



**Budget Report
 FY2007-08
 15 Flathead
 0335 Whitefish H S**

Submit ID: 0335-16845865

Due Dates:

*Board of Trustees adopts Final Budget on or before August 15th (MCA 20-9-131)
 Board of Trustees transmits to County Supt. within 5 days (MCA 20-9-131)
 County Supt. transmits to County Commissioners, their approval needed by the 4th Monday in August (MCA 20-9-142)
 County Supt. transmits to Office of Public Instruction on or before the 2nd Monday in September (MCA 20-9-134)*

	District ANB And Taxable Valuation		Taxable Valuation
	<u>ANB</u>		<u>Valuation</u>
	<u>EL</u>	<u>HS</u>	
District:	N/A	* 742	44,098,896

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk:

Danelle Reisch

(Signature)

(Date)

Chairperson, School Trustees:

David Fern

(Signature)

(Date)

County Superintendent:

Marcia Sheffels

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



**Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,894,047.00	411,296.92	10%	8.40%	0.00	2,819,679.62	2,074,367.38	47.04
10 Transportation	176,290.00	25,303.24	20%	14.35%	0.00	60,142.55	116,147.45	2.63
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	2,040.00		N/A		0.00	0.00	2,040.00	0.05
14 Retirement	567,614.00	198,664.90	35%	35.00%	3,560.40	564,053.60		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	138,502.44	0.00	N/A	0.00%	57,306.39	5,683.05	75,513.00	1.71
29 Flexibility	5,423.93	0.00	N/A	0.00%	4,650.82	773.11	0.00	0.00
61 Building Reserve	15,220.62	0.00	N/A	0.00%	15,220.62	0.00	0.00	0.00
Total of All Funds	5,799,137.99	635,265.06			80,738.23	3,450,331.93	2,268,067.83	51.43

50 Debt Service								
Tax Jurisdiction								
1	1,500.00	0.00	20-9-438	0.00%	8,216.90	0.00	0.00	0.00



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WHITEFISH HS 9-12 742 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A. Direct State Aid	(I-A)	1,988,237.45
B. Mandatory Non-isolated Levy	(I-B)	0.00
C. Quality Educator	(I-C)	165,003.56
D. At Risk Student	(I-D)	22,146.06
E. Indian Education For All	(I-E)	15,136.80
F. American Indian Achievement Gap	(I-F)	1,400.00
G. State Spec Ed Allowable Cost Pymt to Districts	(I-G)	138,515.70
H. State Special Education Related-Services Payment To Coop	(I-H)	0.00
I. District GTB Subsidy Per Elementary Base Mill	(I-I)	N/A
J. District GTB Subsidy Per High School Base Mill	(I-J)	10,850.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A. ANB	(II-A)	747
B. BASE Budget Limit	(II-B)	3,829,283.09
C. Maximum Budget Limit	(II-C)	4,749,597.87
D. Over-BASE Levy As Submitted on Budget	(II-D)	796,154.91
E. Adopted Budget	(II-E)	4,625,438.00

Current Year Budget Data:

F. % Special Education in Maximum Budget	(II-F)	75%
G. BASE Budget (Minimum Budget Amount Required)	(II-G)	3,955,975.20
H. Maximum Budget Limit	(II-H)	4,894,047.40
I. Highest Budget Without a Vote	(II-I)	4,752,130.11
J. Highest Budget	(II-J)	4,894,047.40
K. Highest Voted Amount	(II-K)	141,917.29
L. Amount Approved on Ballot by Voters	(II-L)	142,082.00
M. Adopted Budget	(II-M)	4,894,047.00

PART III. General Fund Balance For Budget As Of June 30

A. Operating Reserve (961)	(III-A)	411,296.92
B. Excess Reserves	(III-B)	0.00
1. Reserve For Protested/Delinquent Taxes (963)	(III-B1)	0.00
2. Reserve For Tax Audit Receipts (964)	(III-B2)	0.00
C. Unreserved Fund Balance Reappropriated (970)	(III-C)	0.00
1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00
2. Remaining Fund Balance Available (970b)	(III-C2)	0.00
D. TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	411,296.92



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		4,894,047.00
1. BASE Budget Limit	(V-A1)	3,955,975.20	
2. Over-BASE Budget	(V-A2)	938,071.80	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		1,988,237.45
1. Direct State Aid Paid By State	(V-B1)	1,988,237.45	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		165,003.56
D. At Risk Student	(V-D)		22,146.06
E. Indian Education For All	(V-E)		15,136.80
F. American Indian Achievement Gap	(V-F)		1,400.00
G. Special Education Allowable Cost Payment	(V-G)		138,515.70
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-Levy Revenue	(V-I)		209,635.55
1. Actual Non-Levy Revenue	(V-I1)	27,811.72	
2. Anticipated Non-Levy Revenue	(V-I2)	181,823.83	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		1,415,900.08
1. State Guaranteed Tax Base Aid	(V-K1)	279,604.50	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	1,136,295.58	
L. Subtotal of BASE Budget Revenue	(V-L)		3,955,975.20

Funding The Over-BASE Budget:

M. Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-M)		0.00
N. Over-BASE Only Revenues	(V-N)		0.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-N1)	0.00	
2. Tuition	(V-N2)	0.00	
O. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)	(V-O)		938,071.80
P. Subtotal of Over-BASE Revenue	(V-P)		938,071.80

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		0.00
S. BASE Mills - High School	(V-S)		25.77
T. Over-BASE Mills	(V-T)		21.27
U. Total General Fund Mills	(V-U)		47.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills



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01 General Fund

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Adopted Budget_____	0001	4,894,047.00
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Budget Uses

Expenditure Budget_____	0002	4,894,047.00
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	0.00
Direct State Aid_____	3110	1,988,237.45
Quality Educator_____	3111	165,003.56
At Risk Student_____	3112	22,146.06
Indian Education For All_____	3113	15,136.80
American Indian Achievement Gap_____	3114	1,400.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	138,515.70
State Guaranteed Tax Base Aid_____	3120	279,604.50

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	27,811.72
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	0.00
Rentals _____	1910	0.00
Contributions/Donations from Private Sources_____	1920	0.00
Textbook Sales and Rentals_____	1940	0.00
Fees - Users/Resale of Supplies_____	1945	0.00
Services Provided Other School Districts or Coops_____	1950	0.00
Services Provided Other Local Governmental Units_____	1960	0.00
Services Provided Other Funds_____	1970	0.00
Summer School Fees_____	1981	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00

Anticipated Non-levy Revenue - BASE

Coal Gross Proceeds_____	1123	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State School Block Grant_____	3444	181,823.83
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Federal Revenue in Lieu of Taxes_____	4800	0.00

Anticipated Non-levy Revenue - Over-BASE

Individual Tuition_____	1310	0.00
Tuition from Schl Dists Within State_____	1320	0.00
Tuition from Schl Dists Outside State_____	1330	0.00
State Tuition for State Placement_____	3117	0.00



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Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes_____	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts_____	1118	0.00
Penalties and Interest on Taxes_____	1190	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00

Levies

Mandatory Non-isolated Levy_____	1110(a)	0.00	
BASE Levy_____	1110(b)	1,136,295.58	
Over-BASE Levy_____	1110(c)	938,071.80	
District Tax Levy_____	1110		2,074,367.38
Total Estimated Revenues to Fund Adopted Budget_____	0004		4,894,047.00
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	176,290.00
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Budget Uses

Expenditure Budget_____	0002	171,290.00
Add To Fund Balance_____	0003	5,000.00

Transportation Schedule Data

On-Schedule_____	0005	49,637.07
Contingency_____	0006	4,963.71
Over-Schedule_____	0011	121,689.22

Fund Balance for Budget _____	TFS48	25,303.24
Operating Reserve_____	0961	25,303.24
Unreserved Fund Balance Reappropriated_____	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Individual Transportation Fees_____	1410	0.00
Trans Fees from Other Schl Dists Within State_____	1420	0.00
Trans Fees from Other Schl Dists Outside State_____	1430	0.00
Other Transportation Fees_____	1440	0.00
Interest Earnings_____	1510	0.00
Other Revenue from Local Sources_____	1900	0.00
State Tuition for State Placement_____	3117	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State School Block Grant_____	3444	5,541.77
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00

Reimbursements

County On-Schedule Trans Reimb_____	2220	27,300.39
State On-Schedule Trans Reimb_____	3210	27,300.39
District Tax Levy_____	1110	116,147.45
District Mills_____	999	2.63
Total Estimated Revenues to Fund Adopted Budget_____	0004	176,290.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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11 Bus Depreciation Fund

Adopted Budget _____ 0001 0.00

Budget Uses

Expenditure Budget _____ 0002 0.00

Add To Fund Balance _____ 0003 0.00

Fund Balance for Budget _____ TFS48 0.00

Operating Reserve _____ 0961 0.00

Unreserved Fund Balance Reappropriated _____ 0970 0.00

Estimated Funding Sources

Coal Gross Proceeds _____ 1123 0.00

Interest Earnings _____ 1510 0.00

Other Revenue from Local Sources _____ 1900 0.00

State Payment in Lieu of Taxes - FWP _____ 3302 0.00

State HB20/SB417 Prop Tax Reimb _____ 3440 0.00

State Combined Fund School Block Grant _____ 3445 0.00

Montana Oil and Gas Tax _____ 3460 0.00

Other Revenue _____ 9100 0.00

Residual Equity Transfers In _____ 9710 0.00

Use Estimated Non-levy Revenue to Lower Levies? (Yes or No) _____ No

District Tax Levy _____ 1110 0.00

District Mills _____ 999 0.00

Total Estimated Revenues to Fund Adopted Budget _____ 0004 0.00



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13 Tuition Fund

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Adopted Budget_____	0001	2,040.00
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Budget Uses

Expenditure Budget_____	0002	1,540.00
Add To Fund Balance_____	0003	500.00

Fund Balance for Budget _____	TFS48	0.00
Unreserved Fund Balance Reappropriated_____	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	0.00
Other Revenue from Local Sources_____	1900	0.00
Direct State Aid_____	3110	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
District Tax Levy_____	1110	2,040.00
District Mills_____	999	0.05
Total Estimated Revenues to Fund Adopted Budget_____	0004	2,040.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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14 Retirement Fund

Adopted Budget_____	0001	567,614.00
Budget Uses		
Expenditure Budget_____	0002	567,614.00
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget		
Operating Reserve_____	TFS48	202,225.30
Operating Reserve_____	0961	198,664.90
Unreserved Fund Balance Reappropriated_____	0970	3,560.40
Estimated Funding Sources		
Interest Earnings_____	1510	2,500.00
Other Revenue from Local Sources_____	1900	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
County Retirement Distribution_____	2240	561,553.60
Total Estimated Revenues to Fund Adopted Budget_____	0004	567,614.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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17 Adult Education Fund

Adopted Budget_____	0001	0.00
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Budget Uses

Expenditure Budget_____	0002	0.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	0.00
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Fees for Adult Education_____	1340	0.00
Interest Earnings_____	1510	0.00
Other Revenue from Local Sources_____	1900	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
District Tax Levy_____	1110	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	0.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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19 Non-Operating Fund

Adopted Budget_____	0001	0.00
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Budget Uses

Expenditure Budget_____	0002	0.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	0.00
Contingency_____	0006	0.00
Over-Schedule_____	0011	0.00

Fund Balance for Budget

_____	TFS48	0.00
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	0.00
Other Revenue from Local Sources_____	1900	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00

Reimbursements

County On-Schedule Trans Reimb_____	2220	0.00
State On-Schedule Trans Reimb_____	3210	0.00
District Tax Levy_____	1110	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	0.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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28 Technology Fund

Adopted Budget_____	0001	138,502.44
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Budget Uses

Expenditure Budget_____	0002	138,502.44
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	57,306.39
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	57,306.39

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	1,000.00
Other Revenue from Local Sources_____	1900	0.00
State Technology Aid_____	3281	4,683.05
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
District Tax Levy_____	1110	75,513.00
District Mills_____	999	1.71
Total Estimated Revenues to Fund Adopted Budget_____	0004	138,502.44
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility Fund

Adopted Budget_____	0001	5,423.93
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Budget Uses

Expenditure Budget_____	0002	5,423.93
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	4,650.82
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	4,650.82

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	50.00
Other Revenue from Local Sources_____	1900	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State Combined Fund School Block Grant_____	3445	723.11
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	5,423.93
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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**50 Debt Service Fund
 Jurisdiction 1**

Taxable Value_____		44,098,896.00
Adopted Budget_____	0001	1,500.00

Budget Uses

Expenditure Budget_____	0002	1,500.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget

_____	TFS48	8,216.90
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	8,216.90

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	0.00
Other Revenue from Local Sources_____	1900	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
District Tax Levy_____	1110	0.00
Jurisdiction Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	1,500.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	6,716.90

SIDs

<u>Issue Type</u>		<u>Amount</u>
High School		1,500.00
Total SID Requirements		1,500.00
Total Debt Service Requirements _____	0002	1,500.00



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61 Building Reserve Fund

Adopted Budget_____	0001	15,220.62
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Budget Uses

Expenditure Budget_____	0002	15,220.62
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	15,220.62
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	15,220.62

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	0.00
Other Revenue from Local Sources_____	1900	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)_____		Yes
District Tax Levy_____	1110	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	15,220.62