



2011-2012 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.

**2011-2012
ANNUAL OPERATING PLAN
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SCHOOL BOARD

	Term Expiration
Kristine Thompson, Chairperson	2015
Lisa Erickson, Vice Chairperson	2013
Cindy Fagerlie, Clerk	2013
Bill Tomhave, Treasurer	2015
Mike Siggerud, Director	2013
Trudy Wilmer, Director	2013
Laurie Johnson, Director	2015

CENTRAL OFFICE TEAM

Dr. Lynne A. Kovash, Superintendent

Wayne A. Kazmierczak, Assistant Superintendent

Ann Hiedeman, Director of Human Resources

Jill Skarvold, Director of Learner Support Services

Dan Markert, Director of Information Systems and Instructional Support

Missy Eidsness, Director of School Improvement and Accountability

**INDEPENDENT SCHOOL DISTRICT 152
MOORHEAD, MINNESOTA**

MISSION STATEMENT

The mission of Moorhead Area Public Schools is to develop the maximum potential of every learner to thrive in a changing world.

THE SCHOOL ENTITY

Moorhead Area Public Schools (MAPS) encompasses 206 square miles in Clay County, Minnesota and includes all or part of 11 townships. The district is 34 miles long, ranges from 3½ to 9½ miles wide and is bordered 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 people in full and part-time positions. The district 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 2011-2012 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 district is anticipating 2011-2012 General Fund revenues of \$54,321,260. This reflects an increase of approximately \$4,245,985 compared to 2010-2011. This increase is due to the voter-approved referendum that was passed in November 2010 and also reflects a drop off in federal stimulus funds from the American Recovery and Reinvestment Act (ARRA) and Education Jobs Fund Bill (Edujobs). Expenses for the General Fund are anticipated to be \$52,787,680. This reflects an increase of \$2,403,620 compared to projected expenditures from 2010-2011. The primary reasons for this increase include addressing the priorities established leading up to the referendum, increased capital expenditures for technology upgrades, and an increase in the costs of instructional materials and textbooks.

The net result of the recommended General Fund budget is an unassigned fund balance increase of \$2,991,946 and a restricted fund balance deficit of \$1,458,366 for 2011-2012. The June 30, 2011 unassigned General Fund balance is projected to be \$10,074,441, or 20.3% 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 2012.

On November 2, 2010, school district residents approved an operating levy request in the amount of \$850 per student, which will generate approximately \$5.2 million in revenue for seven years. The total number of votes cast was 12,995 of which 6,950 were "yes" (53.5%) and 6,045 were "no" (46.5%). The passage of the operating levy came one year after the first attempt failed on a vote of 4,078 (49.3%) in favor and 4,195 (50.7%) against the proposal, a difference of 117 votes out of 8,273 votes cast.

This version of the Annual Operating Plan (AOP) begins to reflect the changes to the district's fund balance policy. The purpose of the policy revision is to create new fund balance classifications to allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB).

The district earned the Minnesota Department of Education's (MDE) 2011 School Finance Award for fiscal year 2010. The award recognizes select school districts for timely submission of Uniform Financial Accounting and Reporting Standards (UFARS) data and annual financial statement as required by Minnesota Statutes as well as for having positive fund balances, demonstrating sound fiscal policies and procedures, and personnel training in the area of school finance. This is the first time that the district has received this award. Only 65 of the state's 340 school districts received this award.

REVENUE

Line #

Property Taxes 1

The property taxes have increased for fiscal year 2012 primarily due to the operating levy that was approved by district voters in November 2010.

Interest..... 2

Interest rates remain at historically low levels.

Tuition and Fees 3

This line item includes reimbursement from Lakes Country Service Cooperative (LCSC) special education, medical assistance/3rd party billing, and tuition for special education services that are not included in the calculation for special education aid/tuition.

Other Local Sources..... 4

Included are the fees from participation in extra-curricular activities, ticket sales from activity events, rent from school facilities, rent from other property, student teacher reimbursement, concessions, reimbursement from Lakeland Mental Health Day Treatment, and other miscellaneous sources.

General Education Aid 5

This represents the state's share of the basic general education revenue that includes transportation revenue. The increase in fiscal year 2012 is primarily due to the increased state aid associated with the operating levy that was approved by district voters in November 2010.

Tax Credits 6

The Border City Tax Credit is the largest of the tax credits that the district receives.

Non-Public Transportation Aid..... 7

The district receives funding to support non-public transportation. This transportation is required in order to provide equal access to services for non-public students.

Special Education Aid 8

This represents partial reimbursement for expenditures in special education. The aid represents a percentage of salary and supply costs incurred by the district including the necessary adjustments for tuition. The district also receives aid for excess special education costs.

Federal Sources 9-13

The district receives a number of federal grants both directly and through the State of Minnesota. Generally, the two largest grants in this section are the Elementary and Secondary Education Act (ESEA), such as Title I, and flow-thru funding for special education.

Operating Capital..... 15-18

The formula for calculating operating capital revenue is \$73 plus \$100 multiplied by the facilities age index (1.2663 for 2011-12) 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 proportion is the same percentage as the general education formula allowance funding.

Lease Levy 19

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 Minnesota Department of Education (MDE) 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 attributed.

Sale of Equipment/Property..... 21

Equipment 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 elsewhere.

Health and Safety..... 23

To receive health and safety revenue for any fiscal year a district must submit to the MDE 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 (refer to lines 79-85). The district no longer receives state aid for health and safety expenditures.

EXPENDITURES

LINE #

Administration and Support Services..... 28-31

Included are all costs for general administration, instructional administration, school site administration, and administrative support services. Administrative services are defined as those provided by administrators who are in charge of instructional or instruction-related units including the school board members, superintendent, assistant superintendent, 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..... 32-36

Included are 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 37-40

Included is 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..... 41-44

Included is the budget for activities for assisting the instructional staff with the content and process of providing learning experiences for students in grades K-12. This 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..... 45-48

Services for students other than instructional are included. The services include counseling and guidance, health, psychological, social work, crime prevention, and others.

Operations and Maintenance of Buildings and Grounds 49-53

Included are the expenses 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..... 54-58

Includes the salaries and benefits and other costs related to student transportation.

Aid Anticipation Certificates..... 59

Represents expenses incurred for the issuance of aid anticipation certificates due to cash shortages resulting from legislated aid payment shifts or delays.

Property/Liability Insurance..... 60

OPERATING CAPITAL EXPENDITURES

Capital expenditures consist of expenditures for acquisition, additions, or improvement of sites, buildings, 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 Assessments	62
Special assessments are based on city improvements including projects related to repaving streets, curb and gutter work, and other needed improvements for city services.	
Leases	63
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/Telecommunications	64
Expenses include equipment and the leasing of telephone lines. E-rate reimbursements are included in this item.	
Building Discretionary Allocation	65
Each building is allocated capital funds to cover incidental expenses that are not part of the long-range facilities plan. The allocation is \$8.47 per student based on projected enrollment.	
Athletics	66
This item is for additions and replacement of athletic equipment.	
Textbook/Curriculum Adoption	67
These expenses are related to the district's curriculum review process.	
Music	68
These funds are used for additions and replacement of district-owned musical instruments.	

Media..... 69
 Audiovisual equipment and application software are 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. Media/library print books and electronic resources are purchased as recommended by building Media Specialists in collaboration with the Director of Media Services & the Director of Information Systems and Instructional Support.

Equipment Contingency Fund 70
 Equipment that must be replaced immediately for continuity of instructional programs or for equipment essential for district operations is purchased when necessary from these funds. This item includes the leases and maintenance plans for district copiers.

Technology Plan 71
 The technology plan is attached and details the annual operating costs and planned acquisitions.

Building Construction and Maintenance Plan..... 72
 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 73
 Deferred maintenance 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..... 74
 This allocation is used to purchase school buses or vans.

Health and Safety Expenditures 76-82
 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 projects must be related to 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 2012 Preliminary Budget

GENERAL FUND (01)	FY10 Actual	FY11 Revised June	FY12 Preliminary	FY13 Projected	FY14 Projected	FY15 Projected
REVENUES						
Property Taxes	563,272	539,732	5,077,552	5,077,552	5,077,552	5,077,552
Local Sources	882,548	972,880	988,938	1,008,614	1,028,687	1,049,160
General Education Aid	34,991,037	34,722,833	36,455,840	36,515,779	36,574,197	36,632,615
Other State Aids	461,915	547,812	422,437	464,184	467,652	471,189
Special Education Aid	6,484,785	6,600,493	6,732,503	6,867,153	7,004,496	7,144,586
Federal Aids Grants	3,746,611	3,345,142	2,718,580	2,718,577	2,718,577	2,718,577
Federal Stimulus Funds (ARRA)	250,584	358,958	-	-	-	-
Education Jobs Fund (EduJobs)	-	1,047,925	116,436	-	-	-
Capital Outlay	1,913,442	1,865,917	1,909,463	1,909,884	1,973,526	1,973,964
Health & Safety	436,749	73,582	(100,489)	138,000	160,000	105,000
TOTAL REVENUES	49,730,943	50,075,274	54,321,260	54,699,743	55,004,687	55,172,643
EXPENDITURES						
Administration	3,161,779	3,344,701	3,407,060	3,483,720	3,562,260	3,642,710
Regular Instruction & Vocational	20,939,999	21,128,817	22,266,780	22,877,410	23,329,330	23,904,110
Special Services	12,566,954	12,678,479	12,937,210	13,247,740	13,566,320	13,893,180
Instructional Support	1,877,185	1,952,642	1,923,200	1,965,100	2,008,050	2,052,080
Pupil Support	1,374,938	1,419,970	1,527,410	1,562,810	1,599,090	1,636,280
Buildings & Grounds	3,360,981	3,684,037	3,800,010	3,921,800	4,048,420	4,180,090
Transportation	3,377,272	3,552,078	3,658,670	3,771,560	3,888,150	4,008,570
Capital Outlay	1,902,427	2,485,336	3,107,340	3,298,140	2,776,224	2,959,782
Health & Safety	173,767	138,000	160,000	105,000	105,000	105,000
TOTAL EXPENDITURES	48,735,302	50,384,060	52,787,680	54,233,280	54,882,844	56,381,802
REVENUES OVER (UNDER) EXPENDITURES						
Restricted	273,997	(683,837)	(1,458,366)	(1,355,256)	(747,698)	(985,818)
Unassigned	721,644	375,051	2,991,946	1,821,720	869,541	(223,341)
Restricted & Unassigned Combined	995,641	(308,786)	1,533,580	466,464	121,843	(1,209,159)
ENDING FUND BALANCE						
Restricted	465,379	(218,458)	(1,676,825)	(3,032,081)	(3,779,778)	(4,765,597)
Unassigned	6,707,444	7,082,495	10,074,441	11,896,161	12,765,701	12,542,361
Restricted & Unassigned Combined	7,172,823	6,864,037	8,397,616	8,864,080	8,985,923	7,776,764
Unassigned as % of Expenditures	14.38%	14.83%	20.34%	23.40%	24.55%	23.52%
Restricted & Unassigned as % of Total Expenditures	14.72%	13.62%	15.91%	16.34%	16.37%	13.79%
FOOD SERVICE (02)						
Revenues	2,204,015	2,250,758	2,294,608	2,339,348	2,384,978	2,431,528
Expenditures	2,077,205	2,145,310	2,233,247	2,300,244	2,369,251	2,440,329
REVENUES OVER (UNDER) EXPENDITURES	126,810	105,448	61,361	39,104	15,727	(8,801)
ENDING FUND BALANCE	480,938	586,386	647,747	686,851	702,578	693,777
COMMUNITY EDUCATION (04)						
Revenues	1,561,747	1,547,476	1,506,168	1,536,291	1,567,017	1,598,358
Expenditures	1,407,498	1,435,182	1,556,661	1,603,361	1,651,462	1,701,006
REVENUES OVER (UNDER) EXPENDITURES	154,249	112,294	(50,493)	(67,070)	(84,445)	(102,648)
ENDING FUND BALANCE	242,477	354,771	304,278	237,208	152,763	50,115

INDEPENDENT SCHOOL DISTRICT #152
GENERAL FUND (01)

	2009-2010 ACTUAL	2010-2011 REVISED JUNE	2011-2012 PRELIMINARY	2012-2013 PROJECTED	2013-2014 PROJECTED	2014-2015 PROJECTED
Formula Allowance per Pupil Unit	5,124	5,124	5,124	5,124	5,124	5,124
Enrollment (Nov. 2010 Projections)	5,406	5,388	5,394	5,453	5,472	5,537
REVENUES:						
Line # General Fund						
1 Property taxes	563,272	539,732	5,077,552	5,077,552	5,077,552	5,077,552
2 Interest	20,726	5,000	5,000	5,000	5,000	5,000
3 Tuition & fees	294,242	374,691	378,885	386,460	394,190	402,073
4 Other local sources	567,580	593,189	605,053	617,154	629,497	642,087
5 General ed aid	34,991,037	34,722,833	36,455,840	36,515,779	36,574,197	36,632,615
6 Tax credits/Border City aid	291,177	291,161	252,453	290,800	290,800	290,800
7 Non public trans aid/state grants	170,738	256,651	169,984	173,384	176,852	180,389
8 Special ed aid and excess aid	6,484,785	6,600,493	6,732,503	6,867,153	7,004,496	7,144,586
9 Federal aids and grants	3,746,611	3,345,142	2,718,580	2,718,577	2,718,577	2,718,577
10 Education Jobs Fund (EduJobs)	0	1,047,925	116,436	0	0	0
11 Federal stimulus Title	100,231	358,958	0	0	0	0
12 Federal stimulus Title I Delq	20,411	0	0	0	0	0
13 Federal stimulus other Sp Ed	129,942	0	0	0	0	0
14 Total General Fund	47,380,752	48,135,775	52,512,286	52,651,860	52,871,161	53,093,679
Operating Capital						
15 Operating capital aid	757,268	725,407	651,787	651,787	715,000	715,000
16 Operating capital levy	489,675	518,849	587,955	587,955	587,955	587,955
17 Operating capital deferred maint levy	197,015	224,692	271,852	271,852	271,852	271,852
18 Operating capital deferred maint aid	85,839	71,074	71,000	71,000	71,000	71,000
19 Operating capital lease levy	235,536	305,270	305,832	305,832	305,832	305,832
20 Head Start rent	19,954	20,625	21,038	21,458	21,887	22,325
21 Sale of Equipment cars and rebates	128,155	0	0	0	0	0
22 Total Operating Capital	1,913,442	1,865,917	1,909,463	1,909,884	1,973,526	1,973,964
23 Health & Safety Levy	436,749	73,582	-100,489	138,000	160,000	105,000
24 Total Health & Safety	436,749	73,582	-100,489	138,000	160,000	105,000
25 Total Revenues	49,730,943	50,075,274	54,321,260	54,699,743	55,004,687	55,172,643
26 \$ CHANGE	(10,719,954)	344,331	4,245,985	378,484	304,943	167,956
27 % CHANGE	-17.7%	0.7%	8.5%	0.7%	0.6%	0.3%
EXPENDITURES:						
28 Admin salaries	2,485,666	2,546,901	2,585,100	2,636,800	2,689,540	2,743,330
29 Admin fringe benefits	392,016	469,020	485,440	502,430	520,020	538,220
30 Admin supplies	17,527	20,760	20,760	20,760	20,760	20,760
31 Admin other	229,070	258,020	265,760	273,730	281,940	290,400
32 Instruct salaries (reg & voc)	15,070,968	15,547,033	16,400,240	16,728,240	17,062,800	17,404,060
33 Instruct fringe benefits	4,973,226	5,047,824	5,379,500	5,567,780	5,762,650	5,964,340
34 OPEB expense benefit credit	(715,900)	(821,400)	(897,450)	(833,100)	(941,510)	(941,510)
35 Instruct supplies	472,570	384,420	384,420	384,420	384,420	384,420
36 Instruct other	1,139,135	970,940	1,000,070	1,030,070	1,060,970	1,092,800
37 Spec ed salaries	8,838,903	8,971,487	9,106,060	9,288,180	9,473,940	9,663,420
38 Spec ed fringe benefits	3,019,568	3,064,862	3,172,130	3,283,150	3,398,060	3,516,990
39 Spec ed supplies	121,793	79,290	79,290	79,290	79,290	79,290
40 Spec ed other	586,690	562,840	579,730	597,120	615,030	633,480
41 Instruct support salaries	1,327,962	1,347,881	1,303,100	1,329,160	1,355,740	1,382,850
42 Instruct support fringe benefits	276,720	280,871	290,700	300,870	311,400	322,300
43 Instruct support supplies	160,167	140,260	140,260	140,260	140,260	140,260
44 Instruct support other	112,336	183,630	189,140	194,810	200,650	206,670
45 Pupil support salaries	1,058,518	1,084,590	1,165,860	1,189,180	1,212,960	1,237,220
46 Pupil support fringe benefits	265,162	293,010	318,270	329,410	340,940	352,870
47 Pupil support supplies	8,860	11,970	11,970	11,970	11,970	11,970
48 Pupil support other	42,398	30,400	31,310	32,250	33,220	34,220
49 Bldgs & grounds salaries	1,183,351	1,206,960	1,225,060	1,249,560	1,274,550	1,300,040
50 Bldgs & grounds fringe benefits	218,831	223,207	231,020	239,110	247,480	256,140
51 Bldgs & grounds energy exp	1,228,013	1,323,340	1,389,510	1,458,990	1,531,940	1,608,540
52 Bldgs & grounds supplies	217,440	297,120	297,120	297,120	297,120	297,120
53 Bldgs & grounds other	400,163	518,740	534,300	550,330	566,840	583,850
54 Transportation salaries	543,239	554,104	562,420	573,670	585,140	596,840
55 Transportation benefits	83,416	85,084	88,060	91,140	94,330	97,630
56 Transportation contracted services	2,389,237	2,503,930	2,579,050	2,656,420	2,736,110	2,818,190
57 Transportation supplies	346,399	395,840	415,630	436,410	458,230	481,140
58 Transportation other	14,981	13,120	13,510	13,920	14,340	14,770

	2009-2010 ACTUAL	2010-2011 REVISED JUNE	2011-2012 PRELIMINARY	2012-2013 PROJECTED	2013-2014 PROJECTED	2014-2015 PROJECTED
59 Aid Anticipation Certificate	37,500	50,000	50,000	50,000	50,000	50,000
60 Property/liability insurance	113,183	114,670	123,000	126,690	130,490	134,400
61 Total General Expenditures	46,659,108	47,760,724	49,520,340	50,830,140	52,001,620	53,317,020
62 Op cap special assessments	56,028	272,560	155,000	80,000	82,400	84,870
63 Op cap leases	298,788	337,610	347,740	358,170	368,920	379,990
64 Op cap telephone/telecomm	69,549	89,860	92,560	95,340	98,200	101,150
65 Op cap bldg discretionary	20,106	45,000	45,000	45,000	45,000	45,000
66 Op cap athletics	11,068	11,400	11,740	12,090	12,450	12,820
67 Op cap textbooks	207,585	116,930	435,440	463,500	492,410	522,180
68 Op cap music	14,115	15,200	15,660	16,130	16,614	17,112
69 Op cap media	21,760	22,770	22,770	22,770	22,770	22,770
70 Op cap copier lease	110,616	120,000	123,600	127,310	131,130	135,060
71 Op cap technology plan	497,098	754,830	958,830	1,078,830	658,830	658,830
72 Op cap building const/maintenance plan	434,791	594,176	602,000	624,000	471,500	590,000
73 Op cap deferred maintenance	160,923	105,000	247,000	295,000	296,000	310,000
74 Op cap transportation equipment	0	0	50,000	80,000	80,000	80,000
75 Total Operating Cap Expenditures	1,902,427	2,485,336	3,107,340	3,298,140	2,776,224	2,959,782
76 347 - Health & Safety physical hazard	8,047	63,000	30,000	30,000	30,000	30,000
77 349 - Health & Safety hazardous subst	2,591	15,000	15,000	15,000	15,000	15,000
78 352 - Health & Safety envmt mgmt	29,837	25,000	25,000	25,000	25,000	25,000
79 358 - Health & Safety asbestos	2,811	5,000	60,000	5,000	5,000	5,000
80 363 - Health & Safety fire safety	14,383	15,000	15,000	15,000	15,000	15,000
81 366 - Health & Safety indoor air quality	116,098	15,000	15,000	15,000	15,000	15,000
82 Total Health & Safety Expenditures	173,767	138,000	160,000	105,000	105,000	105,000
83 TOTAL EXPENDITURES	48,735,302	50,384,060	52,787,680	54,233,280	54,882,844	56,381,802
84 \$ Change	(11,638,629)	1,648,758	2,403,620	1,445,600	649,564	1,498,958
85 % Change	-19.3%	3.4%	4.8%	2.7%	1.2%	2.7%
86 REV OVER EXP (EXP OVER REV)						
87 General Fund Restricted	273,997	(683,837)	(1,458,366)	(1,355,256)	(747,698)	(985,818)
88 General Fund Unassigned	721,644	375,051	2,991,946	1,821,720	869,541	(223,341)
89 BEGINNING FUND BALANCE						
91 General Fund Restricted:						
92 Operating Capital	533,244	311,757	(498,428)	(1,792,157)	(3,228,265)	(4,077,814)
93 Health & Safety	(367,851)	(104,869)	(169,287)	(429,777)	(396,777)	(341,777)
94 Severance Pay	89,446	0	0	0	0	0
95 Safe Schools	(2,033)	(69,239)	(69,239)	(69,239)	(69,239)	(69,239)
96 Deferred Maintenance	205,993	327,730	518,496	614,348	662,200	709,052
97 Reserved for Prepaid	0	0	0	0	0	0
98 General Fund Restricted Total	458,799	465,379	(218,458)	(1,676,825)	(3,032,081)	(3,779,778)
99 General Fund Unassigned:						
100 General Fund Unassigned Total	5,718,368	6,707,444	7,082,495	10,074,441	11,896,161	12,765,701
101 ENDING FUND BALANCE						
102 General Fund Restricted:						
103 Operating Capital	311,757	(498,428)	(1,792,157)	(3,228,265)	(4,077,814)	(5,096,485)
104 Health & Safety	(104,869)	(169,287)	(429,777)	(396,777)	(341,777)	(341,777)
105 Severance Pay	-	-	-	-	-	-
106 Safe Schools	(69,239)	(69,239)	(69,239)	(69,239)	(69,239)	(69,239)
107 Deferred Maintenance	327,730	518,496	614,348	662,200	709,052	741,904
108 Reserved for Prepaid	-	-	-	-	-	-
109 General Fund Restricted Total	465,379	(218,458)	(1,676,825)	(3,032,081)	(3,779,778)	(4,765,597)
110 General Fund Unassigned:						
111 Unassigned	6,707,444	4,582,495	7,824,441	9,896,161	10,765,701	10,542,361
112 Committed--Severance Obligation	-	2,500,000	2,250,000	2,000,000	2,000,000	2,000,000
113 Assigned--TBD	-	-	-	-	-	-
114 General Fund Unassigned Total	6,707,444	7,082,495	10,074,441	11,896,161	12,765,701	12,542,361
115 General Fund Restricted & Unassigned Combined	7,172,823	6,864,037	8,397,616	8,864,080	8,985,923	7,776,764
116 Unassigned (% of Unassigned Exp)	14.38%	14.83%	20.34%	23.40%	24.55%	23.52%
117 Unassigned & Restricted (% of Total Exp)	14.72%	13.62%	15.91%	16.34%	16.37%	13.79%

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	Light rail-Theater	11,000							
5	Athletic field repair and maintenance								
6	Replace gymnasium sound system			35,000					
7	Folding Door--Auditorium		110,000						
8	Folding Door--Gymnasium (curtain)		35,000						
9	Running track repair/maintenance (study replacement)	3,500	10,000	150,000				35,000	
10	Field house floor repair		12,000						
11	Field house curtain replacement	33,676							
12	Carpet/tile replacement				10,000		10,000		
13	Replace ceiling tile - gymnasium		12,000						
14	Roof maintenance/repair/replacement				100,500		113,000	150,000	400,000
15	Repaint gymnasium			12,500				30,000	
16	Floor tile removal/replacement		32,000						
17	Lunch tables	32,000							
18	Reduce points of entry, improve signage	10,000							
19	Tuckpointing						50,000		
20	Parking lot resurface					300,000			
21	Boiler replacement								
22	Chiller overhaul	27,500							
23	Storage shed	25,000							
24	Window replacement						300,000	150,000	
25	TOTAL	\$ 145,676	\$ 214,000	\$ 200,500	\$ 113,500	\$ 303,500	\$ 476,500	\$ 368,500	\$ 403,500
26									
27	HORIZON MIDDLE SCHOOL	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
28	Gym floor refinish	3,000	3,000	3,500	3,500	3,500	3,500	3,500	3,500
29	Athletic field repair/maintenance	5,000	5,000						
30	Concrete (stone removal/replacement)		47,000						
31	Repaint			5,000	5,000	5,000			15,000
32	Carpet replacement								30,000
33	Mountable curbs	6,000							
34	Sidewalk improvements/replacement (track accessibility)		36,000						20,000
35	Art room storage (Fire Marshal)		5,000						
36	Parking lot resurface							150,000	
37	Running track resurface							80,000	
38	TOTAL	\$14,000	\$96,000	\$8,500	\$8,500	\$8,500	\$3,500	\$233,500	\$68,500
39									
40	ROBERT ASP ELEMENTARY	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
41	Gym floor refinish	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500
42	Parking lot resurface			30,000		25,000		25,000	
43	Boiler replacement (2) (37,500) and glycol (25,000)	62,500							
44	Door addition in EBD classroom	2,500							
45	Building entry/interior office redesign			110,000					
46	Tuckpointing				35,000				
47	Playground improvements/upgrades			10,000	30,000				
48	Roof maintenance/repair/replacement	80,000	80,000	40,000		42,000	145,000		
49	TOTAL	\$ 147,000	\$ 82,000	\$ 192,000	\$ 67,000	\$ 69,500	\$ 147,500	\$ 27,500	\$ 2,500
50									
51	ELLEN HOPKINS ELEMENTARY	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
52	Gym floor refinish		10,000	3,000	3,000	3,500	3,500	3,500	3,500
53	Track removal/redesign/end of useful life considerations				75,000				
54	Parking lot resurface			30,000		25,000		25,000	
55	Repaint				5,000	5,000	5,000		
56	Boiler replacement (2) (37,500) and glycol (25,000)	62,500							
57	Building entry/interior office redesign	60,000	50,000						
58	Roof maintenance/repair/replacement		142,000	230,000	110,000	211,000		7,500	
59	Playground improvements/upgrades			10,000	30,000				
60	Tuckpointing						40,000		
61	TOTAL	\$ 122,500	\$ 202,000	\$ 273,000	\$ 223,000	\$ 244,500	\$ 48,500	\$ 36,000	\$ 3,500
62									
63	S.G. REINERTSEN ELEMENTARY	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
64	Repaint		5,000		5,000				15,000
65	Multi-purpose room expansion (DAPE)		475,000						
66	Offsetting lease-purchase (levy) agreement revenue		(475,000)						
67	Playground improvements/upgrades			10,000	30,000				
68	Handicapped accessible bathroom - Special Education	15,000							
69	Parking lot resurface					25,000			75,000
70	Exterior duct work improvement - water infiltration	25,000	22,500						
71	Sidewalks								15,000
72	Grounds maintenance (erosion)	2,500							
73	Roof maintenance/repair/replacement								
74	TOTAL	\$ 42,500	\$ 27,500	\$ 10,000	\$ 35,000	\$ 25,000	\$ -	\$ -	\$ 105,000
75									
76	PROBSTFIELD CENTER FOR EDUCATION	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
77	Lockers (painting, adding)					7,000			
78	Roof maintenance/repair/replacement				60,500			33,500	
79	Window replacement			25,000					
80	Repaint	5,000					20,000		
81	Room upgrades to accommodate Early Learning changes	15,000	15,000						
82	Carpet replacement	22,500	7,500				30,000		
83	Tile replacement		10,000						
84	Door replacement (#6)								
85	Parking lot resurface					35,000			
86	Tuckpointing repair				35,000				
87	Playground improvements/upgrades		7,500		30,000				

MULTI-YEAR CAPITAL PROJECTS PLANNING DOCUMENT

	A	C	D	E	F	G	H	I	J	
88	Sidewalk repair/maintenance		2,500						15,000	
89	TOTAL	\$ 42,500	\$ 42,500	\$ 25,000	\$ 125,500	\$ 42,000	\$ 50,000	\$ 33,500	\$ 15,000	
90										
91	RED RIVER ALTERNATIVE LEARNING CENTER	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
92										
93	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
94										
95	MAINTENANCE BUILDING	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
96	Door replacement									
97	Parking lot repair/resurfacing									
98	Building siding			20,000						
99	Interior reconfiguration									
100	Roof maintenance/repair/replacement					32,000	47,500			
101	Replace boiler/reconfigure heating system									
102	Carpet replacement						6,000			
103	TOTAL	\$ -	\$ -	\$ 20,000	\$ -	\$ 32,000	\$ 53,500	\$ -	\$ -	
104										
105	DISTRICTWIDE MAINTENANCE, EQUIPMENT, & VEHICLES	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
106	Roof maintenance/repairs	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
107	Lawn care equipment and snow removal equipment		5,000		20,000			20,000		
108	Maintenance equipment	10,000	5,000	15,000			20,000		20,000	
109	Maintenance vehicles						35,000			
110	TOTAL	\$ 35,000	\$ 35,000	\$ 40,000	\$ 45,000	\$ 25,000	\$ 80,000	\$ 45,000	\$ 45,000	
111										
112	UNDEDICATED CAPITAL	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
113	Undedicated	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
114	TOTAL	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	
115										
116										
117	BUILDING SUMMARY	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
118	Moorhead High School	145,676	214,000	200,500	113,500	303,500	476,500	368,500	403,500	
119	Horizon Middle School	14,000	96,000	8,500	8,500	8,500	3,500	233,500	68,500	
120	Robert Asp Elementary School	147,000	82,000	192,000	67,000	69,500	147,500	27,500	2,500	
121	Ellen Hopkins Elementary School	122,500	202,000	273,000	223,000	244,500	48,500	36,000	3,500	
122	S.G. Reinertsen Elementary School	42,500	27,500	10,000	35,000	25,000	-	-	105,000	
123	Probstfield Center for Education	42,500	42,500	25,000	125,500	42,000	50,000	33,500	15,000	
124	Red River Alternative Learning Center	-	-	-	-	-	-	-	-	
125	Maintenance Building	-	-	20,000	-	32,000	53,500	-	-	
126	Districtwide maintenance, equipment, and vehicles	35,000	35,000	40,000	45,000	25,000	80,000	45,000	45,000	
127	Undedicated	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
128	TOTAL SUMMARY	\$ 699,176	\$ 849,000	\$ 919,000	\$ 767,500	\$ 900,000	\$ 1,009,500	\$ 894,000	\$ 793,000	
129	Operating Capital	\$ 594,176	\$ 602,000	\$ 624,000	\$ 471,500	\$ 590,000	\$ 679,000	\$ 678,000	\$ 368,000	
130	Deferred Maintenance	\$ 105,000	\$ 247,000	\$ 295,000	\$ 296,000	\$ 310,000	\$ 330,500	\$ 216,000	\$ 425,000	
131										
132	HEALTH AND SAFETY*	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
133	347 - Physical Hazard Control	63,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
134	349 - Hazardous Substance Management	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
135	352 - Environmental, Health & Safety Management	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
136	358 - Asbestos (AHERA Compliance)	5,000	60,000	5,000	5,000	5,000	5,000	5,000	5,000	
137	363 - Fire and Life Safety	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
138	366 - Indoor Air Quality	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
139	TOTAL	\$138,000	\$160,000	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000	
140										
142	* Health and Safety projects will be added as needed. Levy authority to cover these projects is granted by the Minnesota Department of Education.									
143										
144	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	09/10	10/11	11/12	12/13	13/14	14/15
Infrastructure						
WAN -- Fiber Optics Lease	24,720	24,720	24,720	24,720	24,720	24,720
Miscellaneous Electrical Upgrades	2,266	2,266	2,266	2,266	2,266	2,266
Cabling -- Misc. District wide	12,360	12,360	12,360	12,360	12,360	12,360
NW Links Membership	0	0	0	0	0	0
	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>
Hardware						
Telephone System Maintenance	3,605	3,605	3,605	3,605	3,605	3,605
Cellular Communication	3,193	3,193	3,193	3,193	3,193	3,193
	<u>6,798</u>	<u>6,798</u>	<u>6,798</u>	<u>6,798</u>	<u>6,798</u>	<u>6,798</u>
Maintenance Agreements						
Software/Support Agreement	4,944	4,944	4,944	4,944	4,944	4,944
Internet Bandwidth (minus E-Rate)	7,868	7,868	7,868	7,868	7,868	7,868
Region I Software/Support Agreement	50,000	50,000	50,000	50,000	50,000	50,000
Cisco WAN Agreements	0	0	0	0	0	0
	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>
Department Operations						
General Supplies (Subscriptions, tools, etc.)	2,369	2,369	2,369	2,369	2,369	2,369
Security/Clock/Paging/RF support	8,446	8,446	8,446	8,446	8,446	8,446
CD-R's & Other Media	2,060	2,060	2,060	2,060	2,060	2,060
Backup Archival Tapes	1,339	1,339	1,339	1,339	1,339	1,339
	<u>14,214</u>	<u>14,214</u>	<u>14,214</u>	<u>14,214</u>	<u>14,214</u>	<u>14,214</u>
Software Subscriptions						
AntiVirus	721	721	721	721	721	721
Group Calendaring/Scheduling	2,884	2,884	2,884	2,884	2,884	2,884
SSL Certificates	721	721	721	721	721	721
AppleWorks/iWorks	1,597	1,597	1,597	1,597	1,597	1,597
Email	4,120	4,120	4,120	4,120	4,120	4,120
Inspiration/Kidspiration	0	0	0	0	0	0
FileMaker Pro Server & Client New/Upgrade	0	0	0	0	0	0
Web Filtering	18,540	18,540	18,540	18,540	18,540	18,540
SENDIT membership	1,236	1,236	1,236	1,236	1,236	1,236
Student Management Agreement	22,660	22,660	22,660	22,660	22,660	22,660
Network operating system upgrade	4,244	4,244	4,244	4,244	4,244	4,244
Power School Studio	0	0	65,000	65,000	65,000	65,000
	<u>56,722</u>	<u>56,722</u>	<u>121,722</u>	<u>121,722</u>	<u>121,722</u>	<u>121,722</u>
Staff Development						
Local training classes	16,480	16,480	16,480	16,480	16,480	16,480
Operations specialized training	9,255	9,255	9,255	9,255	9,255	9,255
Intern Help (Salary)	8,400	8,400	8,400	8,400	8,400	8,400
	<u>34,135</u>	<u>34,135</u>	<u>34,135</u>	<u>34,135</u>	<u>34,135</u>	<u>34,135</u>
Subtotal Operational Expenditures	<u>214,027</u>	<u>214,027</u>	<u>279,027</u>	<u>279,027</u>	<u>279,027</u>	<u>279,027</u>

TECHNOLOGY PLAN

Technology Acquisitions		09/10	10/11	11/12	12/13	13/14	14/15
Infrastructure							
	WAN -- Video Network/TV & Web Studio	10,300	10,300	10,300	10,300	10,300	10,300
	WAN -- Expansion/Upgrade	0	300,000	455,000	575,000	155,000	155,000
	LAN -- Hub/Switches New/Replacement	0	0	0	0	0	0
		<u>10,300</u>	<u>310,300</u>	<u>465,300</u>	<u>585,300</u>	<u>165,300</u>	<u>165,300</u>
Hardware							
	Auditorium Operations(Lights/Sound)	2,500	18,500	2,500	2,500	2,500	2,500
	RAM/CPU Upgrades	10,000	10,000	10,000	10,000	10,000	10,000
	TV/LCD Projection System/Projection Screens	15,000	15,000	15,000	15,000	15,000	15,000
	Computer Workstations	132,000	152,000	132,000	132,000	132,000	132,000
	Network Printers	5,000	5,000	5,000	5,000	5,000	5,000
	Peripheral Add-ons	5,000	5,000	5,000	5,000	5,000	5,000
	Data Servers/upgrades	10,000	10,000	10,000	10,000	10,000	10,000
	Emerging Technologies	5,000	5,000	5,000	5,000	5,000	5,000
		<u>184,500</u>	<u>220,500</u>	<u>184,500</u>	<u>184,500</u>	<u>184,500</u>	<u>184,500</u>
Software							
	Student Management System Options	0	0	0	0	0	0
	New/Curriculum Contingency	25,000	5,000	25,000	25,000	25,000	25,000
		<u>25,000</u>	<u>5,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Staff Development							
	Specialized Training--New Technologies	5,000	5,000	5,001	5,002	5,003	5,004
		<u>5,000</u>	<u>5,000</u>	<u>5,001</u>	<u>5,002</u>	<u>5,003</u>	<u>5,004</u>
	Subtotal Technology Acquisitions	224,800	540,800	679,801	799,802	379,803	379,804
	Subtotal Operational Expenditures	214,027	214,027	279,027	279,027	279,027	279,027
		<u>214,027</u>	<u>214,027</u>	<u>279,027</u>	<u>279,027</u>	<u>279,027</u>	<u>279,027</u>
	TOTAL TECHNOLOGY PLAN	438,827	754,827	958,828	1,078,829	658,830	658,831

**2011-12
Preliminary Staffing Plan**

(Revised May 23, 2011)

Licensed Staff (FTE)	2010-11 Budget	2010-11 Actual	2011-12 Budget	Increase (Decrease)
Elementary (K-5)	87.00	89.00	91.50	2.50
Middle School (6-8)	48.31	51.82	53.82	2.00
High School (9-12)	53.07	55.39	60.57	5.18
Alternative Education	7.92	7.92	6.92	-1.00
Special Education ***	105.88	106.68	107.18	0.50
ESL	5.30	5.30	5.30	0.00
Elementary Art	3.00	3.00	3.00	0.00
Elementary Music	6.33	6.57	7.00	0.43
Music (6-12)	6.67	6.67	8.00	1.33
Elementary Physical Education	6.33	6.57	7.00	0.43
Gifted and Talented	1.50	1.50	1.70	0.20
Administrative	10.00	10.00	10.00	0.00
Media Specialists	3.00	3.00	3.50	0.50
Counselors	10.00	10.00	10.00	0.00
School Nurses	2.00	2.00	2.00	0.00
Supervisory **	7.00	9.00	9.00	0.00
Total Licensed Staff	363.30	374.41	386.49	12.07
Federal Programs/Grants **	18.50	19.75	19.75	0.00
Non-Licensed Staff				
Administrative	0.00	0.00	0.00	0.00
Supervisory	7.00	6.00	6.00	0.00
Paraprofessionals/Security*	147.50	149.38	149.38	0.00
Non-Aligned/TCI	21.11	21.11	21.11	0.00
Clerical/Confidential	42.28	42.28	42.28	0.00
Custodial	32.00	32.99	32.99	0.00
Total Non-Licensed Staff	249.89	251.76	251.76	0.00
Federal Programs/Grants **	6.11	6.11	6.11	0.00

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

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

*** Includes positions filled by purchased services.

EduJobs postions included in 2010-11 actual High School 2.125 FTE (science, mathematics and English/lang arts)
 Middle Scho 2.125 FTE (mathematics and 6th Grade)
 Elementary 1.0 FTE (4th Grade)

Total EduJobs and new 2011-12 FTE High School 7.305
 Middle Scho 4.125
 Elementary 3.5

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

	05-06	06-07	07-08	08-09	09-10	10-11	11-12
Grade Level							
Elem K-3	25:1	25:1	25:1	25:1	25:1	25:1	24:1
Elem 4-5	29:1	29:1	29:1	29:1	29:1	29:1	27:1
Middle School (Core)	30:1	30:1	30:1	30:1	33:1	33:1	30:1
High School (Core)	30:1	30:1	30:1	30:1	36:1	36:1	30:1

Secondary staffing for elective classes will require a student enrollment of 20.
Core Classes - English/Language Arts, Mathematics, Science, Social Studies

Average Class Size

	05-06	06-07	07-08	08-09	09-10	10-11	11-12
							Projected
	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size
Kindergarten	22	23	22	22	23	22	23
Grade 1	24	24	24	24	24	23	23
Grade 2	25	23	23	24	25	26	26
Grade 3	25	25	26	25	29	25	25
Grade 4	26	25	25	27	27	27	26
Grade 5	26	28	26	29	29	28	28
Grade 6 (Core)	29	30	27	29	33	33	29
Grade 7 (Core)	26	25	30	27	33	33	29
Grade 8 (Core)	26	26	27	31	31	33	29
District Average K-3	24	24	24	24	25	24	24
District Average K-5	25	24	23	25	26	25	25
District Average 6-8	27	27	28	29	32	33	29

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

**MOORHEAD AREA PUBLIC SCHOOLS
NOVEMBER 2010 ENROLLMENT PROJECTIONS
(Weighted Average Method)**

GRADE	ACTUAL NOVEMBER 1 ENROLLMENT					11/1/2010	PROJECTED ENROLLMENT						
	2005-06	2006-07	2007-08	2008-09	2009-10		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	November 2009 Projection (2010-11)
Kindergarten	378	421	381	397	417	387	385	390	390	395	395	385	2
Grade 1	411	401	432	405	402	432	399	396	402	402	407	419	13
Grade 2	360	414	393	428	407	421	441	407	404	410	410	409	12
Grade 3	368	359	415	398	440	396	425	445	410	408	413	430	-34
Grade 4	359	380	358	417	391	446	417	448	469	432	430	446	0
Grade 5	391	372	388	381	417	392	452	423	454	475	438	406	-14
Grade 6	353	422	374	401	397	435	403	465	435	467	489	421	14
Grade 7	419	367	423	377	405	420	443	411	474	444	476	399	21
Grade 8	446	431	373	429	384	413	425	449	416	480	449	396	17
Grade 9	438	463	436	399	446	397	402	414	437	405	467	388	9
Grade 10	446	430	465	445	395	442	399	403	415	438	407	427	15
Grade 11	461	460	422	482	419	383	424	383	387	399	421	389	-6
Grade 12	422	461	447	406	476	424	378	419	378	383	394	433	-9
Grades K-5	2267	2347	2367	2426	2474	2474	2518	2508	2529	2522	2493	2495	-21
Grades 6-8	1218	1220	1170	1207	1186	1268	1272	1325	1326	1391	1414	1216	52
Grades 6-12	2985	3034	2940	2939	2922	2914	2875	2944	2943	3016	3103	2853	61
Grades 9-12	1767	1814	1770	1732	1736	1646	1603	1619	1617	1625	1688	1637	9
Grades K-12	5252	5381	5307	5365	5396	5388	5394	5453	5472	5537	5596	5348	40
+/- Prior Year	-31	129	-74	58	31	-8	6	59	19	65	58		
% +/-	-0.58%	2.46%	-1.38%	1.09%	0.58%	-0.15%	0.10%	1.10%	0.35%	1.20%	1.05%		

VEHICLE INVENTORY														
ID #	Vehicle Type	Year	Chassis	Body	Fuel type	Capacity	Miles as of 6/5/2009	Miles as of 6/11/2010	Miles as of 6/8/2011	Miles	Special Equipment	Scheduled Replacement	Purchase Price	Notes
93	SCHOOL BUS	1993	IHC	THOMAS	DIESEL	78	105,186	105,507	111,823	6,316		2005	\$ 53,485	Delayed Replacement
94	SCHOOL BUS	1993	IHC	THOMAS	DIESEL	78	120,626	120,706	121,754	1,048		2005	\$ 53,780	Delayed Replacement - spare only
96	SCHOOL BUS	1995	IHC	AMTRAN	DIESEL	77	157,545	160,695	166,260	5,565		2007	\$ 48,787	Delayed Replacement - spare only
87	SCHOOL BUS	1996	IHC	THOMAS	DIESEL	77	119,206	124,494	132,126	7,632	Lift Equipped	2008	\$ 56,575	Delayed Replacement -
89	SCHOOL BUS	1996	IHC	THOMAS	DIESEL	77	143,813	146,262	148,063	1,801	Lift Equipped	2008	\$ 56,575	Delayed Replacement -
83	SCHOOL BUS	1998	IHC	Blue Bird	DIESEL	30	106,323	116,669	125,687	9,018	Lift Equipped	2010	\$ 59,104	Delayed Replacement
84	SCHOOL BUS	1998	IHC	Blue Bird	DIESEL	31	130,476	141,626	151,298	9,672	Lift Equipped	2010	\$ 59,104	Delayed Replacement
00-103	MINI-VAN	2000	GMC	Safari (red)	GASOLINE	7	85,460	104,737	127,214	22,477		2010	\$ 22,734	
00-104	MINI-VAN	2000	GMC	Safari(Teal Blue)	GASOLINE	7	155,739	156,771	158,342	1,571		2010	\$ 22,692	Used by RRALC
05-105	4WD	2000	DODGE	Durango	GASOLINE	7	92357	97157	102962	5,805		2010	\$ 12,995	
71	SCHOOL BUS	2001	GMC	Blue Bird	DIESEL	77	117701	131595	144138	12,543		2013	\$ 54,692	
72	SCHOOL BUS	2001	GMC	Blue Bird	DIESEL	77	122405	133356	143772	10,416		2013	\$ 54,692	
73	SCHOOL BUS	2004	IHC	Blue Bird	DIESEL	77	57192	65905	74578	8,673		2016	\$ 60,289	
74	SCHOOL BUS	2004	IHC	Blue Bird	DIESEL	77	55819	66596	77365	10,769		2016	\$ 60,490	
05-106	MINI-VAN	2005	DODGE	Caravan	GASOLINE	7	74017	90389	108360	17,971		2016	\$ 25,450	
75	SCHOOL BUS	2006	IC Bus	IC Bus	DIESEL	77	68280	85982	104413	18,431		2018	\$ 63,531	
86	SCHOOL BUS	2006	IC Bus	IC Bus	DIESEL	47	60246	74432	87943	13,511	Lift Equipped	2018	\$ 73,437	
76	SCHOOL BUS	2007	IC Bus	IC Bus	DIESEL	77	33685	48058	64969	16,911		2019	\$ 67,036	
88	SCHOOL BUS	2007	IC Bus	IC Bus	DIESEL	45	52284	66544	80893	14,349	Lift Equipped	2019	\$ 74,036	
77	SCHOOL BUS	2008	IC Bus	IC Bus	DIESEL	77	28540	39794	54079	14,285		2020	\$ 70,622	
	MINI-VAN	2008	DODGE	Caravan	GASOLINE	7	48391	48391	54982	6,591		2020		
										209,039				

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 2011-12 school year will remain the same as the previous year.

Basic Assumptions

The number of free lunches went up by 6.1% from 09-10 to 10-11.

Prices used to develop revenue projections were as follows:

Category	2011-12 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.

2011-12 Reimbursements (2010-11 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:

\$.26 Paid lunch
\$2.32 Reduced lunch
\$2.74 Free lunch
\$.26 Paid breakfast
\$1.18 Reduced breakfast
\$1.48 Free breakfast
\$.06 Paid Snack
\$.37 Reduced Snack
\$.74 Free Snack

K-Milk Reimbursement:

\$.1775 Milk - Federal
\$.20 Milk - State

FUND BALANCE DEFINITIONS

Line #

Miscellaneous Local Revenue 2

Catered meals (lunch) to Head Start program at Probstfield.

Purchased Services 15

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

Food Costs (USDA Commodities) 16

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

Fund Balance Projections 26

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)**

	2009-10 ACTUAL	2010-11 REVISED	2011-12 PRELIMINARY	2012-2013 PROJECTED	2013-2014 PROJECTED	2014-2015 PROJECTED
REVENUES:						
<i>Line #</i> Other local and county sources:						
1	Interest	1,192	25	25	25	25
2	Miscellaneous local revenues	390	400	410	420	440
3	Subtotal other sources	1,582	425	435	445	465
State sources:						
4	Lunch/Breakfast program aid	119,965	146,660	149,590	152,580	158,740
Federal sources:						
5	Lunch program aid	848,850	828,140	844,700	861,590	896,400
6	Food distribution program	106,322	110,080	112,280	114,530	119,160
7	Summer Food Program	26,566	57,833	57,833	57,833	57,833
8	Subtotal federal sources	981,738	996,053	1,014,813	1,033,953	1,073,393
9	Sale of food	1,100,731	1,107,620	1,129,770	1,152,370	1,198,930
10	TOTAL REVENUES	2,204,015	2,250,758	2,294,608	2,339,348	2,431,528
11	\$ CHANGE	351,707	46,743	43,850	44,740	46,550
12	% CHANGE	18.99%	2.12%	1.95%	1.95%	1.95%
EXPENDITURES:						
Pupil support services:						
13	Salaries and wages	450,526	445,500	458,865	472,631	501,414
14	Employee benefits	75,550	76,744	79,046	81,418	86,376
15	Purchased services	311,177	317,580	327,107	336,921	357,439
16	Food costs-USDA commodities	98,099	95,650	98,520	101,475	107,655
17	Food costs, milk and supplies	1,071,979	1,107,720	1,140,952	1,175,180	1,246,749
18	Equipment/Construction	24,681	25,653	50,000	51,500	54,636
19	Other expenditures	18,630	18,630	19,189	19,765	20,968
20	Summer Food Program	26,566	57,833	59,568	61,355	65,092
21	TOTAL EXPENDITURES	2,077,205	2,145,310	2,233,247	2,300,244	2,440,329
22	\$ CHANGE	124,576	68,105	87,937	66,997	71,078
23	% CHANGE	6.38%	3.28%	4.10%	3.00%	3.00%
24	REV OVER EXP (EXP OVER REV)	126,810	105,448	61,361	39,104	(8,801)
25	BEGINNING FUND BALANCE	354,128	480,938	586,386	647,747	702,578
26	ENDING FUND BALANCE	\$480,938	\$586,386	\$647,747	\$686,851	\$702,578
27	Fund Balance as a % of Expenditures	23.15%	27.33%	29.00%	29.86%	28.43%
28	Fund Balance Limit (1/3 of annual exp)	692,402	715,103	744,416	766,748	813,443

ANALYSIS OF PARTICIPATION (REIMBURSABLE MEALS)

2007-08	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
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							71.9

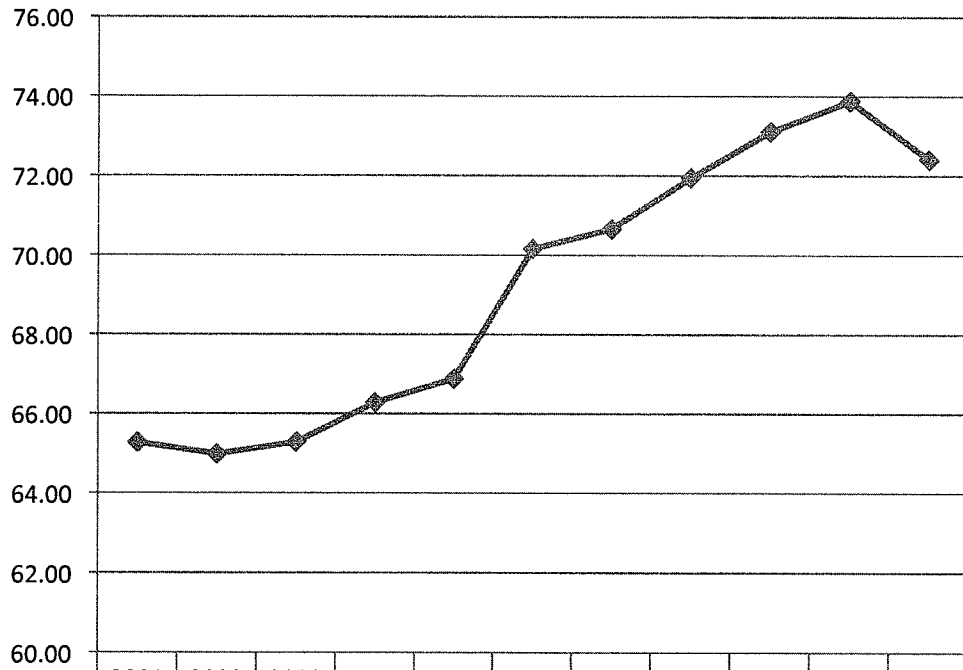
2008-09	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
SEPTEMBER	3395		28.0	95.5	95.1	91.7	95.3	72.2
OCTOBER	3408		30.6	95.4	95.0	93.0	96.9	73.5
NOVEMBER	3400		29.9	96.4	95.7	94.1	97.0	73.9
DECEMBER	3381		30.5	96.0	95.2	93.1	96.3	73.8
JANUARY	3355		30.9	94.2	94.6	93.1	95.7	73.5
FEBRUARY	3379		32.4	94.8	94.6	92.5	94.6	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							73.1

2009-10	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
SEPTEMBER	3569	4949	33.3	99.9	85.7	84.5	86.5	78.0
OCTOBER	3452	5044	34.3	88.7	80.2	77.9	82.1	72.6
NOVEMBER	3551	5049	34.2	94.7	81.5	80.6	82.7	74.7
DECEMBER	3590	5073	35.0	94.7	82.6	81.2	82.5	75.2
JANUARY	3582	5055	33.9	95.5	86.2	80.4	81.9	75.6
FEBRUARY	3563	5046	35.6	94.5	82.9	79.2	82.2	74.9
MARCH	3515	5011	33.8	95.4	81.7	79.0	82.2	74.4
APRIL	3378	5062	31.8	81.2	82.6	80.0	82.4	71.6
MAY/JUNE	3211	5052	32.5	78.5	78.1	76.7	73.0	67.8
Total	3490							73.9

2010-11	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
SEPTEMBER	3540	5077	37.2	88.0	81.0	76.5	80.8	72.7
OCTOBER	3321	5067	35.4	81.5	75.0	73.9	77.5	68.7
NOVEMBER	3518	4975	38.0	85.9	82.0	79.2	83.4	73.7
DECEMBER	3460	4943	37.7	85.9	82.0	79.6	82.4	73.5
JANUARY	3455	4939	38.0	85.4	81.9	80.3	82.1	73.5
FEBRUARY	3414	4878	37.0	86.3	80.8	80.1	83.2	73.5
MARCH	3350	5035	34.9	84.8	73.6	73.7	78.9	69.2
APRIL	3397	4850	34.6	85.7	81.2	82.8	85.9	74.0
MAY/JUNE	3269	5111	33.1	88.1	87.3	73.7	79.7	72.4
Total	3414							72.4

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

SCHOOL LUNCH PARTICIPATION (%)



	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
% Participation	65.27	64.98	65.28	66.28	66.88	70.16	70.66	71.94	73.10	73.87	72.40

IV. COMMUNITY SERVICE

INTRODUCTION

The district census is currently at 42,939. 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 Service 1

General Community Education revenue is based on district population. The district's population for fiscal year 2011 was 40,831. The latest census data shows the district's population to be 42,939. For 2011-2012, the multiplier per capita is \$5.42.

Fees 2

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.

Adult Basic Education 6

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.

Interest 7

Early Childhood Family Education 8

The ECFE state grant and local levy are based on the number of children in the district age 0-4. The population high was 2,323 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.

School Readiness 10

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.

Kinder Plus (K+) 13

In 2009-2010, the district added K+ for parents who wanted to have their kindergarteners enrolled in an educational opportunity for the entire school day.

Other 14

This category includes early childhood screening, non-public school funds and grants. The district receives between \$30-\$50 from the Minnesota 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.

EXPENDITURES

Line #

General Community Service 18

Costs associated with the administration and support services for general Community Education programs are included. Community Education and district marketing costs are included. Expenses for Service Learning, after-school enrichment, summer camps and adult enrichment are also included.

Choices 20

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

Adult Basic Education 21

Costs related to the operation of the Adult Basic Education program including licensed teachers, paraprofessionals, administration, rent, technology and support services are included.

Early Childhood Family Education 22

Costs related to the Early Childhood Family Education program are included such as licensed teachers, paraprofessionals, and rent. Administrative and support services are shared with the Kindergarten Readiness programs.

School Readiness 23

Costs related to assisting children ages 3½ 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.

Kinder Plus (K+).....24

In 2009-2010, the district added K+ 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 25

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 SERVICE (04)**

	2009-2010 ACTUAL	2010-2011 REVISED JUNE	2011-2012 PRELIMINARY	2012-2013 PROJECTED	2013-2014 PROJECTED	2014-2015 PROJECTED
LINE # REVENUES:						
1	Gen Com Ed	291,579	290,782	293,892	299,770	311,881
2	Fees	156,049	133,648	140,000	142,800	148,569
3	Youth Development/Service	91,000	102,585	95,000	96,900	100,815
4	Choices	24,816	24,816	26,550	27,081	28,175
5	Choices Fees	3,976	5,900	5,900	6,018	6,261
6	ABE	392,905	368,250	360,000	367,200	382,035
7	Interest	318	300	318	324	337
8	ECFE	244,533	239,240	248,672	253,645	263,893
9	ECFE Fees	23,342	16,760	17,000	17,340	18,041
10	School Readiness	61,868	60,381	64,450	65,739	68,395
11	School Readiness Fees	21,042	20,599	20,400	20,808	21,649
12	School-Age Care Levy	0	54,200	54,200	55,284	57,517
13	K+ Fees	165,229	165,229	115,000	117,300	122,039
14	Other	85,091	64,786	64,786	66,082	68,751
15	TOTAL REVENUES	1,561,748	1,547,476	1,506,168	1,536,291	1,598,358
16	\$ CHANGE	64,655	(14,272)	(41,308)	30,123	31,340
17	% CHANGE	4.32%	-0.91%	-2.67%	2.00%	2.00%
EXPENDITURES:						
18	General Com Ed	326,614	336,011	346,091	356,474	378,183
19	Youth Development/Service	87,499	93,719	96,531	99,427	105,482
20	Choices	25,771	26,550	26,550	27,347	29,012
21	ABE	389,681	368,250	366,250	377,238	400,211
22	ECFE	269,180	277,300	272,014	280,174	297,237
23	School Readiness	79,589	81,980	84,439	86,972	92,269
24	K+	163,224	186,586	300,000	309,000	327,818
25	Other	65,940	64,786	64,786	66,730	70,793
26	TOTAL EXPENDITURES	1,407,498	1,435,182	1,556,661	1,603,361	1,701,006
27	\$ CHANGE	(42,524)	27,684	121,479	46,700	49,544
28	% CHANGE	-2.93%	1.97%	8.46%	3.00%	3.00%
29	REV OVER EXP (EXP OVER REV)	154,250	112,294	(50,493)	(67,069)	(102,648)
30	BEGINNING FUND BALANCE (CE, ECFE, SR)	88,227	242,477	354,771	304,278	152,764
31	ENDING FUND BALANCE (CE, ECFE, SR)	242,477	354,771	304,278	237,209	50,116
32	Fund Balance as % of Expenditures	17.23%	24.72%	19.55%	14.79%	2.95%

33 *Fund balance limits exist for General Community Education (including Adult Basic Education), Early Childhood Education, and School Readiness. Statutes require that the adjusted three-year average fund balance not exceed 25% of the prior year's program revenue before any adjustments for excess fund balance. Statutes define program revenue to include not only the state aid entitlement--and, for ECFE and Community Education, levy authority--but also any fees, grants and other program revenue. Projected limits for fiscal year 2011 are as follows: Community Education--\$132,000; ECFE--\$68,000; and SR--\$18,500. These figures are subject to change once audited data are available.*

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 **11**

As required by bond payment schedule.

Interest on bonds **12**

As required by bond payment schedule.

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

	2009-2010 ACTUAL	2010-2011 REVISED JUNE	2011-2012 PRELIMINARY	2012-2013 PROJECTED	2013-2014 PROJECTED	2014-2015 PROJECTED
LINE # REVENUES:						
1	Local property tax levy	6,477,169	5,277,119	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
4	Interest income	0	0	0	0	0
State sources:						
5	HACA (Homestead credit)	483,650	453,662	included in levy	included in levy	included in levy
6	Border city aid	623,843	572,894	included in levy	included in levy	included in levy
7	Other appropriations	3,708	included in levy	included in levy	included in levy	included in levy
8	State aid / Equalization Aid	0	0	0	0	0
9	State sources total	1,111,201	1,026,556	0	0	0
10	TOTAL REVENUES	7,953,647	6,823,832	6,806,673	6,806,673	6,806,673
EXPENDITURES:						
11	Principal on bonds	3,380,000	3,500,000	3,675,000	3,675,000	3,675,000
12	Interest on bonds	4,329,600	2,503,500	2,334,749	2,334,749	2,334,749
13	OPEB Bond		460,985	495,387	495,387	495,387
14	Other debt service	1,284	900	900	900	900
15	TOTAL EXPENDITURES	7,710,884	6,465,385	6,506,036	6,506,036	6,506,036
16	REV OVER (UNDER) EXP	242,763	358,447	300,637	300,637	300,637
17	BEGINNING FUND BALANCE	42,951,790	43,194,553	43,553,000	43,853,637	44,154,274
18	ENDING FUND BALANCE	\$43,194,553	\$43,553,000	\$43,853,637	\$44,154,274	\$44,755,548