



BUSINESS SERVICES

Date: November 17, 2022
To: Michael Tolley, Superintendent
From: Tracy Patterson, Chief Financial Officer
Subject: Monthly Financial Status Report – August 2022

Enrollment

Enrollment for the month of August 2022 was 21,898 FTE. This is lower than budgeted enrollment by 258 FTE. The budgeted “Average Annual FTE Enrollment” (AAFTE) established at 22,156 for the 2021-22 school year, and the projected ending AAFTE was 22,004, which was a decrease of 152 AAFTE below budgeted enrollment.

Budget Status Information

General Fund

Investment earnings for August 2022 were \$28 thousand, with the year-to-date earnings of \$319 thousand. Expenditures for the month of August 2022 were \$34 million, with revenues of \$38 million, and transfers in of \$7 million. The ending fund balance was \$40.6 million which is \$16 million lower than the same period last year. Year-to-date revenues and expenditures were higher than the same period last year as compared to budget.

Capital Projects Fund

Investment earnings for August 2022 were \$115 thousand, with year-to-date earnings of \$767 thousand. Expenditures for the month of August 2022 were \$7.2 million, with revenues of \$152 million. The ending fund balance was \$253 million which is \$133 million higher than the same period last year. Year to date revenues were higher and expenditures lower than the same period last year as compared to budget. Page 13 in the financial report provides additional details on project spending.

Debt Service Fund

Investment earnings for August 2022 were \$26 thousand, with year-to-date earnings of \$153 thousand. The ending fund balance for the Debt Service Fund was \$29.4 million which is \$2.4 million higher than the same period last year. Year to date revenues and expenditures were higher than the same period last year as compared to budget.

ASB Fund

Investment earnings for August 2022 were \$2.6 thousand dollars with year-to-date earnings of \$19 thousand. The ending fund balance was \$2.7 million which was \$268 thousand higher than the same period last year. Year to date revenues and expenditures were higher than the same period last year as compared to budget.

Transportation Vehicle Fund

Investment earnings for August 2022 were \$1 thousand dollars with year-to-date earnings of \$11 thousand. The ending fund balance was \$2.2 million which is \$373 thousand lower than the same period last year. Year to date revenues and expenditures were higher than the same period last year as compared to budget.

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Glossary

Assigned to Fund Purposes-AFP. Assigned to Fund Purposes. This is used for all funds except for the general fund. After the establishment of any amounts that are Nonspendable, Restricted, Committed, or otherwise Assigned, this account is equal to the ending available fund balance. The net result of fund operations is summarized in this account.

Enrollment – FTE. Full-Time Equivalent (FTE) means the measurement of a student's enrollment. To be full-time, a student must be enrolled to attend school for a given number of minutes each week. Beginning with the 2018-19 school year, a student's partial full-time equivalent is the student's weekly enrolled minutes divided by 1,665.

Enrollment – Headcount. Headcount (HC) means the count of the individual students. Each enrolled student is one headcount.

Fund - General. The fund that is available for any legally authorized purpose and which is therefore used to account for all revenues and all activities not provided for in other funds. The general fund is used to finance the ordinary operations of a school systems.

Fund - Capital Projects. This fund is used to account for all moneys and resources set aside for the acquisition of fixed assets through construction and remodeling projects.

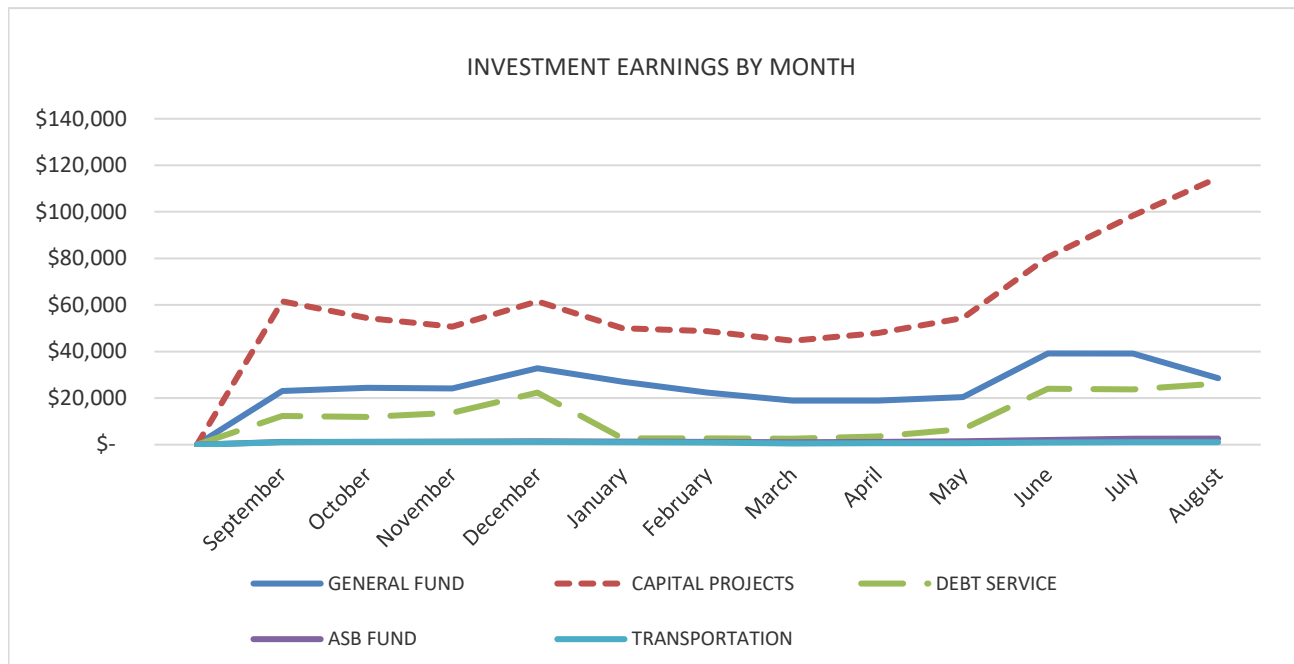
Fund – Debt Service. The fund that is used to account for the redemption of outstanding bonds and the payment of interest incurred by the bonds.

Fund – Special Revenue. A fund used to account for the proceeds of specific revenue sources, (other than private-purpose trusts or major capital projects) that are legally restricted to expenditure for specified purposes. The Associated Student Body Fund is the only fund of this type.

Fund – Transportation Vehicle. The fund is used to account for expenditures for the purchase, major repair, rebuilding, and related debt service incurred for pupil transportation equipment.

NORTHSHORE SCHOOL DISTRICT NO. 417
INVESTMENT EARNINGS
2021-2022

MONTH	GENERAL FUND	CAPITAL PROJECTS	DEBT SERVICE	ASB FUND	TRANSPORTATION	TOTAL
September	\$ 23,071	\$ 61,579	\$ 12,329	\$ 1,200	\$ 989	\$ 99,168
October	\$ 24,383	\$ 54,425	\$ 11,980	\$ 1,211	\$ 1,226	\$ 93,225
November	\$ 24,157	\$ 50,653	\$ 13,650	\$ 1,350	\$ 1,127	\$ 90,937
December	\$ 32,854	\$ 61,582	\$ 22,330	\$ 1,479	\$ 1,158	\$ 119,403
January	\$ 27,083	\$ 50,004	\$ 2,730	\$ 1,290	\$ 1,005	\$ 82,112
February	\$ 22,373	\$ 48,780	\$ 2,756	\$ 1,190	\$ 916	\$ 76,015
March	\$ 18,889	\$ 44,577	\$ 2,595	\$ 1,105	\$ 521	\$ 67,687
April	\$ 18,979	\$ 47,971	\$ 3,494	\$ 1,223	\$ 585	\$ 72,252
May	\$ 20,421	\$ 54,417	\$ 6,730	\$ 1,434	\$ 664	\$ 83,666
June	\$ 39,181	\$ 80,472	\$ 24,059	\$ 2,072	\$ 853	\$ 146,637
July	\$ 39,167	\$ 98,346	\$ 23,718	\$ 2,538	\$ 1,031	\$ 164,800
August	\$ 28,529	\$ 114,694	\$ 26,264	\$ 2,619	\$ 1,118	\$ 173,223
YTD TOTAL	\$ 319,087	\$ 767,499	\$ 152,635	\$ 18,711	\$ 11,194	\$ 1,269,125



Interest earnings rate for the month was 1.18% which is 0.09% higher than the prior month.

NORTHSHORE SCHOOL DISTRICT
AUGUST 2022 - YTD FUND BUDGET STATUS REPORTS

	2020-21 Budget	YTD 8/31/2021	\$ Variance	Monthly Budget %	2021-22 Budget	YTD 8/31/2022	\$ Variance	Monthly Budget %	% Year
General Fund									
Beginning Fund Balance	\$ 46,500,000	\$ 48,511,035	\$ 2,011,035		\$ 59,500,000	\$ 56,683,403	\$ (2,816,597)		
Revenues	385,895,000	360,617,041	\$ (25,277,959)	93.45%	387,815,000	366,501,550	\$ (21,313,450)	94.50%	100%
Expenditures	404,522,307	360,979,989	\$ 43,542,318	89.24%	426,300,000	391,916,263	\$ 34,383,737	91.93%	100%
Transfers In	8,525,000	8,535,316	\$ 10,316	100.12%	8,525,000	9,324,547	\$ 799,547	109.38%	100%
Ending Fund Balance	\$ 36,397,693	\$ 56,683,403	\$ 20,285,710		\$ 29,540,000	\$ 40,593,237	\$ 11,053,237		
Capital Projects Fund									
Beginning Fund Balance	\$ 143,162,337	\$ 167,808,892	\$ 24,646,555		\$ 123,261,000	\$ 120,091,031	\$ (3,169,969)		
Revenues	22,100,310	22,886,029	\$ 785,719	103.56%	30,862,000	186,394,096	\$ 155,532,096	603.96%	100%
Expenditures	104,599,913	62,078,890	\$ 42,521,023	59.35%	88,030,283	44,994,879	\$ 43,035,404	51.11%	100%
Transfers Out	(8,525,000)	(8,525,000)	\$ -	100.00%	(8,525,000)	(8,600,732)	\$ (75,732)	100.89%	100%
Ending Fund Balance	\$ 52,137,734	\$ 120,091,031	\$ 67,953,297		\$ 57,567,717	\$ 252,889,517	\$ 195,321,800		
Debt Service Fund									
Beginning Fund Balance	\$ 21,560,000	\$ 24,225,255	\$ 2,665,255		\$ 26,489,921	\$ 26,974,992	\$ 485,071		
Revenues	60,425,000	60,252,703	\$ (172,297)	99.71%	62,717,916	63,088,275	\$ 370,359	100.59%	100%
Expenditures	60,001,000	57,502,966	\$ 2,498,034	95.84%	62,000,000	60,438,867	\$ 1,561,133	97.48%	100%
Other Financing Sources	-	-	\$ -		-	(212,920)	\$ 212,920	0.00%	100%
Ending Fund Balance	\$ 21,984,000	\$ 26,974,992	\$ 4,990,992		\$ 27,207,837	\$ 29,411,481	\$ 2,203,644		
ASB Fund									
Beginning Fund Balance	\$ 2,900,000	\$ 2,798,298	\$ (101,702)		\$ 2,118,570	\$ 2,398,753	\$ 280,183		
Revenues	5,450,000	616,451	\$ (4,833,549)	11.31%	5,554,009	2,283,677	\$ (3,270,332)	41.12%	100%
Expenditures	6,071,000	1,015,996	\$ 5,055,004	16.74%	5,929,339	2,015,899	\$ 3,913,440	34.00%	100%
Ending Fund Balance	\$ 2,279,000	\$ 2,398,753	\$ 119,753		\$ 1,743,240	\$ 2,666,530	\$ 923,290		
Transp. Vehicle Fund									
Beginning Fund Balance	\$ 2,896,239	\$ 2,778,150	\$ (118,089)		\$ 2,273,386	\$ 2,573,804	\$ 300,418		
Revenues	1,730,503	1,762,910	\$ 32,407	101.87%	742,851	991,540	\$ 248,689	133.48%	100%
Expenditures	4,378,500	1,967,256	\$ 2,411,244	44.93%	2,735,389	1,364,629	\$ 1,370,760	49.89%	100%
Ending Fund Balance	\$ 248,242	\$ 2,573,804	\$ 2,325,562		\$ 280,848	\$ 2,200,715	\$ 1,919,867		

Budget = School Board approved budget for fiscal year

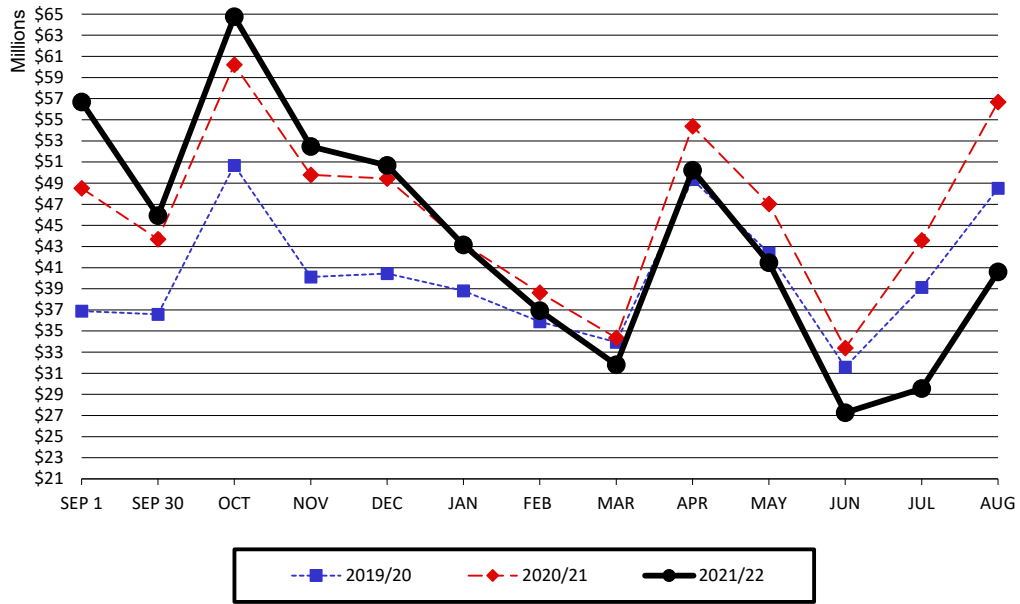
Actual = Fiscal year-to-date totals to the date of the report.

\$ Variance - The difference between the annual budget and year-to-date amounts.

% Budget = The amount received/spent year-to-date as a % of the annual budget.

% Year = The months reported as percentage of the 12-month fiscal year.

NORTHSHORE SCHOOL DISTRICT NO. 417
 General Fund - Total Fund Balance Comparison
 2019/20 to 2021/22



Northshore School District No. 417
ENROLLMENT REPORT
August 2022 ^(*)

Grade	Prior Year		Projected FTE	Average FTE as	
	Average HC as of June 2022	Average FTE 20-21		of June 2022	Difference
Kindergarten	1,626.00	1,524.53	1,667	1,619.35	-47.65
Grade 1	1,608.50	1,725.02	1,584	1,605.13	21.13
Grade 2	1,739.40	1,785.52	1,719	1,734.49	15.49
Grade 3	1,772.10	1,761.13	1,791	1,763.56	-27.44
Grade 4	1,721.90	1,747.13	1,759	1,717.31	-41.69
Grade 5	1,731.00	1,837.11	1,739	1,727.08	-11.92
Grade 6	1,783.50	1,756.94	1,829	1,780.62	-48.38
Grade 7	1,733.80	1,838.51	1,755	1,731.27	-23.73
Grade 8	1,778.90	1,743.91	1,844	1,775.09	-68.91
Grade 9	1,801.30	1,850.08	1,806	1,799.60	-6.40
Grade 10	1,838.10	1,753.18	1,840	1,828.51	-11.53
Grade 11	1,635.20	1,448.50	1,502	1,546.70	44.85
Grade 12	1,571.20	1,383.81	1,321	1,375.59	54.59
Totals	22,340.90	22,155.37	22,156	22,004.30	-151.59

Running Start

	Average FTE as		Difference
	Projected FTE	of June 2022 ⁽¹⁾	
Academic RS FTE	450.00	367.87	-82.13
Vocational RS FTE	0.00	24.73	24.73
Total Running Start	450.00	392.6	-57.40

Open Doors (1418)

	Average FTE as		Difference
	Projected FTE	of August 2022	
Open Doors FTE (*)	20.00	5.00	-15.00

Bilingual Program

	Average HC as		Difference
	Projected HC	of June 2022 ⁽²⁾	
Bilingual Program K-6 HC	1,584.00	1,586.89	2.89
Bilingual Program 7-12 HC	432.00	518.56	86.56
Bilingual Program Exited HC	783.00	548.33	-234.67

Vocational/CTE

	Average FTE as		Difference
	Projected FTE	of June 2022	
Vocational FTE Students H.S.	840.00	893.69	53.69
Vocational FTE Students M.S.	190.00	206.14	16.14

Special Education

	Average HC as		Difference
	Projected HC	of June 2022 ⁽³⁾	
Special Education 3-5 yr. old	250.00	211.78	-38.22
Special Education Tier 1 K-21	1,807.00	1,734.22	-72.78
Special Education Other Tier K-21	973.00	903.11	-69.89
TOTAL SPECIAL ED	3,030.00	2,849.11	-180.89

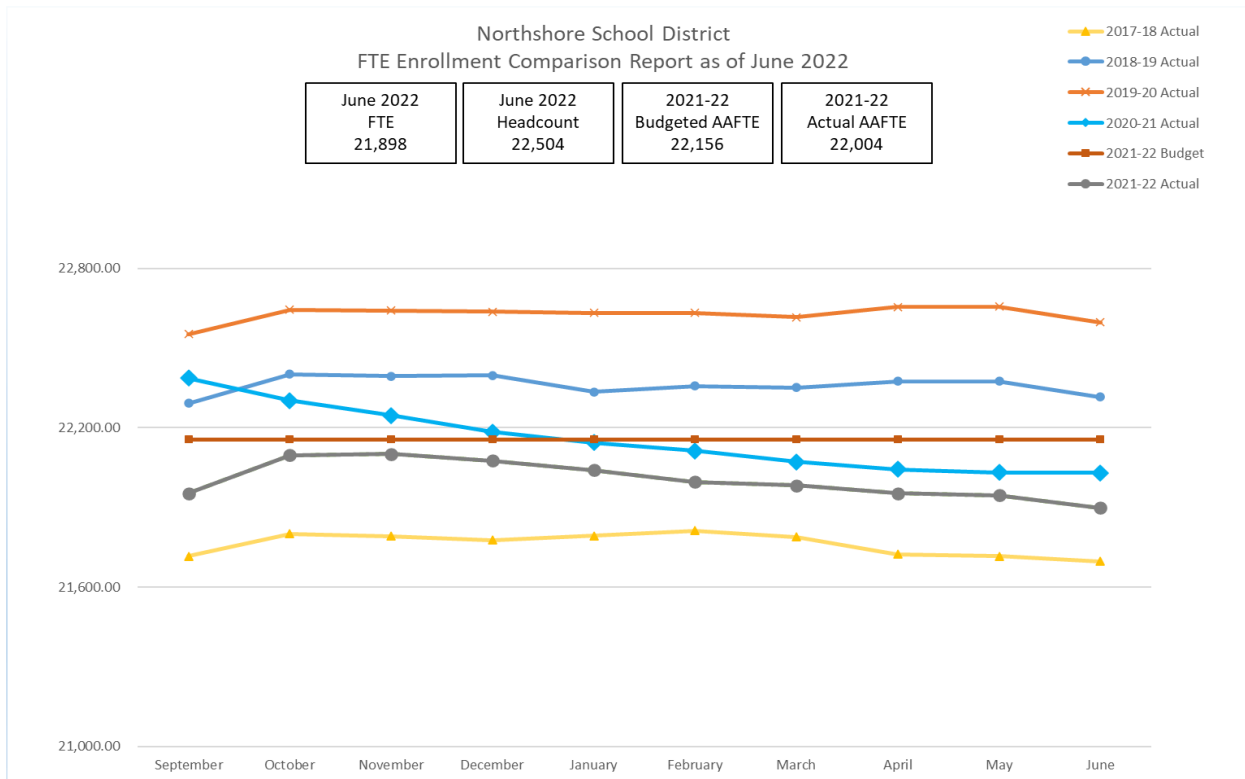
Total Ave K-12 HC (including Running Start Only and Open Doors) 22,586.23

1 - Running Start begins October

2 - Bilingual Average begins as of October

3 - Special Ed Average begins as of October

* For the month of July and August only Open Door's program enrollment is reported to OSPI.



2021-22 AAFTE is 22,004 FTE. It is a decrease of 151.71 FTE below the budgeted enrollment of 22,156 FTE; and 151.708 FTE below 20-21 actual.

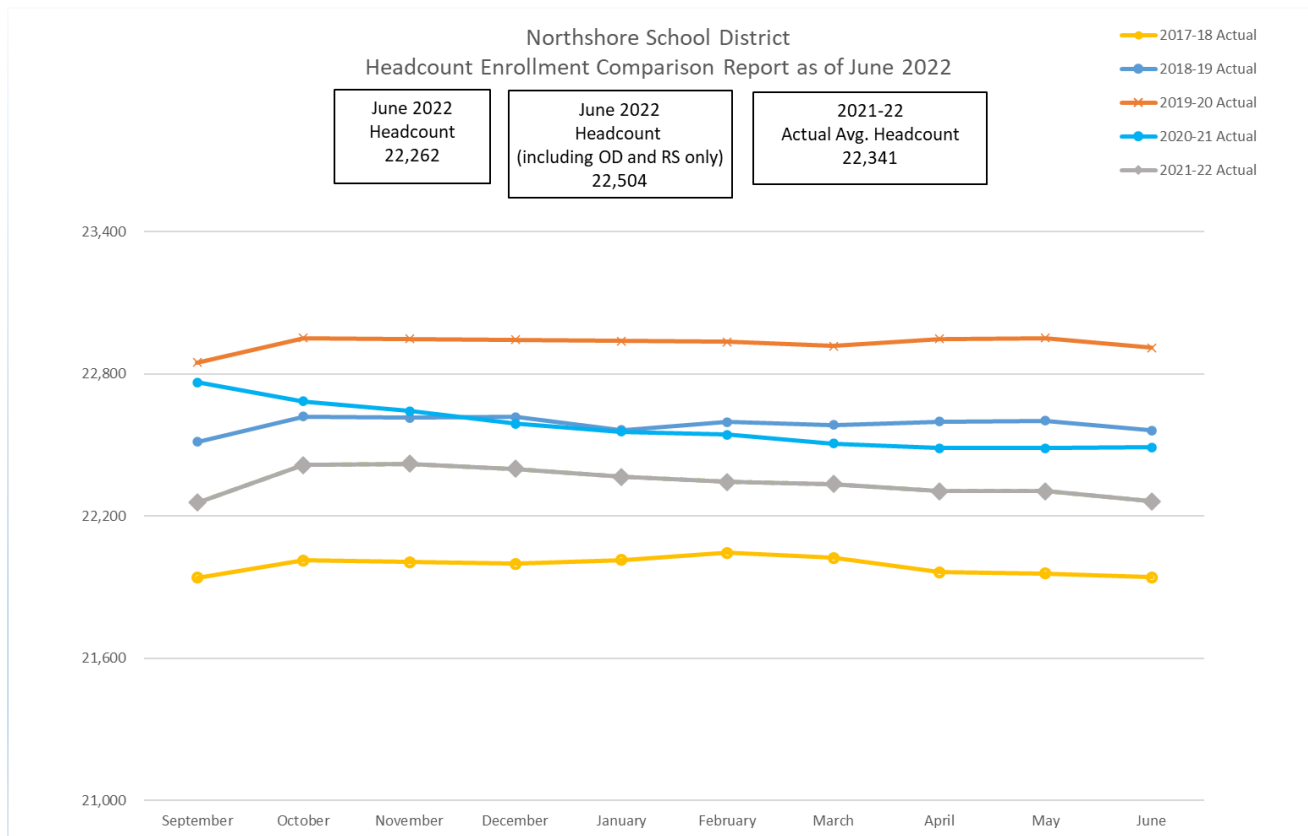
2021-22 Budgeted Enrollment of 22,156 FTE is similar to 2020-21 actual annualized average FTE of 22,155.37.

2020-21 Annual Average FTE was a decrease of 471.43 FTE below 2019-20.

2019-20 Annual Average FTE was an increase of 267.21 FTE above 2018-19.

2018-19 Annual Average FTE was an increase of 597.92 FTE above 2017-18.

2017-18 Annual Average FTE was an increase of 884.95 FTE above 2016-17.



2021-22 Actual Average Headcount is 22,341.
It is 235 students below 20-21 actual.

2020-21 Annual Average HC was a decrease of 354 students below 2019-20.

2019-20 Annual Average HC was an increase of 342 students above 2018-19.

2018-19 Annual Average HC was an increase of 597 students above 2017-18.

2017-18 Annual Average HC was an increase of 678 students above 2016-17.

2016-17 Annual Average HC was an increase of 592 students above 2015-16.

General Fund

Summary of Expenditures by Program, Object, & Sub-fund*

FY 2021-22

08/31/2022

		General Fund						
		Sub-fund 10 YTD			Sub-fund 11 YTD			
Program	Title	Budget	State & Federal	Local	Balance	% To Date	% Year	
01	Basic Education	\$ 236,530,909	\$ 170,978,331	\$ 42,671,339	\$ 22,881,239	90.33%	100%	
02	Alt Learn Exp	\$ 4,386,509	\$ 3,169,527	\$ 481,341	\$ 735,641	83.23%	100%	
03	Dropout Reengagement	\$ 197,698	\$ 36,397	\$ -	\$ 161,301	18.41%	100%	
11	Special Purpose - SLFRF	\$ -	\$ 3,026,909	\$ -	\$ (3,026,909)	0.00%	100%	
13	ESSER III	\$ -	\$ 2,326,165	\$ -	\$ (2,326,165)	0.00%	100%	
14	ESSER III Learning Loss	\$ -	\$ 353,443	\$ -	\$ (353,443)	0.00%	100%	
19	Spec Purp Fed DOH	\$ -	\$ 243,810	\$ -	\$ (243,810)	0.00%	100%	
21	Special Education	\$ 63,994,109	\$ 39,747,525	\$ 23,642,797	\$ 603,787	99.06%	100%	
22	Spec Ed, Infants & Toddlers	\$ -	\$ -	\$ -	\$ -	0.00%	100%	
23	Spec Ed, ARP Federal	\$ -	\$ 204,533	\$ -	\$ (204,533)	0.00%	100%	
24	Spec Ed, Supplemental	\$ 4,693,814	\$ 4,593,344	\$ -	\$ 100,470	97.86%	100%	
31	HS Career & Technical	\$ 8,312,538	\$ 8,719,665	\$ 20,848	\$ (427,975)	105.15%	100%	
34	MS Career & Technical	\$ 1,741,545	\$ 1,923,038	\$ -	\$ (181,493)	110.42%	100%	
38	Vocational, Federal	\$ 65,963	\$ -	\$ -	\$ 65,963	0.00%	100%	
51	Disadvantaged	\$ 620,477	\$ 783,171	\$ -	\$ (162,694)	126.22%	100%	
52	School Improvement	\$ 278,771	\$ 445,057	\$ -	\$ (166,286)	159.65%	100%	
55	Learning Assistance	\$ 2,004,784	\$ 1,833,734	\$ 332,170	\$ (161,120)	108.04%	100%	
56	State Institutions	\$ 180,902	\$ 152,460	\$ 26,042	\$ 2,400	98.67%	100%	
57	Neglected/Delinquent	\$ 26,000	\$ 30,420	\$ -	\$ (4,420)	117.00%	100%	
58	Special & Pilot	\$ 1,574,384	\$ 1,717,132	\$ 24,593	\$ (167,341)	110.63%	100%	
61	Federal Head Start	\$ 578,051	\$ -	\$ 582,501	\$ (4,450)	100.77%	100%	
64	Limited English	\$ 196,218	\$ 211,621	\$ -	\$ (15,403)	107.85%	100%	
65	Transitional Bilingual	\$ 5,743,642	\$ 3,782,091	\$ 1,792,315	\$ 169,236	97.05%	100%	
73	Summer School	\$ 105,614	\$ -	\$ 104,020	\$ 1,594	98.49%	100%	
74	Highly Capable	\$ 763,744	\$ 730,751	\$ 35,067	\$ (2,074)	100.27%	100%	
76	Targeted Assistance	\$ -	\$ 245	\$ -	\$ (245)	0.00%	100%	
79	Other Instructional	\$ 26,467,424	\$ 325,649	\$ 9,471,468	\$ 16,670,306	37.02%	100%	
86	Community Schools	\$ 3,416	\$ -	\$ -	\$ 3,416	0.00%	100%	
88	Child Care	\$ 654,547	\$ -	\$ 644,109	\$ 10,438	98.41%	100%	
89	Community Services	\$ 1,029,659	\$ -	\$ 557,362	\$ 472,297	54.13%	100%	
97	Support Services	\$ 45,026,464	\$ 30,517,967	\$ 14,382,761	\$ 125,736	99.72%	100%	
98	Food Services	\$ 8,670,104	\$ 9,221,281	\$ -	\$ (551,177)	106.36%	100%	
99	Pupil Transportation	\$ 12,452,714	\$ 11,455,062	\$ 618,202	\$ 379,450	96.95%	100%	
TOTALS		\$ 426,300,000	\$ 296,529,329	\$ 95,386,934	\$ 34,383,737	91.93%	100%	

General Fund

Summary of Expenditures by Object

FY 2021-22

08/31/2022

		General Fund						
		Sub-fund 10 YTD			Sub-fund 11 YTD			
Object	Title	Budget	State & Federal	Local	Balance	% To Date		
0	Debit Transfers	\$ -	\$ 841,772	\$ 519,872	\$ (1,361,644)	0.00%	100%	
1	Credit Transfers	\$ -	\$ (1,304,823)	\$ (56,820)	\$ 1,361,644	0.00%	100%	
2	Certificated Salaries	\$ 187,724,766	\$ 139,868,069	\$ 44,351,908	\$ 3,504,789	98.13%	100%	
3	Classified Salaries	\$ 68,911,138	\$ 57,114,526	\$ 11,823,224	\$ (26,612)	100.04%	100%	
4	Employee Benefits	\$ 90,292,368	\$ 73,828,363	\$ 13,582,089	\$ 2,881,915	96.81%	100%	
5	Supplies & Inst Resources	\$ 28,229,561	\$ 11,297,579	\$ 2,458,635	\$ 14,473,346	48.73%	100%	
7	Contractual Services	\$ 49,918,750	\$ 14,372,053	\$ 21,786,919	\$ 13,759,777	72.44%	100%	
8	Travel	\$ 298,365	\$ 86,154	\$ 119,711	\$ 92,500	69.00%	100%	
9	Capital Outlay	\$ 925,052	\$ 425,636	\$ 801,395	\$ (301,979)	132.64%	100%	
TOTALS		\$ 426,300,000	\$ 296,529,329	\$ 95,386,934	\$ 34,383,737	91.93%	100%	

* This is a supplemental report and includes sub-fund information. Sub-fund numbers are adjusted throughout the year. At the end of the year a full reconciliation occurs to ensure accuracy. The current methodology for allocating expenditures is to use state and federal funds to cover base salaries and benefits until all revenues are used. Other payroll costs such as stipends and overtime are considered to be covered by local revenues.

General Fund

Salary and Benefit Expenditures

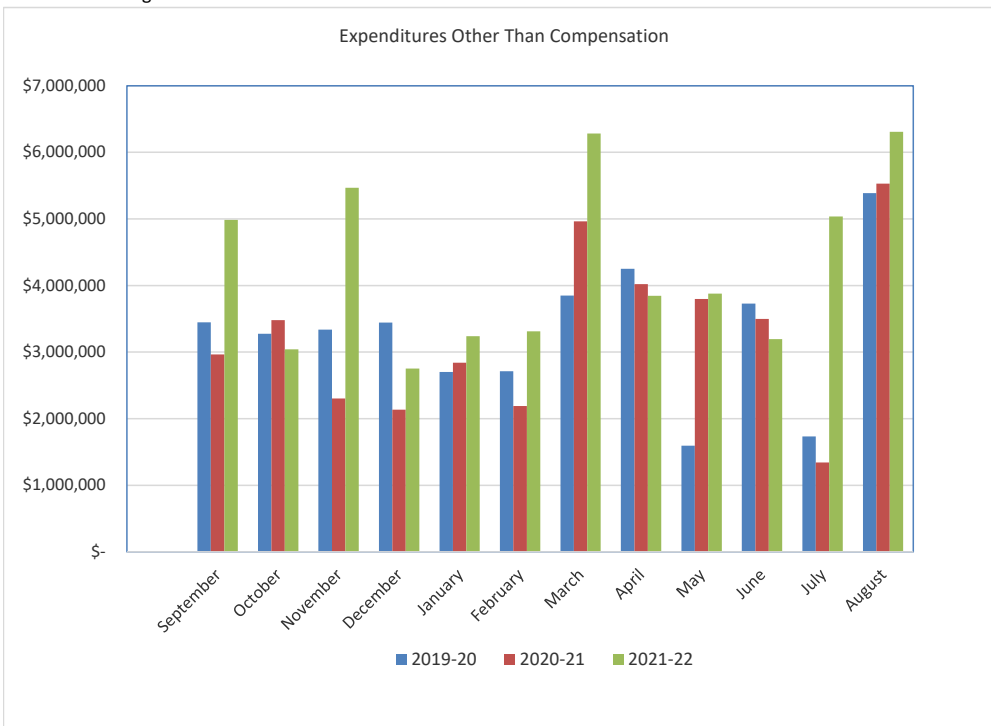
Month	20-21 to 21-22			
	2019-20	2020-21	2021-22	Variance
September	\$ 23,797,372	\$ 25,497,494	\$ 26,585,989	\$ 1,088,495
October	\$ 25,502,374	\$ 26,094,354	\$ 28,062,317	\$ 1,967,963
November	\$ 25,550,967	\$ 25,967,148	\$ 28,188,598	\$ 2,221,450
December	\$ 23,157,577	\$ 26,062,323	\$ 27,897,247	\$ 1,834,924
January	\$ 25,460,339	\$ 26,133,985	\$ 27,686,710	\$ 1,552,725
February	\$ 26,666,615	\$ 27,378,279	\$ 29,329,684	\$ 1,951,405
March	\$ 25,541,957	\$ 26,292,571	\$ 27,975,677	\$ 1,683,106
April	\$ 25,022,961	\$ 26,541,690	\$ 28,395,654	\$ 1,853,964
May	\$ 25,072,689	\$ 26,941,631	\$ 28,108,689	\$ 1,167,058
June	\$ 26,872,692	\$ 28,660,738	\$ 30,554,349	\$ 1,893,611
July	\$ 27,715,050	\$ 28,964,018	\$ 29,796,026	\$ 832,008
August	\$ 25,955,984	\$ 27,375,192	\$ 27,987,239	\$ 612,047
Total	\$ 306,316,577	\$ 321,909,423	\$ 340,568,179	\$ 18,658,756
Budget	\$ 278,100,231	\$ 314,430,154	\$ 346,928,272	\$ 32,498,118
% Actual Vs. Budget	110.15%	102.38%	98.17%	



General Fund

Comparison of Expenditures Other Than Compensation

Month	2019-20	2020-21	2021-22	20-21 to 21-22 Variance
September	\$ 3,447,195	\$ 2,964,266	\$ 4,985,365	\$ 2,021,099 (a)
October	\$ 3,276,404	\$ 3,481,332	\$ 3,042,882	\$ (438,450)
November	\$ 3,336,666	\$ 2,302,291	\$ 5,467,635	\$ 3,165,344 (b)
December	\$ 3,442,563	\$ 2,135,848	\$ 2,752,470	\$ 616,622
January	\$ 2,701,986	\$ 2,842,389	\$ 3,240,508	\$ 398,119
February	\$ 2,712,799	\$ 2,191,344	\$ 3,311,375	\$ 1,120,031 (c)
March	\$ 3,850,491	\$ 4,964,555	\$ 6,283,590	\$ 1,319,035 (d)
April	\$ 4,249,573	\$ 4,019,923	\$ 3,844,009	\$ (175,914)
May	\$ 1,593,018	\$ 3,799,160	\$ 3,877,869	\$ 78,709
June	\$ 3,726,835	\$ 3,497,623	\$ 3,195,200	\$ (302,423)
July	\$ 1,731,809	\$ 1,342,592	\$ 5,038,067	\$ 3,695,475 (e)
August	\$ 5,387,176	\$ 5,529,243	\$ 6,309,114	\$ 779,871
Total	\$ 39,456,515	\$ 39,070,566	\$ 51,348,084	\$ 12,277,518
Budget	\$ 52,899,769	\$ 69,269,846	\$ 79,371,728	\$ 10,101,882
% Actual vs. Budget	74.59%	56.40%	64.69%	



(a) - Additional expenditures due to reopening schools

(b) - Timing difference of insurance premium payments

(c) - Timing difference of out of District payments & technology costs, additional nursing and computer repair costs, higher PSAT exam costs

(d) - Timing difference of Running Start payments & increased insurance costs

(e) - Timing difference of Running Start payments & utility payments, higher out-of-District SpEd placements costs

Northshore School District No. 417

GENERAL FUND

Budget Status Report

For the Period Ended August 31, 2022

<u>Revenues</u>	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget Current</u>	<u>Prior</u>	<u>Remaining Budget</u>
Local Taxes	59,619,270	218,153	59,580,135	100%	100%	39,135
Local Support Nontax	15,088,462	(198,169)	5,611,097	37%	22%	9,477,365
State, General Purpose	224,789,909	21,960,794	220,014,402	98%	101%	4,775,507
State, Special Purpose	56,044,408	10,273,666	54,157,179	97%	92%	1,887,229
Federal, General Purpose	1,500,049	-	2,082,761	139%	50%	(582,712)
Federal, Special Purpose	29,590,932	5,520,577	23,408,778	79%	62%	6,182,154
Revenues From Other Sch. Districts	417,000	177,826	378,599	91%	98%	38,401
Revenues From Other Entities	764,970	262,859	1,268,600	166%	169%	(503,630)
Total Revenues	387,815,000	38,215,704	366,501,550	95%	93%	21,313,450

<u>Expenditures</u>	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Encumbrance</u>	<u>Actual plus Encumbrance to Budget Current</u>	<u>Prior</u>	<u>Remaining Budget</u>
Regular Instruction	241,115,116	14,348,554	217,336,935	474,535	90%	87%	23,303,646
Federal Special Purpose Funding	-	5,699,566	5,950,327	-	0%	0%	(5,950,327)
Special Education Instruction	68,687,923	4,968,954	68,188,199	2,484,486	103%	103%	(1,984,762)
Vocational Instruction	10,120,046	1,128,955	10,663,551	675,099	112%	95%	(1,218,604)
Compensatory Education	11,203,229	1,055,912	11,713,306	3,589	105%	99%	(513,666)
Other Instructional Programs	27,336,782	1,092,617	10,667,201	71,602	39%	40%	16,597,980
Community Services	1,687,622	42,436	1,201,471	8,295	72%	68%	477,856
Support Services	66,149,282	5,959,359	66,195,273	3,964,601	106%	94%	(4,010,592)
Total Expenditures	426,300,000	34,296,353	391,916,263	7,682,208	94%	89%	26,701,530

	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget Current</u>	<u>Prior</u>	<u>Remaining Budget</u>
Other Financing Sources	8,525,000	7,128,618	9,324,547	109%	100%	(799,547)

Rev. Over (Under) Expenditures	(29,960,000)	11,047,970	(16,090,166)
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Total Beginning Fund Balance	59,500,000		56,683,403
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<u>Ending Fund Balance</u>	<u>Budget</u>	<u>Actual for Year</u>
Restricted for Other Items	851,000	2,237,930
Nonspendable Fd. Bal. - Inventory	2,000,000	2,242,813
Restricted for Uninsured Risks	600,000	600,000
Assigned to Other Purposes	5,600,000	22,469,051
Unassigned Fund Balance	7,700,000	254,443
Unassigned to Min. Fd. Bal. Policy	12,789,000	12,789,000
Total Ending Fund Balance	29,540,000	40,593,237

Northshore School District No. 417

CAPITAL PROJECTS FUND

Budget Status Report

For the Period Ended August 31, 2022

	<u>Budget</u>	Actual <u>for Month</u>	Actual <u>for Year</u>	Actual to <u>Budget</u>	Remaining <u>Budget</u>
<u>Revenues</u>					
Local Taxes	15,500,000	56,487	15,511,879	100%	(11,879)
Local Nontax Support	3,862,000	431,906	8,216,679	213%	(4,354,679)
State Special Purpose	3,500,000	0	1,266,136	36%	2,233,864
Federal Special Purpose	-	472,800	472,800	0%	(472,800)
Other Entities	500,000	-	366,224	73%	133,776
Other Financing Sources	7,500,000	150,760,378	160,560,378	2141%	(153,060,378)
Total Revenues	30,862,000	151,721,571	186,394,096	604%	(155,532,096)

	<u>Budget</u>	Actual <u>for Month</u>	Actual <u>for Year</u>	Actual to <u>Budget</u>	Remaining <u>Budget</u>	Project <u>Encumbrance</u>
<u>Expenditures</u>						
Sites	6,295,532	1,121,275	4,012,362	64%	2,283,170	
Buildings	39,433,332	1,176,205	21,326,425	54%	18,106,907	
Equipment	15,481,135	1,536,220	12,755,761	82%	2,725,374	
Energy	26,555,284	2,450,716	5,438,431	20%	21,116,853	
Sales and Lease	200,000	(0)	509,009	255%	(309,009)	
Bond Issuance	65,000	950,492	952,892	1466%	(887,892)	
Total Expenditures	88,030,283	7,234,907	44,994,879	51%	43,035,404	0

	<u>Budget</u>	Actual <u>for Month</u>	Actual <u>for Year</u>	Actual to <u>Budget</u>	Remaining <u>Budget</u>
Other Financing Uses	(8,525,000)	(6,553,163)	(8,600,732)	101%	75,732

Revenue Over (Under) Expenditures (65,693,283) 137,933,502 132,798,486

Total Beginning Fund Balance 123,261,000 120,091,031

	<u>Budget</u>	Actual <u>for Year</u>
<u>Ending Fund Balance</u>		
Restricted from Bond Proceeds	23,959,337	211,687,506
Restricted from Levy Proceeds	3,040,855	2,024,902
Restricted from State Proceeds	-	1,266,136
Restricted from Impact Fees Proceed	5,765,441	8,789,012
Assigned to Fund Purposes	24,802,084	29,121,960
Total Ending Fund Balance	57,567,717	252,889,517

**Northshore School District
Capital Projects Fund
For the Period Ending August 2022**

Expenditures	Project	Budget	Actual for Month	Actual for year	Remaining Budget
Sites BUDGET		6,295,532.00			
	ADMIN EASEMENT		-	44.52	
	AH PLAYFIELD IMPROVEMENTS		13,041.00	50,778.85	
	AH SECURITY FENCING		-	9,427.86	
	BHS SOFTBALL FIELD		141,398.00	1,514,208.51	
	CC PLAYGROUND IMPROVEMENT		6,525.03	6,525.03	
	CL SIDEWALK IMPROVEMENTS		-	50,091.66	
	CS SECURITY FENCING		19,608.23	19,608.23	
	FW CROSSWALK IMPROVEMENTS		6,895.00	10,245.25	
	KE SECURITY FENCING		-	175,620.22	
	LW PLAYFIELD IMPROVEMENTS		14,134.58	48,988.51	
	MAYWOOD HILLS FIELD		-	491,334.50	
	MH PLAYGROUND IMPROVEMENT		14,697.67	14,697.67	
	MO SECURITY FENCING		210,709.38	211,904.99	
	MOORLANDS CIRC SITE ACQUISITIO		-	557,459.18	
	OVERHEAD/SALARIES 2021/22		-	9,103.60	
	SMS TENNIS COURTS IMPROVEMENTS		281,450.32	306,027.20	
	WH SECURITY FENCING		-	22,950.35	
	WHS TRACK RESURFACING		391,557.49	442,020.22	
	WM PLAYFIELD IMPROVEMENTS		21,257.50	68,077.37	
	WM SECURITY FENCING		-	3,247.95	
Sites Total		6,295,532.00	1,121,274.20	4,012,361.67	2,283,170.33
Buildings BUDGET		39,433,332.00			
	AH CLASSROOM LOCKS		-	1,038.87	
	AH SCHOOL COMMUNICATION SYSTEM		-	48,226.55	
	BC SCHOOL COMMUNICATION SYSTEM		-	50,277.56	
	BC SECURITY CAMERAS		-	68,661.41	
	BHS SCHOOL COMMUNICATION SYSTE		95,094.98	95,094.98	
	BOTHELL RENTAL DEMO		-	180,294.67	
	CL SCHOOL COMMUNICATION SYSTEM		-	47,613.32	
	CLASSROOM LOCKS		-	738.16	
	CP6 BUILD IMPROVEMENT		2,228.13	25,583.22	
	CPMS SECURITY CAMERAS		106,080.00	106,080.00	
	CS CLASSROOM LOCKS		-	1,050.98	
	CS SCHOOL COMMUNICATION SYSTEM		48,401.76	48,401.76	
	DEMOGRAPHICS 2020/21		-	-	
	DEMOGRAPHICS 2021/22		-	113,125.10	
	ENVIRONMENTAL AUDIT		7,260.00	75,118.88	
	ER SCHOOL COMMUNICATION SYSTEM		-	35,936.50	
	FL FLOORING		12,942.11	15,217.11	
	FL SCHOOL COMMUNICATION SYSTEM		48,401.76	48,401.76	
	FW SCHOOL COMMUNICATION SYSTEM		58,799.82	58,799.82	
	HH FLOORING		66,580.77	77,799.96	
	HH SCHOOL COMMUNICATION SYSTEM		-	35,936.50	
	IHS CONCERT HALL		61,512.76	13,392,562.54	
	IHS SECURITY CAMERAS		95,610.84	95,610.84	
	INNOVATION LAB HIGH SCHOOL		-	(683.88)	
	KE SCHOOL COMMUNICATION SYSTEM		-	48,226.55	
	KE SECURITY CAMERAS		-	13,864.89	
	KMS SCHOOL COMMUNICATION SYSTE		-	83,598.07	
	KMS SECURITY CAMERAS		-	88,080.00	
	KO SCHOOL COMMUNICATION SYSTEM		-	58,799.82	
	KO SECURITY CAMERAS		-	68,027.19	
	LMS SCHOOL COMMUNICATION SYSTE		-	83,598.07	
	LOCKWOOD REMEDIATION		20,874.48	304,555.55	
	LW SCHOOL COMMUNICATION SYSTEM		-	48,401.76	
	MALTBY SITE DEVELOPMENT		44.76	311,589.65	
	MH CLASSROOM LOCKS		-	(1,652.31)	
	MH SCHOOL COMMUNICATION SYSTEM		-	48,226.55	
	MH SECURITY CAMERAS		-	15,415.10	
	MO SCHOOL COMMUNICATION SYSTEM		48,226.55	48,226.55	
	NCHS SCHOOL COMMUNICATION SYST		93,194.80	93,194.80	
	NETWORK MODERNIZATION		39,110.47	740,977.48	
	NMS SECURITY CAMERAS		-	82,740.15	

**Northshore School District
Capital Projects Fund
For the Period Ending August 2022**

Expenditures	Project	Budget	Actual for Month	Actual for year	Remaining Budget
	OVERHEAD/SALARIES 2019/20		-	45,878.00	
	OVERHEAD/SALARIES 2020/21		-	128,088.45	
	OVERHEAD/SALARIES 2021/22		162,489.45	2,083,481.30	
	SAS CLASSROOM EXPANSION		-	28,665.00	
	SAS SCHOOL COMMUNICATION SYSTE		-	48,401.76	
	SCHOOL NETWORK MODERNIZE 2018		53,549.64	767,237.44	
	SECURITY OVERHEAD		16,644.94	174,224.99	
	SECURITY RADIO SYSTEM		-	54,538.75	
	SERVER MODERNIZATION 2018		26,346.41	318,255.39	
	SMS FLOORING		479.05	20,761.15	
	SMS/CC ADDITION		-	23,395.56	
	SO SCHOOL COMMUNICATION SYSTEM		-	36,399.35	
	SR SCHOOL COMMUNICATION SYSTEM		-	47,613.32	
	SV SCHOOL COMMUNICATION SYSTEM		-	36,531.58	
	SV SECURITY CAMERAS		10,611.32	10,611.32	
	TMS SCHOOL COMMUNICATION SYSTE		-	59,235.78	
	TRANS SECURITY CAMERAS		-	49,680.00	
	TRINITY NORTH HOUSE DEMO		-	5,098.93	
	UNDESIGNATED STATE MATCH FUNDS		-	-	
	WAREHOUSE IMPROVEMENTS		1,470.00	6,792.50	
	WE SCHOOL COMMUNICATION SYSTEM		-	48,226.55	
	WE SECURITY CAMERAS		12,540.39	12,540.39	
	WELLINGTON FLOORING		-	(332,389.54)	
	WELLINGTON FLOORING PH3		8,905.17	554,637.21	
	WH SCHOOL COMMUNICATION SYSTEM		-	48,226.55	
	WM FLOORING		78,805.19	116,220.57	
	WM SCHOOL COMMUNICATION SYSTEM		-	71,825.92	
	WM SECURITY CAMERAS		-	57,389.63	
	WO SCHOOL COMMUNICATION SYSTEM		-	36,399.35	
	WO SECURITY CAMERAS		-	11,701.43	
Buildings Total		39,433,332.00	1,176,205.55	21,326,425.11	18,106,906.89
Equipment BUDGET		15,481,135.00			
	CLASSROOM AV MODERNIZATION 22		-	428,364.30	
	2022 CHROMEBASE MODERNIZATION		-	120,332.51	
	2022 ECF APPLE DEVICE REFRESH		1,119,493.18	1,236,965.74	
	AH SECURITY CAMERAS		-	25,868.22	
	AH SECURITY FENCING		-	506.74	
	ASSISTIVE TECHNOLOGY		-	197,834.22	
	BHS ESCO		-	5,485.61	
	BHS SECURITY CAMERAS		2,204.48	7,074.65	
	BUSINESS-HR SYSTEM BPR		16,000.00	69,000.00	
	CC SECURITY CAMERAS		-	25,868.19	
	CL SECURITY CAMERAS		-	25,868.19	
	DATA ANALYTICS		-	142,927.15	
	DISTRICT2SCHOOL		-	4,393.92	
	DOCUMENT CAMERA MODERNIZATION		-	108,318.15	
	ED TECH ANALYTICS		-	37,489.52	
	ENHANCED ONLINE MONITORING		-	30,663.75	
	ER SECURITY CAMERAS		-	25,868.19	
	FL FLOORING		-	5,000.97	
	FW SECURITY CAMERAS		-	25,868.19	
	HH FLOORING		-	5,000.98	
	HH SECURITY CAMERAS		-	26,125.70	
	HS MULTIMEDIA LAB REFRESH		-	523,885.84	
	HYBRID LEARNING CMP DEV 21 REF		81,815.66	396,957.41	
	IHS CONCERT HALL		50,791.16	799,648.29	
	IHS SECURITY CAMERAS		-	135,451.77	
	INNOVATION LAB HIGH SCHOOL		-	18,416.06	
	INSTRUCTIONAL TECHNOLOGY		74,789.78	815,013.47	
	KE CLASSROOM LOCKS		-	489.86	
	KRONOS TIME CLOCK MODERNIZE		405.00	10,867.50	
	LEVY SUPPORT STAFF		114,668.16	1,489,669.53	
	LOCKWOOD FLOORING		-	42,698.30	

**Northshore School District
Capital Projects Fund
For the Period Ending August 2022**

Expenditures	Project	Budget	Actual for Month	Actual for year	Remaining Budget
	LOCKWOOD REMEDIATION		-	8,750.28	
	LW SECURITY CAMERAS		-	26,125.70	
	MALTBY SITE DEVELOPMENT		(24.06)	60,362.10	
	MO SECURITY CAMERAS		-	23,205.04	
	OVERHEAD/SALARIES 2020/21		-	46.85	
	OVERHEAD/SALARIES 2021/22		357.89	15,091.74	
	PK SECURITY CAMERAS		-	23,714.49	
	PORTABLE PRINTERS		-	6,894.83	
	PRINTER MODERNIZATION		-	9,106.19	
	SAS SECURITY CAMERAS		-	29,740.52	
	SCHOOL 2 HOME EXPANSION		-	1,235,204.74	
	SECURITY CAMERAS		-	87,658.80	
	SMS FLOORING		-	5,000.98	
	SMS SECURITY CAMERAS		-	19,256.90	
	SMS/CC ADDITION		-	24,576.29	
	SOFTBALL FIELD		11,821.32	139,801.39	
	SR CLASSROOM LOCKS		-	5,835.66	
	STAFF WORKSTATION MODERNIZE		52,807.95	3,892,371.93	
	SUSTAINABILITY PRESENT TECH		646.94	332,846.80	
	TRANS SECURITY CAMERAS		-	295.92	
	VISITOR MANAGEMENT		-	2,754.48	
	WAREHOUSE IMPROVEMENTS		10,441.81	10,441.81	
	WELLINGTON FLOORING		-	3,753.31	
	WM FLOORING		-	5,000.95	
Equipment Total		15,481,135.00	1,536,219.27	12,755,760.62	2,725,374.38
Energy BUDGET		26,555,284.00			
	BHS ESCO		72,410.46	448,656.63	
	COTTAGE LAKE ESCO		1,213,231.98	2,267,781.40	
	EAST RIDGE ESCO		-	9.84	
	ESCO 19.1 IHS LIGHTING/PIPING		-	72,753.66	
	FERNWOOD ESCO		-	3,502.51	
	KOKANEE ESCO		-	(89,633.54)	
	LOCKWOOD ESCO PH3		269,692.49	1,036,243.95	
	SUNRISE ESCO		467,119.93	1,003,760.51	
	WOODINVILLE ESCO PH1		428,260.22	695,355.61	
Energy Total		26,555,284.00	2,450,715.08	5,438,430.57	21,116,853.43
Sale and Lease BUDGET		200,000.00			
	CP6 BUILD IMPROVEMENT		-	509,008.60	
Sale and Leaset Total		200,000.00	-	509,008.60	(309,008.60)
Bond Issuance BUDGET		65,000.00			
	OVERHEAD/SALARIES 2021/22		950,491.97	952,891.97	
Bond Issuance Total		65,000.00	950,491.97	952,891.97	(887,891.97)
Total Expenditures		88,030,283.00	7,234,906.07	44,994,878.54	43,035,404.46

Expenditures	Project	Budget	Actual for the Month	Actual for year	Remaining Budget
Other Financing Uses BUDGET		8,525,000.00			
	DISTRICT SOFTWARE TRANSFER		6,366,708.38	8,414,277.27	
	INTEREST REVENUE TRANSFER		186,454.55	186,454.55	
Other Financing Uses Total		8,525,000.00	6,553,162.93	8,600,731.82	(75,731.82)

Northshore School District No. 417

DEBT SERVICE FUND

Budget Status Report

For the Period Ended August 31, 2022

<u>Revenues</u>	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
Local Taxes	62,164,250	228,639	62,206,535	100%	(42,285)
Local Support Nontax	28,906	26,264	152,635	528%	(123,729)
Federal, General Purpose	524,760	-	729,105	139%	(204,345)
Total Revenues	62,717,916	254,903	63,088,275	101%	(370,359)

<u>Expenditures</u>	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
Matured Bond Expenditures	37,320,000	-	37,320,000	100%	-
Interest on Bonds	22,979,765	-	22,979,765	100%	-
Bond Transfer Fees	1,700,235	136,576	139,102	8%	1,561,133
Total Expenditures	62,000,000	136,576	60,438,867	97%	1,561,133

<u>Other Financing Sources (Uses):</u>	<u>Actual for Month</u>	<u>Actual for Year</u>
Refunding Bond Sales	-	24,588,269
Bond Advance Refunding	(24,801,189)	(24,801,189)
Excess of Other Financing Sources	(212,920)	(212,920)
Revenue Over (Under) Expenditures	717,916	2,436,489
Beginning Fund Balance	26,489,921	26,974,992
Ending Fund Balance	<u>27,207,837</u>	<u>29,411,481</u>

Northshore School District No. 417

TRANSPORTATION VEHICLE FUND

Budget Status Report

For the Period Ended August 31, 2022

<u>Revenues</u>	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
Local Nontax	16,974	1,118	11,193	66%	5,781
State Revenue	725,877	980,347	980,347	135%	(254,470)
Total Revenues	742,851	981,464	991,540	133%	(248,689)

	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Encumbrance</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
<u>Expenditures</u>						
Transportation Equipment	2,735,389	-	1,364,629	-	50%	1,370,760

Revenues Over (Under) Expenditures	(1,992,538)	981,464	(373,089)
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Beginning Fund Balance	2,273,386	2,573,804
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	<u>Budget</u>	<u>Actual for Year</u>
Ending Fund Balance	<u>280,848</u>	<u>2,200,715</u>

Northshore School District No. 417
ASSOCIATED STUDENT BODY FUND *
 Budget Status Report
 For the Period Ended August 31, 2022

	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
Revenues	5,554,009	19,009	2,283,677	41%	3,270,332
Expenditures	5,929,339	146,626	2,015,899	34%	3,913,440
Revenues Over (Under) Expenditures	<u>(375,330)</u>	<u>(127,617)</u>	<u>267,777</u>		
Beginning Fund Balance	2,118,570		2,398,753		
Ending Fund Balance	<u><u>1,743,240</u></u>		<u><u>2,666,530</u></u>		

* Includes Trust Fund

Northshore School District No. 417
Certificated Staffing Summary
 Budget to Actual FTE
 For the Period Ended May 31, 2022

Activity	Budget FTE	Current FTE	Over/(Under)
12-Superintendent's Office	1.00	1.00	0.00
14-Human Resources	2.00	2.00	0.00
15-Public Relations	0.20	0.20	0.00
21-Supervision	25.95	25.30	(0.65)
22-Learning Resources	12.80	13.00	0.20
23-Principal's Office	63.95	66.50	2.55
24-Guidance	50.23	52.04	1.81
25-Pupil Management & Safety	1.00	1.00	0.00
26-Health Services	88.20	86.90	(1.30)
27-Teaching	1,351.99	1341.38	(10.61)
28-Extra Curricular	4.60	4.60	0.00
31-Instructional Professional Development	9.40	8.80	(0.60)
61-Maintenance & Operations Supervision	0.80	0.80	0.00
72-Information Systems	0.50	0.50	0.00
Total General Fund	1,612.62	1,604.01	(8.61)
CP-Capital Projects	0.70	0.80	0.10
GRAND TOTAL	1,613.32	1,604.81	(8.51)

Northshore School District No. 417

Classified Staffing Summary

Budget to Actual FTE

For the Period Ended May 31, 2022

Activity	Budget FTE	Current FTE	Over/(Under)
12-Superintendent's Office	2.00	3.00	1.00
13-Business Office	17.80	17.01	(0.79)
14-Human Resources	16.50	16.38	(0.13)
15-Public Information (Communications)	3.60	3.60	0.00
21-Supervision-Instruction	23.41	23.59	0.18
22-Learning Resources	8.60	9.25	0.65
23-Principal's Office	67.31	68.29	0.98
24-Guidance - Counseling	15.57	18.45	2.88
25-Pupil Management & Safety	19.16	19.60	0.44
26-Health Services	30.24	32.31	2.07
27-Teaching	322.01	318.16	(3.85)
28-Extra Curricular	4.80	4.10	(0.70)
32-Instructional Technology	3.60	3.60	0.00
41-Food Services - Supervision	5.00	5.00	0.00
44-Food Services - Operations	52.66	48.92	(3.74)
51-Transportation - Supervision	8.00	8.00	0.00
52-Transportation - Operations	68.52	68.88	0.36
53-Transportation - Maintenance (buses)	8.00	8.00	0.00
61-Maintenance & Operations - Supervision	6.70	6.70	0.00
62-Grounds Maintenance	10.50	10.00	(0.50)
63-Operation of Buildings (Custodial)	93.00	92.50	(0.50)
64-Building Maintenance	16.50	16.50	0.00
65-Utilities	3.20	3.20	0.00
67-Building & Property Security	3.30	3.50	0.20
72-Information Systems	13.25	13.12	(0.13)
73-Printing/Graphics	3.13	3.13	0.00
74-Information Systems/Technology	5.82	5.82	0.00
91-Public Activities	0.20	0.20	0.00
Total General Fund	832.38	830.81	(1.57)
CP-Capital Projects	30.68	31.69	1.00
GRAND TOTAL	863.06	862.50	(0.56) ¹

1 - some positions are filled by substitutes or temporary employees or were vacant as of the date of the report.