



2010-2011 Annual Operating Plan

The mission of the Moorhead School District
is to develop the maximum potential of every learner
to thrive in a changing world.

**2010-2011
ANNUAL OPERATING PLAN
Index**

	<u>Page #</u>
School Board and Central Office Team.....	1
Mission Statement, School Entity and Objectives of the Annual Operating Plan	2
General Fund, Transportation, Capital Outlay (01)	
Introduction	3
Revenue Sources	4
Expenditures by Program	6
Budget – Summary.....	9
Budget – Detail	10
Multi-Year Capital Projects Planning Document	12
Technology Plan	14
Staffing Report.....	16
Student to Teacher Ratios	17
Enrollment Projections.....	18
School Bus Inventory.....	19
Food Service Fund (02)	
Introduction	20
Basic Assumptions and Reimbursement Rates	21
Definitions.....	22
Budget - Detail	23
Monthly Analysis of Participation (Reimbursable Meals)	24
Annual Analysis of Participation (Reimbursable Meals).....	25
Participation Graph	26
Community Education Fund (04)	
Introduction	27
Revenue Assumptions and Rationale	28
Expenditure Assumptions & Rationale.....	30
Budget - Detail.....	31
Debt Service Fund (07)	
Introduction.....	32
Revenue Expenditure Rationale	33
Budget – Detail	34

SCHOOL BOARD

	Term Expiration
Kristine Thompson, Chairperson	2011
Lisa Erickson, Vice Chairperson	2013
Cindy Fagerlie, Clerk	2013
Karin Dulski, Treasurer	2011
Mike Siggerud, Director	2013
Bill Tomhave, Director	2011
Sonia Mayo Hohnadel, Director	2011

CENTRAL OFFICE TEAM

Dr. Lynne A. Kovash, Superintendent

Wayne Kazmierczak, Assistant Superintendent

Ron Nielsen, Director of Human Resources

Jill Skarvold, Director of Learner Support Services

Dan Markert, Director of Information Systems and Instructional Support

**INDEPENDENT SCHOOL DISTRICT 152
MOORHEAD, MINNESOTA**

MISSION STATEMENT

The mission of the Moorhead School District is to develop the maximum potential of every learner to thrive in a changing world.

THE SCHOOL ENTITY

The district encompasses 206 square miles in Clay County. It includes all or part of 11 townships. It is 34 miles long and ranges from 3 1/2 to 9 1/2 miles wide. It is bounded on the west by the Red River. The communities of Moorhead, Georgetown, Kragnes, Sabin, and Rustad are all part of the district. The district currently employs over 800 individuals in full and part-time positions. The district owns and operates a maintenance garage, an education center, three elementary schools, a middle school, a high school and an area learning center.

OBJECTIVES OF THE ANNUAL OPERATING PLAN

1. To approve the 2010-2011 preliminary budget.
2. To project revenue and expenditures for a two-year period beyond the current budget.
3. To present historical information.
4. To have the above information organized in such a manner that it may be used as a tool in the district's long-range planning process.

I. GENERAL FUND

INTRODUCTION

The School District is anticipating 2010-2011 General Fund revenues of \$48,878,911. This reflects a decrease of approximately \$1,366,179 compared to 2009-2010. This decrease is primarily due to the American Recovery and Reinvestment Act (ARRA) funds that were received in 2009-2010. These funds are a one-time influx of revenue and are therefore not sustainable. Additionally, the use of these funds is limited to the areas of Title I and special education. Expenses for the 2010-2011 General Fund are anticipated to be \$49,628,790. This reflects an increase of \$930,189 compared to projected expenditures from 2009-2010.

The net result of the recommended General Fund budget is an unreserved deficit of \$112,405 and a reserved deficit of \$637,474 for 2010-2011. The June 30, 2011 unreserved General Fund balance is projected to be \$6,911,474, or 14.7% of expenditures. Budget assumptions will be monitored to verify accuracy as new information becomes available. A revised budget will be presented to the board in approximately January, 2011.

REVENUE

Line #

- Property Taxes 1**
The property taxes have increased due to the levy increase in equity and transition revenue, capital outlay, and bus levy. Effective with fiscal year 2010, the district's voter-approved excess operating levy will expire resulting in a decrease in levy revenue and state equity aid.
- Interest..... 2**
Current interest rates are still very low, and with a declining fund balance we have less to invest.
- Tuition and Fees 3**
This line item contains, reimbursement from LCSC special education, medical assistance/3rd party billing, and tuition for special education services that are not include in the calculation for special education aid/tuition.
- Other Local Sources..... 4**
This includes the fees from participation in extra-curricular activities, the ticket sales from activity events, rent from school facilities, rent from other property, student teacher reimbursement, concessions, reimbursement from Lake Land Mental Health Day Treatment, and miscellaneous.
- General Education Aid 5**
This aid represents the State share of the basic general education revenue which includes transportation revenue.
- Tax Credits 6**
Border City tax credit is the largest of the tax credits we receive.
- Non Public Transportation Aid 7**
We receive funding to support non-public to/from transportation, and non-public between buildings transportation. This transportation is required in order to provide equal access to services for nonpublic students.
- Special Education Aid 8**
This is partial reimbursement for expenditures in special education. The aid represents a percentage of salary and supply costs incurred by the District plus or minus the adjustment for tuition. The District also receives aid for excess special education cost.

Federal Sources..... 9

The district receives a number of federal grants both directly and through the State of Minnesota. Title I programming is the largest and the flow-thru funding for special education is the next largest.

Operating Capital.....11

The formula for calculating operating capital revenue is \$73 plus \$100 multiplied by the facilities age index (1.2580 for 2010-11) multiplied by the adjusted marginal cost pupil units. In addition, districts that operate year round programs such as the RRALC are entitled to \$30 for each pupil unit attending a year round program. The aid/levy mix is the same percentage as the general education formula allowance funding.

Lease Levy12

The District is authorized under MN Statute 126C.40 to levy for the cost of leasing space for instructional purposes or for school storage. The District submits an annual application to the commissioner for approval. The total levy for a year must not exceed \$150 times the resident pupil units for the fiscal year to which the levy is attributable.

Head Start Rent13

The Clay Wilken Opportunity Council paid in advance \$150,000 of which \$50,000 was recorded into the construction fund for the construction cost of the classrooms at Probstfield Educational Center in FY03 and \$100,000 was receipted into paid up rent in FY04.

Sale of Equipment/Property.....14

When there is equipment/property that is no longer of use to the District it is sold at a public auction or with public notice and the receipts are deposited in the capital outlay fund. Exceptions are made when state statute dictates that proceeds must be allocated other than described.

Health and Safety.....17-18

To receive health and safety revenue for any fiscal year a district must submit to the commissioner an application for aid and levy. The application may be for hazardous substance removal, fire and life safety code repairs, labor and industry regulated facility and equipment violations, and health, safety, and environmental management, including indoor air quality management. The revenue received is equal to the expenditures of the approved projects (See lines 79-85). The district no longer receives state aid for Health and Safety expenditures.

EXPENDITURES

Line #

Administration and Support Services..... 23-26

These lines include all costs for general administration, instructional administration, school site administration, and administrative support services. Administrative services are defined as those provided by head administrators who are in charge of instructional or instruction-related units including the school board, superintendent, assistant superintendents, principals, and directors of instructional areas. Included are the costs of their immediate offices, including those individuals in direct support of the administrator and the administrative support positions.

Regular and Vocational Instruction..... 27-30

These lines include all activities related to the teaching of students in the classroom and co-curricular activities at the kindergarten, elementary and secondary levels excluding expenditures for special education instruction.

Special Education Instruction 31-34

These line items include the budget for activities that provide learning experiences for students of any age who, because of certain atypical characteristics or conditions, have been identified as requiring, or who would benefit by, educational programs differentiated from those provided students in regular or vocational instruction.

Instructional Support Services..... 35-38

These line items include the budget for activities for assisting the instructional staff with the content and process of providing learning experiences for students in the kindergarten through twelfth grade. It includes, but is not limited to, the organization, management and operation of libraries and media centers and the budgets for staff development.

Pupil Support Services..... 39-42

Includes all services provided to students that do not qualify to be classified as instructional services. The services include counseling and guidance, health, psychological, social work, crime prevention, and others.

Operations and Maintenance of Buildings and Grounds 43-47

These line items include the budgets for activities related to maintaining and sustaining the utility, economic and aesthetic value of existing District owned property. For buildings, this includes custodial care and ordinary upkeep. Equipment consists of repairs and maintenance of equipment to sustain original condition of completeness and efficiency.

Transportation Services.....48-53

Includes the salaries and benefits and other costs to operate the transportation department.

Property/Liability Insurance.....54d

This includes insurance premiums for property and liability coverage.

OPERATING CAPITAL EXPENDITURES

Capital expenditures consist of expenditures for acquisition, additions, or improvement of sites, building, and equipment. An item qualifies as equipment if all the following criteria are met:

- It retains its original shape and appearance with use. It has a normal useful life of at least three years.
- It is nonexpendable. That is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
- It represents an investment of money (usually a unit cost range of greater than \$500), which makes it feasible and advisable to capitalize the item.
- It does not lose its identity through incorporation into a different or more complex unit or substance.

Under a property control system each item or group of like items would be separately inventoried and controlled.

Special Assessments56

Special assessments will be based on city improvements including projects related to repaving streets, curb and gutter work, and needed improvements for city services.

Leases57

The District currently has lease agreements with the City of Moorhead for the Sports Center and Outreach Center, LaFamiglia Limited Partnership for RRALC, Fargo Schools for the gymnastics center, and Lakes Country Service Cooperative for the YES program.

Telephone/Telecommunications58

Expenses include equipment and the leasing of telephone lines. E-rate reimbursements received through the federal government cause this line item to fluctuate.

Building Discretionary Allocation59

Each building is allocated capital funds to cover incidental expenses that are not part of the long-range facility plan. The allocation is \$8.50 per student based on projected enrollment.

Athletics60

This budget is for additions and replacement of athletic equipment.

Textbook/Curriculum Adoption61

There is a review process annually to decide the needs relative to textbook acquisitions.

Music62

This budget is for additions and replacement of musical instruments. Musical instrument purchase and replacement will be based on recommendations from the district's music staff.

EXPENDITURES (Continued)

Line #

Media 63

Audiovisual equipment and application software will be purchased based on the recommendation of the building technicians, media specialists, and principals with assistance from the Director of Media Services and Director of Information Systems and Instructional Support. Attention will focus on the district's integration of technology and the delivery & implementation the district's curriculum. Media/library print books and electronic resources will be purchased as recommended by building Media Specialists in collaboration with the Director of Media Services & the Director of Information Systems and Instructional Support. Specific attention will be given to the current curriculum cycle, the district's focus on technology integration and those resources needed for implementation of the district's curriculum.

Equipment Contingency Fund 64

Equipment that must be replaced immediately for continuity of instructional programs or for equipment essential for district operations will be purchased when necessary from this budget. This budget includes the leases and maintenance plans for the district copiers.

Technology Staffing 65

This budget is for the wage and benefit expense associated with the Director of Information Systems and Instructional Support.

Technology Plan66

The technology plan is attached. It details the annual operating costs and the planned acquisitions for the next three years.

Building Construction and Maintenance Plan68

The building construction and maintenance plan is attached. It details the projected expenditures by building. This budget is also for the replacement of lawn maintenance and snow removal equipment.

Deferred Maintenance.....69

This revenue is intended for repairs and maintenance of the physical plant. The district is currently using this revenue primarily for roof repairs and maintenance.

Transportation Equipment.....70

Used for purchase of buses.

Health and Safety Expenditures72-77

The State Commissioner of Education has approved all of the expenditures included in this category. To be considered by the Commissioner for health and safety funding the project must be for hazardous substance removal, fire and life safety code repairs, labor and industry regulated facility and equipment violations, or health, safety, and environmental management including indoor air quality management. MN Statute 123B.57 defines the health and safety program.

MOORHEAD AREA PUBLIC SCHOOLS
Fiscal Year 2011 Preliminary Budget

	FY09	FY10	FY11	FY12	FY13	FY14
GENERAL FUND (01)	Actual	Revised June	Preliminary	Projected	Projected	Projected
REVENUES						
Property Taxes	970,900	581,325	539,732	539,732	539,732	539,732
Local Sources	1,090,875	1,017,625	1,060,378	1,079,441	1,100,029	1,121,030
General Education Aid	34,849,771	34,888,464	34,592,384	34,727,759	34,863,759	34,999,759
Other State Aids	380,181	431,280	438,347	440,930	443,933	446,995
Special Education Aid	7,845,099	7,384,492	7,532,182	7,682,825	7,836,482	7,993,211
Federal Aids Grants	2,654,636	3,002,314	2,766,762	2,766,762	2,766,759	2,766,759
Federal Stimulus Funds (ARRA)	-	609,542	-	-	-	-
OPEB Bonds	10,503,243	-	-	-	-	-
Capital Outlay	2,091,976	1,893,299	1,875,544	1,875,567	1,875,982	1,876,406
Health & Safety	64,216	436,749	73,582	105,000	105,000	105,001
TOTAL REVENUES	60,450,897	50,245,090	48,878,911	49,218,017	49,531,677	49,848,894
EXPENDITURES						
Administration	3,688,155	3,609,809	3,721,410	3,789,760	3,874,100	3,960,480
Regular Instruction & Vocational	21,833,298	21,086,196	21,083,370	21,445,420	22,037,130	22,469,660
Special Services	11,704,161	11,220,059	11,294,560	12,161,220	12,445,950	12,737,860
Instructional Support	2,289,826	2,350,026	2,372,710	2,416,270	2,469,230	2,523,500
Pupil Support	1,410,280	1,395,607	1,419,970	1,447,410	1,480,980	1,515,400
Buildings & Grounds	3,784,997	3,450,855	3,532,350	3,639,210	3,756,310	3,878,110
Transportation	3,261,341	3,496,978	3,617,820	3,726,620	3,841,690	3,960,550
OPEB	10,289,121	-	-	-	-	-
Capital Outlay	1,962,272	1,909,071	2,481,600	2,514,310	2,372,430	2,423,305
Health & Safety	150,480	180,000	105,000	105,000	105,000	105,000
TOTAL EXPENDITURES	60,373,931	48,698,601	49,628,790	51,245,220	52,382,820	53,573,865
REVENUES OVER (UNDER) EXPENDITURES						
Unreserved	33,526	1,305,511	(112,405)	(1,388,461)	(2,354,696)	(3,178,073)
Reserved	43,440	240,977	(637,474)	(638,743)	(496,448)	(546,898)
Unreserved & Reserved Combined	76,966	1,546,489	(749,879)	(2,027,203)	(2,851,143)	(3,724,971)
ENDING FUND BALANCE						
Unreserved	5,718,368	7,023,879	6,911,474	5,523,014	3,168,318	(9,754)
Reserved	458,799	699,776	62,302	(576,440)	(1,072,888)	(1,619,786)
Unreserved & Reserved Combined	6,177,167	7,723,656	6,973,777	4,946,573	2,095,430	(1,629,541)
Unreserved as % of Unreserved Expenditures	9.82%	15.07%	14.69%	11.36%	6.35%	-0.02%
Unreserved & Reserved as % of Total Expenditures	10.23%	15.86%	14.05%	9.65%	4.00%	-3.04%
FOOD SERVICE (02)						
Revenues	1,852,307	2,179,823	2,251,733	2,295,603	2,340,363	2,386,013
Expenditures	1,952,629	2,074,092	2,145,310	2,209,669	2,275,959	2,344,238
REVENUES OVER (UNDER) EXPENDITURES	(100,322)	105,731	106,423	85,934	64,404	41,775
ENDING FUND BALANCE	354,128	459,859	566,282	652,216	716,620	758,395
COMMUNITY EDUCATION (04)						
Revenues	1,463,346	1,497,093	1,537,400	1,568,148	1,599,511	1,631,501
Expenditures	1,338,579	1,450,022	1,493,523	1,538,328	1,584,478	1,632,013
REVENUES OVER (UNDER) EXPENDITURES	124,767	47,071	43,877	29,820	15,033	(512)
ENDING FUND BALANCE	88,228	135,299	179,176	208,996	224,029	223,517

GENERAL FUND (01) TRANSPORTATION FUND (03) CAPITAL OUTLAY (05)

LINE #	2008-2009 ACTUAL	2009-2010 REVISED JUNE	2010-2011 PRELIMINARY	2011-2012 PROJECTED	2012-2013 PROJECTED	2013-2014 PROJECTED
Formula Allowance per Pupil Unit	5,124	5,124	5,124	5,124	5,124	5,124
Enrollment (Nov. 2009 Projections)	5,346	5,396	5,349	5,353	5,389	5,396
REVENUES:						
General Fund						
1 Property Taxes	970,900	581,325	539,732	539,732	539,732	539,732
2 Interest	202,978	50,000	50,000	50,000	50,000	50,000
3 Tuition & fees	465,652	397,540	405,491	413,601	421,873	430,310
4 Other local sources	422,245	570,085	604,887	615,840	628,157	640,720
5 General ed aid	34,849,771	34,888,464	34,592,384	34,727,759	34,863,759	34,999,759
6 Tax credits/Border city aid	219,683	286,980	291,161	290,800	290,800	290,800
7 Non public trans aid other state grar	160,498	144,300	147,186	150,130	153,133	156,195
8 Special ed aid,excess aid,pr yr adj	7,845,099	7,384,492	7,532,182	7,682,825	7,836,482	7,993,211
9 Federal aids/Grants	2,654,636	3,002,314	2,766,762	2,766,762	2,766,759	2,766,759
9a Federal Stimulus Title	0	459,189	0	0	0	0
9b Federal Stimulus Title I Delq	0	20,411	0	0	0	0
9d Federal Stimulus other Sp Ed	0	129,942	0	0	0	0
9e OPEB Bonds	10,503,243	0	0	0	0	0
10 Total General Fund	58,294,705	47,915,042	46,929,785	47,237,449	47,550,694	47,867,487
Operating Capital						
11 Operating Capital aid	787,243	741,963	715,301	715,000	715,000	715,000
11a Operating Capital Levy	446,408	489,675	518,849	518,849	518,849	518,849
11b Operating Capital Tech Aid	337,652	0	0	0	0	0
11c Operating Capital Deferred Maint Lev	172,918	197,015	244,692	244,692	244,692	244,692
11d Operating Capital Deferred Maint Aid	99,186	81,133	71,083	71,000	71,000	71,000
11d Operating Capital Asbestos Rebate	0	0	0	0	0	0
12 Operating Capital Lease Levy	232,379	235,536	305,270	305,270	305,270	305,270
13 Head Start Rent	16,190	19,950	20,349	20,756	21,171	21,595
14a Sale of Equipment Cars&Rebates		128,027	0	0	0	0
16 Total Operating Capital	2,091,976	1,893,299	1,875,544	1,875,567	1,875,982	1,876,406
17 Health & Safety Levy	64,216	436,749	73,582	105,000	105,000	105,000
18 Health & safety aid	0	0	0	0	0	1
19 Total Health & Safety	64,216	436,749	73,582	105,000	105,000	105,001
20 Total Revenues	60,450,897	50,245,090	48,878,911	49,218,017	49,531,677	49,848,894
21 % CHANGE	20.7%	-16.9%	-2.7%	0.7%	0.6%	0.6%
22 \$ CHANGE	10,348,121	(10,205,807)	(1,366,179)	339,105	313,660	317,217
EXPENDITURES:						
23 Admin salaries	2,914,568	2,820,229	2,856,270	2,899,110	2,957,090	3,016,230
24 Admin fringe benefits	484,641	453,857	486,220	503,240	520,850	539,080
25 Admin supplies	20,890	20,761	20,760	20,760	20,760	20,760
26 Admin other	184,721	239,827	283,020	291,510	300,260	309,270
27 Instruct salaries (reg & voc)	16,361,624	15,145,922	15,513,180	15,745,880	16,060,800	16,382,020
28 Instruct fringe benefits	4,855,234	4,892,234	5,036,220	5,212,490	5,394,930	5,583,750
28a OPEB Expense Benefit Credit	(753,861)	(756,242)	(821,400)	(897,450)	(833,100)	(941,510)
28b Federal stimulus Title exp	0	456,791	0	0	0	0
28c Federal Stimulus Title Delq		20,411	0	0	0	0
29 Instruct supplies	458,136	384,415	384,420	384,420	384,420	384,420
30 Instruct other	912,165	942,665	970,950	1,000,080	1,030,080	1,060,980
31 Spec ed salaries	8,862,083	8,838,903	8,882,340	9,015,580	9,195,890	9,379,810
32 Spec ed fringe benefits	2,250,787	2,257,911	2,402,530	2,486,620	2,573,650	2,663,730
32a Federal stimulus Spec Ed	0	(632,437)	(632,440)	0	0	0
32b Federal stimulus Sp Ed other		129,942	0	0	0	0
33 Spec ed supplies	75,881	79,290	79,290	79,290	79,290	79,290
34 Spec ed others	515,410	546,450	562,840	579,730	597,120	615,030
35 Instruct support salaries	1,616,389	1,649,396	1,657,620	1,682,480	1,716,130	1,750,450
36 Instruct support fringe benefits	284,481	285,000	291,200	301,390	311,940	322,860
37 Instruct support supplies	154,116	140,260	140,260	140,260	140,260	140,260
38 Instruct support other	234,840	275,370	283,630	292,140	300,900	309,930
39 Pupil support salaries	1,092,955	1,091,861	1,084,590	1,100,860	1,122,880	1,145,340
40 Pupil support fringe benefits	259,059	262,270	293,010	303,270	313,880	324,870
41 Pupil support supplies	12,170	11,966	11,970	11,970	11,970	11,970
42 Pupil support other	46,096	29,510	30,400	31,310	32,250	33,220

LINE #		2008-2009 ACTUAL	2009-2010 REVISED JUNE	2010-2011 PRELIMINARY	2011-2012 PROJECTED	2012-2013 PROJECTED	2013-2014 PROJECTED
43	Bldgs & grounds salaries	1,198,097	1,154,956	1,170,960	1,188,520	1,212,290	1,236,540
44	Bldgs & grounds fringe benefits	202,545	216,435	179,400	185,680	192,180	198,910
45	Bldgs & grounds energy exp	1,519,814	1,260,321	1,323,340	1,389,510	1,458,990	1,531,940
46	Bldgs & grounds supplies	256,950	272,116	297,120	297,120	297,120	297,120
47	Bldgs & grounds other	481,881	433,843	446,860	460,270	474,080	488,300
48	Transportation salaries	496,678	516,489	537,090	545,150	556,050	567,170
49	Transportation benefits	75,848	76,186	81,760	84,620	87,580	90,650
50	Transportation contracted services	2,340,381	2,500,786	2,575,810	2,653,080	2,732,670	2,814,650
51	Transportation supplies	331,306	376,995	395,840	415,630	436,410	458,230
53	Transportation other	17,128	26,523	27,320	28,140	28,980	29,850
54b	OPEB Expense Benefits	10,289,121	0	0	0	0	0
54c	Aid Anticipation Certificate	83,335	75,135	75,140	75,140	75,140	75,140
54d	Property/ Casualty Insurance/Liab	125,710	113,183	114,670	118,110	121,650	125,300
55	Total General Expenditures	58,261,179	46,609,531	47,042,190	48,625,910	49,905,390	51,045,560
56	Op cap special assessments	51,690	68,510	70,560	72,680	74,860	77,110
57	Op cap Leases	322,080	327,775	337,610	347,740	358,170	368,920
58	Op cap Telephone/telecomm	54,660	87,246	89,860	92,560	95,340	98,200
59	Op cap Bldg Discretionary	45,947	25,042	45,000	45,000	45,000	45,001
60	Op cap Athletics	9,385	11,068	11,400	11,740	12,090	12,450
61	Op cap Textbooks	156,916	200,902	206,930	213,140	219,530	226,120
62	Op cap Music	13,980	14,758	15,200	15,660	16,130	16,614
63	Op cap Media	22,342	22,767	22,770	22,770	22,770	22,770
64	Op cap Eq Contingency/copiers	103,389	139,676	143,870	148,190	152,640	157,220
65	Op cap Technology Staffing	117,067	0	0	0	0	0
66	Op cap Technology Plan	486,462	438,827	754,830	738,830	438,830	438,830
68	Op cap Bldg Const/Maint Plan	357,088	491,500	511,000	413,000	526,500	521,500
69	Op cap Deferred Maintenance	221,266	81,000	193,000	393,000	331,000	359,000
70	Op cap Transportation equipment	0	0	79,570	0	79,570	79,570
	Total Operating Cap Expenditures	1,962,272	1,909,071	2,481,600	2,514,310	2,372,430	2,423,305
72	347 - Health & Safety Physical Haza	38,864	30,000	30,000	30,000	30,000	30,000
73	349 - Health & Safety Hazardous Su	2,744	15,000	15,000	15,000	15,000	15,000
74	352 - Health & Safety Enviromental I	39,341	25,000	25,000	25,000	25,000	25,000
75	358 - Health & Safety Asbestos	60	5,000	5,000	5,000	5,000	5,000
76	363 - Health & Safety Fire Safety	64,103	15,000	15,000	15,000	15,000	15,000
77	366 - Health & Safety Indoor Air Qua	5,368	90,000	15,000	15,000	15,000	15,000
78	Total Health & Safety Expenditures	150,480	180,000	105,000	105,000	105,000	105,000
79	TOTAL EXPENDITURES	60,373,931	48,698,601	49,628,790	51,245,220	52,382,820	53,573,865
80	% Change	16.1%	-19.3%	1.9%	3.3%	2.2%	2.3%
81	\$ Change	8,382,996	(11,675,330)	930,189	1,616,430	1,137,600	1,191,045
82	REV OVER EXP (EXP OVER REV)						
82a	General Fund Unreserved	33,526	1,305,511	(112,405)	(1,388,461)	(2,354,696)	(3,178,073)
82b	General Fund Reserved	43,440	240,977	(637,474)	(638,743)	(496,448)	(546,898)
83	BEGINNING FUND BALANCE						
84	General Fund Unreserved	5,684,842	5,718,368	7,023,879	6,911,474	5,523,014	3,168,318
85	General Fund Reserved						
85a	Operating Capital	454,378	533,244	320,324	(408,507)	(969,941)	(1,451,081)
85b	Health & Safety	(281,587)	(367,851)	(111,102)	(142,520)	(142,520)	(142,520)
85c	Severence Pay	301,709	89,446	89,446	89,446	89,446	89,446
85d	Safe Schools	(134)	(2,033)	(2,033)	(2,033)	(2,033)	(2,033)
85e	Deferred Maintenance	155,155	205,993	403,141	525,916	448,608	433,300
85f	Reserved for Prepaid	0	-	0	0	0	1
86	ENDING FUND BALANCE						
87	General Fund Unreserved	5,718,368	7,023,879	6,911,474	5,523,014	3,168,318	(9,754)
88	General Fund Reserved						
88a	Operating Capital	533,244	320,324	(408,507)	(969,941)	(1,451,081)	(1,954,672)
88b	Health & Safety	(367,851)	(111,102)	(142,520)	(142,520)	(142,520)	(142,519)
88c	Severence Pay	89,446	89,446	89,446	89,446	89,446	89,446
88d	Safe Schools	(2,033)	(2,033)	(2,033)	(2,033)	(2,033)	(2,033)
88e	Deferred Maintenance	205,993	403,141	525,916	448,608	433,300	389,992
88f	Reserved for Prepaid	-	-	-	-	-	-
88g	General Fund Reserved Total	458,799	699,776	62,302	(576,440)	(1,072,888)	(1,619,786)
89	General Fund Unrsrvd (% of Exp)	9.82%	15.07%	14.69%	11.36%	6.35%	-0.02%

MULTI-YEAR CAPITAL PROJECTS PLANNING DOCUMENT

	A	C	D	E	F	G	H	I	J
1									
2	SENIOR HIGH	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
3	Gym Floor Refinish	3,000	3,000	3,000	3,000	3,500	3,500	3,500	3,500
4	Athletic field repair and maintenance		10,000						
5	Replace gymnasium sound system								
6	Folding Door - Auditorium					150,000			
7	Folding Door - Gymnasium						150,000		
8	Running track repair/maintenance (begin studying replacement)	10,000	10,000	150,000				35,000	
9	Field House floor repair (study replacement)	5,000							
10	Carpet Replacement				10,000		10,000		
11	Replace Ceiling Tile-Gym		12,000						
12	Roof maintenance/repair/replacement	51,000	101,000			114,000	150,000	402,000	13,000
13	Repaint		5,000	5,000				30,000	
14	Lunch tables	32,000							
15	Reduce points of entry, improve signage	10,000							
16	Tuckpointing						50,000		
17	Parking Lot Resurface					300,000			
18	Boiler Replacement								
19	Storage shed	25,000							
20	Window Replacement							300,000	150,000
21	TOTAL	\$ 136,000	\$ 141,000	\$ 158,000	\$ 13,000	\$ 567,500	\$ 663,500	\$ 620,500	\$ 16,500
22									
23	HORIZON MIDDLE SCHOOL	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
24	Gym Floor Refinish	3,000	3,000	3,500	3,500	3,500	3,500	3,500	3,500
25	Athletic field repair and maintenance, improve areas for PE	10,000	10,000						
26	Concrete (stone removal/replacement)			10,000	10,000				
27	Tree replacement/redesign			10,000	10,000				
28	Repaint			5,000	5,000	5,000			15,000
29	Carpet Replacement								30,000
30	Mountable curbs	6,000							
31	Sidewalk improvements/replacement (track accessibility)		5,000						20,000
32	Parking Lot Resurface							150,000	
33	Running Track Resurface							80,000	
34	TOTAL	\$19,000	\$18,000	\$28,500	\$28,500	\$8,500	\$3,500	\$233,500	\$68,500
35									
36	ROBERT ASP ELEMENTARY	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
37	Gym Floor Refinish	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500
38	Repaint		5,000	5,000	5,000				
39	Parking Lot Resurface			30,000		25,000		25,000	
40	Boiler Replacement (2) (Applied for matching ARRA funds)	37,500							
41	Door addition in EBD classroom	2,500							
42	Building entry redesign		60,000						
43	Interior office redesign	10,000							
44	Tuckpointing				35,000				
45	Playground improvements/upgrades			10,000	30,000				
46	Roof maintenance/repair/replacement			221,000	146,000	42,000	250,000		
47	TOTAL	\$ 52,000	\$ 67,000	\$ 268,000	\$ 218,000	\$ 69,500	\$ 252,500	\$ 27,500	\$ 2,500
48									
49	ELLEN HOPKINS ELEMENTARY	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
50	Gym Floor Refinish	10,000	3,000	3,000	3,000	3,500	3,500	3,500	3,500
51	Track removal/redesign/end of useful life considerations				75,000				
52	Parking Lot Resurface			30,000		25,000		25,000	
53	Repaint				5,000	5,000	5,000		
54	Boiler Replacement (2) (Applied for matching ARRA funds)	37,500							
55	Building entry redesign		50,000						
56	Interior office redesign	60,000							
57	Roof maintenance/repair/replacement	142,000	231,000	110,000	213,000		7,500		
58	Playground improvements/upgrades			10,000	30,000				
59	Tuckpointing						40,000		
60	TOTAL	\$ 249,500	\$ 284,000	\$ 153,000	\$ 326,000	\$ 33,500	\$ 56,000	\$ 28,500	\$ 3,500
61									
62	S. G. REINERTSEN ELEMENTARY	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
63	Repaint		5,000		5,000				15,000
64	Playground improvements/upgrades			10,000	30,000				
65	Handicapped accessible bathroom - Special Education	15,000							
66	Parking Lot Resurface					25,000			75,000
67	Exterior duct work improvement - water infiltration	25,000	25,000						
68	Sidewalks								15,000
69	Grounds maintenance (erosion)	2,500							
70	Roof maintenance/repair/replacement								104,000
71	TOTAL	\$ 42,500	\$ 30,000	\$ 10,000	\$ 35,000	\$ 25,000	\$ -	\$ -	\$ 209,000
72									
73	PROBSTFIELD CENTER FOR EDUCATION	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
74	Lockers (painting, adding)					7,000			
75	Roof maintenance/repair/replacement		61,000				34,000		111,000
76	Window Replacement			25,000					
77	Repaint	5,000					20,000		
78	Room upgrades to accommodate Early Learning changes	15,000	5,000						
79	Carpet replacement		5,000	5,000			30,000		
80	Door replacement (#6)								
81	Parking Lot Resurface					35,000			
82	Tuckpointing Repair				35,000				
83	Playground improvements/upgrades		7,500		30,000				
84	Sidewalk repair/maintenance		2,500						15,000

MULTI-YEAR CAPITAL PROJECTS PLANNING DOCUMENT

	A	C	D	E	F	G	H	I	J	
85	TOTAL	\$ 20,000	\$ 81,000	\$ 30,000	\$ 65,000	\$ 42,000	\$ 84,000	\$ -	\$ 126,000	
86										
87	RED RIVER ALTERNATIVE LEARNING CENTER	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
88										
89	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
90										
91	MAINTENANCE BUILDING	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
92	Door Replacement									
93	Parking lot repair/resurfacing									
94	Building Siding			20,000						
95	Interior reconfiguration									
96	Roof maintenance/repair/replacement					36,000	21,000			
97	Replace boiler/reconfigure heating system									
98	Carpet Replacement						6,000			
99	TOTAL	\$ -	\$ -	\$ 20,000	\$ -	\$ 36,000	\$ 27,000	\$ -	\$ -	
100										
101	DISTRICTWIDE MAINTENANCE, EQUIPMENT, & VEHICLES	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
102	Roof maintenance/repairs	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
103	Lawn care equipment and snow removal equipment		5,000		20,000			20,000		
104	Maintenance equipment	10,000	5,000	15,000			20,000		20,000	
105	Maintenance vehicles						35,000			
106	TOTAL	\$ 35,000	\$ 35,000	\$ 40,000	\$ 45,000	\$ 25,000	\$ 80,000	\$ 45,000	\$ 45,000	
107										
108	UNDEDICATED CAPITAL	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
109	Undedicated	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
110	TOTAL	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	
111										
112										
113	BUILDING SUMMARY	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
114	Moorhead High School	136,000	141,000	158,000	13,000	567,500	663,500	620,500	16,500	
115	Horizon Middle School	19,000	18,000	28,500	28,500	8,500	3,500	233,500	68,500	
116	Robert Asp Elementary School	52,000	67,000	268,000	218,000	69,500	252,500	27,500	2,500	
117	Ellen Hopkins Elementary School	249,500	284,000	153,000	326,000	33,500	56,000	28,500	3,500	
118	S.G. Reinertsen Elementary School	42,500	30,000	10,000	35,000	25,000	-	-	209,000	
119	Probstfield Center for Education	20,000	81,000	30,000	65,000	42,000	84,000	-	126,000	
120	Red River Alternative Learning Center	-	-	-	-	-	-	-	-	
121	Maintenance Building	-	-	20,000	-	36,000	27,000	-	-	
122	Districtwide maintenance, equipment, and vehicles	35,000	35,000	40,000	45,000	25,000	80,000	45,000	45,000	
123	Undedicated	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
124	TOTAL SUMMARY	\$ 704,000	\$ 806,000	\$ 857,500	\$ 880,500	\$ 957,000	\$ 1,316,500	\$ 1,105,000	\$ 621,000	
125	Operating Capital	\$ 511,000	\$ 413,000	\$ 526,500	\$ 521,500	\$ 765,000	\$ 854,000	\$ 703,000	\$ 393,000	
126	Deferred Maintenance	\$ 193,000	\$ 393,000	\$ 331,000	\$ 359,000	\$ 192,000	\$ 462,500	\$ 402,000	\$ 228,000	
127										
128	HEALTH AND SAFETY*	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
129	347 - Physical Hazard Control	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
130	349 - Hazardous Substance Management	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
131	352 - Environmental, Health & Safety Management	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
132	358 - Asbestos (AHERA Compliance)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
133	363 - Fire and Life Safety	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
134	366 - Indoor Air Quality*	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
135	TOTAL	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000	
136										
137	* Health and Safety projects will be added as needed. Levy authority to cover these projects is granted by the Minnesota Department of Education.									
138										
139	This operating capital plan is a planning document only. Projects will be considered annually as needed, and this plan will be adjusted accordingly.									

TECHNOLOGY PLAN

Annual Operations

	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>11/12</u>
Infrastructure		1,03			
WAN -- Fiber Optics Lease	24,000	24,720	24,720	24,720	24,720
Miscellaneous Electrical Upgrades	2,200	2,266	2,266	2,266	2,266
Cabling -- Misc. District wide	12,000	12,360	12,360	12,360	12,360
NW Links Membership	0	0	0	0	0
	<u>38,200</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>
Hardware					
Telephone System Maintenance	3,500	3,605	3,605	3,605	3,605
Cellular Communication	3,100	3,193	3,193	3,193	3,193
	<u>6,600</u>	<u>6,798</u>	<u>6,798</u>	<u>6,798</u>	<u>6,798</u>
Maintenance Agreements					
Software/Support Agreement	4,800	4,944	4,944	4,944	4,944
Internet Bandwidth (minus E-Rate)	7,638	7,868	7,868	7,868	7,868
Region I Software/Support Agreement	65,487	67,452	50,000	50,000	50,000
Cisco WAN Agreements	0	0	0	0	0
	<u>77,926</u>	<u>80,263</u>	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>
Department Operations					
General Supplies (Subscriptions, tools, e	2,300	2,369	2,369	2,369	2,369
Security/Clock/Paging/RF support	8,200	8,446	8,446	8,446	8,446
CD-R's & Other Media	2,000	2,060	2,060	2,060	2,060
Backup Archival Tapes	1,300	1,339	1,339	1,339	1,339
	<u>13,800</u>	<u>14,214</u>	<u>14,214</u>	<u>14,214</u>	<u>14,214</u>
Software Subscriptions					
AntiVirus	700	721	721	721	721
Group Calendaring/Scheduling	2,800	2,884	2,884	2,884	2,884
SSL Certificates	700	721	721	721	721
AppleWorks/iWorks	1,550	1,597	1,597	1,597	1,597
Email	4,000	4,120	4,120	4,120	4,120
Inspiration/Kidspiration	0	0	0	0	0
FileMaker Pro Server & Client New/Upgr	0	0	0	0	0
Web Filtering	18,000	18,540	18,540	18,540	18,540
SENDIT membership	1,200	1,236	1,236	1,236	1,236
Student Management Agreement	22,000	22,660	22,660	22,660	22,660
Network operating system upgrade	4,120	4,244	4,244	4,244	4,244
	<u>55,070</u>	<u>56,722</u>	<u>56,722</u>	<u>56,722</u>	<u>56,722</u>
Staff Development					
Local training classes	16,000	16,480	16,480	16,480	16,480
Operations specialized training	9,000	9,270	9,255	9,255	9,255
Intern Help (Salary)	8,200	8,446	8,400	8,400	8,400
	<u>33,200</u>	<u>34,196</u>	<u>34,135</u>	<u>34,135</u>	<u>34,135</u>
Subtotal Operational Expenditures	<u>224,796</u>	<u>231,540</u>	<u>214,027</u>	<u>214,027</u>	<u>214,027</u>

TECHNOLOGY PLAN

Technology Acquisitions	07/08	08/09	09/10	10/11	10/12
Infrastructure					
WAN -- Video Network/TV & Web Studio	10,000	10,300	10,300	10,300	10,300
WAN -- Expansion/Upgrade	0	0	0	300,000	300,000
LAN -- Hub/Switches New/Replacement	0	0	0	0	0
	<u>10,000</u>	<u>10,300</u>	<u>10,300</u>	<u>310,300</u>	<u>310,300</u>
Hardware					
Auditorium Operations(Lights/Sound)	5,000	5,150	2,500	18,500	2,500
RAM/CPU Upgrades	5,000	5,150	10,000	10,000	10,000
TV/LCD Projection System/Projection Sci	12,000	12,360	15,000	15,000	15,000
Computer Workstations	186,000	116,580	132,000	152,000	132,000
Network Printers	2,065	2,127	5,000	5,000	5,000
Peripheral Add-ons	5,000	5,150	5,000	5,000	5,000
Data Servers/upgrades	5,000	5,150	10,000	10,000	10,000
Emerging Technologies	30,000	30,900	5,000	5,000	5,000
	<u>250,065</u>	<u>182,567</u>	<u>184,500</u>	<u>220,500</u>	<u>184,500</u>
Software					
Student Management System Options	0	0	0	0	0
New/Curriculum Contingency	5,000	5,150	25,000	5,000	25,000
	<u>5,000</u>	<u>5,150</u>	<u>25,000</u>	<u>5,000</u>	<u>25,000</u>
Staff Development					
Specialized Training--New Technologies	9,000	9,270	5,000	5,000	5,001
	<u>9,000</u>	<u>9,270</u>	<u>5,000</u>	<u>5,000</u>	<u>5,001</u>
Subtotal Technology Acquisitions	209,048	207,287	224,800	540,800	524,801
Subtotal Operational Expenditures	<u>159,779</u>	<u>231,540</u>	<u>214,027</u>	<u>214,027</u>	<u>214,027</u>
TOTAL TECHNOLOGY PLAN	368,827	438,827	438,827	754,827	738,828
Transfer to Construction Tech	0	0	0	0	0
Final Technology Plan	368,827	438,827	438,827	754,827	738,828

Microsoft Cy Pres Settlement

	2007-08
General Purpose/Hardware	Projected
	0.00
	11,720.64
	0.00
Total Hardware	11,720.64
Software	
	4,759.00
	3,618.00
	0.00
Total Software	8,377.00
Total Cy Pres Settlement	20,097.64 221,453

2010-11 Staffing Plan

Licensed Staff (FTE)	2009-10 Budget	2009-10 Actual	2010-11 Budget	Increase (Decrease)
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Presented to the Moorhead Area School Board on March 22, 2010

Elementary (K-5)	83	85	87	2
Middle School (6-8)	49	51.65	51.65	0
High School (9-12)	56.4	57.349	55.349	-2
Alternative Education	7.058	7.92	7.92	0
Special Education ***	107.25	105.88	105.88	0
ESL	5.528	5.3	5.3	0
Elementary Art	3	3	3	0
Elementary Music	6.8	6.33	6.33	0
Elementary Physical Education	6.5	6.33	6.33	0
Gifted and Talented	1.5	1.5	1.5	0
Administrative	10	10	10	0
Media Specialists	3	3	3	0
Counselors	10	10	10	0
School Nurses	2	2	2	0
Supervisory	6	6	6	0

Total Licensed Staff	357.036	361.259	361.259	0
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Federal Programs/Grants **	16.25	16.25	18.5	2.25
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Non-Licensed Staff

				0
Administrative	1	1	0	-1
Supervisory	7	6	7	1
Paraprofessionals*	148	147.495	147.495	0
Non-Aligned/TCI	20.812	21.1125	21.1125	0
Clerical	39	38.025	38.025	0
Custodial	32	32	32	0

Total Non-Licensed Staff	247.812	245.6325	245.6325	0
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Federal Programs/Grants **	6.11	6.11	6.11	0
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Administrative and supervisory line items include reductions and changes during fiscal year.

* Includes all paraprofessionals funded through tuition, special and general education.

**Title I, II, V and additional grant positions The total FTE may fluctuate due to funding.

*** Includes positions filled by purchased services.

Presented to the Moorhead Area School Board on March 22, 2010

The following chart provides information regarding the average class sizes at each grade level. The class sizes are teachers to students. Additional staff members are not counted in the ratios. The district annual plan provides for class sizes within the following parameters:

Student to Teacher Ratios

	04-05	05-06	06-07	07-08	08-09	09-10	10-11
Grade Level							
Elem K-3	25:1	25:1	25:1	25:1	25:1	25:1	25:1
Elem 4-5	29:1	29:1	29:1	29:1	29:1	29:1	29:1
Middle School	30:1	30:1	30:1	30:1	30:1	33:1	33:1
Senior High	30:1	30:1	30:1	30:1	30:1	36:1	36:1

Secondary staffing for elective classes will require a student enrollment of 20.

Average Class Size

	04-05	05-06	06-07	07-08	08-09	09-10	Projected 10-11
	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size
Kindergarten	23	22	23	22	22	23	22
Grade 1	24	24	24	24	24	24	23
Grade 2	24	25	23	23	24	25	26
Grade 3	25	25	25	26	25	29	25
Grade 4	25	26	25	25	27	27	27
Grade 5	26	26	28	26	29	29	28
Grade 6	26	29	30	27	29	33	33
Grade 7	29	26	25	30	27	33	33
Grade 8	26	26	26	27	31	31	33
District Average K-3	24	24	24	24	24	25	24
District Average K-5	25	25	24	23	25	26	25
District Average 6-8	27	27	27	28	29	32	33

**The average class size is based on Nov. 1 enrollment.

MOORHEAD AREA PUBLIC SCHOOLS COHORT PROJECTIONS

NOVEMBER 2009

November-09 Wtd Avg Method	ACTUAL NOV. 1 ENROLLMENT												PROJECTED ENROLLMENT												Variance /b/ Actual and Projected
	04/05	05/06	06/07	07/08	08/09	11/2/2009						10/11	11/12	12/13	13/14	14/15	Nov. 08 Proj.								
Kindergarten	403	378	421	381	397	09/10						385	390	390	395	395	385	32							
Grade 1	353	411	401	432	405	402						419	387	392	392	397	415	-13							
Grade 2	357	360	414	393	428	407						409	426	393	399	399	403	4							
Grade 3	351	368	359	415	398	440						430	432	450	415	421	431	9							
Grade 4	388	359	380	358	417	391						446	436	438	456	421	401	-10							
Grade 5	340	391	372	388	381	417						406	464	453	455	474	432	-15							
Grade 6	418	353	422	374	401	397						421	410	468	457	459	394	3							
Grade 7	444	419	367	423	377	405						399	423	412	471	459	406	-1							
Grade 8	413	446	431	373	429	384						396	391	414	404	461	383	1							
Grade 9	444	438	463	436	399	446						388	401	396	419	408	448	-2							
Grade 10	487	446	430	465	445	395						427	372	384	379	401	403	-8							
Grade 11	420	461	460	422	482	419						389	420	366	378	372	447	-28							
Grade 12	458	422	461	447	406	476						433	402	434	378	391	471	5							
Grades K-4	1852	1876	1975	1979	2045	2057						2089	2070	2063	2057	2032	2035	22							
Grades K-5	2192	2267	2347	2367	2426	2474						2495	2534	2515	2512	2506	2467	7							
Grades K-6	2610	2620	2769	2741	2827	2871						2916	2944	2983	2968	2965	2861	10							
Grades 1-3	1061	1139	1174	1240	1231	1249						1257	1245	1235	1205	1216	1249	0							
Grades 4-6	1146	1103	1174	1120	1199	1205						1273	1309	1358	1368	1354	1227	-22							
Grades 5-6	758	744	794	762	782	814						827	873	920	912	933	826	-12							
Grades 6-8	1275	1218	1220	1170	1207	1186						1217	1224	1294	1331	1379	1183	3							
Grades 7-8	857	865	798	796	806	789						796	814	827	874	920	789	0							
Grades 7-12	2666	2632	2612	2566	2538	2525						2433	2409	2406	2428	2493	2558	-33							
Grades 9-12	1809	1767	1814	1770	1732	1736						1637	1595	1580	1554	1572	1769	-33							
Grades K-12	5276	5252	5381	5307	5365	5396						5349	5353	5389	5396	5458	5419	-23							
+/- Prior Yr	-31	-24	129	-74	58	31						-47	4	37	7	61									
% +/-	-0.58%	-0.45%	2.46%	-1.38%	1.09%	0.58%						-0.88%	0.07%	0.68%	0.13%	1.14%									

VEHICLE INVENTORY														
ID #	Vehicle Type	Year	Model	Chassis	Body	Fuel type	Capacity	Miles as of 6/5/2009	Miles as of 6/11/2009	Miles	Special Equipment	Scheduled Replacement	Purchase Price	Notes
93	SCHOOL BUS	1993		IHC	THOMAS	DIESEL	78	105,186	105,507	321		2005	\$ 53,485	Delayed Replacement - Being used as a spare only
94	SCHOOL BUS	1993		IHC	THOMAS	DIESEL	78	120,626	120,706	80		2005	\$ 53,780	Delayed Replacement - Being used as a spare only
96	SCHOOL BUS	1995		IHC	AMTRAN	DIESEL	77	157,545	160,685	3,150		2007	\$ 48,787	Delayed Replacement - Being used as a spare only
87	SCHOOL BUS	1996		IHC	THOMAS	DIESEL	77	119,206	124,494	5,288	Lift Equipped	2008	\$ 56,575	Delayed Replacement -
88	SCHOOL BUS	1996		IHC	THOMAS	DIESEL	77	143,813	146,262	2,449	Lift Equipped	2008	\$ 56,575	Delayed Replacement -
83	SCHOOL BUS	1998		IHC	Blue Bird	DIESEL	30	106,323	116,669	10,346	Lift Equipped	2010	\$ 59,104	
84	SCHOOL BUS	1998		IHC	Blue Bird	DIESEL	31	130,476	141,626	11,150	Lift Equipped	2010	\$ 59,104	
00-103	MINI-VAN	2000		GMC	Safari (red)	GASOLINE	7	85,460	104,737	19,277		2010	\$ 22,794	
00-104	MINI-VAN	2000		GMC	Safari(Teal Blue)	GASOLINE	7	155,739	156,771	1,032		2010	\$ 22,692	Used by RRALC
05-105	4WD	2000		DODGE	Durango	GASOLINE	7	92357	97157	4,800		2010	\$ 12,995	
71	SCHOOL BUS	2001		GMC	Blue Bird	DIESEL	77	117701	131595	13,894		2013	\$ 54,692	
72	SCHOOL BUS	2001		GMC	Blue Bird	DIESEL	77	122405	133356	10,951		2013	\$ 54,692	
73	SCHOOL BUS	2004		IHC	Blue Bird	DIESEL	77	57192	65905	8,713		2016	\$ 60,289	
74	SCHOOL BUS	2004		IHC	Blue Bird	DIESEL	77	55819	66596	10,777		2016	\$ 60,490	
05-106	MINI-VAN	2005		DODGE	Caravan	GASOLINE	7	74017	90389	16,372		2016	\$ 25,450	
75	SCHOOL BUS	2006		IC Bus	IC Bus	DIESEL	77	68280	85982	17,702		2018	\$ 63,531	
88	SCHOOL BUS	2006		IC Bus	IC Bus	DIESEL	47	60246	74432	14,186	Lift Equipped	2018	\$ 73,437	
76	SCHOOL BUS	2007		IC Bus	IC Bus	DIESEL	77	33685	48058	14,373		2019	\$ 67,036	
88	SCHOOL BUS	2007		IC Bus	IC Bus	DIESEL	45	52284	66544	14,260	Lift Equipped	2019	\$ 74,036	
77	SCHOOL BUS	2008		IC Bus	IC Bus	DIESEL	77	28540	39794	11,254		2020	\$ 70,622	
	MINI-VAN	2008		DODGE	Caravan	GASOLINE	7	48391	48391	0		2020		Transferred to Transportation from Property Services
										190,054				

II. FOOD SERVICE

INTRODUCTION

This fund must be established in a district that maintains a food service program for pupils. Food service includes those activities which have as their purpose the preparation and service of milk, meals, and snacks in connection with school and community service activities.

Revenues and expenditures for Food Service activities are recorded in this fund. Eligible expenditures include application processing, meal accountability, food preparation, meal service, and kitchen custodial service.

If revenues exceed expenditures, the resultant positive fund balance may not be transferred to the General Fund. If a deficit occurs, permanent transfers should be made from the General Fund to the Food Service Fund as of the end of the fiscal year.

Prices for the 2010-11 school year will remain the same as the previous year with the exception of the adult lunch price which will increase from \$3.00 to \$3.25. Adult prices were not increased last year.

Basic Assumptions

The number of paid, free and reduced price lunches will remain the same as 2009-10.

Prices used to develop revenue projections were as follows:

Category	2010-11 Price
Milk	.40
Breakfast	1.00
Elem Lunch	1.75
Middle S/HS Lunch	1.90
Adult Lunch	3.25

Reimbursements

The per meal reimbursement from the state (lunch and breakfast) will remain neutral.

The per meal reimbursement for commodities will increase by .0075.

The per meal federal reimbursement (cash) for paid meals will increase by .02.

The per meal federal reimbursement (cash) for free and reduced meals will increase yearly by .08 per breakfast, .14 per lunch, and .02 for snacks.

2010-11 Reimbursements (2009-10 figures, will be adjusted when figures are released in July)

State Reimbursement:

- \$.12 All Lunch
- \$.55 Paid Breakfast
- \$.30 Reduced Breakfast

Commodities Reimbursement (Food Distribution Program):

- \$.195 each meal (lunch)

Federal Reimbursement:

- \$.25 Paid lunch
- \$2.28 Reduced lunch
- \$2.68 Free lunch
- \$.26 Paid breakfast
- \$1.16 Reduced breakfast
- \$1.46 Free breakfast
- \$.06 Paid Snack
- \$.37 Reduced Snack
- \$.74 Free Snack

K-Milk Reimbursement:

- \$.16 Milk - Federal
- \$.20 Milk - State

FUND BALANCE DEFINITIONS

Line #

Miscellaneous Local Revenue **2**

Catered meals (lunch) to Headstart Program at Probstfield.

Purchased Services **14**

Costs include supervision, administrative services, repairs and maintenance, printing/publications, travel/professional development, consulting fees, operation ; maintenance.

Food Costs (USDA Commodities) **15**

Based on the number of reimbursable student meals (lunch only) that were served the previous school year.

Fund Balance Projections **24**

Use of Food Service funds to pay for capital outlay expenditures will decrease the fund balance. Funding for capital outlay is received only from paid meal revenue (no contribution is received from free or reduced price meals). Decreases in the fund balance will result in a price increase.

**INDEPENDENT SCHOOL DISTRICT #152
FOOD SERVICE FUND (02)**

Line #	2008-09 ACTUAL	2009-10 REVISED	2010-11 PROJECTED	2011-12 PROJECTED	2012-2013 PROJECTED	2013-2014 PROJECTED
REVENUES:				1.02	1.02	1.02
Other local and county sources:						
1 Interest	15,219	1,000	1,000	1,020	1,040	1,060
2 Miscellaneous local revenues	1,134	400	400	410	420	430
3 Subtotal other sources	16,353	1,400	1,400	1,430	1,460	1,490
State sources:						
4 Lunch/Breakfast program aid	113,970	143,780	146,660	149,590	152,580	155,630
Federal sources:						
5 Lunch program aid	702,445	811,900	828,140	844,700	861,590	878,820
6 Food distribution program	121,725	107,920	110,080	112,280	114,530	116,820
6a Summer Food Program		28,920	57,833	57,833	57,833	57,833
7 Subtotal federal sources	824,170	948,740	996,053	1,014,813	1,033,953	1,053,473
8 Sale of food	897,814	1,085,903	1,107,620	1,129,770	1,152,370	1,175,420
10 TOTAL REVENUES	1,852,308	2,179,823	2,251,733	2,295,603	2,340,363	2,386,013
11 % CHANGE	-0.71%	17.68%	3.30%	1.95%	1.95%	1.95%
12 \$ CHANGE	(13,319)	327,515	71,910	43,870	44,760	45,650
EXPENDITURES:				1.03	1.03	1.03
Pupil support services:						
12 Salaries and wages	455,256	436,700	445,500	458,865	472,631	486,810
13 Employee benefits	77,302	73,930	76,744	79,046	81,418	83,860
14 Purchased services	314,326	311,347	317,580	327,107	336,921	347,028
15 Food costs-USDA commodities	95,883	93,780	95,650	98,520	101,475	104,519
16 Food costs, milk and supplies	981,385	1,086,000	1,107,720	1,140,952	1,175,180	1,210,436
17 Equipment/Construction	5,056	25,150	25,653	26,423	27,215	28,032
18 Other expenditures	23,421	18,265	18,630	19,189	19,765	20,358
18a Summer Food Program		28,920	57,833	59,568	61,355	63,196
19 TOTAL EXPENDITURES	1,952,629	2,074,092	2,145,310	2,209,669	2,275,959	2,344,238
20 % CHANGE	0.89%	6.22%	3.43%	3.00%	3.00%	3.00%
21 \$ CHANGE	17,204	121,463	71,218	64,359	66,290	68,279
22 REV OVER EXP (EXP OVER REV)	(100,321)	105,731	106,423	85,934	64,404	41,775
23 BEGINNING FUND BALANCE	454,449	354,128	459,859	566,282	652,215	716,619
24 ENDING FUND BALANCE	\$354,128	\$459,859	\$566,282	\$652,215	\$716,619	\$758,394
25 Fund Balance as a % of Expenditures	18.14%	22.17%	26.40%	29.52%	31.49%	32.35%

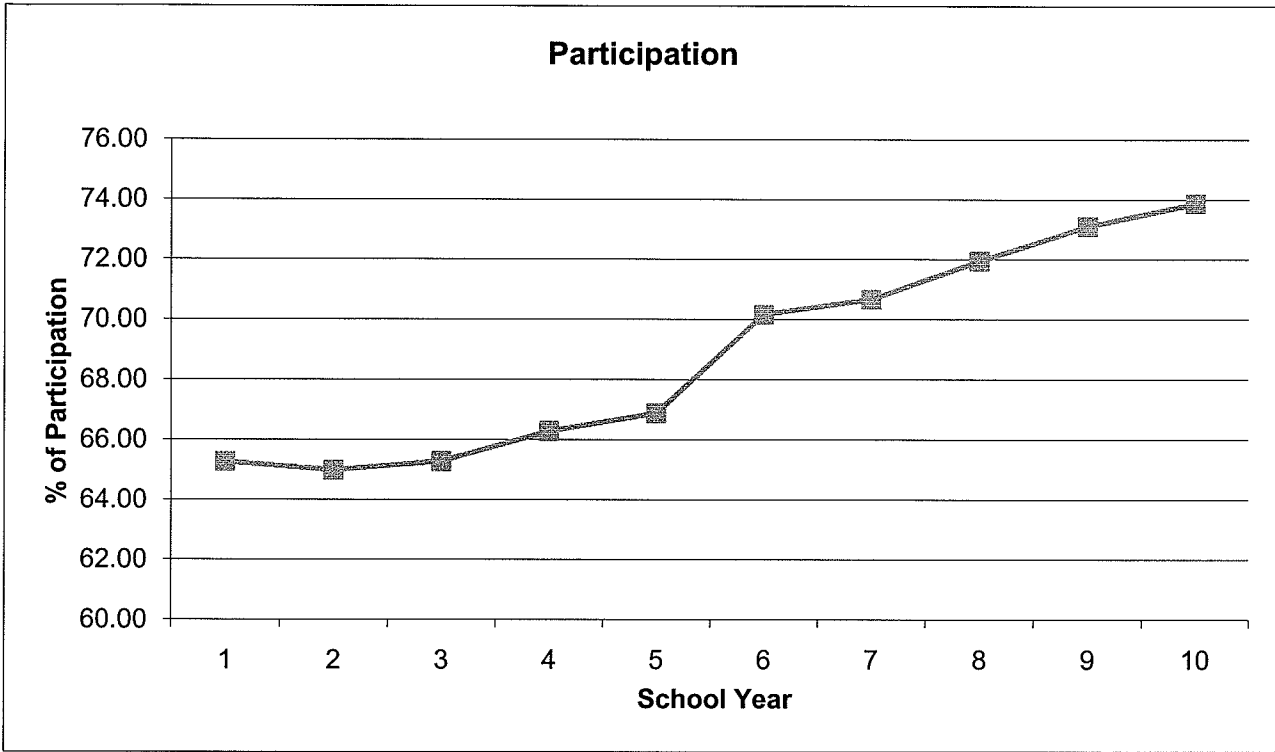
ANALYSIS OF PARTICIPATION (REIMBURSABLE MEALS)

MONTH	ADP	ADA	HS	MS	ASP	HOP	RE	TOTAL
2006-07								
SEPTEMBER	3275		27.6	96.5	93.6	93.8	95.0	71
OCTOBER	3274		27.2	93.7	97.1	98.2	96.5	71.7
NOVEMBER	3285		27.0	93.7	95.6	95.8	97.5	71.5
DECEMBER	3237		26.7	92.7	95.4	95.3	96.9	71.1
JANUARY	3214		26.9	93.7	95.1	93.6	95.0	70.9
FEBRUARY	3173		28.2	92.1	93.5	92.1	92.7	70.2
MARCH	3211		28.9	91.6	95.1	94.9	95.4	71.4
APRIL	3221		26.1	93.3	97.1	97.4	97.0	72.7
MAY	3005		24.1	89.8	86.9	89.4	90.9	67.1
TOTAL	3206							70.66
2007-08								
SEPTEMBER	3329		28.7	95.8	96.0	94.8	95.9	72.3
OCTOBER	3349		30.6	94.7	97.2	94.7	98.2	73.4
NOVEMBER	3317		30.4	93.8	94.6	93.3	98.0	72.7
DECEMBER	3304		30.2	94.0	96.3	92.7	97.9	72.9
JANUARY	3315		30.2	95.1	96.5	94.7	97.7	73.6
FEBRUARY	3203		28.5	92.0	94.3	92.7	94.7	71.2
MARCH	3229		28.4	92.4	93.7	93.3	97.0	71.8
APRIL	3265		27.4	93.6	97.0	94.3	97.7	72.5
MAY/JUNE	3062		25.2	90.9	87.1	88.3	90.2	67.9
TOTAL	3259							71.94
2008-09								
SEPTEMBER	3395		28.0	95.5	95.1	91.7	95.3	72.2
OCTOBER	3408		30.6	95.4	95.0	93.0	96.9	73.5
NOVEMBER	3400		29.9	96.4	95.7	94.1	97.0	73.9
DECEMBER	3381		30.5	96.0	95.2	93.1	96.3	73.8
JANUARY	3355		30.9	94.2	94.6	93.1	95.7	73.5
FEBRUARY	3379		32.4	94.8	94.6	92.5	94.6	74.1
MARCH	3255		28.3	88.6	93.2	94.1	94.4	71.4
APRIL	3438		31.5	95.9	97.0	96.0	97.6	75.5
MAY/JUNE	3183		28.3	92.5	86.4	88.7	89.6	70.0
Total	3355							73.10
2009-10								
SEPTEMBER	3569	4949	33.3	99.9	85.7	84.5	86.5	77.98
OCTOBER	3452	5044	34.3	88.7	80.2	77.9	82.1	72.64
NOVEMBER	3551	5049	34.2	94.7	81.5	80.6	82.7	74.74
DECEMBER	3590	5073	35	94.7	82.6	81.2	82.5	75.20
JANUARY	3582	5055	33.9	95.5	86.2	80.4	81.9	75.58
FEBRUARY	3563	5046	35.6	94.5	82.9	79.2	82.2	74.88
MARCH	3515	5011	33.8	95.4	81.7	79	82.2	74.42
APRIL	3378	5062	31.8	81.2	82.6	80	82.4	71.60
MAY	3211	5052	32.5	78.5	78.1	76.7	73	67.76
Total	3490							73.87

FORMULA ADP= ALL MEALS DIVIDED BY # OF DAYS IN MONTH
 ADA = TOTAL ADA OF ALL SCHOOLS
 HS/MS/ASP/HOP/RE= TOTAL LUNCHES DIVIDED BY # OF DAYS DIVIDED BY ADA OF THAT SCHOOL

Fiscal Year % Participation

01	65.27
02	64.98
03	65.28
04	66.28
05	66.88
06	70.16
07	70.66
08	71.94
09	73.10
10	73.87



IV. COMMUNITY EDUCATION

INTRODUCTION

The district census is currently at 40,831. The Early Childhood census fluctuates based on data collected on new births, adoptions (as available) and moves into and out of the district.

The formulas for General Community Education decreased in 04-05, as did ECFE and School Readiness. Some of the money was restored in 06-07. Efforts are made to increase revenue from donations, tuition, sponsorships, fees, and grants.

REVENUE

Line #

General Community Education 1

Levies are certified in December of each year for the forthcoming school year. Community Education funds are categorical funds, meaning they cannot be transferred from one fund to another.

General Community Education revenue is based on district population. Our population for fiscal year 2009 was 39,225. In 09-10 the population is projected to be 40,085. For 2009-2010, the multiplier per capita is \$5.42.

The 2001 legislature approved an additional levy to provide for youth enrichment activities outside of school hours. Moorhead receives \$31,067 in the general Community Education fund.

Fees 2

Since local and state funding probably will decrease, we need to look at income from fees to help maintain present programs. By adding programs such as K+ and summer athletic camps, we have been successful at increasing fees.

Choices 4

Disabled adult funding is based on a grant from the state and local levy authority. There has been no increase since 1990-91. Fees collected help to offset class and activity costs. A state grant, local levy, and program fees support the program. In 2009-10 these offerings will be included in our regular catalog.

Adult Basic Education 5

The State and Federal grants are applied for annually. ABE is the only program in Community Education that receives Federal funds. In recent years we have written and received grant opportunities, as well we have sub-contracted with other groups. Enrollment in ABE continues to grow at a rapid rate.

Interest 6

The projected decrease in our Fund Balance will result in less interest income.

Early Childhood Family Education 7

The ECFE state grant and local levy are based on the number of children in the district age 0-4. The population high was 2323 in 1994-95. The count in November 2008 was 1985. The per capita funding in 2005 was \$96. The formula increased to \$112 for the 2006-2007 school year and has been at \$120 for the past three years.

REVENUE (Continued)

Line #

Kindergarten Readiness 8

Kindergarten Readiness receives funding from the Minnesota Department of Education based on the amount of dollars allocated by the state and the number of programs that apply for funds. The local funding formula is based on population and K-12 free/reduced lunch numbers. According to Greg Sogaard, Program Finance - Education Finance at the Minnesota Department of Education, "School Readiness aid entitlement numbers are ALWAYS an ESTIMATE until final payments are made to school districts." The program will be supplemented with grant dollars when possible.

K+9

In 2009-2010, we added the K+ offering for parents who wanted to have their kindergarteners enrolled in an educational opportunity for the entire school day. For that school year, all revenue was generated from parent fees and childcare assistance from Clay County. In future years, we anticipate additional funding from a levy for the cost of serving students with disabilities in programs beyond the regular school day.

Other 10

This category includes early childhood screening, non-public school funds and grants. We are to receive between \$30-\$50 from the Department of Education for each preschooler who is screened. Revenues are based on actual expenditures, as this is a reimbursable program. Non-public student count includes St. Joseph's, Park Christian, and home-schooled students. Although grants are used to supplement our programs, they cannot be anticipated and are difficult to rely on for future funding.

EXPENDITURES

Line #

General Community Education 14

These expenses are for the administration and support services for general community education programs. Community Education and district marketing costs programs are included. Expenses for Service Learning, after-school enrichment, summer camps and adult enrichment are included

Choices 15

All expenses related to programs for adults with disabilities and programs that assist adults in their participation in regular community offerings are included.

Adult Basic Education 17

All costs related to the operation of the Adult Basic Education program including licensed teachers, paraprofessionals, administration, rent, and support services. This line also includes costs related to technology and rent.

Early Childhood Family Education 18

All costs related to the Early Childhood Family Education program including licensed teachers, paraprofessionals, and rent. Administrative and support services are shared with the Kindergarten Readiness programs.

Kindergarten Readiness 19

All of the costs related to assisting children ages 3 1/2 to 5 to enter Kindergarten with the skills necessary for success are included. These costs include licensed teachers, paraprofessionals and rent. Administrative and support services are shared with the ECFE program.

K+.....20

In 2009-2010, we added the K+ offering for parents who wanted to have their kindergarteners enrolled in an educational opportunity for the entire school day. All instructional expenditures related to that program are included.

Other 21

Expenses related to actual costs incurred to fulfill grant and non-public school agreements. Early Childhood Screening is also included.

**INDEPENDENT SCHOOL DISTRICT #152
COMMUNITY EDUCATION (04)**

LINE #	2008-09 ACTUAL	2009-10 Projected	2010-11 Projected	2011-12 Projected	2012-13 Projected	2013-14 Projected
				1.02	1.02	1.02
REVENUES:						
1	359,682	212,594	217,261	221,606	226,038	230,559
2	178,400	188,200	195,803	199,719	203,713	207,788
	0	80,292	71,521	72,951	74,410	75,899
4	25,426	26,000	26,000	26,520	27,050	27,591
	874	1,000	1,500	1,530	1,561	1,592
5	386,980	400,850	403,867	411,944	420,183	428,587
6	368	500	520	530	541	552
7	244,144	241,376	239,204	243,988	248,868	253,845
	19,118	20,000	22,000	22,440	22,889	23,347
8	64,279	61,860	60,381	61,589	62,820	64,077
	15,692	15,500	15,500	15,810	16,126	16,449
	0	0	20,000	20,400	20,808	21,224
	0	185,936	189,655	193,448	197,317	201,263
10	168,383	62,985	74,188	75,672	77,185	78,729
11	1,463,346	1,497,093	1,537,400	1,568,148	1,599,511	1,631,501
12	-1.72%	2.31%	2.69%	2.00%	2.00%	2.00%
13	(25,630)	33,747	40,307	30,748	31,363	31,990
EXPENDITURES:						
14	401,341	383,854	397,229	409,145	421,420	434,062
14a	0	74,238	71,521	73,667	75,877	78,153
15	23,631	26,000	26,000	26,780	27,583	28,411
17	383,482	400,850	403,867	415,983	428,463	441,316
18	248,139	240,205	239,204	246,380	253,772	261,385
19	68,993	62,677	60,381	62,192	64,058	65,980
19a	0	185,936	189,655	195,345	201,205	207,241
21	212,993	76,262	74,188	76,414	78,706	81,067
22	1,338,579	1,450,022	1,493,523	1,538,328	1,584,478	1,632,013
23	-10.30%	8.33%	3.00%	3.00%	3.00%	3.00%
24	(153,627)	111,443	43,501	44,806	46,150	47,534
25	124,767	47,071	43,877	29,819	15,032	(512)
26	(36,540)	88,227	135,298	179,175	208,994	224,027
27	88,227	135,298	179,175	208,994	224,027	223,515
28	6.59%	9.33%	12.00%	13.59%	14.14%	13.70%

VII. DEBT SERVICE FUND

INTRODUCTION

The Debt Service fund is used to show revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds.

When a bond issue is sold, the school board must levy a direct general tax upon the property of the district for the payment of principal and interest on such bonds as due. The revenue from such tax must be separately accounted for in a Debt Service Fund (M.S. 475.61).

When an excess is accumulated in a Debt Service Fund due to interest earnings, lower than anticipated tax delinquency, or excess building funds, the levy for debt redemption may be reduced in whole or in a part as dictated by fund balances and debt retirement requirements. Where there are accumulations in the fund as the process of debt repayment nears an end, the accumulations should be used to reduce debt levies. Where there is any balance left in the Debt Service Fund after all obligations have been discharged, such balance shall be permanently transferred to the General Fund, with an equal levy reduction (M.S. 475.61).

There can be no borrowing from the Debt Service Fund. Any cash balance or investment in a Debt Service Fund is held in trust for the bondholders, and must not be used to support cash deficits in other funds (M.S. 123B.78, Subd. 4).

Due to the successful passage of a \$64 million bond referendum on March 12, 2002, the debt service fund has had a substantial increase.

REVENUES Line #

Local Property Tax Levy 1
This is determined by the bond payment schedule. The District must levy 105% of the annual debt service requirement.

Interest Income 4
Interest rates appear to be static in the short term.

State Sources 5-8
Aid received for the replacement of local taxes.

EXPENDITURES LINE #

Principal on bonds 10
As required by bond payment schedule.

Interest on bonds 11
As required by bond payment schedule.

**INDEPENDENT SCHOOL DISTRICT #152
DEBT SERVICE FUND (Fund 07)**

LINE #	2008-2009 Actual	2009-2010 Revised	2010-2011 Adopted	2011-2012 PROJECTED	2012-2013 PROJECTED	2013-2014 PROJECTED
REVENUES:						
1 Local property tax levy	5,056,157	6,348,825	6,303,675	6,311,286	6,311,286	6,311,286
2 OPEB Bonds Levy		365,277	520,157	495,387	495,387	495,387
Other local sources:						
3 Proceeds of refunding bonds	0	0	0	0	0	0
4 Interest income	1,637,729	0	0	0	0	0
4.1 Sale of Townsite						
4.2 Interest from Bonds						
State sources:						
5 HACA (Homestead credit)	528,572	487,214 included in levy	included in levy	included in levy	included in levy	included in levy
6 Border city aid	585,250	623,083 included in levy	included in levy	included in levy	included in levy	included in levy
7 Other appropriations		included in levy	included in levy	included in levy	included in levy	included in levy
8 State aid / Equalization Aid	138,915	0	0	0	0	0
	1,252,737	1,110,297	0	0	0	0
9 Total revenues	7,946,623	7,824,399	6,823,832	6,806,673	6,806,673	6,806,673
EXPENDITURES:						
10 Principal on bonds	3,215,000	3,380,000	3,500,000	3,675,000	3,675,000	3,675,000
11 Interest on bonds	4,470,788	2,666,500	2,503,500	2,334,749	2,334,749	2,334,749
11a OPEB Bond			460,985	495,387	495,387	495,387
12 Other debt service	427	853	900	900	900	900
13 Total expenditures	7,686,215	6,047,353	6,465,385	6,506,036	6,506,036	6,506,036
14 Revenues over (under) expenc	260,409	1,777,046	358,447	300,637	300,637	300,637
15 Other Financing Sources						
16 Sale of refunding bonds						
16a Payment to refunded bond						
17 Bond Premium						
18 Total other financing sources						
19 BEGINNING FUND BALANCE	42,691,381	42,951,790	44,728,836	45,087,283	45,387,920	45,688,557
20 ENDING FUND BALANCE	\$42,951,790	\$44,728,836	\$45,087,283	\$45,387,920	\$45,688,557	\$45,989,194