
- ~~Full Day Kindergarten fees are waived for students of active duty military personnel assigned to government housing in Seattle.~~
- ~~Full Day Kindergarten fees are also waived for students with a 504 accommodation for services not available at their assigned school.~~

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**System-Wide Fees and Charges:**

Full Day Kindergarten:

~~Commencing with the 2014/2015 school year: \$2840/annually (payable in 10 equal monthly installments of \$248, a lump sum of \$2,480, or two equal lump sums of \$1,420 in September and February).~~

Meals: Full Price\*

	BREAKFAST	LUNCH
ELEMENTARY	\$2.00	\$3.00
SECONDARY	\$2.25	\$3.25

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Revised: July 2012; May 2013; November 2013; July 2014; October 2014; June 2015; August 2015;

March 2016

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Management Resources:



**STUDENT FEES, CHARGES,  
FINES, RESTITUTION,  
AND DAMAGE DEPOSITS  
PROCEDURE**

Board Procedure  
3520BP

August 19, 2015

Page 1 of 2

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- Full Day Kindergarten for Special Education students will be based upon the amount of minutes required in the student’s Individualized Education Program.
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Management Resources:

	<p>STUDENT FEES, CHARGES, FINES, RESTITUTION AND DAMAGE DEPOSITS</p>	<p>Policy No. 3520  June 3, 2015  Page 1 of 2</p>
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It is the policy of the Seattle School Board that student fees, charges, fines, restitution, and damage deposits may be imposed. The School Board has the authority to establish fees, charges, fines, restitution, and damage deposits, and procedures governing the collection of the same system-wide. The Superintendent and building principals/program managers have the authority to establish school-based fees, charges, fines, restitution, and damage deposits and procedures governing the collection of same.

### **1. Fees & Charges**


The School Board authorizes the Superintendent or building principal to charge fees for optional supplementary supplies, materials, or services to students so long as: (1) the charge does not exceed the cost of the supplies, materials, or services; (2) students are free to purchase them elsewhere or provide reasonable alternatives; and (3) a proper accounting is made of all moneys received.

The School Board authorizes the Superintendent or building principal to waive or reduce fees for students whose families by reason of their income would have difficulty paying the full fee. An approved “Seattle Public Schools Annual Application for School Meal Benefits,” which uses the USDA Child Nutrition Program guidelines, shall be used as documentation to determine a student’s qualification for a waiver or reduction of fees. The School Meal Benefits application must also include the parent or guardian’s permission to share the student’s eligibility status with school officials.

Fees affecting the entire school district, such as charges for school meals, athletic participation or full-day kindergarten shall be approved by the Board and included in a Board Procedure.

Reasonable effort shall be made to maintain consistency among schools regarding the levels of fees for particular reasons where comparable circumstances exist, and to restrict fees to reasonable levels appropriate to the activities and/or services for which they are imposed. While generally school-based fees are determined by the building principal or program manager, at times it may become appropriate to transform a fee or charge into a system-wide fee or charge at the discretion of the Board.

Schools may request optional or voluntary fees to help support a school or classroom activity or project. For example, a school may request voluntary field trip fees to help subsidize the transportation, admission, or general costs of a field trip. However, to the extent that the student’s participation in the educational activity or project is legally required (e.g. a state or district curriculum requirement), parents/students must be

	<p>STUDENT FEES, CHARGES, FINES, RESTITUTION AND DAMAGE DEPOSITS</p>	<p>Policy No. 3520  June 3, 2015  Page 2 of 2</p>
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notified that the payment is voluntary and students shall not be denied participation based on his or her inability to pay the voluntary fee.

Questions about fees or charge amounts should be raised to the building principal, and if further clarification is desired, to the district's Assistant Superintendent for Business and Finance. If clarification is sought, the Assistant Superintendent for Business and Finance will determine if a recommendation should be made to the Superintendent and the Board to make a system-wide decision about the fee or charge.

## **2. Fines, Restitution, and Damage Deposits**

It is the policy of the Seattle School Board that a fine will be imposed for the cost of replacing materials or property which are lost or damaged due to negligence.

If the student is suspended due to destruction of property, the student may not be readmitted until the fine is discharged.

If the property damaged is a school bus, a student may not be permitted to enter or ride any school bus until the fine is discharged. Exceptions may be made where transportation is required to be provided by state or federal law or as determined by their Individualized Education Program (IEP).

The Superintendent is granted the authority to develop procedures in order to implement this policy.

Adopted: December 2011

Revised: June 2015; October 2014

Cross Reference: H62.00; Board Procedure 3520BP

Related Superintendent Procedure: 3520 SP

Previous Policies: D83.00; D83.01; D85.00; D85.01

Legal Reference: RCW 28A.220.040 Fiscal support — Reimbursement to school districts — Enrollment fees — Deposit; RCW 28A.225.330 Enrolling students from other districts — Requests for information and permanent records — Withheld transcripts — Immunity from liability — Notification to teachers and security personnel — Rules; RCW 28A.320.230(f) Instructional materials — Instructional materials committee RCW 28A.330.100 Additional powers of board; RCW 28A.635.060 Defacing or injuring school property — Liability of pupil, parent or guardian — Withholding grades, diplomas or transcripts — Suspension and restitution — Voluntary work program as alternative — Rights protected; AGO 1965-66 No 113 Districts - Schools - Fees — Tuition - Supplies — Authority of school districts to charge tuition fees or textbook fees; AGO 1973 No 11 Districts - Schools - Tuition & Fees — Authority of school districts to charge various fees

Management Resources:

**Seattle School District No. 1**  
**Monthly Financial Report**  
**January, 2016**

**Table of Contents**

Financial Highlights	1
Enrollment Data	2
General Fund – Rev & Exp Trending Graph	3
General Fund – Revenue & Expenditure YTD YtoY Comparison	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances	5
Combined Statement of Financial Condition	6
Budget Status Reports	7
General Fund	7a
Capital Projects Fund	7b
Debt Service Fund	7c
Associated Student Body Fund	7d
Statements of Financial Condition (Comparative)	8
General Fund	8a
Capital Projects Fund	8b
Debt Service Fund	8c
Associated Student Body Fund	8d
General Fund - Cash Balance & Investment Earnings Trending	9
Capital Fund – Analysis by Program	10
ASB Revenue and Fund Balance Trending Graph	11
Community Schools Fund Report	12
Long Term Debt	13

**Seattle School District #1  
Financial Highlights  
January, 2016**

<b>Fund Balances</b>	General	Capital	ASB	Debt	Private/ Trust
Beginning of FY	\$64,981,716	\$122,146,447	\$3,576,131	\$6,874,789	\$1,887,926
Change YTD	5,602,981	19,419,825	513,995	(1,796,140)	47,389
<b>Total Fund Balance</b>	<b>\$70,584,697</b>	<b>\$141,566,272</b>	<b>\$4,090,126</b>	<b>\$5,078,649</b>	<b>\$1,935,315</b>

**General Fund**

- For January 2016, the ending fund balance was about \$70.6M. This compares to \$57.4M for January 2015.

- Enrollment for the year of 51,105 is less than the adopted budget for 2015-2016 by 569 FTE. This is still 863 students higher than the previous year (See Pg 2). Revenues were \$293.8M YTD, compared to \$266.9M last year (See Pg 4). State revenues of \$172M are up approximately \$17.6M over the previous year, reflecting increased enrollment. Expenditures of \$288.2M were up \$26.7M over the previous year due primarily to increased staff expenses, as well as special education expenditures. (See Pg 4)

**Capital Projects Fund**

The Capital Projects Fund balance was \$141.6M compared to \$144M in the prior year. Fund balance is comprised primarily of BEX IV (\$48.4M), BTA III (\$62.6M). Revenues were \$79.4M, consisting primarily of property taxes from the BEX IV levy (\$53.3M) and BTA III levy (\$20.8M). Expenditures of \$60M were comprised principally of BEX IV (\$51.3M) & BTA III (\$4.9M). (See Pg 10)

**Debt Service Fund**

At January 2016, the fund balance was \$5.1M. (See Pg 7C) The balance will increase this year as we establish a sinking fund for the 2010 QSCB (\$17.5M) that is due in total in June, 2017.

**Associated Student Body**

The Associated Student Body Funds represent monies raised by student groups for cultural, athletic, recreational and/or social purposes. Fund balance at January 2016 was \$4.1M compared to also \$4.2M in 2015. (See Pg 11) Revenue for January was \$2.1, and expenditures were \$1.6M.

**Private/Trust**

The Trust Fund accounts are monies donated to the District for private purposes, primarily scholarships, and are governed by individual agreements. The January fund balance was \$1.9M.

**Investments**

The King County Pool net earned interest rate was 0.68% in January, compared to 0.52% in January of the previous year. (See Pg 9). The rate has gradually increased in recent months, following the general interest rate environment.

**Seattle School District  
Average Annual Enrollment by Grade  
Current Year Compared to Prior Years**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted Budget	2015-2016 Projections As of Jan. 2016	Difference
Half Day Kindergarten	1,689	1,871	1,566	1,593	1,453	1,373	(80)
Full Day Kindergarten	1,244	1,276	1,734	1,737	2,115	2,050	(65)
First	4,456	4,605	4,942	4,887	4,928	4,875	(53)
Second	4,164	4,394	4,534	4,896	4,822	4,756	(66)
Third	4,152	4,111	4,310	4,475	4,788	4,760	(28)
Fourth	3,800	4,131	4,095	4,248	4,387	4,397	10
Fifth	3,684	3,752	4,042	4,041	4,175	4,179	4
Sixth	3,441	3,421	3,501	3,739	3,752	3,713	(39)
Seventh	3,276	3,441	3,449	3,466	3,665	3,706	41
Eighth	3,225	3,232	3,412	3,448	3,447	3,387	(60)
Subtotal K-8	33,131	34,234	35,585	36,530	37,532	37,196	(336)
Ninth	3,750	3,769	3,794	3,558	3,522	3,380	(142)
Tenth	3,351	3,286	3,373	3,505	3,534	3,498	(36)
Eleventh	2,962	2,981	2,899	3,119	3,163	3,177	14
Twelfth	2,662	2,904	2,877	2,965	3,350	3,248	(102)
Subtotal High School	12,725	12,940	12,943	13,147	13,569	13,303	(266)
Subtotal K-12	45,856	47,174	48,528	49,677	51,101	50,499	(602)
Summer School	-	19	41	42	incl above	-	-
Running Start	442	371	448	487	473	564	91
Open Doors`	-	-	-	36	100	42	(58)
Total	46,298	47,564	49,017	50,242	51,674	51,105	(569)
Spec Ed - Enrolled	6,572	7,108	7,202	7,286	6,831	7,015	184
- Funded	6,572	6,906	7,077	7,222	6,831	7,015	184
Bilingual	5,633	5,758	5,789	6,106	6,053	6,314	261
Vocational Ed	1,515	1,558	1,598	1,654	1,696	1,796	100
Skill Center	-	59	88	98	85	88	3
Running Start	442	371	448	487	473	564	91
Open Doors	-	-	-	35	100	42	(58)

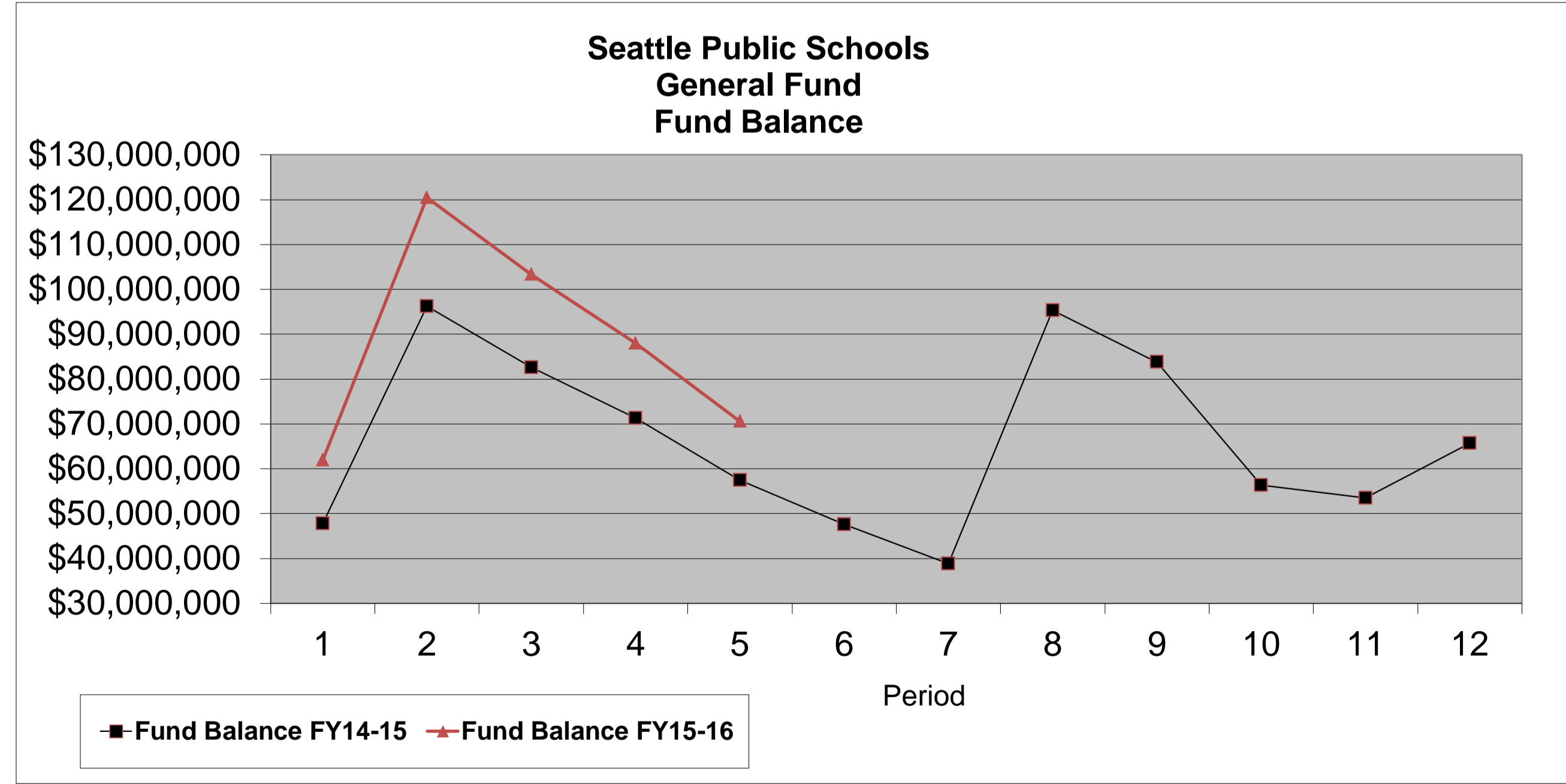
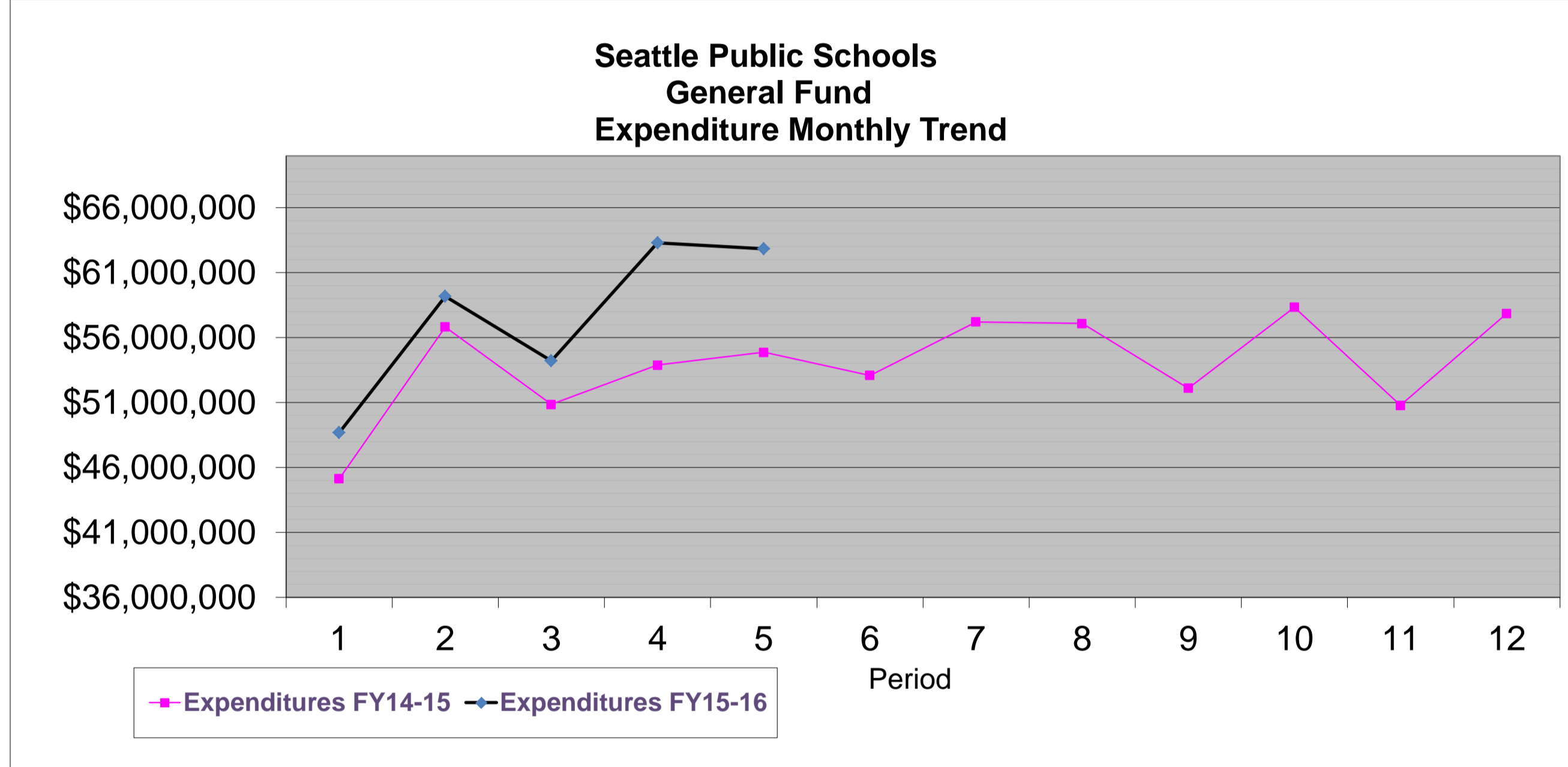
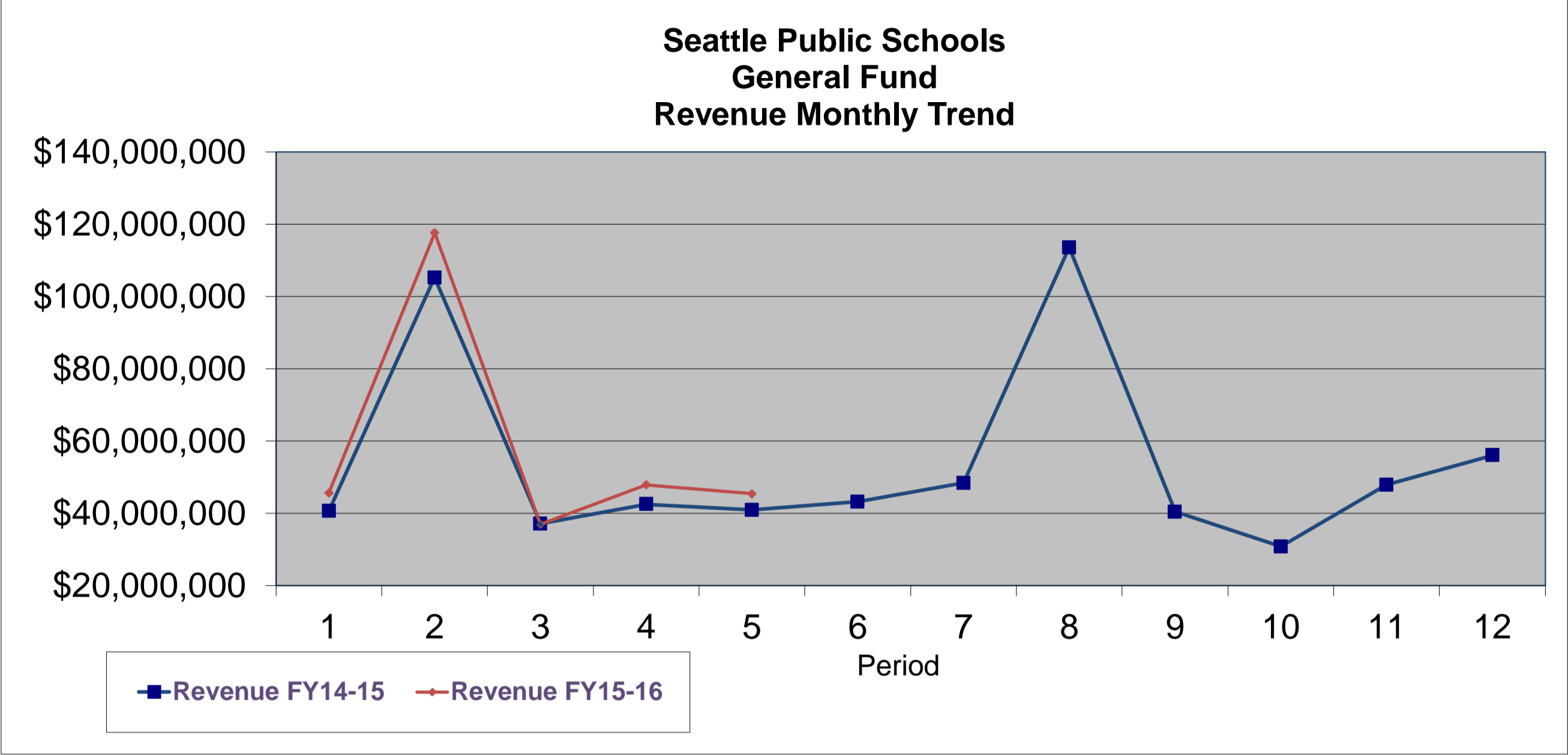
**Assumptions:**

**Projected enrollment includes the actual number of students today plus any adjustments expected through the end of the year.**

**Enrollment shown as average annual FTE.**

**\*\* Special Education Funded Enrollment capped by State.**





**Seattle School District  
General Fund  
Revenue & Expenditure YTD YOY Comparison  
YTD as of 1/31/2016  
(Excludes Other Financing Uses/Sources)**

	2015-2016		2014-2015		2013-2014	
	Actual YTD As of 1/31/2016	% of Total FY 2016 Budget	Actual YTD As of 1/31/2015	% of Total FY 2015 Actuals	Actual YTD As of 1/31/2014	% of Total FY 2014 Actuals
<b>Revenue</b>						
Local Taxes	\$ 85,133,839	45%	76,937,144	44%	74,283,742	46%
Local Nontax	11,026,206	41%	10,755,336	35%	10,798,953	38%
State, General Purpose	133,724,807	42%	118,003,994	42%	110,821,316	41%
State, Special Purpose	38,251,933	40%	36,405,538	38%	27,319,483	33%
Federal, General Purpose	-	0%	19,272	33%	16,335	30%
Federal, Special Purpose	17,694,020	28%	17,771,909	39%	18,005,945	37%
Revenue from Other School Districts	1,426	0%	64,650	25%	-	0%
Revenue from Other Agencies/Associations	7,960,183	45%	6,918,728	46%	5,454,087	38%
<b>Total Revenue</b>	<b>293,792,414</b>	<b>41%</b>	<b>266,876,571</b>	<b>41%</b>	<b>246,699,861</b>	<b>41%</b>
<b>Expenditures</b>						
Regular Education	144,300,879	40%	127,677,629	41%	119,665,656	41%
Federal Stimulus	-	n/a	9,546	107%	91,375	86%
Special Education	48,296,160	41%	44,202,397	46%	39,403,485	46%
Vocation Education	4,222,703	45%	3,767,442	41%	3,637,422	40%
Skill Center	298,771	33%	359,749	34%	258,524	34%
Compensatory Education	21,444,088	35%	20,981,844	36%	20,572,571	37%
Other Instructional Program	11,852,170	20%	11,437,157	37%	9,837,311	35%
Community Services	445,437	74%	348,628	22%	323,758	25%
Support Services	57,376,048	39%	52,787,977	37%	50,766,014	37%
<b>Total Expenditures</b>	<b>288,236,256</b>	<b>38%</b>	<b>261,572,369</b>	<b>40%</b>	<b>244,556,116</b>	<b>40%</b>

\*Other Financing sources are not included in Revenue

**Seattle School District**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**YTD as of 1/31/2016**

	General	Capital	ASB	Debt Service	Private Purpose Trust Funds
<b>Revenue</b>					
Local Revenues	\$ 96,160,045	\$ 74,816,657	\$ -	\$ 289,460	\$ 61,139
State Revenues	171,976,740	\$ 3,139,962			
Federal Revenues	17,694,020				
Revenue from Other School Distr/Govt	7,961,609	\$ 1,455,675			
Associated Student Body Revenues			2,077,589		
Private Monies			6,773		
<b>Total Revenue</b>	<b>293,792,414</b>	<b>79,412,294</b>	<b>2,084,362</b>	<b>289,460</b>	<b>61,139</b>
<b>Expenditures</b>					
Regular Education	144,300,879				
Federal Stimulus	-				
Special Education	48,296,160				
Vocation Education	4,222,703				
Skill Center Instruction	298,771				
Compensatory Education	21,444,088				
Other Instructional Program	11,852,170				
Community Services	445,437				
Support Services	57,376,048				
Buildings & Equipment & Energy		59,992,469			
Mature Bond & Interest Expenditures				2,085,600	
Associated Student Body			1,570,268		
Private Purpose Expenditures			99		13,750
<b>Total Expenditures</b>	<b>288,236,256</b>	<b>59,992,469</b>	<b>1,570,367</b>	<b>2,085,600</b>	<b>13,750</b>
Other Financing Sources	46,823	-		-	
Other Financing (Uses)	-	-		-	
<b>Excess of Revenues over Expenditures</b>	<b>\$ 5,602,981</b>	<b>\$ 19,419,825</b>	<b>\$ 513,995</b>	<b>\$ (1,796,140)</b>	<b>\$ 47,389</b>
<b>Beginning Fund Balance, 9/01/15</b>					
Non-spendable	1,382,803				199,500
Restricted	4,652,216	7,340,017		6,874,789	
Committed	21,800,000	97,790,538			
Assigned	33,781,063	17,015,892	3,576,131	-	1,688,426
Unassigned	3,365,634				
<b>Total Beginning Fund Balance</b>	<b>64,981,716</b>	<b>122,146,447</b>	<b>3,576,131</b>	<b>6,874,789</b>	<b>1,887,926</b>
Non-spendable	1,382,803				199,500
Restricted	4,652,216	8,037,987		-	
Committed	21,800,000	114,108,460			
Assigned	33,781,063	19,419,825	4,090,126	5,078,649	
Held in Trust for Intact Principal					
Held in Trust for Private Purposes					1,735,815
Held in Trusr for Other Purposes					-
Unassigned	8,968,615				
<b>Total Ending Fund Balance</b>	<b>\$ 70,584,697</b>	<b>\$ 141,566,272</b>	<b>\$ 4,090,126</b>	<b>\$ 5,078,649</b>	<b>\$ 1,935,315</b>

**Seattle School District**  
**Combined Statement of Financial Condition**  
**As of 1/31/2016**

	General	Capital Projects	ASB	Debt Service	Private Purpose Trust Fund
<u>Assets</u>					
Cash					
Cash and Cash Equivalents	\$ 128,384,622	\$151,865,347	\$4,590,892	\$5,075,785	\$1,899,105
Escrow Accounts	109,400	1,826,086			
Warrants Outstanding	(9,352,065)	(1,941,491)	(107,730)	-	(2,000)
Total Cash and Cash Equivalents	<u>119,141,957</u>	<u>151,749,942</u>	<u>4,483,162</u>	<u>5,075,785</u>	<u>1,897,105</u>
Investments					
<u>Receivables</u>					
Tax	198,800,505	163,023,090		159,014	
Accounts Receivable	5,978,033	52,689	26,546	2,864.00	-
Due from Other Funds	2,763,940		-	-	38,210
Total Receivable	<u>207,542,478</u>	<u>163,075,779</u>	<u>26,546</u>	<u>161,878</u>	<u>38,210</u>
Inventories	1,283,499				
Prepaid items	-				
Total Assets	<u>\$ 327,967,934</u>	<u>\$314,825,721</u>	<u>\$4,509,708</u>	<u>\$5,237,663</u>	<u>\$1,935,315</u>
<u>Liabilities and Fund Balance</u>					
Current Liabilities					
Accounts Payable	\$ 5,645,647	5,732,902	27,642	0	
Accrued Salaries	30,223,905				
Benefits and other Deductions	22,658,324				
Due to/from other Funds	-	2,410,210	391,940		
Retainage Payable	5,365	2,081,180			
Deposits	49,491	12,067			
Deferred Tax Revenue	198,800,505	163,023,090		159,014	
Other Deferred Revenue	-	-	-	-	
Total Current Liabilities	<u>257,383,237</u>	<u>173,259,449</u>	<u>419,582</u>	<u>159,014</u>	<u>0</u>
Fund Balance					
Non-spendable	1,382,803				
Restricted	4,652,216	8,037,987	4,090,126	5,078,649	
Committed	21,800,000	114,108,460			
Assigned	33,781,063	19,419,825			
Held in Trust for Intact Principal					199,500
Held in Trust for Private Purposes					1,735,815
Unassigned	8,968,615				
Total Fund Balance	<u>70,584,697</u>	<u>141,566,272</u>	<u>4,090,126</u>	<u>5,078,649</u>	<u>1,935,315</u>
Total Liabilities and Fund Balance	<u>\$ 327,967,934</u>	<u>\$314,825,721</u>	<u>\$4,509,708</u>	<u>\$5,237,663</u>	<u>\$1,935,315</u>

**Seattle School District  
General Fund  
Monthly Budget Status Report  
YTD as of 1/31/2016**

	2015-2016 Adopted Budget	YTD Actual As of 1/31/2016	Outstanding Encumbrances	2015-2016 Remaining Budget	% of Budget Remaining
<b>Beginning Year Fund Balance</b>					
Nonspendable Inventory	\$ 1,306,347	\$ 1,382,803			
Restricted	-	\$ 4,652,216			
Committed	-	\$ 21,800,000			
Assigned	25,667,351	\$ 33,781,063			
Unassigned	21,800,000	\$ 3,365,634			
Total Beginning Balance	<u>48,773,698</u>	<u>\$ 64,981,716</u>			
<b>Revenue</b>					
Local Taxes	189,579,438	\$ 85,133,839		(104,445,599)	-55%
Local Nontax	26,837,729	\$ 11,026,206		(15,811,523)	-59%
State, General Purpose	322,025,147	\$ 133,724,807		(188,300,340)	-58%
State, Special Purpose	94,820,864	\$ 38,251,933		(56,568,931)	-60%
Federal, General Purpose	52,048	\$ -		(52,048)	-100%
Federal, Special Purpose	64,225,523	\$ 17,694,020		(46,531,503)	-72%
Revenue from Other School Districts	176,000	\$ 1,426		(174,574)	-99%
Revenue from Other Agencies/Associations	17,623,916	\$ 7,960,183		(9,663,733)	-55%
Total Revenue	<u>715,340,665</u>	<u>\$ 293,792,414</u>		<u>(421,548,251)</u>	<u>-59%</u>
Transfer-In	14,595,730	\$ -		14,595,730	100%
Other Financing Sources	-	\$ 46,823		(46,823)	
Total Resources Available	<u>778,710,093</u>	<u>\$ 358,820,953</u>			
<b>Expenditures</b>					
Regular Education	357,891,574	\$ 144,300,879	172,100,280	41,490,415	12%
Federal Stimulus	-	\$ -	-	-	0%
Special Education	117,687,607	\$ 48,296,160	63,576,827	5,814,620	5%
Vocation Education	9,358,394	\$ 4,222,703	4,793,185	342,506	4%
Skill Center Instruction	894,938	\$ 298,771	364,199	231,968	26%
Compensatory Education	60,948,914	\$ 21,444,088	26,193,080	13,311,746	22%
Other Instructional Program	59,187,129	\$ 11,852,170	13,705,141	33,629,818	57%
Community Services	600,330	\$ 445,437	616,613	(461,720)	-77%
Support Services	146,517,509	\$ 57,376,048	71,015,798	18,125,663	12%
Total Expenditures	<u>753,086,395</u>	<u>\$ 288,236,256</u>	<u>352,365,123</u>	<u>112,485,016</u>	<u>15%</u>
Other Financing Uses					
Total Resources Used	<u>753,086,395</u>	<u>\$ 288,236,256</u>	<u>352,365,123</u>	<u>112,485,016</u>	<u>15%</u>
<b>Ending Fund Balance</b>					
Nonspendable Inventory	1,306,347	\$ 1,382,803			
Restricted	-	\$ 4,652,216			
Committed	-	\$ 21,800,000			
Assigned	2,517,351	\$ 33,781,063			
Unassigned	21,800,000	\$ 8,968,615			
Total Ending Fund Balance	<u>\$ 25,623,698</u>	<u>\$ 70,584,697</u>			
Net Change in Fund Balance	<u>\$ (23,150,000)</u>	<u>\$ 5,602,981</u>			

**Seattle School District  
Capital Projects Fund  
Monthly Budget Status Report  
YTD as of 1/31/2016**

	2015 - 2016 Adopted Budget	YTD Actual As of 01/31/2016	Outstanding Encumbrances	2015 - 2016 Remaining Budget	% of Budget Remaining
<b>Beginning Year Fund Balance</b>					
Restricted Fund Balance	\$ 89,383,491	\$ 122,146,447			
Assigned for Fund Purposes	13,820,419				
Ajustment to prior year Ending Fund Balance					
Total Beginning Balance	<u>103,203,910</u>	<u>122,146,447</u>			
<b>Revenue</b>					
Local Taxes	160,012,584	74,099,834		(85,912,750)	-54%
Local Nontax	1,354,856	716,823		(638,033)	-47%
State, General Purpose	-			-	
State, Special Purpose	8,765,134	3,139,962		(5,625,172)	-64%
Federal, General Purpose				-	
Federal, Special Purpose				-	
Revenue from Other School Districts				-	
Revenue from Other Agencies/Associations		1,455,675		1,455,675	
Total Revenue	<u>170,132,574</u>	<u>79,412,294</u>		<u>(90,720,280)</u>	<u>-53%</u>
Other Financing Sources	48,000,000			48,000,000	
Total Resources Available	<u>321,336,484</u>	<u>201,558,741</u>			
<b>Expenditures</b>					
Sites		-			
Buildings	283,745,170	56,523,733	102,537,097	124,684,340	44%
Equipment	10,770,582	619,090	1,724,670	8,426,822	78%
Energy	-	-	-		
Instructional Technology		2,849,646	909,255		
Sales & Lease Expense					
Bond Issuance Expense					
Debt					
Miscellaneous Expenses					
Total Expenditures	<u>294,515,752</u>	<u>59,992,469</u>	<u>105,171,021</u>	<u>133,111,163</u>	<u>45%</u>
Other Financing Uses	22,797,393	-		22,797,393	100%
Total Resources Used	<u>317,313,145</u>	<u>59,992,469</u>	<u>105,171,021</u>	<u>155,908,556</u>	<u>49%</u>
<b>Ending Fund Balance</b>					
Restricted from State Proceeds	-	1,144,336			
Restricted from Bond Proceeds	-	6,195,681			
Committed from Levies Proceeds	-	105,906,351			
Committed to Other Purposes	-	8,202,109			
Assigned to Fund Purposes	4,023,339	20,117,795			
Total Ending Fund Balance	<u>\$ 4,023,338</u>	<u>\$ 141,566,272</u>			
Net Change in Fund Balance	<u>\$ (99,180,572)</u>	<u>\$ 19,419,825</u>			

**Seattle School District  
Debt Service Fund  
Monthly Budget Status Report  
YTD as of 1/31/2016**

	2015-2016 Adopted Budget	YTD Actual As of 1/31/2016	Outstanding Encumbrances	2015-2016 Remaining Budget	% of Budget Remaining
<b>Beginning Year Fund Balance</b>					
Restricted	\$ 6,861,233	\$ 6,874,789			
Assigned to Fund Purposes	-	-			
Total Beginning Balance	<u>6,861,233</u>	<u>6,874,789</u>			
<b>Revenue</b>					
Local Taxes	180,000	\$ 65,935		(114,065)	-63%
Local Nontax	41,458	15,573		(25,885)	-62%
State, General Purpose	-	-		-	
State, Special Purpose	-	-		-	
Federal, General Purpose	413,674	207,952		(205,722)	-50%
Federal, Special Purpose	-	-		-	
Revenue from Other School Districts	-	-		-	
Revenue from Other Agencies/Associations	-	-		-	
Total Revenue	<u>635,132</u>	<u>289,460</u>		<u>(345,672)</u>	<u>-54%</u>
Transfers In	8,201,663	-		8,201,663	100%
Other Financing Sources	-	-		-	
Total Resources Available	<u>15,698,028</u>	<u>7,164,249</u>			
<b>Expenditures</b>					
Matured Bond Expenditures	1,385,000	1,375,000		10,000	1%
Interest on Bonds	1,417,450	710,600		706,850	50%
Bond Issue costs	-	-		-	
Bond Transfer Fees	-	-		-	n/a
Arbitrage Rebate	-	-		-	
Underwriters Fees	-	-		-	
Total Expenditures	<u>2,802,450</u>	<u>2,085,600</u>	<u>-</u>	<u>716,850</u>	<u>26%</u>
Other Financing Uses	-	-		-	n/a
Total Resources Used	<u>2,802,450</u>	<u>2,085,600</u>	<u>-</u>	<u>716,850</u>	<u>26%</u>
<b>Ending Fund Balance</b>					
Restricted for Debt Service	12,895,578	5,078,649			
Total Ending Fund Balance	<u>\$ 12,895,578</u>	<u>\$ 5,078,649</u>			
Net Change in Fund Balance	<u>\$ 6,034,345</u>	<u>\$ (1,796,140)</u>			

Seattle School District  
Associated Student Body Fund  
Monthly Budget Status Report  
YTD as of 1/31/16

	2015-2016 Adopted Budget	YTD Actual YTD as of 1/31/16	Outstanding Encumbrances	2015-2016 Remaining Budget	% of Budget Remaining
<b>Beginning Year Fund Balance</b>					
Unreserved Fund Balance	\$ 3,297,407	\$ 3,576,131			
Total Beginning Balance	<u>3,297,407</u>	<u>3,576,131</u>			
<b>Revenue</b>					
General Student Body	2,275,744	1,119,408		(1,156,336)	-51%
Athletics	1,785,833	379,087		(1,406,746)	-79%
Classes	737,233	133,766		(603,467)	-82%
Clubs	2,031,253	445,328		(1,585,925)	-78%
Private Monies	31,130	6,773		(24,357)	-78%
Total Revenue	<u>6,861,193</u>	<u>2,084,362</u>		<u>(4,776,831)</u>	<u>-70%</u>
Other Financing Sources	-	-		-	
Total Resources Available	<u>10,158,600</u>	<u>5,660,493</u>			
<b>Expenditures</b>					
General Student Body	1,990,628	527,533		1,463,095	73%
Athletics	2,175,217	456,564		1,718,653	79%
Classes	575,198	76,266		498,932	87%
Clubs	1,847,434	509,905		1,337,529	72%
Private Monies	45,673	99		45,574	100%
Total Expenditures	<u>6,634,150</u>	<u>1,570,367</u>	<u>-</u>	<u>5,063,783</u>	<u>76%</u>
Transfers			-	-	
Total Resources Used	<u>6,634,150</u>	<u>1,570,367</u>	<u>-</u>	<u>5,063,783</u>	<u>76%</u>
<b>Ending Fund Balance</b>					
Restricted fund balance	3,524,450	4,090,126			
Total Ending Fund Balance	<u>\$ 3,524,450</u>	<u>\$ 4,090,126</u>			
Net Change in Fund Balance (Represents YTD Operating Results)	<u>\$ 227,043</u>	<u>\$ 513,995</u>			



**Seattle School District  
General Fund  
Comparative Balance Sheets  
As of 1/31/2016**

	<u>1/31/2016</u>	<u>1/31/2015</u>	<u>Explanation of Variance</u>
<b>Assets</b>			
Cash			
Cash and Cash Equivalents	128,384,622	108,275,873	
Escrow Accounts	109,400	66,721	
Warrants Outstanding	(9,352,065)	(9,613,520)	
Total Cash and Cash Equivalents	<u>119,141,957</u>	<u>98,729,074</u>	
Receivables			
Tax	198,800,505	186,943,313	
Accounts Receivable	5,978,033	6,138,258	
Due from Other Funds	2,763,940	1,219,628	
Total Receivable	<u>207,542,478</u>	<u>194,301,199</u>	
Inventories	1,283,499	937,380	
Prepaid items		100,000	
<b>Total Assets</b>	<u><u>\$ 327,967,934</u></u>	<u><u>\$ 294,067,653</u></u>	
<b>Liabilities and Fund Balance</b>			
Current Liabilities			
Accounts Payable	\$ 5,645,647	\$ 1,616,579	
Accrued Salaries	30,223,905	27,352,004	
Benefits and other Deductions	22,658,324	20,606,063	
Retainage Payable	5,365	64,540	
Deposits	49,491	53,895	
Deferred Tax Revenue	198,800,505	186,943,313	
Other Deferred Revenue	-	-	
Total Current Liabilities	<u>257,383,237</u>	<u>236,636,394</u>	
Fund Balance			
Nonspendable Inventory /Prepaid items	1,382,803	1,306,347	
Restricted	4,652,216	3,669,541	
Committed	21,800,000	19,700,000	
Assigned	33,781,063	24,681,674	
Unassigned	8,968,615	8,073,697	
Total Fund Balance	<u>70,584,697</u>	<u>57,431,259</u>	
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 327,967,934</u></u>	<u><u>\$ 294,067,653</u></u>	

**Seattle School District  
Capital Projects Fund  
Comparative Balance Sheets  
As of 1/31/2016**

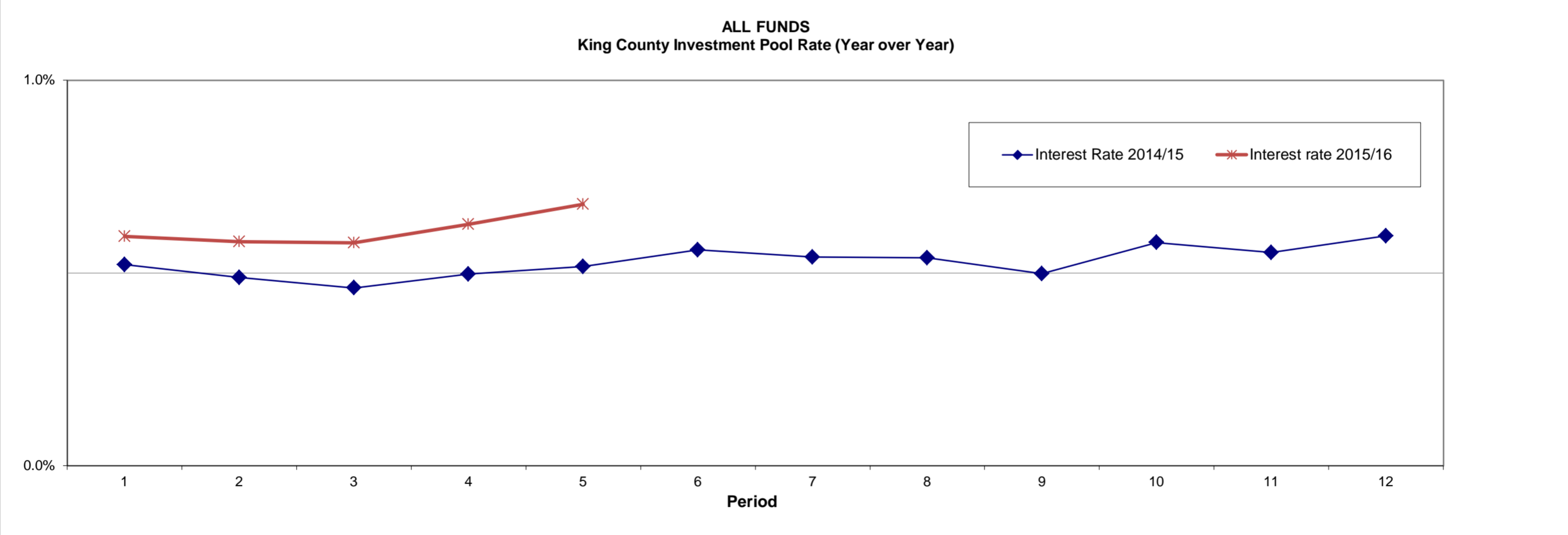
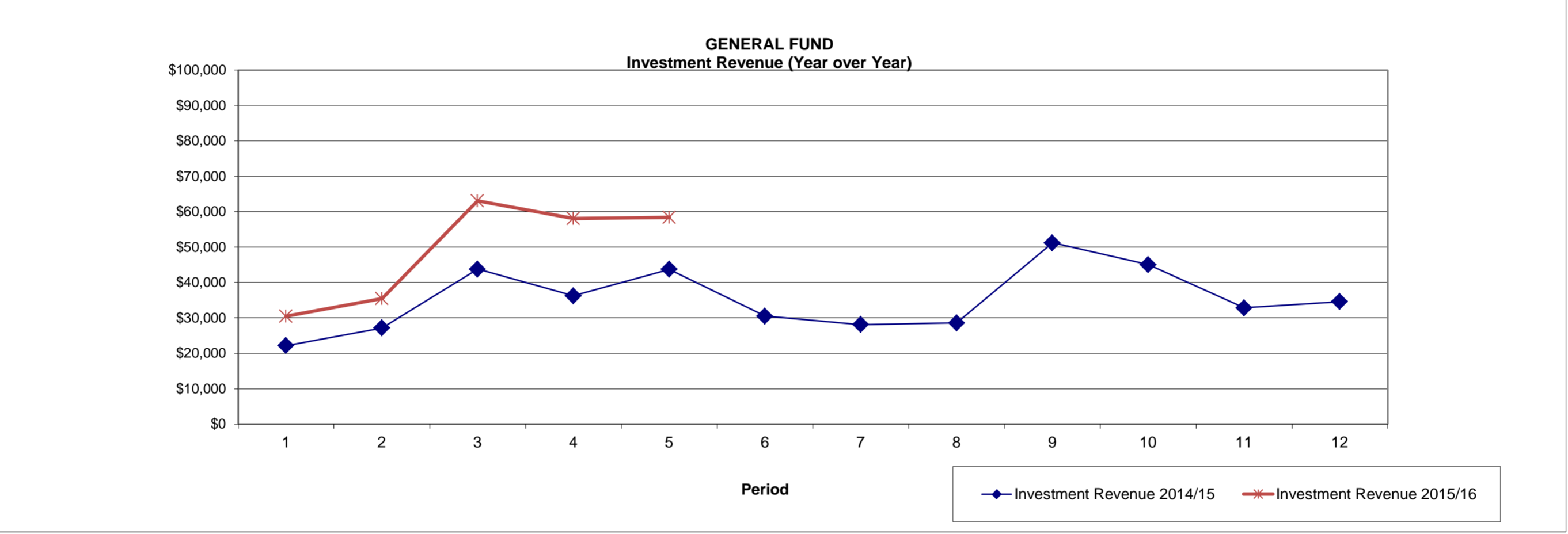
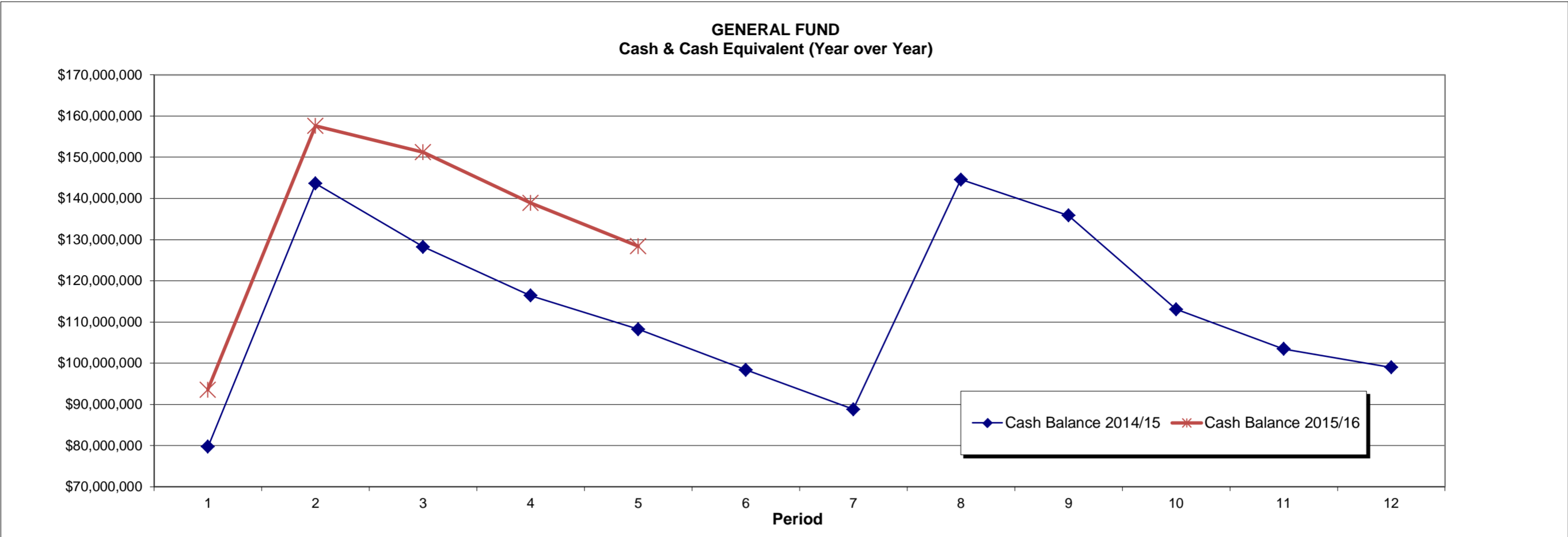
	<u>1/31/2016</u>	<u>1/31/2015</u>	<u>Explanation of Variance</u>
<b>Assets</b>			
Cash			
Cash and Cash Equivalents	\$ 151,865,347	\$ 150,419,675	
Escrow Accounts	1,826,086	1,567,563	
Warrants Outstanding	(1,941,491)	(1,010,290)	
Total Cash and Cash Equivalents	<u>151,749,942</u>	<u>150,976,948</u>	
Investments			
Receivables			
Tax	163,023,090	162,483,990	
Accounts Receivable	52,689	86,768	
Total Receivable	<u>163,075,779</u>	<u>162,570,758</u>	
Inventories			
Prepaid items			
<b>Total Assets</b>	<b><u>\$ 314,825,721</u></b>	<b><u>\$ 313,547,706</u></b>	
<b>Liabilities and Fund Balance</b>			
Current Liabilities			
Accounts Payable	\$ 5,732,902	\$ 3,690,509	
Due to/from other Funds	2,410,210	1,113,362	
Retainage Payable	2,081,180	2,231,872	
Deposits	12,067	12,066	
Deferred Tax Revenue	163,023,090	162,483,990	
Other Deferred Revenue	-	-	
Total Current Liabilities	<u>173,259,449</u>	<u>169,531,799</u>	
Fund Balance			
Restricted	8,037,987	82,086,533	
Committed from Levy Proceeds	105,906,351	-	
Committed to Other Purposes	8,202,109	8,092,813	Committed to Debt Service payments
Assigned to Fund Purposes	19,419,825	53,836,561	
Total Fund Balance	<u>141,566,272</u>	<u>144,015,907</u>	
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 314,825,721</u></b>	<b><u>\$ 313,547,706</u></b>	

**Seattle School District  
Debt Service Fund  
Comparative Balance Sheets  
As of 1/31/2016**

	<u>1/31/2016</u>	<u>1/31/2015</u>	<u>Explanation of Variance</u>
<b>Assets</b>			
Cash			
Cash and Cash Equivalents	\$ 5,075,785	\$ 877,437	
Warrants Outstanding	-	-	
Total Cash and Cash Equivalents	<u>5,075,785</u>	<u>877,437</u>	
Receivables			
Tax	159,014	448,928	
Accounts Receivable	2,864	362	
Due from Other Funds	-	-	
Total Receivable	<u>161,878</u>	<u>449,290</u>	
<b>Total Assets</b>	<u>\$ 5,237,663</u>	<u>\$ 1,326,727</u>	
<b>Liabilities and Fund Balance</b>			
Current Liabilities			
Accounts Payable	\$ -	16,065	
Deferred Tax Revenue	159,014	448,928	
Other Deferred Revenue	-	-	
Total Current Liabilities	<u>159,014</u>	<u>464,993</u>	
Fund Balance			
Restricted for Debt Service	<u>5,078,649</u>	<u>861,734</u>	
Total Fund Balance	<u>5,078,649</u>	<u>861,734</u>	
<b>Total Liabilities and Fund Balance</b>	<u>\$ 5,237,663</u>	<u>\$ 1,326,727</u>	

**Seattle School District  
Associated Student Body Fund  
Comparative Balance Sheets  
As of 1/31/16**

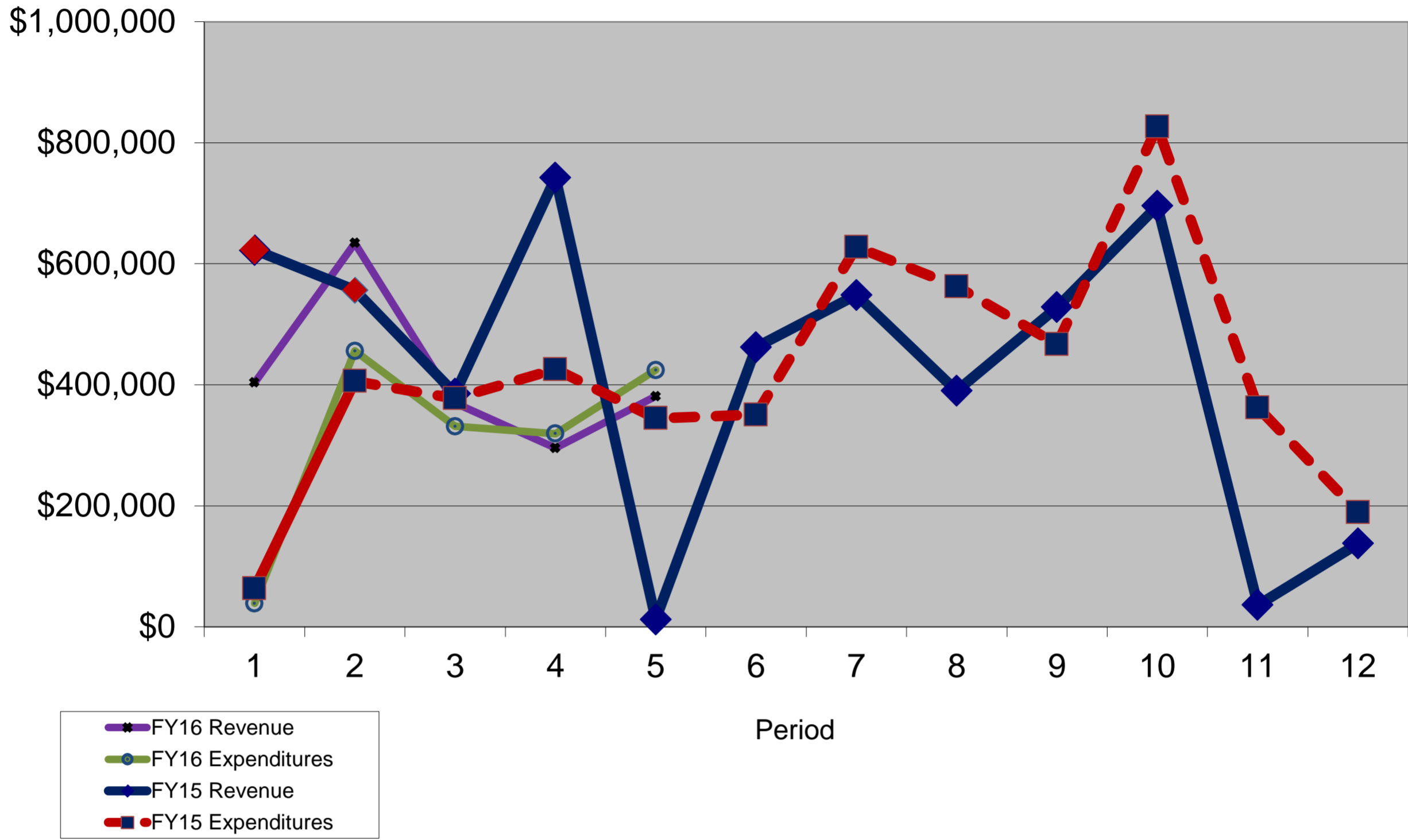
	1/31/16	1/31/15
<b>Assets</b>		
Cash		
Cash and Cash Equivalents	\$ 4,590,892	\$ 4,430,060
Escrow Accounts		
Warrants Outstanding	(107,730)	(140,318)
Total Cash and Cash Equivalents	4,483,162	4,289,742
Receivables		
Tax	-	-
Accounts Receivable	26,546	5,169
Due from Other Funds	-	-
Total Receivable	26,546	5,169
Inventories	-	-
Prepaid items	-	-
<b>Total Assets</b>	<b>\$ 4,509,708</b>	<b>\$ 4,294,911</b>
<b>Liabilities and Fund Balance</b>		
Current Liabilities		
Accounts Payable	\$ 27,642	\$ 23,378
Accrued Salaries		
Deferred Revenue		
Due to other Funds	391,940	107,265
Other Deferred Revenue		
Total Current Liabilities	419,582	130,643
Fund Balance		
Restricted	4,090,126	4,164,268
Total Fund Balance	4,090,126	4,164,268
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,509,708</b>	<b>\$ 4,294,911</b>



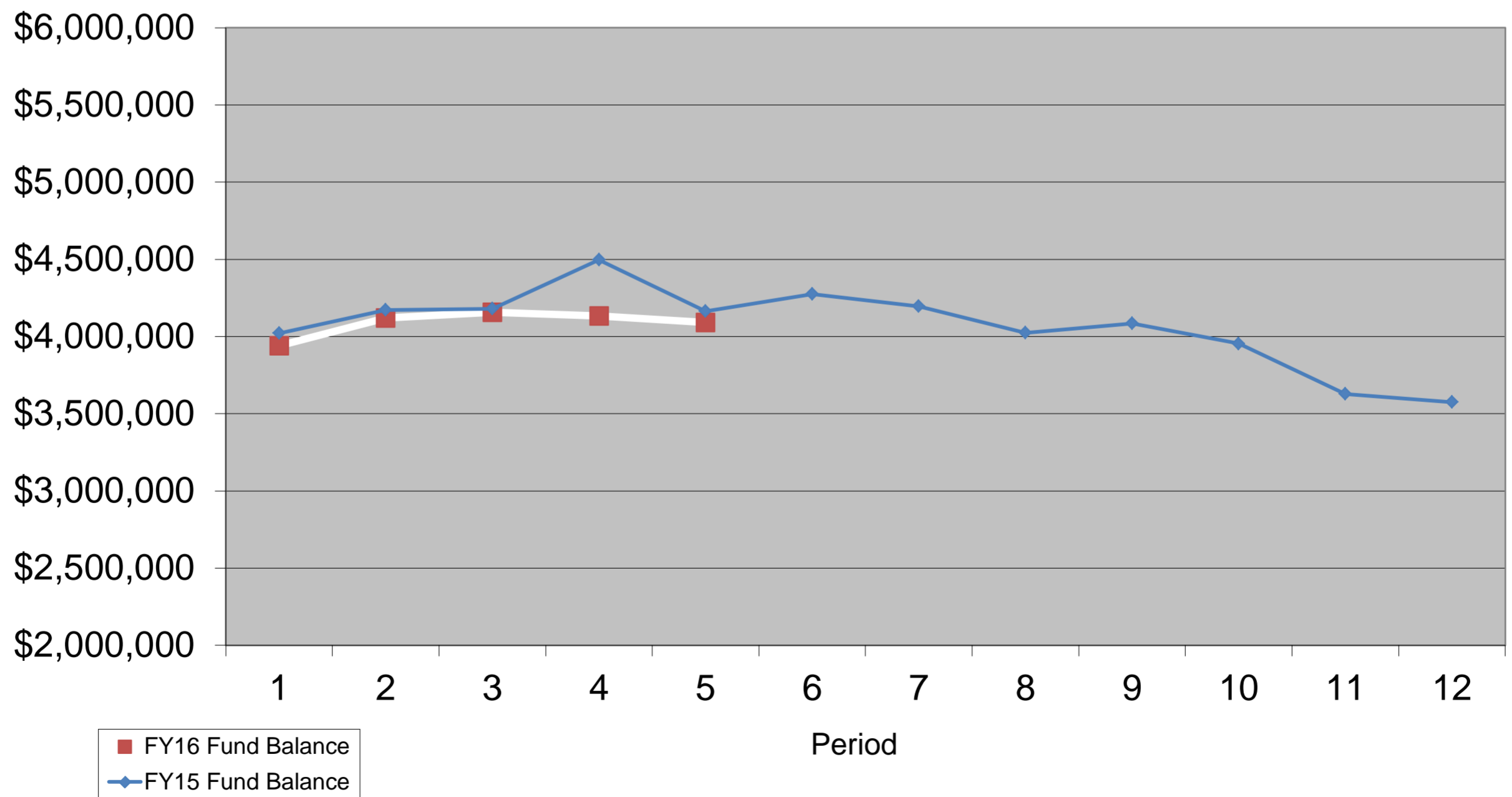
**Seattle School District  
Capital Projects Fund  
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance  
By Capital Project ( with comparative amounts )  
As of 01/31/2016**

	Grants	Other	Total Other Progs	BEX II	BTA II	BEX III	BTA III	BEX IV	Total 2015-2016	Total 2014-2015
<b>Revenues</b>										
Federal										
State	-	1,684,975	1,684,975	-	-	-		\$ 1,454,988	\$ 3,139,963	\$ 881,138
Local	\$	483,735	483,735	1,524	9,431	11,109	20,868,632	\$ 53,336,715	\$ 74,711,146	\$ 74,843,525
Interest		-	-	-	-	-	-	\$ 105,512	\$ 105,512	\$ 289,927
Other	1,813,307	(357,632)	1,455,675						\$ 1,455,675	\$ (60,000)
<b>Total Revenues</b>	<b>\$ 1,813,307</b>	<b>\$ 1,811,077</b>	<b>\$ 3,624,384</b>	<b>\$ 1,524</b>	<b>\$ 9,431</b>	<b>\$ 11,109</b>	<b>\$ 20,868,632</b>	<b>\$ 54,897,215</b>	<b>\$ 79,412,296</b>	<b>\$ 75,954,590</b>
<b>Expenditures</b>										
Capital Outlay	127,963	875,339	1,003,302	-	1,951,841	852,387	4,882,412	\$ 51,302,526	\$ 59,992,468	\$ 29,152,593
Special Assessments										
Other										
<b>Total Expenditures</b>	<b>\$ 127,963</b>	<b>\$ 875,339</b>	<b>\$ 1,003,302</b>	<b>\$ -</b>	<b>\$ 1,951,841</b>	<b>\$ 852,387</b>	<b>\$ 4,882,412</b>	<b>\$ 51,302,526</b>	<b>\$ 59,992,468</b>	<b>\$ 29,152,593</b>
<b>Other Financing Sources/(Uses)</b>										
Sale of Real Estates		-								
Transfers in from General Fund / Debt Fund										
Transfers out to General Fund									\$ -	\$ (16,288)
Transfers in/out from within Capital Fund		(3,640,000)	(3,640,000)		3,640,000				\$ -	\$ -
Transfers out to Debt Service Fund									\$ -	\$ (1,739,875)
Sale of Bonds										
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ (3,640,000)</b>	<b>\$ (3,640,000)</b>	<b>\$ -</b>	<b>\$ 3,640,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,739,875)</b>
<b>Excess of Revenues and Other Financing Sources over/(under) Expenditures</b>	<b>\$ 1,685,344</b>	<b>\$ (2,704,261)</b>	<b>(1,018,917)</b>	<b>\$ 1,524</b>	<b>\$ 1,697,590</b>	<b>\$ (841,278)</b>	<b>\$ 15,986,220</b>	<b>\$ 3,594,689</b>	<b>\$ 19,419,827</b>	<b>\$ 45,045,833</b>
<b>Fund Balance, September 1</b>	<b>1,144,336</b>	<b>17,311,695</b>	<b>18,456,031</b>	<b>655,688</b>	<b>5,403,954</b>	<b>6,195,681</b>	<b>46,636,052</b>	<b>\$ 44,799,041</b>	<b>\$ 122,146,447</b>	<b>\$ 98,970,074</b>
<b>Adjustment to prior year Ending Fund Balance</b>										
Restricted from State Proceeds	1,144,336		1,144,336					\$ -	\$ 1,144,336	\$ 38,052
Restricted from Bond Proceeds						6,195,681			\$ 6,195,681	\$ 7,709,933
Committed from Levies Proceeds				640,782	6,728,688		54,195,073	\$ 44,341,819	\$ 105,906,362	\$ 74,338,548
Committed for Other Purposes		8,202,109	8,202,109						\$ 8,202,109	\$ 8,092,813
Assigned to Fund Purposes	1,685,344	6,405,324	8,090,668	16,430	372,857	(841,278)	8,427,199	\$ 4,051,909	\$ 20,117,786	\$ 53,836,561
<b>Fund Balance, January 31, 2016</b>	<b>\$ 2,829,680</b>	<b>\$ 14,607,433</b>	<b>\$ 17,437,113</b>	<b>\$ 657,212</b>	<b>\$ 7,101,545</b>	<b>\$ 5,354,403</b>	<b>\$ 62,622,272</b>	<b>\$ 48,393,728</b>	<b>\$ 141,566,272</b>	<b>\$ 144,015,907</b>

**Seattle Public Schools  
ASB Fund  
Revenues and Expenditures Monthly Trend**



**Seattle Public Schools  
ASB Fund  
Fund Balance**



Seattle School District  
Community Schools Report

**Life-To-Date As of January 31, 2016**

**Revenue from Sale of Real Estates:**

<u>Fiscal Year</u>	<u>Date</u>	<u>Fund</u>	<u>Account</u>	<u>Fund Center</u>	<u>Revenue</u>	<u>Description</u>
2009	02/27/2009	2322	R9200	9V00000COM	\$ 3,043,493	Allen - Phinney
2009	03/20/2009	2322	R9200	9V00000COM	\$ 5,410,050	Crown Hill Sale - land
2009	06/30/2009	2322	R9200	9V00000COM	\$ 1,297,206	Crown Hill Sale - 9250 14th Ave NW
2009	07/31/2009	2322	R9200	9V00000COM	\$ 5,770,750	University Heights
2010	02/26/2010	2322	R9200	9V00000COM	\$ 1,281,748	University Heights
2010	02/26/2010	2322	R9200	9V00000COM	\$ (10,622)	University Heights - reimb for Filco
2010	2/26/2010	2322	R9200	9V00000COM	\$ 3,014,658	Fauntleroy
2011	8/31/2010	2322	R9200	9V00000COM	\$ 2,397,401	Martin Luther King
<b>Community Properties - Total proceeds</b>					<b>\$ 22,204,684</b>	

**LTD Expenditures:**

LTD Expenditures thru 8/31/2012	\$ (3,495,553)
World School Fy13's YTD expenditures	\$ (79,692)
World School Fy 14's YTD expenditures	\$ (272,587)
World School Fy 15's YTD expenditures	\$ (1,232,634)
World School Fy 16's YTD expenditures	\$ (33,170.15)
	<b>\$ (5,113,636)</b>

**Fund 2322 Balance As of 01/31/2016**

**\$ 17,091,048**

**Loans to Other Capital Programs:**

Loan to BTA II	\$ (3,640,000)
Support CEP's negative cash flow (memo basis)	\$ -
	<b>\$ (3,640,000)</b>

**Fund Balance Available in Community Schools**

**\$ 13,451,048**

World School Commitment **\$ (381,917)**

**Fund Balance Less Commitments**

**\$ 13,069,131**



**Long Term Debt Fund**  
**Long Term Debt Payable - 9/1/15 to 8/31/16**

<u>Name and Purpose of Issue</u>	<u>Issue Date</u>	<u>Rates</u>	<u>Amount Authorized</u>	<u>9/1/2015 Beg. Bal.</u>	<u>Additions</u>	<u>Reductions</u>	<u>8/31/2016 Balance</u>
<b><u>Limited General Obligation Bonds - Non Voted</u></b>							
John Stanford Bldg Refunding bond- 2010	5/18/2010	2 -4.00% (3.39%)	\$ 33,080,000	\$ 28,700,000	\$ -	1,375,000	\$ 27,325,000
Qualified School Construction Bond (QSCB)- 2010 - improvements to schools	11/2/2010	2.55%	\$ 17,500,000	\$ 17,500,000	\$ -	\$ -	\$ 17,500,000
<b>Total Limited General Obligation Bonds - Non Voted</b>			<b>\$ 99,261,780</b>	<b>\$ 46,200,000</b>	<b>\$ -</b>	<b>\$ 1,375,000</b>	<b>\$ 44,825,000</b>

Head Start Budget Forecast

03.03.16

Baseline Head Start Budget: \$4.2 million serving 430 children in 10 elementary school buildings. Over the past 10 years we have managed the budget in light of rising costs by reducing site staff by 4%, central office staff by 25%, and reduction of full day slots.

2015 – 2016 (Nov 1 – Oct 31)

Projections	Additional Resources	Notes
(\$150,000)		Unanticipated S&Bs (CBA)
	\$150,000 from OHS	Grant award in January

2016 - 2017

Projections	Additional Resources	Notes
(\$320,000)		Additional S&Bs (CBA)
	Increase from Feds?	Rumored but Congress has not acted yet
	\$240,000 Relinquish 30 slots (4 site staff)	Policy Council and School Board would need to approve
	Cut central office position	Or a portion of one?

2017 - 2018

Projections	Additional Resources	Notes
(\$450,000)		Additional S&Bs (CBA)
	Dependent on decisions affecting the previous year	
	Renegotiate staffing model	

**Seattle Public Schools  
Audit & Finance Committee  
2016 Committee Work Plan**

\*\*\*\*\* DRAFT \*\*\*\*\*

\*\*\*\*\* DRAFT \*\*\*\*\*

	January 14	February 11	March 10	April 19	May 12	June 9	August	September	October	November	December
<b>Board Policies and Procedures</b>				Non-Discrimination and Affirmative Action, Harassment, Reporting Improper Governmental Actions and Protecting Whistleblowers Against Retaliation, and Anti-Retaliation (e.g., 5010, 5250, D51.00, D51.01) (TBD)		Policy D140.00-D140.01 (new 6102) – District Fundraising (TBD); Policy 6114 – Gifts, Grants, Donations & Fundraising Proceeds (TBD)	Policy F20.00-F20.02 – School Governance Structures (TBD)				
<b>Annual Items Requiring Board Action</b>	Alliance for Education MOU (Strategic Planning)			Potential RIF( if needed)HR); SAO Contract (Business & Finance); Risk Management Contact (Risk)		Recommended Budget (Budget); Committed Fund Balance Percent (Budget)		SAO Contract (Accounting); A&F Annual Calendar & Process	Operations Levy Certification (Budget); Resolution: Inter-Fund Loan (Accounting); Employee Health Benefits contracts (Talent Management HR; School Funding Model update per Policy 6010 (Teaching & Learning/ Budget)	Food Service & Student Lunch Fess (Accounting); Budget development calendar (Budget)	
<b>Annual Reports</b>	Governor’s Budget’s (Deputy Supt); Staffing & Vacancies (HR); WSS School Funding Allocations (Budget); Policy Work Plan & Calendar (Board Office)	State & Federal Grants/ Title I Annual Reports (Grants);	Rental, Lease & Sale of Real Property per Policy 6882*every 3 years next due in 2018*; Fixed Capital Assets per Policy 6801 (Fixed Asset Acct)	Capital Programs Summary (Capital Finance); Community Schools Report, Expenditure Authorization (Accounting); District Benchmarking: CGCS report (Grants/ Continuous Improvement); Annual Head Start Report (Head Start); Sexual Harassment per Policy 3208 (HR& Legal; Committed/Minimum Fund Balance Percent per Policy 6022(Budget)	Resolution: Leases & Rental revenue transfer to GF (Accounting/Budget); Long-term Debt Management Plan (Accounting); Risk Management/Student Insurance Annual Review per Policy No. 6500 (Risk); Head Start Report	Budget Book Presentation (Budget); Insurance & Student Insurance per Policies 6530 and 6535 (Risk); ASB Budget per Policy 3510 (Accounting); Nondiscrimination & Affirmative Action per Policy 5010 (HR); Policy No. 5000, Recruitment/Position Control (Talent Management HR); JSCEE bonds/building update (Accounting); Annual Fixed Asset Report (Fixed Assets); Performance Audit Status I-900(Accounting)	DRAFT Annual Audit Plan policy 6550(Internal Audit & Ethics)	Budget Guiding Principles & Goals (Budget)			
<b>Regular Agenda Items</b>	SPS Financial Update per policy 6030 (Accounting); Head Start Financial report); Budget Update; Grants Update; SMART Goal 4 (HR); Annual Work Plan (Committee)	SPS Financial Update per policy 6030 (Accounting); Head Start Financial report; Budget Update; Grants Update; SMART Goal 4 (HR); Annual Work Plan (Committee)	SPS Financial Update per policy 6030 (Accounting); Head Start Financial report; Budget Update; Grants Update; SMART Goal 4 (HR); Annual Work Plan (Committee)	SPS Financial Update per policy 6030 (Accounting); Head Start Financial report; Budget Update; Grants Update; SMART Goal 4 (HR); Annual Work Plan (Committee)	SPS Financial Update per policy 6030 (Accounting); Head Start Financial report); Budget Update; Grants Update; SMART Goal 4 (HR); Annual Work Plan (Committee)	SPS Financial Update per policy 6030 (Accounting); Head Start Financial report); Budget Update; Grants Update; SMART Goal 4 (HR); Annual Work Plan (Committee)	SPS Financial Update per policy 6030 (Accounting); Head Start Financial report); Budget Update; Grants Update; SMART Goal 4 (HR); Annual Work Plan (Committee)	SPS Financial Update per policy 6030 (Accounting); Head Start Financial report); Budget Update; Grants Update; SMART Goal 4 (HR); Annual Work Plan (Committee)	SPS Financial Update per policy 6030 (Accounting); Head Start Financial report); Budget Update; Grants Update; SMART Goal 4 (HR); Annual Work Plan (Committee)	SPS Financial Update per policy 6030 (Accounting); Head Start Financial report); Budget Update; Grants Update; SMART Goal 4 (HR); Annual Work Plan (Committee)	SPS Financial Update per policy 6030 (Accounting); Head Start Financial report); Budget Update; Grants Update; SMART Goal 4 (HR); Annual Work Plan (Committee)

Parking Lot:

Policy 5000 – Recruitment & Selection of Staff

Policy 5050 – Staff Contracts

Policy 5240 – Evaluation of Staff

Policy 5253 – Maintaining Professional Staff/Student Boundaries

Policy 5281 – Staff Disciplinary Action & Discharge

Policy 6220 - Procurement

New – Payroll Time Reporting

New – Funding Authority

New – PDC Requirement

**Seattle Public Schools  
Audit Quarterly Committee  
2016 Committee Work Plan**

\*\*\*\*\* DRAFT \*\*\*\*\*

\*\*\*\*\* DRAFT \*\*\*\*\*

	<b>March 15 Quarterly</b>	<b>June 21 Quarterly</b>	<b>September Quarterly</b>	<b>December Quarterly</b>
<b>Board Policies and Procedures</b>	6501 (new) Data Privacy (HR & Audit Response)			
<b>Annual Items Requiring Board Action</b>				
<b>Annual Reports</b>	Audit Entrance Conference (ok @board meeting); I-900 Performance Review Audit Report; SAO Financial/ Single Audit Exit Conference (ok @board meeting)	Performance Audit(s) Status (7/1 I-900 annual reporting requirement)	Final Annual Audit Plan (Internal Audit & Ethics)	
<b>Regular Agenda Items</b>	Internal Audit Update (Internal Audit); Business & Finance (Risk & OSPI Consolidated Program Review); Operations; Facilities; Human Resources; Teaching & Learning	Internal Audit Update (Internal Audit); Accountability Audit Exit Conference (ok @board meeting); Business & Finance; Operations; Facilities; Human Resources; Teaching & Learning	Internal Audit Update (Internal Audit); Business & Finance; Operations; Facilities; Human Resources; Teaching & Learning (Tolley)	Internal Audit Update (Internal Audit); SAO Entrance Conference (ok @board meeting); Business & Finance; Operations; Facilities; Human Resources; Teaching & Learning