

# VASHON ISLAND SCHOOL DISTRICT No. 402

## Fiscal Year-End Report 2018-2019



*Chautauqua Elementary School – “The Orcas”*

***“To Equip Every Student to Engage, Thrive, and  
Contribute in an Ever-Changing World.”***

Presented to the Vashon Island School District Board of Directors  
on October 24<sup>th</sup>, 2019

October 24<sup>th</sup>, 2019

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

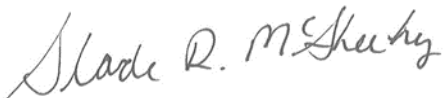
Dear School Board Members:

The Vashon Island School District Annual Financial Statements for fiscal year 2018-2019 are attached. The Superintendent and the Executive Director of Business & Operations assume responsibility for data accuracy and completeness. These Annual Financial Statements present the District's unaudited financial results as of August 31, 2019.

The development and review of the 2018-2019 General Fund, Capital Fund, Debt Service Fund, Associated Student Body (ASB) Fund, and Transportation Fund annual financial statements were completed with a comprehensive review of revenue and expenditures. Information on each fund's annual financial statement is provided in this document.

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

Our goal with this document, our Fiscal Year-End Report, is to provide reliable and easily understood financial information to our community about the educational programs and services for fiscal year-end 2018-2019. We believe this document fulfills our promise to strengthen the presentation of our annual financial statements and to help make them more transparent and reader friendly. The state required F-196 Annual Financial Report is also included at the end of this document.



Dr. Slade McSheehy  
Superintendent of Schools



Matt Sullivan  
Executive Director of Business & Operations

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## **Executive Summary**

Preparation of the 2018-2019 budget began in January 2018 with the development of the student enrollment forecast for the coming fiscal-year. In February, the Board acknowledged the pupil enrollment forecast and was informed of the budget process. From February to May district staff and budget managers met regularly to formulate budget recommendations for Board approval. A preliminary budget was presented in May, with a final budget approved by the Board in June. Implementation of the budget commenced on September 1, 2018.

## **Expenditures**

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

### **General Fund**

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

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

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

### **Debt Service Fund**

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

### **Capital Projects Fund**

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

### **Transportation Fund**

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

The following chart presents a comparison of the proposed budget vs. actual expenditures for fiscal year 2018-19 for all funds as well as 2017-18 actual expenditures.

<b>Total Expenditures for All District Funds</b>				
<b>Fund</b>	<b>Actual 2017-2018</b>	<b>Budgeted 2018-2019</b>	<b>Actual 2018-2019</b>	<b>% Change*</b>
<b>General</b>	21,095,848	22,957,484	22,890,381	+8.5%
<b>Capital Projects</b>	4,723,395	9,790,000	2,997,083	-36.5%
<b>Debt Service</b>	3,231,351	4,812,500	3,402,589	+5.3%
<b>ASB</b>	260,384	608,433	272,968	+4.83%
<b>Transportation</b>	0	10,000	0	0

*\*Percent change is between 2017-2018 Actual and 2018-2019 Actual*

### **Total Expenditures for All District Funds Analysis**

**General Fund, +8.5%** increase from 2017-2018 to 2018-2019 due to an increase in salaries, special education costs and an increase in TRI (time, responsibility, and incentive) pay for certified teachers via collective bargaining, and long-term leave replacements.

**Capital Projects Fund, -36.5%** decrease from 2017-2018 to 2018-2019 due to final stages of the 2017 bond projects.

**Debt Service Fund, +5.3%** increase from 2017-2018 to 2018-2019 was due to required bond payments for principle and interest.

**Associated Student Body Fund (ASB), +4.83%** increase from 2017-2018 to 2018-2019 due to out of state/country travel and an increased cost for class events.

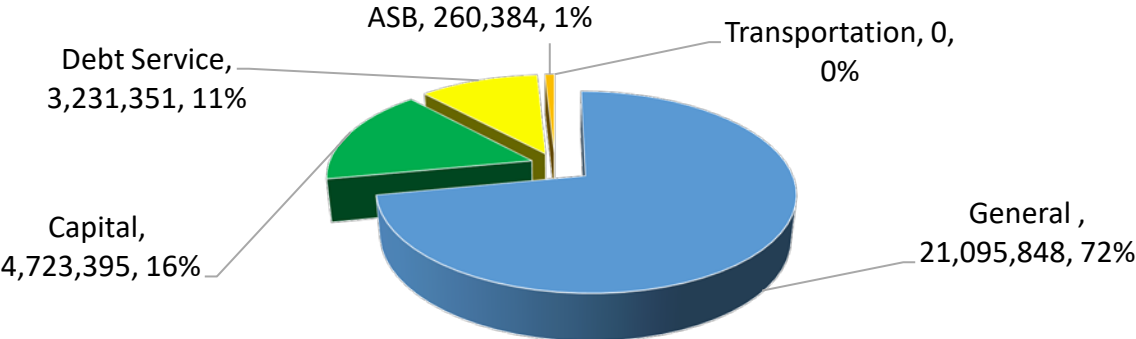
**Transportation Fund,** no bus purchase for fiscal year 2018-2019.

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

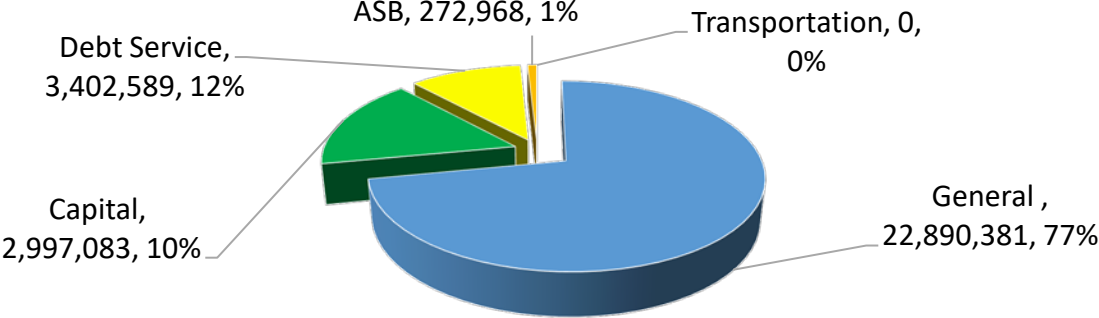
For fiscal-year 2018-2019, salaries and benefits constituted 79.2% of all General Fund expenditures. In 2017-2018 salaries and benefits constituted 78.9% of all General Fund expenditures, in 2016-2017 it was 78.5% of all General Fund expenditures and in 2015-2016 it was 78%. This past fiscal year saw a salary increase via negotiated agreements and increases to medical and health benefits, which resulted in an average 6.8% increase in salary and benefit costs to the General Fund.

*The following pie charts provide a comparison of actual expenditures by fund for the 2018-19 and 2017-18 fiscal years based on actual expenditures.*

**2017-2018 Actual Expenditures by Fund**



**2018-2019 Actual Expenditures by Fund**



# Revenues

Financial support for additional district operated programs and services is derived from local sources of revenue, such as the Educational Programs & Operations (EP&O) and Technology and Facilities Capital Projects (Cap/Tech) Levies, paid by local property taxes, and generous donations from civic and educational support organizations.

*The following chart presents a comparison of the proposed budget vs. actual revenues for fiscal year 2018-19 for all funds as well as 2017-18 actual revenues.*

<b>Total Revenues for All District Funds</b>				
<b>Fund</b>	<b>Actual 2017-2018</b>	<b>Budgeted 2018-2019</b>	<b>Actual 2018-2019</b>	<b>% Change*</b>
<b>General</b>	21,193,896	22,957,484	23,344,791	+10.1%
<b>Capital</b>	1,086,045	1,064,020	1,134,138	+4.4%
<b>Debt Service</b>	4,734,394	4,863,040	4,914,821	+3.8%
<b>ASB</b>	264,889	604,050	278,260	+5.0%
<b>Transportation</b>	23,568	19,500	34,266	+45.4%

*\*Percent change is between 2017-2018 Actual and 2018-2019 Actual*

## **Total Revenues for All District Funds Analysis**

**General Fund, +10.1%** increase from 2017-2018 to 2018-2019 due to an increase in State apportionment and a slight increase in special education funding.

**Capital Projects Fund, +4.4%** increase from 2017-2018 to 2018-2019 due to an increase in the Cap/Tech Levy.

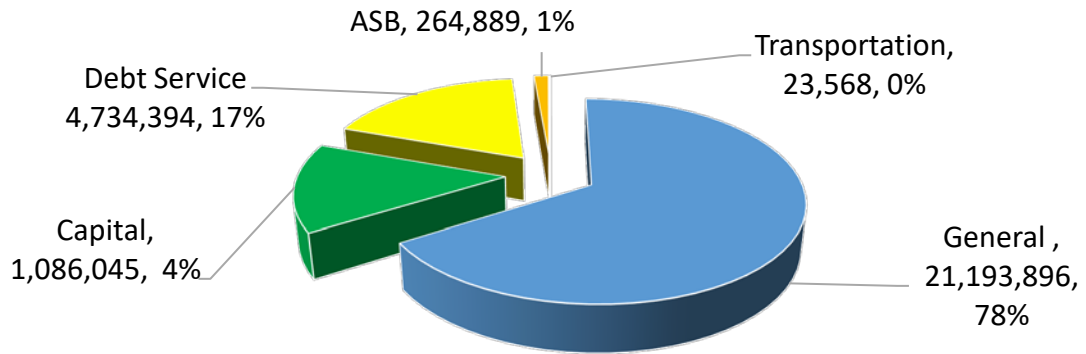
**Debt Service Fund, +3.8%** increase from 2017-2018 to 2018-2019 due to an increase of the bond debt/sinking fund for forth coming bond debt payments.

**Associated Student Body Fund (ASB), +5.0 %** increase from 2017-2018 to 2018-2019 due to increased fundraising for class events and in and out of country travel.

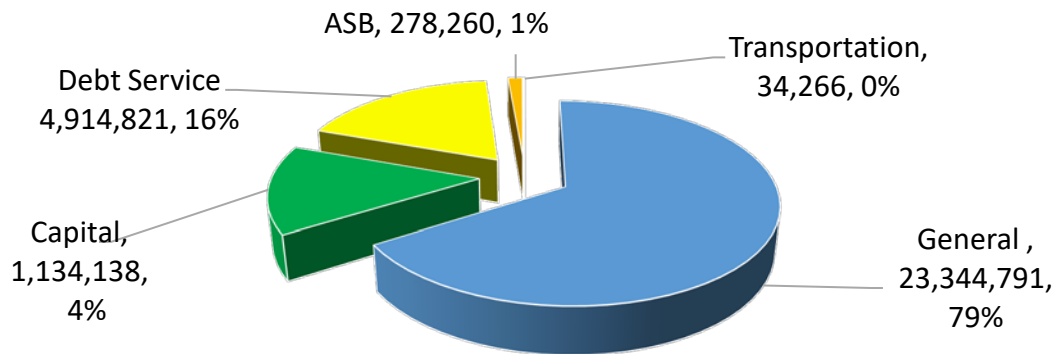
**Transportation Fund, +45.4%** increase from 2017-2018 to 2018-2019 due to an increase in State transportation depreciation funding due to the purchase of a new bus in 2018.

The following pie charts provide a comparison of revenues by fund for the 2018-19 and 2017-2018 fiscal years based on actual revenues.

### 2017-2018 Actual Revenues by Fund



### 2018-2019 Actual Revenues by Fund





# Fund Balance

The District maintains a positive balance in each of the five funds, which provides savings and future spending flexibility. The Fund Balance is “cash-in-the-bank,” but only the Unassigned funds are true savings. The District currently maintains a minimum of 5% General Fund fund balance per District policy with a goal of 6.5%.

**General Fund Balance** consists mainly of committed reserves, restricted funds, assigned contingencies and unassigned reserves. It should be noted that Committed and Assigned funds are for specific programs and/or liabilities.

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

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

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

**Transportation Fund Balance** accounts for the purchase and major repairs of buses.

*The table below shows the 2018-2019 ending fund balances (budgeted amount and actual) and the 2017-2018 actual amount.*

<b>Ending Fund Balance for All Funds</b>				
<b>Fund</b>	<b>Actual 2017-2018</b>	<b>Budgeted 2018-2019</b>	<b>Actual 2018-2019</b>	<b>% Change*</b>
<b>General Fund</b>	1,129,961	1,350,883	1,584,372	+40.2%
<b>Capital Projects</b>	6,146,771	757,746	3,473,850	-43.5%
<b>Debt Service</b>	7,406,878	2,295,337	8,919,111	+20.4%
<b>ASB</b>	201,694	223,729	206,985	+2.6%
<b>Transportation</b>	41,194	27,329	75,460	+83.2%

*\*Percent change is between 2017-2018 Actual and 2018-2019 Actual*

## Ending Fund Balance for All Funds Analysis

**General Fund, +40.2%** increase from 2017-2018 to 2018-2019, due to a purposeful decrease in the MSOC Budget, awarded SBIRT Grant (+\$150k) and Levy collection for half the year without the State mandated levy cap.

**Capital Projects Fund, -43.5%** decrease from 2017-2018 to 2018-2019 due to completion and/or payments of major parts of bond projects.

**Debt Service Fund, +20.4%** increase from 2017-2018 to 2018-2019 due to an increase in payments on the bond/sinking fund.

**Associated Student Body (ASB) Fund, +2.6%** increase from 2017-2018 to 2018-2019 due to slightly increased revenue via additional class fundraising for future events such as trips, homecoming, and prom.

**Transportation Fund, +83.2%** increase from 2017-2018 to 2018-2019 due to depreciation increase for the additional (newer) bus.



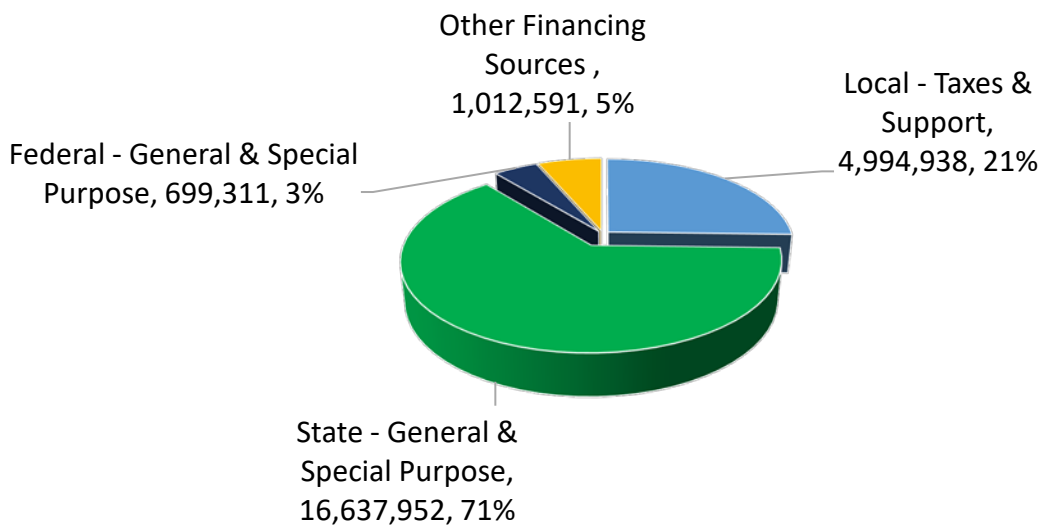
*Old Vashon Island School District Logo*

# General Fund Summary

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

## Total General Fund Revenue by Source

2018-2019 Total Actual Revenue by Source



**Local - Taxes & Support, 21%** - This funding source includes local property tax - levies (M&O/EP&O & Cap/Tech), timber excise tax, tuition and fees, investment earnings, and private donations.

**State – General & Special Purpose, 71%** - This is the largest revenue source for the District, which includes apportionment. The amount of apportionment is driven by the number of full-time equivalent students (FTE) in the District, and a series of other formulas driven by both the number of full-time equivalent students (FTE) and rates set by the legislature. The 2018-2019 state allocation per student FTE was \$8,641.23, which was up by \$1,728 from 2017-2018. State General and Special Purpose funding also includes Special Education (SPED), Career and Technical Education (CTE), Learning Assistance Program (LAP), Transitional Bilingual, Food Services, and Highly Capable.

**Federal – General & Special Purpose, 3%** - This funding source includes Special Education (SPED) grants, reimbursements via Medicaid, Title I - Disadvantaged, Title II – Professional Development, Title III – Bilingual, Title IV – Supplemental to Title I & II, Nutrition Support, and other numerous grants.

**Other Financing Sources, 5%** - This funding source includes, sale of surplus real property and equipment, facility use fees (Park District Commons Agreement), and levy transfers for the Cap/Tech levy.

### Total Expenditures for the General Fund

The table below shows the 2018-2019 year-end Object balances (budgeted amount and actual) and the 2017-2018 actual amount.

Total Expenditures by Object – General Fund					
Object	Description	Actual 2017-2018	Budgeted 2018-2019	Actual 2018-2019	% Change*
2	Salaries-Certified	8,723,936	9,072,902	9,289,541	+6.5%
3	Salaries-Classified	3,448,318	3,492,808	3,775,179	+9.5%
4	Benefits	4,810,498	5,169,518	5,069,952	+5.4%
5	Supplies & Materials	1,140,977	1,705,134	1,093,703	-4.1%
7	Purchased Services	2,871,148	3,383,327	3,543,689	+23.4%
8	Travel	36,461	30,090	34,959	-4.1%
9	Capital Purchases	64,511	35,015	83,357	+29.2%

\*Percent change is between 2017-2018 Actual and 2018-2019 Actual

### Total Expenditures by Object – General Fund Analysis

**Salaries – Certified, +6.5%, +565,605** due to an increase in VEA base pay. Also due to additional hours for professional development, supplemental pay/stipends, Special Education, State COLA, long-term leave substitutes and step/merit increases.

**Salaries – Classified, +9.5%, +326,861** increase due to VESP base pay.

**Benefits, +5.4%, +259,454** – due to an increase in medical benefits, retirement contributions, and retiree health care costs. *Note: depending on the medical plan, the State of Washington*

*covers only 40% to 50% of the total cost, with employees paying out-of-pocket for the rest. The State provided revenue covering benefits costs has remained relatively static for seven years.*

**Supplies & Materials -4.1%, -47,274** – decrease due to the reduction of supplies and materials to compensate for the foreseen (and on-going) levy cap by the State.

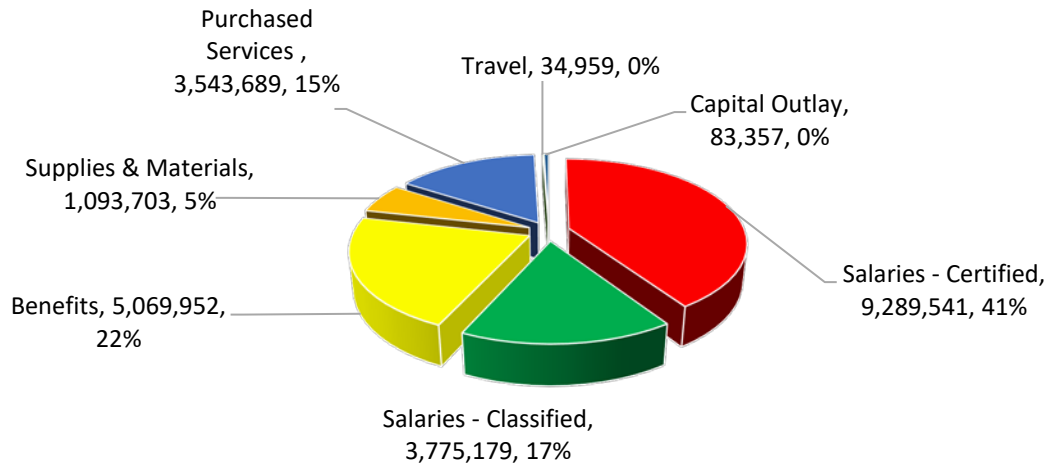
**Purchased Services +23.4%, +672,541** – increase due to Special Education (SPED) contracts for Speech Language Pathologists (SLP’s), Psychologist, SBIRT Grant, Special Education needs for students, Risk Management Insurance and Transportation.

**Travel -4.1%, -1,502** – decrease due to less travel for conferences via web base and in-district trainings.

**Capital Outlay +29.2%, +18,846** - increase due to no major expenditures that meet the capital outlay guidelines.

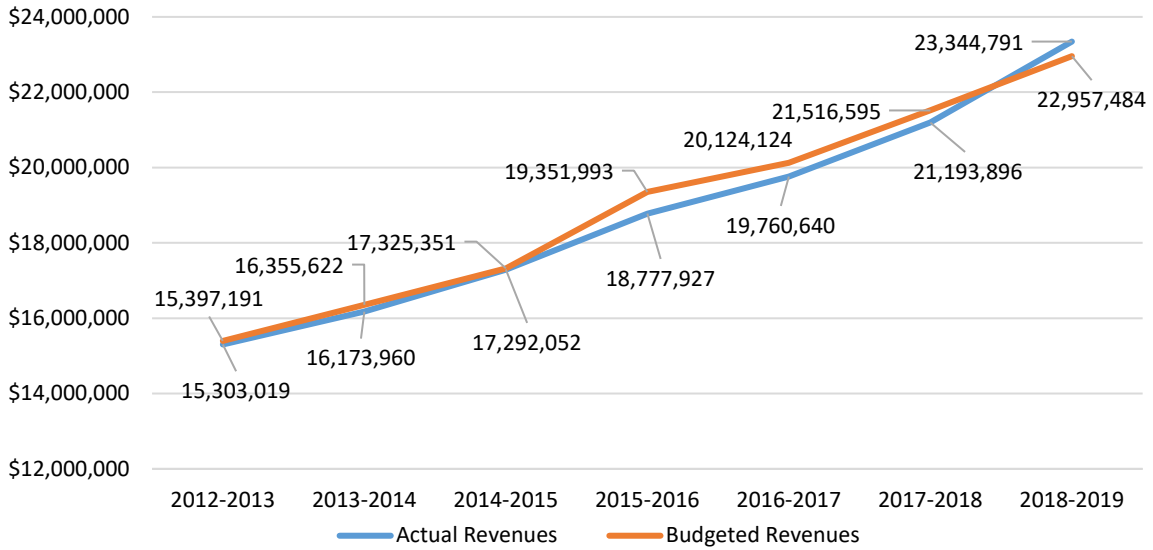
*The following pie chart provides a comparison of expenditures by Object via the General Fund for the 2018-19 fiscal year.*

### 2018-2019 Actual Expenditures by General Fund

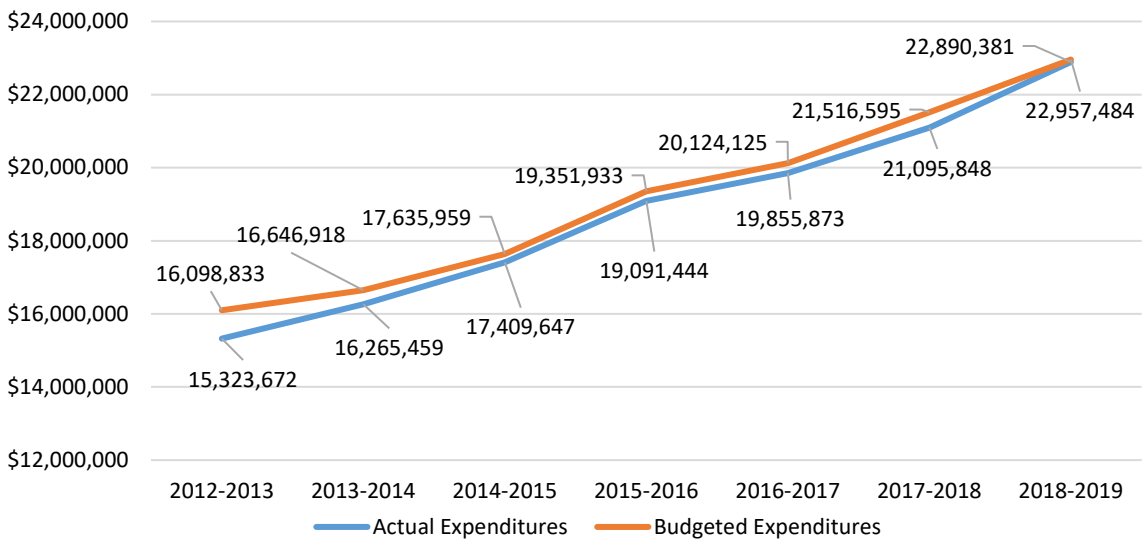


## Historical General Fund Revenues & Expenditures

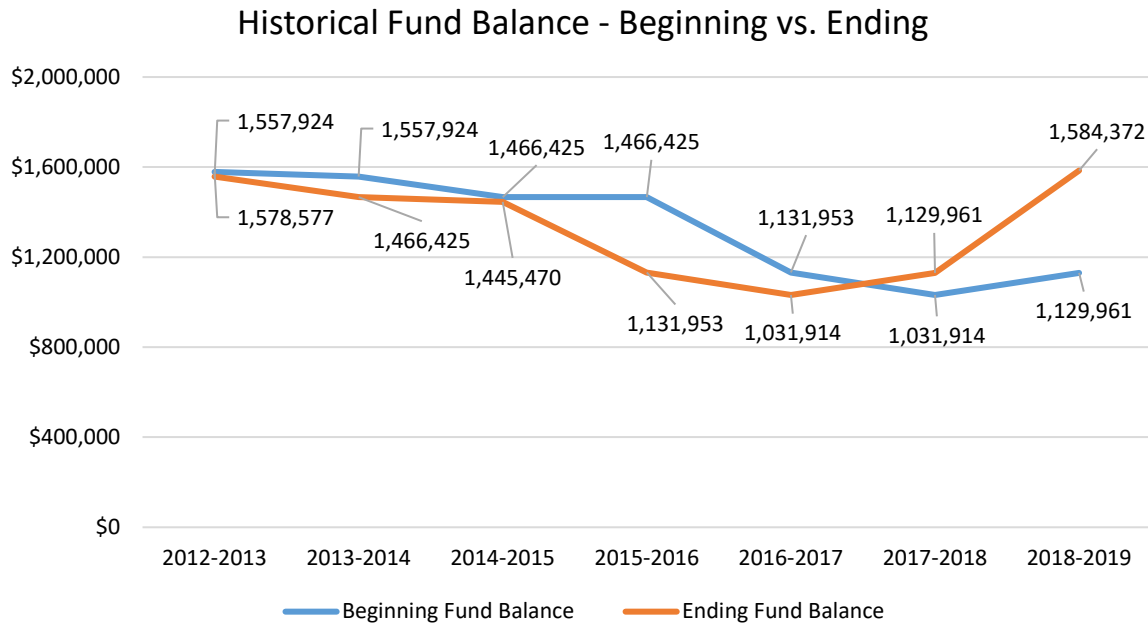
### Historical General Fund Actual Revenues vs. Budget



### Historical General Fund Actual Expenditures vs. Budget



## Historical General Fund - Fund Balance



### Year-End 2018-2019 General Fund – Ending Fund Balance Allocation

Description	17-18 Ending Allocation	18-19 Ending Allocation
Committed to Other Purpose (Field Turf)	35,000	70,000
Prepaid/Inventory	0	4,142
Committed to Curriculum/Professional Development	0	0
Unassigned Minimum Fund Balance	1,074,080	1,492,236
Assigned to Benefit Liability (Sick Leave)	20,881	17,994
<b>ACTUAL YEAR-END TOTAL</b>	<b>1,129,961</b>	<b>1,584,372</b>

To build back fund balance in 2018-2019 there was the reduction of MSOC's (materials, supplies, and operating costs) by roughly 4%. These needed measures increased the year-end fund balance for 2018-2019 to \$1.58 million. The fund balance is needed to pay salaries and benefits during the months (typically October & April) when local taxes are not remitted to the District from King County until month-end.

## Other Funds – Fund Balance Summaries

### **Capital Projects Fund**

The Capital Projects Fund provides resources to construct or perform significant remodel and/or restoration of facilities. The District receives revenue for the Capital Projects Fund through long-term leases, land sales, State capital project grant reimbursements, investment earnings, and local capital levies or bond elections. In April of 2017, a capital bond election was put forth to our voters and achieved the required super-majority (60%) for successful passage, it passed with 73.08% approval. A four-year Capital Projects & Technology Levy (Cap/Tech Levy) was passed in April of 2016 for collection in calendar years 2017 through 2020.

Fund Balance	Actual 17-18	Budget 18-19	Actual 18-19
Capital Projects	6,146,771	757,746	3,473,850

### **Debt Service Fund**

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

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

Fund Balance	Actual 17-18	Budget 18-19	Actual 18-19
Debt Service	7,406,878	2,295,337	8,919,111

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

The ASB Fund is run by the students at each school under the supervision of a faculty advisor. Each school's ASB accounts remain separate from all of the other school funds. The students raise money in a variety of ways including dues from ASB cards and athletic/club fees and various fund-raising activities. The year-end target for the ASB Fund is typically \$150,000 to \$250,000, but can increase and/or decrease due to major events/activities, specifically out-of-state/out-of-country trips. This allows for sufficient reserves to cover unexpected events at any of the schools.

Fund Balance	Actual 17-18	Budget 18-19	Actual 18-19
ASB	201,694	223,729	206,985



### Transportation Fund

The Transportation Fund receives funds from the State in the form of school bus depreciation for District owned buses. The fund also invests its reserves and thus earns interest. The District contracts with First Student Inc. for its transportation operation needs and thus incurs few (if any) expenses in this fund. We (VISD) currently own and operate two, eighty-four (84) passenger buses, one seventy-one (71) passenger bus and one thirty (30) passenger bus.

Fund Balance	Actual 17-18	Budget 18-19	Actual 18-19
Transportation	41,194	27,329	75,460

## District-Wide Information

### Assets

Most of the District's financial activity occurs in the General Fund. The King County Treasurer acts as our *Ex Officio Treasurer* in conjunction with our banking institution (US Bank). The District maintains a small amount of cash to cover urgent warrants (checks), roughly \$15,000. In more recent years, the King County Investment Pool has been more aggressive in managing the cash reserves, ensuring that the District receives the maximum investment return on its available cash.

For several years now, an oversight board consisting of representatives of various institutions required to be part of the investment pool (school districts, water districts, sewer districts, etc.) was established to lend oversight to the pool. Reappointed as of September 1<sup>st</sup>, 2018, the Executive Director of Business & Operations serves on this board as appointed by the King County Executive, Dow Constantine.

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

### Liabilities and Fund Balance

The District pays bills after an invoice is received and the materials/services are confirmed to be acceptable. Paying bills twice a month, when possible, allows the District to maintain an average weighted age of accounts payable (AP) of thirty days as provided by RCW 42.24.180. To cover urgent needs, the District operates an imprest (checking) account that is monitored daily and reconciled monthly with a \$15,000 limit as approved by the Board.

Fund balance consists of reserves that are committed, restricted, unassigned and/or assigned for particular items. These include student fees collected for programmatic needs, donation carryover and commitments for curriculum adoptions (reserve) and long-term debt. Another, and the largest portion of fund balance, is unassigned to a minimum end-of-year balance equivalent to 5% with the goal of 6.5% of the year's budgeted expenditures. This minimum fund balance is set by Board policy 6000.

***“It is the goal of the District to maintain a fund balance of six and one-half percent (6.5%) of the current fiscal year budgeted expenditures with a minimum unreserved fund balance of no less than five percent (5%). The unreserved ending fund balance will be preserved as an emergency fund.”***

## **Physical Assets**

The District owns and operates the following schools and facilities:

- 1 elementary school – **Chautauqua Elementary (CES)**
- 1 middle school – **McMurray Middle School (McM)**
- 1 high school – **Vashon High School (VHS)**
- 1 alternative learning experience (ALE) school & 1 home school resource center – **Student & Family Link (LINK)**
- 1 technology office – **“The Tech Shed”**
- 1 maintenance office and warehouse building – **“Facilities”**
- 1 transportation facility – **“The Bus Barn”**

The District also owns two closed elementary school sites (Burton Elementary and Vashon Elementary). The land total is 140.2 acres with a total insurable value (TIV) of buildings and equipment at \$72,818,600 million as estimated by our insurance provider. This is an increase of +\$16,128,939 up from \$56,689,961 million in 2016-2017.

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

## 2018-2019 Student Enrollment

Grade	2017-2018 Year End FTE Average	2018-2019										Average FTE	Budget FTE
		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
Kindergarten	87.25	70.12	69.79	70.17	70.97	72.46	71.47	70.47	72.47	71.47	71.47	71.09	84.00
Grade 1	93.00	92.00	93.56	93.56	91.56	91.67	90.67	90.67	91.67	92.67	92.67	92.07	92.00
Grade 2	92.50	92.00	94.34	94.23	94.23	94.34	94.34	94.34	95.34	96.34	95.34	94.48	92.00
Grade 3	98.84	97.00	95.23	93.23	93.23	93.34	93.34	95.34	94.34	95.34	95.34	94.57	97.00
Grade 4	113.00	<b>97.82</b>	99.34	98.34	98.34	98.34	98.34	98.34	98.34	98.34	98.34	98.39	104.00
Grade 5	116.50	104.62	104.18	103.18	103.18	105.18	105.07	106.07	107.07	106.46	105.46	105.05	111.00
Grade 6	120.86	137.54	136.54	134.54	132.90	132.90	132.90	132.26	132.26	132.26	133.26	133.74	131.00
Grade 7	146.04	130.18	131.18	130.18	129.18	132.18	<b>133.00</b>	134.18	134.18	135.18	135.18	132.46	128.00
Grade 8	131.89	145.34	147.34	<b>144.90</b>	142.00	143.00	143.00	144.82	145.28	145.10	143.92	144.47	147.00
Grade 9	139.58	154.00	152.00	147.00	148.00	148.00	149.00	149.00	150.00	151.00	151.00	149.90	142.00
Grade 10	142.03	137.00	137.00	137.00	137.00	137.00	138.00	138.00	136.88	136.83	136.00	137.07	144.00
Grade 11	115.91	119.52	119.86	117.59	116.59	116.59	120.17	118.03	117.10	117.10	117.10	117.97	117.00
Grade 12	112.00	98.65	101.78	101.02	101.85	100.05	96.85	95.85	95.68	94.83	94.88	98.14	111.00
<b>Total FTE</b>	<b>1509.41</b>	<b>1475.79</b>	<b>1482.14</b>	<b>1464.94</b>	<b>1459.03</b>	<b>1465.05</b>	<b>1466.15</b>	<b>1467.37</b>	<b>1470.61</b>	<b>1472.92</b>	<b>1469.96</b>	<b>1469.40</b>	<b>1500.00</b>
												Budget Difference	<b>-30.60</b>

### Enrollment Data -- School -- FTE

School	2017-2018 Year End FTE Average	2018-2019										Average FTE	Budget FTE
		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
Chautauqua	564.84	523.86	521.64	515.99	512.79	517.55	516.92	518.92	520.92	520.31	519.31	518.82	548.00
McMurray	388.46	399.85	398.77	<b>392.61</b>	388.07	391.25	393.07	396.07	395.89	395.89	395.71	394.72	396.00
Vashon HS	476.20	473.99	472.46	465.84	464.50	462.67	463.22	461.08	460.11	459.43	458.60	464.19	488.00
Family Link	50.04	<b>46.15</b>	53.50	55.14	56.14	56.02	53.55	52.91	56.08	58.90	57.90	54.63	46.00
Student Link	29.87	31.94	35.77	35.36	37.53	37.56	39.39	38.39	37.61	38.39	38.44	37.04	22.00
<b>Total FTE **</b>	<b>1509.41</b>	<b>1475.79</b>	<b>1482.14</b>	<b>1464.94</b>	<b>1459.03</b>	<b>1465.05</b>	<b>1466.15</b>	<b>1467.37</b>	<b>1470.61</b>	<b>1472.92</b>	<b>1469.96</b>	<b>1469.40</b>	<b>1500.00</b>

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