

WARD COUNTY

SCHOOL BOARDS ASSOCIATION

ANNUAL REPORT

JANUARY 2015

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ANNUAL REPORT

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MEMBERS OF
WARD COUNTY SCHOOL BOARDS
2014-2015

MINOT # 1

*Jim Rostad (2016)
Steven Velk (2016)
Laura Mihalick (2016)
Roger Kluck (2018)
Brenda Foster (2018)

MINOT AIR FORCE BASE # 160

*Tony Keys (2016)
Shauna Hughes (2016)
Byron Brown (2015)
Cameron Peters (2015)
Jamee Moore (2015)

NEDROSE # 4

*Victoria M. Haider (2015)
Jaycin Sundheim (2016)
Holly Brekus (2015)
Mark Maercklein (2016)
Kim Kraft (2017)

UNITED # 7

*Brent Casavant (2016)
Brenda Buri (2015)
Josh Sundsbak (2016)
Chad Brown (2017)
Matthew Schaefer (2017)

SAWYER # 16

* Cody Roteliuk (2015)
Tammie Mahoney (2017)
Sherri Peterson (2016)
Oliver Tafelmeyer (2016)
Scott Larson (2017)

KENMARE # 28

*Craig Ellsworth (2016)
Jason Zeltinger (2017)
Lenny Rodin (2015)
Blaine Huff (2015)
Doug Miller (2015)
Lars Christensen (2016)
Roger Johnson (2017)

SURREY # 41

*Tracey Day (2015)
Becky Bertsch (2017)
Jason Feller (2016)
Stephanie Munos (2017)
Shelly Lee (2017)

SOUTH PRAIRIE # 70

*David Lakefield (2015)
Marla Gasmann (2015)
Shiela Lindbo (2016)
Lee Novak (2016)
Randy Korslien (2017)

LEWIS & CLARK # 161

*Michael Lautenschlager (2015)
Brenda Brown (2015)
Jerry Hennessy (2017)
Michael Axness (2016)
Kelly Abrahamson (2016)
Shane Erickson (2015)
Troy Pank (2015)

*Indicates School Board President

The (date) following each School Board Member's name indicates when term is completed.

Question: How does Ward County determine my taxable value and mill levy?

The Ward County Tax Equalization department goes into Ward County and assesses all commercial and residential property. The following formula is used to determine the taxable value. The different cities in the county also assess the properties within those cities. School districts that extend into other counties are given a taxable value from that county in addition to the taxable value determined by Ward County.

FORMULAS

Residential:

True and full evaluation of a home (divided by 2) = (a number) (multiplied) by (9% for residential and 10% for agricultural or commercial properties) = Taxable Valuation

So a house that would sell for 100,000 on the market or has a true and full value of 100,000 is $(100,000/2 = \$50,000$ (times 9%) = \$4,500 taxable value

Then take Taxable Valuation (times) the (School District's mill rate) = TAX

If your mill rate is 82 mills it would be $(4,500)$ (times .8200 = \$369.00 to be paid in taxes on the school portion of the tax statement. The same formula is used for fire, township, ambulance, etc.

So your school would collect 369.00 on a house worth 100,000 in your district.

A mill in your school district is = your school district's total taxable value (times).001. Note the total may include taxable values from more than one county. United, Surrey, Lewis and Clark and Kenmare go into other counties and would have a combined taxable value.

Question: What is going to happen with my mill levy request next year?

In the 2013 tax year a new number was found to establish a baseline year due to the property tax relief bill. Your request next year will be held to 12% more than last year in the general fund property tax levy. You can still ask for transportation and tuition dollars if needed under the General Fund Group 1.

Some mill levy requests were eliminated like the technology levy. This money can be asked for in the miscellaneous levy which will be held to 12%.

While most administrators/business managers know the above information I felt it may be helpful for school board members to understand all that goes into a budget request.

**2014 TAXABLE VALUATIONS AND MILL LEVY
WARD COUNTY**

<u>DISTRICT</u>	<u>TAXABLE VALUATION</u>	<u>MILL LEVY</u>
Minot #1	213,334,702	92.41
Nedrose #4	21,206,045	123.74
United #7	16,015,603	96.59
Sawyer #16	6,031,100	107.14
Kenmare #28	16,250,096	90.18
Surrey #41	8,959,271	100.79
South Prairie #70	12,747,604	120.10
Lewis & Clark #161	26,256,190	99.85

**2014 TAXABLE VALUATIONS AND MILL LEVY
SCHOOL DISTRICTS EXTENDING INTO WARD COUNTY**

<u>DISTRICT</u>	<u>TAXABLE VALUATION</u>	<u>MILL LEVY</u>
Bowbells #14	7,071,926	69.25
Velva #2	14,191,435	108.20
Glenburn # 26	9,111,606	96.46
Max #50	8,152,404	70.45
Garrison #51	17,508,738	62.48

COMPARATIVE LEVIES OF SCHOOL DISTRICTS 2013

School District	School Year	General Fund	High School Tuition	Special Reserve or HST	Technology or MISC	Remodeling or HVAC	Building Fund	Special Assessments	Sinking And Interest	Remodeling Bonding	Alternative Education Program Bonding	Total Mills	Total dollars received
Minot #1	2011	110.00	10.00					.19		5.00	10.00	135.19	17,569,844.39
	2012	105.57	9.98	.32					10.18	4.99	9.98	141.02	21,387,562.36
	2013	70.21	5.39					.32				81.98	15,806,544.62
	2014	69.80	4.83		4.10misc			.32	13.36			92.41	19,714,700.00
Nedrose #4	2011	75.31	26.45									101.76	1,109,990.04
	2012	63.57	44.35									107.92	1,561,886.77
	2013	47.68	23.10									70.78	1,298,760.84
	2014	42.72	25.94				19.33		35.74			123.74	2,624,000.00
United #7	2011	110.00					20.00	.24	11.05			151.33	1,688,585.84
	2012	109.50				9.95 H	19.90	.23	10.45			150.03	1,857,568.23
	2013	67.90	11.10				20.00	.25	9.10			108.35	1,432,845.54
	2014	62.79			7.49misc		18.50	.23	7.58			96.59	1,547,021.00
Sawyer #16	2011	110.00	12.50			9.58	9.58					141.66	566,595.52
	2012	102.09	1.24	6.21 HST			10.00			10.08		129.62	625,657.56
	2013	67.20	5.76				15.00		10.00			97.96	525,354.29
	2014	66.93		3.02	12.00misc		15.12		10.08			107.14	646,184.85
Kenmare #28	2011	103.56					9.45					113.01	1,099,969.20
	2012	85.43					10.00					95.43	1,196,023.52
	2013	65.30		2.71			10.10					78.11	1,078,123.27
	2014	60.31		2.55	10.34misc		16.98					90.18	1,465,400.00
Surrey #41	2011	108.22			4.79		19.16					132.17	742,438.28
	2012	103.39			4.98		20.00					128.37	845,388.98
	2013	72.78		2.44			20.00					95.22	768,877.70
	2014	69.34		2.34	9.11misc		20.00					100.79	
S. Prairie #70	2011	40.38	46.07		5.00				35.26			126.71	1,083,220.48
	2012	37.65	48.68		5.00				28.75			120.08	1,233,128.18
	2013	72.80	15.91						15.05			103.76	1,304,608.42
	2014	70.00	13.34		3.92misc				32.84			120.10	1,530,958.28
Lewis & Clark #161	2011	99.09			5.00		10.00					114.09	1,585,169.54
	2012	82.84			5.00		10.00					97.84	1,821,188.28
	2013	72.80					10.88					83.68	1,767,777.58
	2014	65.60			12.00misc		10.00		12.25			99.85	1,767,777.58

HST=High School Transportation H=Heating, Ventilation and Air Circulation or HVAC

COMPARATIVE LEVIES OF SCHOOL DISTRICTS EXTENDING INTO WARD COUNTY 2014

School District	Year	General Fund	High School Tuition	Special Reserve	Technology	Remodeling	Building Fund	Special Assessments	Sinking And Interest	Remodeling Bonding	Alternative Education Program Bonding	Total Mills	Taxable Valuation
Velva #2	2011	105.83					8.98		33.68			148.49	
	2012	101.56					7.70		28.86			138.12	11,692,620
	2013	67.20					7.70		28.86			106.76	12,943,139
	2014	68.64		3.00			7.70		28.86			108.20	14,191,435
Bowbells #14	2011	96.60					3.65		10.39			110.64	4,109,370
	2012	84.43					2.85		8.11			95.39	5,265,724
	2013	62.91		2.81			2.53		3.37			71.62	5,927,828
	2014	64.37		2.76			2.12					69.25	7,071,926
Glenburn #26	2011	99.76					20.00					119.76	6,166,781
	2012	98.77					20.00					118.77	7,800,568
	2013	59.71					20.00					94.71	8,374,443
	2014	61.46							15.00			96.46	9,111,606
Max #50	2011	84.50			5.00		10.00					99.50	5,207,347
	2012	76.80			5.00		10.00					91.80	6,163,713
	2013	63.88		2.95			9.83					76.66	7,479,111
	2014	57.45		3.00			10.00					70.45	8,152,404
Garrison #51	2011	105.02					10.00					115.02	11,183,360
	2012	98.77					10.00					108.77	13,317,958
	2013	54.45					10.00					64.45	15,067,505
	2014	52.48					10.00					62.48	17,508,738

AVERAGE COST PER PUPIL 2010-2013 SCHOOL YEAR

School District	School Year	Pre-School Spec. Ed	Kindergarten	1-6	7-8	9-12	TOTAL
Minot #1	11-12	11,152.05	5,881.78	9,317.92	9,716.15	8,120.01	8,731.20
	12-13	14,412.50	6,445.09	9,573.16	10,251.35	9,107.26	9,281.20
	13-14	16,621.83	7,848.82	10,057.41	10,922.61	9,595.85	9,908.23
Nedrose #4	11-12		9,063.46	7,209.58	9,427.62		7,851.08
	12-13		7,856.07	7,733.04	9,414.30		8,094.61
	13-14	8,518.54	8,168.91	7,334.38	9,041.65		7,857.53
United #7	11-12	14,467.38	9,10.88	8,480.58	8,134.25	9,283.32	8,652.60
	12-13	11,739.90	6,869.17	8,216.38	7,115.86	9,243.93	8,251.07
	13-14	13,749.91	7,621.55	8,838.10	9,342.78	10,819.21	9,403.72
Sawyer #16	11-12		25,590.39	12,333.97	11,188.23	9,621.67	11,600.15
	12-13		9,379.59	12,393.77	9,433.96	10,187.30	10,903.32
	13-14		22,222.79	14,880.16	10,712.71	11,045.31	12,991.34
Kenmare #28	11-12		7,496.73	10,838.03	14,026.37	13,945.08	11,868.33
	12-13		5,680.17	11,387.06	9,696.69	15,485.10	11,571.77
	13-14		5,715.51	11,215.29	8,262.62	14,513.62	11,267.86
Surrey #41	11-12	110,676.36	6,888.45	8,272.49	7,743.31	8,987.12	8,524.46
	12-13	11,605.71	6,356.51	9,663.58	8,628.82	8,453.86	8,820.76
	13-14	32,482.60	8,490.57	9,834.11	10,925.70	11,038.11	10,431.97
South Prairie #70	11-12		7,975.42	9,950.84	9,51.93		9,629.14
	12-13		7,550.58	8,706.48	6,755.85		8,121.09
	13-14		9,682.72	11,642.92	8,415.97		10,716.67
Lewis & Clark #161	11-12		9,818.72	10,210.95	11,391.16	10,726.76	10,570.67
	12-13	1,628.51	2,513.09	18,626.84	5,397.88	4,101.86	5,170.23
	13-14		7,091.97	10,940.66	12,563.57	12,582.28	11,457.66

PER PUPIL TUITION CHARGES BY DISTRICT 2014

School District	School Year	Kindergarten	1-6	7-8	9-12
Minot					
#1	14-15	0	2,142.57	3,007.77	1,681.01
Nedrose					
#4	14-15	254.07	0	1,126.81	N/A
United					
#7	14-15	0	741.42	1,246.10	2,722.53
Sawyer					
#16	14-15	11,125.75	6,783.12	0	0
Kenmare					
#28	14-15	0	2,300.33	0	5,598.66
Surrey					
#41	14-15	212.05	1,555.59	2,647.18	2,759.59
South Prairie					
#70	14-15	1,767.88	3,728.08	501.13	N/A
Lewis & Clark					
#161	14-15	0	2,753.06	4,375.97	4,394.68

TRANSPORTATION SUMMARY

School District	June 30, (year)	Foundation Payment	Student Transportation	Special Education Transportation	Total Cost
Minot #1	2012	322,451	743,566	426,270	847,385
	2013	340,800	620,056	465,721	744,977
	2014	371,848	669,588	539,492	837,232
Nedrose #4	2012	128,992	138,728	7,210	16,946
	2013	122,253	134,947	3,980	16,674
	2014	129,154	178,953	3,880	53679
United #7	2012	255,042	359,119	0	104,077
	2013	323,007	419,060	0	96,053
	2014	335,808	540,698	0	204890
Sawyer #16	2012	60,681	106,230	0	45,549
	2013	53,634	136,316	0	82,682
	2014	57,232	109,927	0	52695
Kenmare #28	2012	117,353	306,570	0	189,217
	2013	286,625	360,331	0	73,706
	2014	145,777	285,918	0	140141
Surrey #41	2012	79,902	199,693	0	119,791
	2013	79,470	208,761	0	129,291
	2014	94,519	159,549	748.51	65,779
South Prairie #70	2012	113,490	197,189	0	83,699
	2013	193,769	306,007	0	112,238
	2014	135,068	456,899	0	321831
Lewis & Clark #161	2012	249,263	564,360	190	315,287
	2013	259,378	475,580	0	216,202
	2014	271,372	566,147	0	294,775

GENERAL FUND BALANCES

School District	General Fund Balance June 30, 2008	General Fund Balance June 30, 2009	General Fund Balance June 30, 2010	General Fund Balance June 30, 2011	General Fund Balance June 30, 2012	General Fund Balance June 30, 2013	General Fund Balance June 30, 2014
Minot							
#1	15,451,358	14,308,501	21,885,287	15,545,483	15,883,628	14,680,602	14,715,410
Nedrose							
#4	605,568	814,673	1,304,433	1,073,026	1,135,189	1,251,764	1,165,472
United							
#7	391,078	439,443	666,814	676,988	587,799	590,894	622,948
Sawyer							
#16	196,523	142,068	132,256	150,799	156,374	251,821	377,500
Kenmare							
#28	979,267	962,508	1,082,720	586,592	829,142	671,990	692,403
Surrey							
#41	35,081	99,121	211,586	275,352	278,581	98,055	512,539
South Prairie							
#70	663,849	749,863	1,103,108	1,107,177	1,063,254	1,018,205	466,348
Lewis & Clark							
#161	1,820,968	2,138,626	1,279,736	1,519,373	1,606,344	1,523,393	1,567,909
M.A.F.B							
		2,138,626	2,573,169	2,650,418	2,468,053	2,588,380	4,011,085

Note:** Fund Group 1 Total includes General Fund, High School Tuition and High School Transportation

SPECIAL RESERVE FUND

School District	Balance June 30, 2008	Balance June 30, 2009	Balance June 30, 2010	Balance June 30, 2011	Balance June 30, 2012	Balance June 30, 2013	Balance June 30, 2014
Minot							
#1	0	0	0	0	0	0	(32,661.08)
Nedrose							
#4	0	0	0	0	0	0	0
United							
#7	34,126	34,126	34,126	34,126	34,126	34,126	34,126
Sawyer							
#16	113,044	115,025	116,752	117,627	118,806	119,400	119,699
Kenmare							
#28	0	0	0	0	0	0	33,807
Surrey							
#41	0	0	0	0	0	0	0
South Prairie							
#70	0	0	0	0	0	0	0
Lewis & Clark							
#161	0	0	0	0	0	0	0
M.A.F.B.							
#160	0	0	0	0	0	0	0

CAPITAL PROJECTS FUND

Building Fund & Special Assessment

School District	Balance June 30, 2010	Balance June 30, 2011	Balance June 30, 2012	Balance June 30, 2013	Total Receipts	Total Expenditures	Balance June 30, 2014
Minot							
#1	(48,566)	(194,093)	3,929,761	(13,747,895)	17,240,053	28,345,189	(24,853,030)
Nedrose							
#4	0	0	0	0	8,103,957	308,149	7,795,808
United							
#7	182,676	1,641,945	125,888	443,169	415,537	499,006	359,699
Sawyer							
#16	7,009	382,487	81,716	99,116	74,067	31,525	141,657
Kenmare							
#28	232,049	149,469	169,358	190,557	208,226	101,594	291,189
Surrey							
#41	133,826	145,590	186,925	270,659	141,109	0	411,768
South Prairie							
#70	158,780	160,774	287,102	288,201	3,844,378	266,000	3,866,579
Lewis & Clark							
#161	200,447	203,755	256,333	398,820	221,178	225,280	394,718
M.A.F.B.							
#160	51,975	78,619	0	81,213	259,472	320,685	0

SINKING AND INTEREST FUND

Debt Service

School District	Balance June 30, 2010	Balance June 30, 2011	Balance June 30, 2012	Balance June 30, 2013	Total Receipts	Total Expenditures	Balance June 30, 2013
Minot #1	0	0	(1,050)	673,782	1,110,950	1,234,177	550,555
Nedrose #4	0	0	0	0	0	0	0
United #7	89,844	82,673	98,441	161,523	308,130	309,360	160,293
Sawyer #16	0	0	0	12,653	50,442	35,000	28,095
Kenmare #28	0	0	0	0	0	0	0
Surrey #41	0	0	0	0	0	0	0
South Prairie #70	33,681	34,194	83,487	128,755	199,554	37,454	290,856
Lewis & Clark #161	0	0	0	0	0	0	0
M.A.F.B. #160	0	0	0	0	0	0	0

WARD COUNTY PUBLIC SCHOOLS

TOTAL REVENUE

School District	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Minot									
#1	56,546,603	57,499,451	59,894,785	62,447,129	74,522,806	71,189,595	72,601,838	76,234,174	86,776,619
Nedrose									
#4	2,187,818	2,136,234	2,302,758	2,368,445	2,984,012	2,472,553	2,949,654	3,664,257	3,640,736
United									
#7	3,686,642	3,797,908	4,522,338	4,752,093	5,623,716	5,559,564	5,462,358	5,854,989	5,349,574
Sawyer									
#16	1,099,843	1,216,217	1,495,510	1,413,307	1,722,068	1,722,302	1,784,496	1,777,100	1,930,041
Kenmare									
#28	3,246,620	3,014,969	3,230,245	3,052,117	3,932,047	3,712,173	3,937,851	4,110,508	4,257,893
Surrey									
#41	2,234,359	2,231,918	2,546,615	2,856,690	3,485,307	3,620,740	3,569,565	3,859,791	5,513,904
South Prairie									
#70	1,583,637	1,810,183	2,224,563	2,400,334	3,178,750	2,584,686	2,401,372	2,742,375	3,226,031
Lewis & Clark									
#161	3,289,342	3,438,090	3,929,966	3,811,260	4,601,198	4,688,396	4,637,232	4,939,015	5,631,607
M.A.F.B.									
#160	11,664,934	11,307,133	11,020,792	10,761,492	11,255,845	8,394,581	6,959,943	7,168,589	7,505,638

WARD COUNTY FALL ENROLLMENT 2010-2015

School District	Years	K	1	2	3	4	5	6	7	8	Total	9	10	11	12	Total	System Total
Minot #1	10-11	669	612	598	578	526	535	502	526	505	5051	509	644	568	545	2266	7317
	11-12	666	650	558	589	544	528	493	488	476	4992	518	496	567	490	2071	7063
	12-13	757	630	652	596	555	560	515	524	514	5303	529	529	582	555	2195	7498
	13-14	697	709	651	660	615	568	546	539	522	5507	563	510	562	522	2157	7664
	14-15	754	714	686	619	629	625	537	551	541	5656	583	579	523	617	2302	7958
Nedrose #4	10-11	25	28	23	19	32	24	29	19	23	222	0	0	0	0	0	222
	11-12	39	23	30	17	22	27	20	29	22	229	0	0	0	0	0	229
	12-13	34	36	20	36	22	27	34	25	26	260	0	0	0	0	0	260
	13-14	40	37	34	22	37	27	26	29	32	284	0	0	0	0	0	284
	14-15	46	44	34	41	35	42	34	32	37	345					0	345
United #7	10-11	43	51	38	44	35	42	51	39	40	383	49	34	42	48	173	556
	11-12	54	49	44	40	45	35	43	50	41	401	41	49	34	41	165	566
	12-13	47	48	50	52	46	48	44	47	51	433	41	41	52	31	165	598
	13-14	56	44	51	48	52	45	51	43	48	438	48	36	38	49	171	609
	14-15	56	54	54	50	51	48	44	54	40	451	46	50	40	35	171	622
Sawyer #16	10-11	3	13	6	7	8	17	9	9	11	83	11	16	7	10	44	127
	11-12	12	4	16	6	7	11	16	8	7	87	11	13	12	6	42	129
	12-13	11	14	8	13	6	8	10	14	7	91	8	12	12	12	44	135
	13-14	5	11	11	5	10	4	7	9	14	76	8	7	13	12	40	116
	14-15	3	5	9	10	4	9	5	8	9	62	13	6	8	10	37	99
Kenmare #28	10-11	29	25	24	23	24	18	29	15	22	209	29	17	20	24	90	299
	11-12	19	27	25	20	27	23	20	30	20	211	24	32	19	21	96	307
	12-13	34	18	24	23	21	24	25	19	25	213	20	20	27	16	83	296
	13-14	26	31	17	25	23	20	21	28	17	208	25	20	21	27	93	301
	14-15	29	31	37	14	25	29	22	22	28	237	20	27	22	24	93	330
Surrey #41	10-11	32	28	21	19	16	28	25	27	30	226	39	29	32	38	138	364
	11-12	32	30	29	22	23	14	28	28	29	235	41	40	28	32	141	376
	12-13	39	29	31	31	22	25	18	28	26	249	40	42	34	27	143	392
	13-14	36	38	26	29	31	24	22	17	27	250	32	33	39	34	138	388
	14-15	40	34	43	27	37	31	29	21	19	281	33	26	35	41	135	416

School District	Years	K	1	2	3	4	5	6	7	8	36	9	10	11	12	42	78
South Prairie #70	10-11	22	15	16	16	15	14	16	12	21	147	0	0	0	0	0	147
	11-12	18	24	14	25	18	18	19	22	17	175	0	0	0	0	0	175
	12-13	30	26	23	13	21	22	22	20	23	200	0	0	0	0	0	200
	13-14	30	32	28	25	17	19	22	26	21	220	0	0	0	0	0	220
	14-15	27	29	39	28	26	25	20	27	26	247	0	0	0	0	0	247
Lewis & Clark #161	10-11	24	27	22	23	25	26	30	29	31	237	37	31	22	32	122	359
	11-12	22	31	27	24	28	25	29	36	32	254	29	40	30	25	124	378
	12-13	28	23	31	30	26	31	29	35	33	266	33	31	42	31	137	403
	13-14	37	25	25	34	33	27	32	27	34	274	32	33	27	36	128	402
	14-15	29	36	29	25	36	32	28	30	28	273	30	32	35	27	124	397
Bishop Ryan Private School	10-11	12	17	13	18	15	17	23	35	44	194	35	46	33	42	156	350
	11-12	19	10	16	14	13	14	23	37	25	171	36	42	26	44	148	319
	12-13	22	22	16	22	17	13	27	26	41	206	28	35	41	26	130	336
	13-14	21	19	22	16	23	17	30	26	25	199	36	28	33	39	136	335
	14-15	24	22	20	23	20	23	25	29	24	210	28	34	25	31	118	328
Jakota Memorial Private School	10-11						1	6	8	12	27	10	17	14	19	60	87
	11-12					1	1	3	4	12	21	20	19	12	9	60	81
	12-13										0					0	0
	13-14										0					0	0
	14-15					2	1	3	5	10	21	13	6	9	3	31	52
Our Redeemers Private School	10-11	24	18	17	15	21	11	22	18	17	163	12	16	17	18	63	226
	11-12	25	17	22	18	18	20	14	23	14	171	16	12	15	18	61	232
	12-13	31	22	17	21	17	16	20	16	24	184	13	16	13	17	59	243
	13-14	28	30	22	17	23	18	15	19	14	186	22	13	17	13	65	251
	14-15	25	22	30	20	16	21	20	18	15	187	19	23	12	16	70	257
															TOTAL	10084	