

RICHFIELD PUBLIC SCHOOLS

ADOPTED BUDGET

2014 - 2015



JUNE 17, 2014

RICHFIELD PUBLIC SCHOOLS ADOPTED BUDGET 2014 – 2015

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**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014 – 2015**

SCHOOL BOARD

Todd Nollenberger	-	Chairperson
Peter Toensing	-	Vice-Chairperson
John Ashmead	-	Clerk
Deb Etienne	-	Treasurer
Christine Maleck	-	Director
Timothy Pollis	-	Director

ADMINISTRATION

Dr. Robert J. Slotterback	-	Superintendent
Craig Holje	-	Director of Human Resources and Administrative Services
Kate Trewick	-	Chief of Staff
Michael Schwartz	-	Business Manager
Mary Clarkson	-	Director of Special Programs
Nick Bishop	-	Supervisor of Financial Services

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015**

INTRODUCTION

The 2014-2015 adopted budget reflects and supports the school districts strategic plan. The budget is based on the March 17, 2014 fiscal plan approved by the School Board.

FUND ACCOUNTING

This budget has been prepared in accordance with the State of Minnesota's "Uniform Financial Accounting and Reporting Standards" (UFARS). The prime objective of UFARS is to uniformly collect district financial data from all reporting units. These standards mandate accounting practices and account code structure for all Minnesota schools. The account code consists of six dimensions; Fund, Organization, Program, Finance, Object/Source, and Course. These dimensions identify the different types of district revenues and expenditures.

This budget report format focuses on the Fund, Program, Finance and Source dimensions.

FUND DIMENSION

The Fund Dimension provides for a segregation of revenues and expenditures, which are established in accordance with statutory requirements and Generally Accepted Accounting Principles (GAAP). Each fund has regulations regarding allowable uses. In general the different funds cannot be combined and may be viewed as separate checking accounts. However, the Transportation, Operating Capital and Student Activity Funds are considered part of the General Fund and are reported separately for tracking purposes. The Fund Dimension is divided into the following categories:

1.	Operating Funds	
	01	General Fund (Includes: Transportation, Operating Capital, Student Activity)
	02	Food Service Fund
	04	Community Service Fund
2.	Non-Operating Funds	
	07	Debt Service Fund
	47	Post-Employment Benefits Debt Service Fund
3.	Proprietary Funds	
	20	Internal Service Fund (Self Insured Health Plan)
4.	Fiduciary Funds	
	45	Post-Employment Benefits Irrevocable Trust Fund

PROGRAM DIMENSION

The Program Dimension is used to designate the programmatic use from which financial activity is taking place. The Program Dimension consists of ten categories:

1.	Administration	000-099
2.	District Support Services	100-199
3.	Elementary and Secondary Regular Instruction	200-299
4.	Career and Technical Education Instruction	300-399
5.	Special Education Instruction	400-499
6.	Community Education and Services	500-599
7.	Instructional Support Services	600-699
8.	Pupil Support Services	700-799
9.	Sites, Buildings and Equipment	800-899
10.	Fiscal and Other Fixed Costs Programs	900-999

The following is a detailed definition of the Program categories as defined by the Department of Education:

ADMINISTRATION: Programs include all costs for general administration, instructional administration and school site administration for the school district. Administrative services are those provided by head administrators who are in charge of instructional or instruction-related units. This includes the school board, superintendent, principals, assistant superintendents, and directors of instructional areas. Included are the costs of their immediate offices, including those individuals in direct support to the administrator.

DISTRICT SUPPORT SERVICES: Programs include all activities related to general administrative support not included in the Administration program codes, and all costs related to the fiscal operation and business management aspects of the school district.

ELEMENTARY AND SECONDARY REGULAR INSTRUCTION: Programs include all activities dealing directly with the teaching of pupils, the interaction between teachers and pupils in the classroom and co-curricular activities at kindergarten, elementary and secondary levels. (Does not include special education instruction)

CAREER AND TECHNICAL EDUCATION INSTRUCTION: Consists of courses and activities that develop knowledge, skills, attitudes and behavioral characteristics for students seeking career exploration and employability. This series pertains only to courses that are approved by the Department and operated in accordance with Minnesota Rules Chapter 3505.

SPECIAL EDUCATION INSTRUCTION: Activities providing learning experiences for pupils 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 pupils in regular or vocational instruction.

COMMUNITY EDUCATION AND SERVICES: Programs, activities, and events beyond the scope of regular K-12 schooling that enable people of all ages to develop skills and abilities, to find and use local resources and services, and to work toward improvements in their lives and communities.

INSTRUCTIONAL SUPPORT SERVICES: Activities for assisting the instructional staff with the content and process of providing learning experiences for pupils in the kindergarten through twelfth grade. This includes staff development activities, curriculum development and operations of libraries and media centers.

PUPIL SUPPORT SERVICES: Consisting of all services to pupils that do not qualify to be classified as instructional services. Includes counseling, health and social work services, pupil transportation, and food services.

SITES, BUILDINGS AND EQUIPMENT: Consists of activities related to the acquisition (including leasing), operation, maintenance, repair, and remodeling of all physical plant, facilities, and grounds of the school district.

FISCAL AND OTHER FIXED COST PROGRAMS: Consists of fiscal and fixed cost activities that are not recorded elsewhere and includes debt service payments and property liability insurance.

FINANCE DIMENSION

The Finance Dimension as it appears in this report defines different funding sources, specifically federal or state aid, local levy aid and grants. The Finance Dimension is divided into the following eleven categories:

1.	District-Wide (Includes Internally Reported Finance Dimension 900-999)	000
2.	American Recovery & Reinvestment Act (ARRA) Stabilization Funds	101-299
3.	State Supported Programs	302-399
4.	Federal Program Aid Received Through Department of Education	401-499
5.	Federal Aid Received Directly From Federal Sources	501-599
6.	Child Nutrition	701-710
7.	Transportation	711-739
8.	Special Education	740-760
9.	State Placement	761-770
10.	Levy Supported Programs	771-799
11.	Career and Technical Education and School-To-Work	801-999

SOURCE DIMENSION

Revenues are identified by the Source Dimension. A specific source code is required for all revenues received. The Finance Dimension further defines revenue when their uses are restricted. The Source Dimension is divided into the following seven categories:

1.	Local Revenues	001-099
2.	State Revenues	200-399
3.	Federal Revenues Received Through the Minnesota Department of Education and Other State Agencies	400-499
4.	Federal Revenues Received Directly from Federal Sources	500-599
5.	Local Sales, Insurance Recovery and Judgments	601-629
6.	Sale of Bonds and Loans	631-640
7.	Incoming Transfers from Other Funds	649-699

FINANCIAL SUMMARY

The Financial Summary is designed to provide a snap shot of the sources and uses of the districts funds. The categories reflected in the 2014-2015 Financial Summary coincide with the Consolidated Financial Statement prepared by the Minnesota Department of Education. Below is a brief description of the categories included in this summary.

SOURCES OF FUNDS:

Local Sources:

Property Taxes: Revenue from property tax levies, fiscal disparities revenue and property tax shift recognition revenue.

Other: Revenue from tuition, fees, admissions, interest earnings, rent, gifts, bequests and other miscellaneous local sources. Includes revenue from county apportionment, private insurance providers, sale of materials net of cost, insurance recovery, and judgments for the school district.

State Sources:

General Education Aid: Revenue from general education aid, endowment fund apportionment, shared time aid and private alternative programs aid.

Special Education Aid: Revenue from state aid for special education.

Other State Aid: Revenue from other state aids, including integration, nonpublic pupil transportation, charter school building lease, first grade preparedness and telecommunications access. Also includes state paid property tax credits, such as the homestead credit.

Federal Sources:

Revenues provided by the federal government either directly or through a state agency for local school districts.

Other Financing Sources:

Revenue classified separately in the financial statement. Examples of other financing sources are the sale of bonds and bond refunding payments.

USES OF FUNDS:

Instruction, Support Services and School Level Administration:

Leadership: Building principal and curriculum administration.

Professional Teaching Personnel: Licensed professional staff including regular teachers, special education teachers, social workers, psychologists, speech therapists, and substitute teachers.

Classroom Support Staff: Paraprofessional and clerical staff.

Benefits and Payroll Taxes: Includes FICA, state retirement, workers compensation, insurance, and early retirement expenditures.

Tuition Payments: Expenditures to other education agencies for students who could not be served by the local school district. This largely includes treatment for low incidence special education students.

Purchased and Contracted Services: Services purchased from outside the district such as printing expenses, telephone expenses, postage, employee travel, staff development expenses, instructional consultants, student field trips and equipment repair.

USES OF FUNDS (Continued):

Instruction, Support Services and School Level Administration (Continued):

Supplies: Classroom supplies, library books, media materials, periodicals, and computer software.

Textbooks and Workbooks: Textbooks and workbooks used in the classroom.

Other: Building carryover funds, dues and memberships, field trips and other miscellaneous expenses not easily categorized elsewhere in the report.

Facilities, Operations and Maintenance:

Personnel Costs: District level administrative and clerical staff including salary wages.

Benefits and Payroll Taxes: Includes FICA, state retirement, workers compensation, insurance, early retirement expenditures and other benefits.

Purchased and Contracted Services: Services purchased from outside the district such as utilities, printing expenses, telephone expenses, postage, employee travel, staff development expenses, instructional consultants, student field trips, equipment repair, etc.

Supplies, Equipment and Facility Maintenance: General supplies, natural gas, facility improvements, purchase of equipment, classroom furniture replacement, capital lease payments, Repair of roof and parking surfaces, electrical and mechanical system maintenance and health and safety code deficiencies.

Student Transportation:

Expenditures for transportation of students, including salaries, contracted services, fuel for buses and other expenditures. Includes transportation safety activities that promote and ensure safety for students transported to and from school, or school-related trips and activities.

District Level Administration:

Personnel Costs: District level administrative and clerical staff including salary wages.

Benefits and Payroll Taxes: Includes FICA, state retirement, workers compensation, insurance, early retirement expenditures and other benefits.

Purchased and Contracted Services: Services purchased from outside the district such as printing expenses, telephone expenses, postage, employee travel, staff development expenses, instructional consultants, student field trips, equipment repair and advertising.

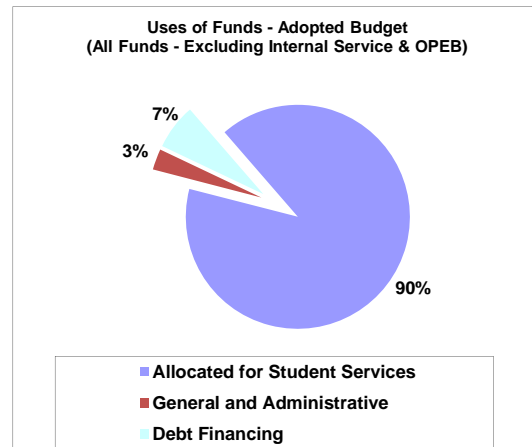
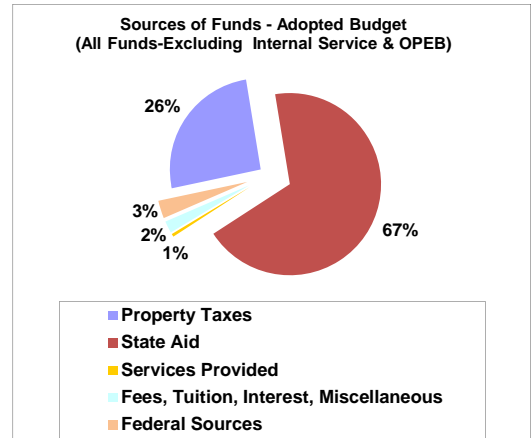
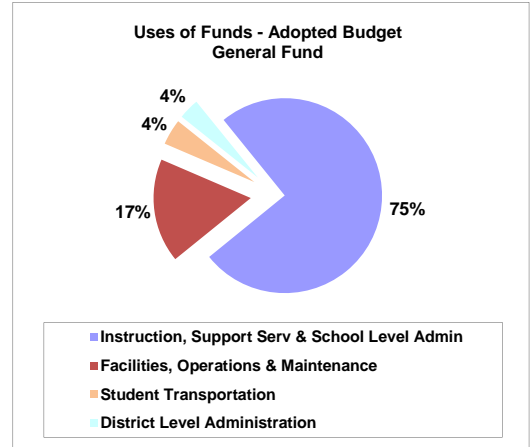
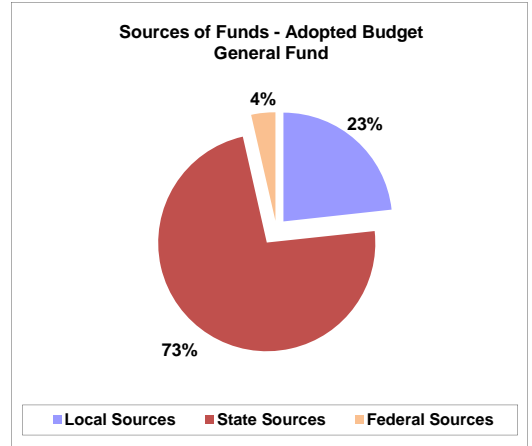
Supplies: General supplies consumed in the operation of the District Office.

Other: Dues and memberships and other miscellaneous expenses.

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**Richfield Public Schools
Financial Summary
Three-Year Period Ending June 30, 2015**

Sources and Uses of Funds			
	Actual 12-13	Revised Budget 13-14	Adopted Budget 14-15
General Fund			
Sources:			
Local Sources	13,442,132	13,099,448	13,683,938
State Sources	38,123,440	39,876,620	42,999,017
Federal Sources	2,391,684	2,150,235	2,101,069
Total Sources	53,957,256	55,126,303	58,784,024
Uses:			
Instruction, Support Serv & School Level Admin	40,783,870	41,604,499	43,460,526
Facilities, Operations & Maintenance	9,439,137	8,928,078	10,014,596
Subtotal, School Level Education Services	50,223,007	50,532,577	53,475,122
Student Transportation	2,823,152	2,394,039	2,485,960
District Level Administration	1,890,694	2,048,992	1,992,161
Total Uses	54,936,852	54,975,608	57,953,243
Net Surplus / (Deficit)	(979,596)	150,695	830,781
Other Financing Sources (Uses)	652,228	-	-
Ending Unreserved Fund Balance	1,207,403	1,342,750	2,146,691
Ending Fund Balance including Reserves	1,317,354	1,468,049	2,298,830
Other Funds			
Food and Nutrition Services			
Total Sources	2,229,188	2,202,500	2,307,000
Total Uses	2,075,237	2,328,467	2,240,496
Net Surplus / (Deficit)	153,951	(125,967)	66,504
Ending Fund Balance	250,077	124,110	190,614
Community Education and Services			
Total Sources	1,276,356	1,269,647	1,234,469
Total Uses	1,216,975	1,262,497	1,228,999
Net Surplus / (Deficit)	59,380	7,150	5,470
Ending Fund Balance	115,642	122,792	128,262
Debt Financing			
Total Sources	3,795,594	4,238,569	4,332,491
Total Uses	4,201,465	4,256,740	4,306,140
Net Surplus / (Deficit)	(405,871)	(18,171)	26,351
Ending Fund Balance	520,385	502,214	528,565
Combined Funds			
Total Sources	61,910,622	62,837,019	66,657,984
Total Uses	62,430,530	62,823,312	65,728,878
Net Surplus / (Deficit)	(519,908)	13,707	929,106
Ending Unreserved Fund Balance	2,093,508	2,091,867	2,994,133
Internal Service Fund			
Total Sources	6,067,443	6,219,504	6,219,504
Total Uses	5,299,417	5,617,260	5,828,000
Net Surplus / (Deficit)	768,026	602,244	391,504
Ending Fund Balance	768,026	1,370,270	1,761,774
Post Employment Benefits -Combined			
Total Sources	1,497,414	1,683,412	1,579,022
Total Uses	2,107,457	1,956,356	1,997,306
Net Surplus / (Deficit)	(610,043)	(272,944)	(418,284)
Ending Fund Balance	12,258,171	11,985,227	11,566,943



Key Statistics			
	Actual 12-13	Revised Budget 13-14	Adopted Budget 14-15
Total Enrollment (Total Adjusted ADM)	4,569	4,531	4,564
Per Pupil Sources of Funds - General Fund	\$11,809	\$12,166	\$12,880
Per Pupil Use of Funds - General Fund			
Instruction, Support Serv & School Level Admin	\$8,926	\$9,182	\$9,522
Facilities, Operations & Maintenance	2,066	1,970	2,194
Student Transportation	618	528	545
District Level Administration	414	452	436
Total General Fund	\$12,024	\$12,133	\$12,698
Class Size:			
Elementary K-5	25.00	24.39	25.39 est
Middle Level 6-8	25.71	24.82	25.82 est
High School 9-12	27.92	27.31	28.31 est

Richfield Public Schools
Financial Summary
Three-Year Period Ending June 30, 2015

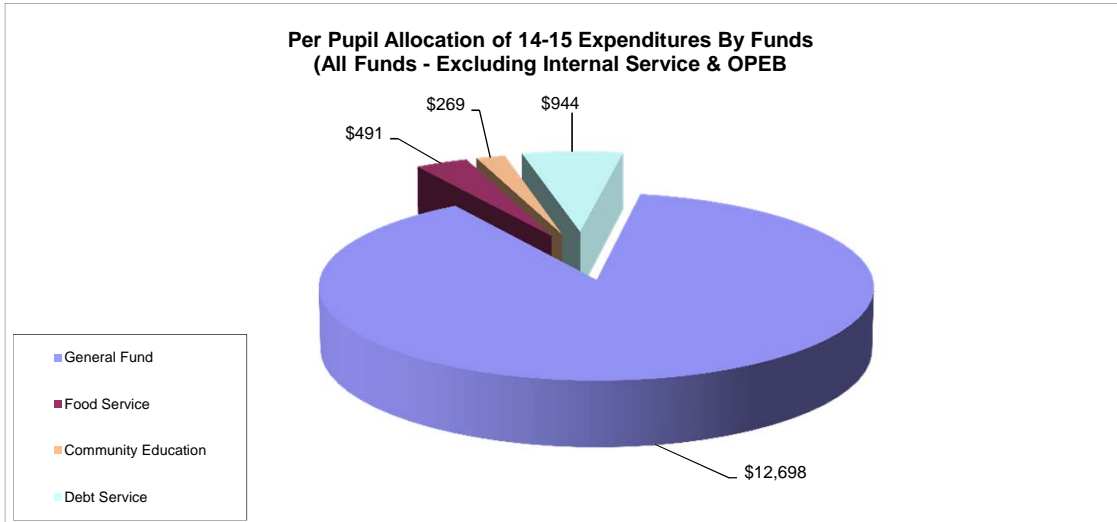
	Actual 12-13	Revised Budget 13-14	Adopted Budget 14-15	Change	
				Dollars	Percent
General Fund:					
Sources of Funds:					
Local Sources:					
Property Taxes Approved by Voters	\$ 7,400,506	\$ 7,792,336	\$ 6,162,505	\$ (1,629,831)	(20.92%)
Other Property Taxes	3,851,792	3,786,627	6,077,424	2,290,797	60.50%
Fees, Tuition, Interest, Misc.	2,189,834	1,520,485	1,444,009	(76,476)	(5.03%)
Total Local Sources	<u>\$ 13,442,132</u>	<u>\$ 13,099,448</u>	<u>\$ 13,683,938</u>	<u>\$ 584,490</u>	<u>4.46%</u>
State Sources:					
Basic State Formula Allowance	\$ 33,836,926	\$ 34,460,417	\$ 35,944,559	\$ 1,484,142	4.31%
Special Education	3,657,890	3,728,937	4,328,937	600,000	16.09%
Other State Aid	628,624	1,687,266	2,725,521	1,038,255	61.53%
Total State Sources	<u>\$ 38,123,440</u>	<u>\$ 39,876,620</u>	<u>\$ 42,999,017</u>	<u>\$ 3,122,397</u>	<u>7.83%</u>
Federal Sources:					
Special Education Aid and Other Grants	\$ 2,391,684	\$ 2,150,235	\$ 2,101,069	\$ (49,166)	(2.29%)
Total Source of Revenue - Operating Funds	<u>\$ 53,957,256</u>	<u>\$ 55,126,303</u>	<u>\$ 58,784,024</u>	<u>\$ 3,657,721</u>	<u>6.64%</u>
Uses of Funds:					
Instruction, Support Serv & School Level Admin:					
Leadership	\$ 1,415,276	\$ 1,448,024	\$ 1,458,584	\$ 10,560	0.73%
Professional Teaching Personnel	22,283,171	22,596,676	23,010,789	414,113	1.83%
Classroom Support Staff	3,071,423	3,164,587	3,241,037	76,450	2.42%
Benefits and Payroll Taxes	9,997,055	10,083,292	10,722,245	638,953	6.34%
Tuition Payments	209,750	207,475	211,625	4,150	2.00%
Purchased and Contracted Services	2,964,604	2,972,541	2,823,092	(149,449)	(5.03%)
Supplies	697,609	651,695	1,728,444	1,076,749	165.22%
Textbooks & Library Books	67,669	138,977	140,800	1,823	1.31%
Other	77,313	341,232	123,910	(217,322)	(63.69%)
Total Instruction, Support Serv & Schl Level Admin	<u>\$ 40,783,870</u>	<u>\$ 41,604,499</u>	<u>\$ 43,460,526</u>	<u>\$ 1,856,027</u>	<u>4.46%</u>
Percent of Budget	74.2%	75.7%	75.0%		
Facilities, Operations and Maintenance:					
Personnel Costs	\$ 2,215,837	\$ 2,332,191	\$ 2,596,940	381,103	17.20%
Benefits and Payroll Taxes	940,572	897,331	1,067,863	127,291	13.53%
Purchased and Contracted Services	2,732,966	2,811,837	2,752,577	19,611	0.72%
Supplies, Equipment and Facility Maintenance	3,549,763	2,886,719	3,597,216	47,453	1.34%
Total Facilities, Operations and Maintenance	<u>\$ 9,439,137</u>	<u>\$ 8,928,078</u>	<u>\$ 10,014,596</u>	<u>\$ 575,459</u>	<u>6.45%</u>
Percent of Budget	17.2%	16.2%	17.3%		
Student Transportation:					
Total Student Transportation	<u>\$ 2,823,152</u>	<u>\$ 2,394,039</u>	<u>\$ 2,485,960</u>	<u>\$ 91,921</u>	<u>3.84%</u>
Percent of Budget	5.1%	4.4%	4.3%		
District Level Administrative Expenses:					
Personnel Costs	\$ 1,092,846	\$ 1,126,908	\$ 1,117,925	\$ 25,079	2.29%
Benefits and Payroll Taxes	375,410	433,558	438,054	62,644	16.69%
Purchased and Contracted Services	306,592	336,295	309,151	2,559	0.83%
Supplies, Misc.	115,846	152,231	127,031	11,185	9.66%
Total General and Administrative Expenses	<u>\$ 1,890,694</u>	<u>\$ 2,048,992</u>	<u>\$ 1,992,161</u>	<u>\$ 101,467</u>	<u>4.95%</u>
Percent of Budget	3.4%	3.7%	3.4%		
Total Use of Revenue - Operating Funds	<u>\$ 54,936,852</u>	<u>\$ 54,975,608</u>	<u>\$ 57,953,243</u>	<u>\$ 2,977,635</u>	<u>5.42%</u>
Sources Over (Under) Uses	<u>\$ (979,596)</u>	<u>\$ 150,695</u>	<u>\$ 830,781</u>	<u>\$ 3,079,102</u>	
Total Other Financing Sources (Uses)	<u>\$ 652,228</u>	<u>\$ -</u>	<u>\$ -</u>		
Net Change in Funds	<u>\$ (327,368)</u>	<u>\$ 150,695</u>	<u>\$ 830,781</u>		
Total Fund Balance					
Unreserved Fund Balance	\$ 1,207,403	\$ 1,342,750	\$ 2,146,691		
Reserved Fund Balance	\$ 109,951	\$ 125,299	\$ 152,139		
End of Year - Total Fund Balance	<u>\$ 1,317,354</u>	<u>\$ 1,468,049</u>	<u>\$ 2,298,830</u>		

Richfield Public Schools
Financial Summary
Three-Year Period Ending June 30, 2015

	Actual 12-13	Revised Budget 13-14	Adopted Budget 14-15	Change	
				Dollars	Percent
Other Revenue and Expenses:					
Food Service Fund					
Revenue from Meal Sales & Services	\$ 18,860	\$ 31,500	\$ 21,000	\$ (10,500)	(33.33%)
Federal & State Aid	2,210,327	2,171,000	2,286,000	115,000	5.30%
Total Sources	\$ 2,229,188	\$ 2,202,500	\$ 2,307,000	\$ 104,500	4.74%
Service to Students and Staff	\$ 2,075,237	\$ 2,328,467	\$ 2,240,496	\$ (87,971)	(3.78%)
Total Uses	\$ 2,075,237	\$ 2,328,467	\$ 2,240,496	\$ (87,971)	(3.78%)
Difference	\$ 153,951	\$ (125,967)	\$ 66,504		
Beginning Fund Balance	\$ 96,126	\$ 250,077	\$ 124,110		
Ending Fund Balance	\$ 250,077	\$ 124,110	\$ 190,614		
Community Service Fund					
Revenue from Services Provided	\$ 306,702	\$ 324,620	\$ 300,701	\$ (23,919)	(7.37%)
Property Taxes & Other Local Sources	444,029	573,426	560,657	(12,769)	(2.23%)
State and Federal Sources	525,625	371,601	373,111	1,510	0.41%
Total Sources	\$ 1,276,356	\$ 1,269,647	\$ 1,234,469	\$ (35,178)	(2.77%)
Service to Children	\$ 1,216,975	\$ 1,262,497	\$ 1,228,999	\$ (33,498)	(2.65%)
Total Uses	\$ 1,216,975	\$ 1,262,497	\$ 1,228,999	\$ (33,498)	(2.65%)
Difference	59,380	7,150	5,470		
Beginning Fund Balance	\$ 56,262	\$ 115,642	\$ 122,792		
Ending Fund Balance	\$ 115,642	\$ 122,792	\$ 128,262		
Debt Service Fund					
Property Taxes and Other Local Sources	\$ 3,795,594	\$ 4,238,569	\$ 4,332,491	\$ 93,922	2.22%
Principal Repayment and Interest Expense	\$ 4,201,465	\$ 4,256,740	\$ 4,306,140	\$ 49,400	1.16%
Difference	\$ (405,871)	\$ (18,171)	\$ 26,351		
Beginning Fund Balance	\$ 926,256	\$ 520,385	\$ 502,214		
Ending Fund Balance	\$ 520,385	\$ 502,214	\$ 528,565		
Internal Service Fund					
Investment Earnings	\$ 745	\$ -	\$ -	\$ -	0.00%
Medical Premiums	6,066,698	6,219,504	6,219,504	-	0.00%
Total Sources	\$ 6,067,443	\$ 6,219,504	\$ 6,219,504	\$ -	0.00%
Medical benefit claims	\$ 5,299,417	\$ 5,617,260	\$ 5,828,000	\$ 210,740	0.00%
Total Uses	\$ 5,299,417	\$ 5,617,260	\$ 5,828,000	\$ 210,740	0.00%
Difference	\$ 768,026	\$ 602,244	\$ 391,504		
Beginning Fund Balance	\$ -	\$ 768,026	\$ 1,370,270		
Ending Fund Balance	\$ 768,026	\$ 1,370,270	\$ 1,761,774		
Post Employment Benefits					
Investment Earnings	\$ 139,223	\$ 400,000	\$ 400,000	\$ -	0.00%
Levy	1,140,188	1,052,398	990,378	(62,020)	(5.89%)
Other Local Sources	218,002	231,014	188,644	(42,370)	0.00%
Total Sources	\$ 1,497,414	\$ 1,683,412	\$ 1,579,022	\$ (104,390)	(6.20%)
Insurance Benefits	\$ 801,651	\$ 748,000	\$ 801,700	\$ 53,700	7.18%
Professional Services	250	300	300	-	0.00%
Principal Repayment and Interest Expense	1,305,556	1,208,056	1,195,306	(12,750)	(1.06%)
Total Uses	\$ 2,107,457	\$ 1,956,356	\$ 1,997,306	\$ 40,950	2.09%
Difference	\$ (610,043)	\$ (272,944)	\$ (418,284)		
Beginning Fund Balance	\$ 12,868,214	\$ 12,258,171	\$ 11,985,227		
Ending Fund Balance	\$ 12,258,171	\$ 11,985,227	\$ 11,566,943		
Net Change in Fund Balances	\$ 12,506,290	\$ 343,007	\$ 902,326		

**Richfield Public Schools
Financial Summary
Three-Year Period Ending June 30, 2015**

	Actual 12-13	Revised Budget 13-14	Adopted Budget 14-15	Change	
				Dollars	Percent
Enrollment:	4,569	4,531	4,564	33	0.73%
Per Pupil Revenue and Expenditures					
General Fund					
Revenue	\$ 11,809	\$ 12,166	\$ 12,880	\$ 713	5.86%
Expenditures	\$ 12,024	\$ 12,133	\$ 12,698	\$ 565	4.65%
Difference	\$ (214)	\$ 33	\$ 182		
Food Service					
Revenue	\$ 488	\$ 486	\$ 505	\$ 19	3.99%
Expenditures	\$ 454	\$ 514	\$ 491	\$ (23)	(4.47%)
Difference	\$ 34	\$ (28)	\$ 15		
Community Service Fund					
Revenue	\$ 279	\$ 280	\$ 270	\$ (10)	(3.47%)
Expenditures	\$ 266	\$ 279	\$ 269	\$ (9)	(3.36%)
Difference	\$ 13	\$ 2	\$ 1		
Debt Service Fund					
Revenue	\$ 831	\$ 935	\$ 949	\$ 14	1.48%
Expenditures	\$ 920	\$ 939	\$ 944	\$ 4	0.43%
Difference	\$ (89)	\$ (4)	\$ 6		
Summary					
Revenue	\$ 13,407	\$ 13,868	\$ 14,605	\$ 737	5.31%
Expenditures	\$ 13,664	\$ 13,865	\$ 14,402	\$ 536	3.87%
Difference	\$ (257)	\$ 3	\$ 204		



STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
ADOPTED BUDGET
2014 - 2015 SCHOOL YEAR

FUND	PROJECTED FUND BALANCE June 30, 2014	2014-2015 REVENUE	2014-2015 EXPENDITURES	EXCESS REVENUE OVER(UNDER) EXPENDITURE	PROJECTED FUND BALANCE June 30, 2015
1 GENERAL - GRANTS		\$ 1,431,756	\$ 1,387,756	\$ 44,000	
GENERAL - NON GRANTS		\$ 49,559,083	\$ 48,799,142	\$ 759,941	
GENERAL SUB-TOTAL	\$ 1,206,975	\$ 50,990,839	\$ 50,186,898	\$ 803,941	\$ 2,010,916
TRANSPORTATION	\$ -	\$ 2,485,960	\$ 2,485,960	\$ -	\$ -
OPERATING CAPITAL	\$ 115,246	\$ 2,803,923	\$ 2,767,030	\$ 36,893	\$ 152,139
TECHNOLOGY LEVY	\$ 10,053	\$ 2,328,302	\$ 2,338,355	\$ (10,053)	\$ -
STUDENT ACTIVITY ACCTS	\$ 135,775	\$ 175,000	\$ 175,000	\$ -	\$ 135,775
GENERAL FUND TOTAL	\$ 1,468,049	\$ 58,784,024	\$ 57,953,243	\$ 830,781	\$ 2,298,830
2 FOOD SERVICE	\$ 124,110	\$ 2,307,000	\$ 2,240,496	\$ 66,504	\$ 190,614
4 COMMUNITY EDUCATION	\$ 122,792	\$ 1,234,469	\$ 1,228,999	\$ 5,470	\$ 128,262
7 DEBT SERVICE	\$ 502,214	\$ 4,332,491	\$ 4,306,140	\$ 26,351	\$ 528,565
20 INTERNAL SERVICE	\$ 1,370,270	\$ 6,219,504	\$ 5,828,000	\$ 391,504	\$ 1,761,774
45 OPEB TRUST	\$ 11,800,431	\$ 400,000	\$ 802,000	\$ (402,000)	\$ 11,398,431
47 OPEB DEBT SERVICE	\$ 184,796	\$ 1,179,022	\$ 1,195,306	\$ (16,284)	\$ 168,512
DISTRICT BUDGET TOTAL	\$ 15,572,662	\$ 74,456,510	\$ 73,554,184	\$ 902,326	\$ 16,474,988

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND REVENUE - GRANTS**

FIN	SOURCE	REVISED 2013-14	PRELIMINARY 2014-15	% CHANGE
GENERAL FUND - GRANTS:				
401	400 TITLE I - ACADEMIC ACHIEVEMENT	1,057,260	1,088,216	2.9%
414	400 TITLE II - TRAINING AND RECRUITING	127,686	55,441	(56.6%)
417	400 TITLE III - LEP	140,107	151,139	7.9%
435	400 SPECIAL ED CONTINUOUS IMPROVEMENT	6,909	0	(100.0%)
422	400 PART H (SHIC)	32,000	32,000	0.0%
628	400 CARL PERKINS	21,250	21,250	0.0%
917	099 E-RATE	44,000	44,000	0.0%
921	021 INTEGRATION-FEDERAL GRANT	20,754	0	(100.0%)
922	096 E-MENTORING - BEST BUY	5,000	2,456	(50.9%)
926	099 LCTS-WELCOME CENTER	12,000	0	(100.0%)
946	099 TEEN OUTREACH PROGRAM	15,000	15,000	0.0%
948	099 LCTS-SOMALI FAMILY OUTREACH WKR	11,000	11,000	0.0%
949	099 TEEN ISSUES	20,000	11,254	(43.7%)
GENERAL FUND GRANT TOTAL		1,512,966	1,431,756	(5.4%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND REVENUE**

FIN	SOURCE	REVISED 2013-14	PRELIMINARY 2014-15	% CHANGE
GENERAL FUND:				
XXX	001 LEVY-CURRENT #	6,099,161	6,074,998	(0.4%)
000	009 FISCAL DISPARITIES #	1,590,186	1,826,400	14.9%
000	010 COUNTY APPORTIONMENT #	165,933	108,285	(34.7%)
XXX	050 FEES FROM PATRONS	158,880	158,880	0.0%
000	051 FEES FROM PATRONS-ACTIVITIES	22,580	22,580	0.0%
000	060 ADMISSIONS-ALL PROGRAMS	30,503	30,503	0.0%
372	071 THIRD PARTY BILLING	25,000	25,000	0.0%
000	092 INVESTMENT EARNINGS	25,000	25,000	0.0%
000	093 RENT-SCHOOL FACILITIES	306,942	294,942	(3.9%)
XXX	096 GIFTS & BEQUESTS	40,301	40,301	0.0%
XXX	099 MISCELLANEOUS REVENUE	109,441	109,441	0.0%
000	201 ENDOWMENT FUND APPORTIONMENT	122,467	122,467	0.0%
000	211 GENERAL EDUCATION AID	25,319,816	26,713,240	5.5%
000	212 LITERACY INCENTIVE AID	175,000	175,000	0.0%
000	213 SHARED TIME AID	5,206	5,206	0.0%
317	211 BASIC SKILLS/GENERAL ED	5,946,990	5,703,656	(4.1%)
318	300 INTEGRATION AID	1,109,106	919,106	(17.1%)
335	300 QUALITY COMPENSATION	0	1,167,793	100.0%
000	360 SPECIAL EDUCATION AID	3,728,937	4,328,937	16.1%
419	400 FED AIDS - SPEC ED FLOW THRU	746,735	753,023	0.8%
420	400 FED AIDS - SPEC ED PRE SCHOOL	6,288	0	(100.0%)
000	621 RESALE OF MATERIALS	5,500	5,500	0.0%
330	211 LEARNING AND DEVELOPMENT	862,731	858,600	(0.5%)
388	211 GIFTED AND TALENTED	60,164	62,216	3.4%
000	643 HOST COST	28,009	28,009	0.0%
GENERAL FUND REVENUE SUBTOTAL		46,690,876	49,559,083	6.1%
GENERAL FUND REVENUE SUBTOTAL WITH GRANTS		48,203,842	50,990,839	5.8%

Part of County Levy (Vocational, Safe Schools, Health Insurance, Integration)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND REVENUE**

FIN	SOURCE	REVISED 2013-14	PRELIMINARY 2014-15	% CHANGE
TRANSPORTATION FUND:				
XXX	001 LEVY-CURRENT	1,203	0	(100.0%)
000	211 GENERAL ED TRANSPORTATION	1,610,767	1,643,429	2.0%
737	050 PAY TO RIDE	15,510	15,510	0.0%
XXX	099 MISCELLANEOUS REVENUE	17,914	17,914	0.0%
928	099 INTEGRATION - WATS CONTRACT	170,485	170,485	0.0%
715	300 INTEGRATION/DESEGREGATION	517,698	578,160	11.7%
720	300 NON PUBLIC TRANSPORTATION	60,462	60,462	0.0%
TRANSPORTATION FUND TOTAL		2,394,039	2,485,960	3.8%
CAPITAL FUND:				
000	099 SOLAR PANEL REVENUE	0	7,400	100.0%
000	001 LEASE LEVY	868,046	959,828	10.6%
000	001 HEALTH AND SAFETY LEVY	545,085	212,796	(61.0%)
302	001 OPERATING CAPITAL LEVY	774,848	572,287	(26.1%)
302	099 OPER CAPITAL-BLOOMINGTON LEASE	57,247	57,247	0.0%
302	211 OPERATING CAPITAL GEN ED AID	339,460	660,745	94.6%
385	001 DEFERRED MAINTENANCE LEVY	314,284	333,620	6.2%
795	001 TECHNOLOGY LEVY	1,386,150	2,260,000	63.0%
795	099 E-RATE TECHNOLOGY	68,302	68,302	0.0%
CAPITAL FUND TOTAL		4,353,422	5,132,225	17.9%
STUDENT ACTIVITIES FUND:				
000	099 STUDENT ACTIVITIES	175,000	175,000	0.0%
STUDENT ACTIVITIES FUND TOTAL		175,000	175,000	0.0%
GENERAL FUND TOTAL		53,613,337	57,352,268	7.0%
GENERAL FUND TOTAL WITH GRANTS		55,126,303	58,784,024	6.6%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
REVENUE**

FIN	SOURCE	REVISED 2013-14	PRELIMINARY 2014-15	% CHANGE
FOOD SERVICE FUND:				
000	099 MISCELLANEOUS REVENUE	4,000	4,000	0.0%
XXX	300 STATE SCHOOL MEALS AID	80,000	120,000	50.0%
701	471-472 FED SCHOOL LUNCH AID	1,120,000	1,150,000	2.7%
000	473 COMMODITY REBATE PROGRAM	20,000	30,000	50.0%
701	474 COMMODITY DISTRIBUTION	120,000	150,000	25.0%
705	476 BREAKFAST PROGRAM	390,000	400,000	2.6%
709	479 SUMMER PROGRAM	80,000	80,000	0.0%
XXX	601 SALES TO STUDENTS	360,000	350,000	(2.8%)
701	606 SALES TO ADULTS	17,500	17,000	(2.9%)
707	608 SPECIAL FUNCTIONS	11,000	6,000	(45.5%)
FOOD SERVICE FUND TOTAL		2,202,500	2,307,000	4.7%
COMMUNITY SERVICES FUND:				
000	001 LEVY-CURRENT	224,379	224,379	0.0%
325	001 EARLY CHILDHOOD & FAMILY ED LEVY	285,760	272,991	(4.5%)
000	009 FISCAL DISPARITIES	63,287	63,287	0.0%
000	021 BLOOMINGTON - FEE COLLECTION	43,350	42,501	(2.0%)
XXX	050 FEES FROM PATRONS	277,270	252,000	(9.1%)
000	093 RENT-SCHOOL FACILITIES	1,500	1,500	0.0%
000	099 MISCELLANEOUS REVENUE	500	500	0.0%
000	102 COPIER REVENUE	2,000	4,200	110.0%
XXX	300 OTHER STATE AID	86,634	83,423	(3.7%)
000	301 NON PUBLIC AID	284,967	289,688	1.7%
COMMUNITY SERVICES FUND TOTAL		1,269,647	1,234,469	(2.8%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
REVENUE**

FIN	SOURCE	REVISED 2013-14	PRELIMINARY 2014-15	% CHANGE
DEBT REDEMPTION FUND:				
000	001 LEVY	3,471,527	3,637,612	4.8%
000	009 FISCAL DISPARITIES	762,042	692,879	(9.1%)
000	092 INVESTMENT EARNINGS	5,000	2,000	(60.0%)
DEBT REDEMPTION FUND TOTAL		4,238,569	4,332,491	2.2%
INTERNAL SERVICE FUND (Self Insured Health Plan):				
000	099 BENEFIT REVENUE	6,219,504	6,219,504	0.0%
INTERNAL SERVICE FUND TOTAL		6,219,504	6,219,504	100.0%
OPEB TRUST FUND:				
000	092 INVESTMENT EARNINGS	400,000	400,000	0.0%
OPEB TRUST FUND TOTAL		400,000	400,000	0.0%
OPEB DEBT SERVICE FUND:				
000	001 LEVY	1,052,398	990,378	(5.9%)
000	009 FISCAL DISPARITIES	231,014	188,644	(18.3%)
OPEB DEBT SERVICE FUND TOTAL		1,283,412	1,179,022	(8.1%)
DISTRICT TOTAL WITH GRANTS		70,739,935	74,456,510	5.3%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND EXPENDITURES - GRANTS**

PROG FIN	REVISED 2013-2014	PRELIMINARY 2014-2015	% CHANGE
GENERAL FUND - GRANTS:			
216 401 TITLE I - ACADEMIC ACHIEVEMENT	1,057,260	1,088,216	2.9%
204 414 TITLE II - TRAINING AND RECRUITING	127,686	55,441	(56.6%)
205 417 TITLE III - LEP	140,107	151,139	7.9%
420 435 SPECIAL ED CONTINUOUS IMPROVEMENT	6,909	0	(100.0%)
412 422 PART H (SHIC)	32,000	32,000	0.0%
790 628 CARL PERKINS	21,250	21,250	0.0%
XXX 921 INTEGRATION-FEDERAL GRANT	20,754	0	(100.0%)
790 922 E-MENTORING GRANT	5,000	2,456	(50.9%)
790 926 LCTS-WELCOME CENTER	12,000	0	(100.0%)
790 946 TEEN OUTREACH PROGRAM	15,000	15,000	0.0%
790 948 LCTS-SOMALI FAMILY OUTREACH WKR	11,000	11,000	0.0%
790 949 TEEN ISSUES	20,000	11,254	(43.7%)
GENERAL FUND - GRANT TOTAL	1,468,966	1,387,756	(5.5%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2013-2014	PRELIMINARY 2014-2015	% CHANGE
DISTRICT WIDE:			
010 BOARD OF EDUCATION	71,999	71,998	(0.0%)
020 OFFICE OF THE SUPERINTENDENT	308,781	315,316	2.1%
031 INSTRUCTIONAL ADMINISTRATION	218,359	187,148	(14.3%)
110 BUSINESS SUPPORT SERVICES	712,699	724,475	1.7%
130 COMMUNITY RELATIONS	33,000	33,000	0.0%
150 LEGAL SERVICES	36,500	36,500	0.0%
160 PERSONNEL	501,650	506,563	1.0%
190 RESEARCH / EVALUATION	56,911	51,862	(8.9%)
199 SCHOOL ELECTIONS	29,000	0	(100.0%)
203 ELEMENTARY EDUCATION	147,839	156,464	5.8%
211 SECONDARY EDUCATION	95,292	97,198	2.0%
218 GIFTED AND TALENTED	38,161	0	(100.0%)
610 CURRICULUM DEVELOPMENT	41,000	41,000	0.0%
620 LIBRARY MEDIA CENTER	7,276	7,276	0.0%
640 STAFF DEVELOPMENT	48,279	25,500	(47.2%)
680 COMPUTER AIDED INSTRUCTION	8,624	6,662	(22.8%)
790 OTHER PUPIL SUPPORT SERVICES	192,963	211,476	9.6%
810 OPERATIONS AND MAINTENANCE	387,768	429,532	10.8%
812 SEC MAINTENANCE	600	600	0.0%
814 CENTRAL MAINTENANCE	150,137	159,074	6.0%
920 TAC INTEREST EXPENSE	248,160	246,939	(0.5%)
930 EMPLOYEE BENEFITS	(246,070)	(163,605)	(33.5%)
940 INSURANCE	259,393	285,332	10.0%
960 NON-RECURRING ITEMS	13,000	13,000	0.0%
DISTRICT WIDE TOTAL	3,361,321	3,443,310	2.4%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2013-2014	PRELIMINARY 2014-2015	% CHANGE
CENTENNIAL SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	232,968	238,785	2.5%
201 KINDERGARTEN	285,612	311,639	9.1%
203 ELEMENTARY EDUCATION	2,083,145	2,224,766	6.8%
218 GIFTED AND TALENTED	48,120	48,909	1.6%
219 LIMITED ENGLISH PROFICIENCY	388,193	408,920	5.3%
240 HEALTH / PHYSICAL EDUCATION	111,232	114,913	3.3%
258 MUSIC	90,643	93,725	3.4%
291 CO-CURR ACTIVITIES	2,892	2,792	(3.5%)
401 SPEECH / LANGUAGE IMPAIRED	132,618	137,778	3.9%
402 MENTALLY IMPAIRED: MILD - MODERATE	164,669	171,345	4.1%
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	346,758	395,853	14.2%
407 SPECIFIC LEARNING DISABILITY	80,122	84,967	6.0%
408 EMOTIONAL / BEHAVIORAL DISORDER	123,937	119,260	(3.8%)
410 OTHER HEALTH DISABILITIES	16,001	21,093	31.8%
411 AUTISTIC SPECTRUM DISORDERS	121,080	114,122	(5.7%)
420 GENERAL SPECIAL EDUCATION	1,140	0	(100.0%)
620 LIBRARY MEDIA CENTER	24,361	23,153	(5.0%)
640 STAFF DEVELOPMENT	6,223	3,570	(42.6%)
680 COMPUTER AIDED INSTRUCTION	1,418	2,000	41.0%
720 HEALTH SERVICES	37,123	38,442	3.6%
790 OTHER PUPIL SUPPORT SERVICES	96,397	101,214	5.0%
810 OPERATIONS AND MAINTENANCE	277,399	303,533	9.4%
CENTENNIAL SCHOOL TOTAL	4,672,051	4,960,779	6.2%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2013-2014	PRELIMINARY 2014-2015	% CHANGE
SHERIDAN HILLS SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	229,544	240,518	4.8%
201 KINDERGARTEN	329,747	342,587	3.9%
203 ELEMENTARY EDUCATION	1,913,712	2,051,139	7.2%
218 GIFTED AND TALENTED	48,120	48,909	1.6%
219 LIMITED ENGLISH PROFICIENCY	256,314	277,956	8.4%
240 HEALTH / PHYSICAL EDUCATION	54,057	57,266	5.9%
291 CO-CURRICULAR ACTIVITIES	1,352	1,697	25.5%
401 SPEECH / LANGUAGE IMPAIRED	56,468	60,250	6.7%
402 MENTALLY IMPAIRED: MILD - MODERATE	42,188	43,351	2.8%
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	353,961	334,382	(5.5%)
407 SPECIFIC LEARNING DISABILITY	120,768	129,628	7.3%
408 EMOTIONAL / BEHAVIORAL DISORDER	122,107	125,972	3.2%
410 OTHER HEALTH DISABILITIES	10,027	9,843	(1.8%)
411 AUTISTIC SPECTRUM DISORDERS	213,131	251,221	17.9%
420 GENERAL SPECIAL EDUCATION	19,143	19,038	(0.5%)
620 LIBRARY MEDIA CENTER	35,099	32,728	(6.8%)
640 STAFF DEVELOPMENT	5,870	3,060	(47.9%)
680 COMPUTER AIDED INSTRUCTION	1,418	0	(100.0%)
720 HEALTH SERVICES	33,448	33,907	1.4%
790 OTHER PUPIL SUPPORT SERVICES	48,835	67,617	38.5%
810 OPERATIONS AND MAINTENANCE	259,287	271,955	4.9%
SHERIDAN HILLS SCHOOL TOTAL	4,154,596	4,403,024	6.0%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2013-2014	PRELIMINARY 2014-2015	% CHANGE
DUAL LANGUAGE SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	213,970	233,446	9.1%
201 KINDERGARTEN	255,685	274,245	7.3%
203 ELEMENTARY EDUCATION	1,527,294	1,556,638	1.9%
218 GIFTED AND TALENTED	49,220	48,830	(0.8%)
219 LIMITED ENGLISH PROFICIENCY	23,085	24,590	6.5%
240 HEALTH	63,578	68,013	7.0%
241 PHYSICAL EDUCATION	500	500	0.0%
258 MUSIC	98,626	101,986	3.4%
401 SPEECH / LANGUAGE IMPAIRED	62,693	66,872	6.7%
407 SPECIFIC LEARNING DISABILITY	32,859	34,588	5.3%
408 EMOTIONAL / BEHAVIORAL DISORDER	60,298	65,771	9.1%
410 OTHER HEALTH DISABILITIES	100	0	(100.0%)
411 AUTISTIC SPECTRUM DISORDERS	168,646	177,915	5.5%
420 GENERAL SPECIAL EDUCATION	570	0	(100.0%)
620 LIBRARY MEDIA CENTER	17,262	28,040	62.4%
680 COMPUTER AIDED INSTRUCTION	2,796	1,000	(64.2%)
640 STAFF DEVELOPMENT	1,418	2,550	79.8%
790 OTHER PUPIL SUPPORT SERVICES	33,731	37,475	11.1%
810 OPERATIONS AND MAINTENANCE	255,741	285,538	11.7%
DUAL LANGUAGE SCHOOL TOTAL	2,868,072	3,007,997	4.9%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2013-2014	PRELIMINARY 2014-2015	% CHANGE
RSTEM:			
050 SCHOOL BUILDING ADMINISTRATION	320,153	330,178	3.1%
201 KINDERGARTEN	530,234	565,048	6.6%
203 ELEMENTARY EDUCATION	2,807,943	2,944,494	4.9%
218 GIFTED AND TALENTED	115,630	116,395	0.7%
219 LIMITED ENGLISH PROFICIENCY	370,085	395,553	6.9%
240 HEALTH / PHYSICAL EDUCATION	122,009	126,926	4.0%
258 MUSIC	124,311	128,785	3.6%
291 CO-CURRICULAR ACTIVITIES	1,352	1,197	(11.5%)
298 EXTRA CURRICULAR	1,080	1,118	3.5%
401 SPEECH / LANGUAGE IMPAIRED	70,299	70,177	(0.2%)
402 MENTALLY IMPAIRED: MILD - MODERATE	104,389	107,848	3.3%
407 SPECIFIC LEARNING DISABILITY	377,116	402,561	6.7%
408 EMOTIONAL / BEHAVIORAL DISORDER	632,274	678,221	7.3%
410 OTHER HEALTH DISABILITIES	280	0	(100.0%)
411 AUTISTIC SPECTRUM DISORDERS	253,066	268,571	6.1%
420 GENERAL SPECIAL EDUCATION	45,237	47,302	4.6%
620 LIBRARY MEDIA CENTER	37,607	30,680	(18.4%)
640 STAFF DEVELOPMENT	5,054	4,590	(9.2%)
680 COMPUTER AIDED INSTRUCTION	1,418	2,000	41.0%
720 HEALTH SERVICES	37,125	38,108	2.6%
790 OTHER PUPIL SUPPORT SERVICES	47,983	65,524	36.6%
810 OPERATIONS AND MAINTENANCE	632,886	699,753	10.6%
RSTEM SCHOOL TOTAL	6,637,531	7,025,029	5.8%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2013-2014	PRELIMINARY 2014-2015	% CHANGE
MIDDLE SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	297,744	307,660	3.3%
203 ELEMENTARY EDUCATION	1,131,479	1,316,117	16.3%
211 SECONDARY EDUCUCATION	760,913	586,187	(23.0%)
212 VISUAL ART	89,460	92,398	3.3%
215 BUSINESS EDUCATION	500	500	0.0%
218 GIFTED AND TALENTED	3,000	91	(97.0%)
219 LIMITED ENGLISH PROFICIENCY	466,444	518,541	11.2%
220 ENGLISH / LANGUAGE EDUCATION	551,361	571,958	3.7%
230 FOREIGN LANGUAGE	67,969	74,288	9.3%
240 HEALTH	398,313	411,868	3.4%
241 PHYSICAL EDUCATION	2,000	2,000	0.0%
255 INDUSTRIAL TECHNOLOGY	101,457	104,812	3.3%
256 MATHEMATICS	618,641	667,821	7.9%
258 BAND	176,818	198,633	12.3%
259 CHOIR	1,300	950	(26.9%)
260 NATURAL SCIENCES	549,480	573,247	4.3%
270 SOCIAL STUDIES	483,583	502,389	3.9%
291 CO-CURRICULAR ACTIVITIES	41,588	41,893	0.7%
292 BOYS / GIRLS ATHLETICS	20,300	20,346	0.2%
294 BOYS ATHLETICS	42,167	44,774	6.2%
296 GIRLS ATHLETICS	28,281	28,706	1.5%
298 EXTRA CURRICULAR ACTIVITIES	2,922	4,224	44.6%
401 SPEECH / LANGUAGE IMPAIRED	105,567	109,046	3.3%
402 MENTALLY IMPAIRED: MILD - MODERATE	158,985	167,486	5.3%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2013-2014	PRELIMINARY 2014-2015	% CHANGE
MIDDLE SCHOOL (CONTINUED):			
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	152,486	161,730	6.1%
404 PHYSICALLY IMPAIRED	4,532	1,335	(70.5%)
407 SPECIFIC LEARNING DISABILITY	525,328	560,461	6.7%
408 EMOTIONAL / BEHAVIORAL DISORDER	108,527	112,641	3.8%
410 OTHER HEALTH DISABILITIES	128,967	135,507	5.1%
411 AUTISTIC SPECTRUM DISORDERS	109,737	114,723	4.5%
420 GENERAL SPECIAL EDUCATION	75,993	79,145	4.1%
605 GENERAL INSTRUCTIONAL SUPPORT	126,813	124,446	(1.9%)
620 LIBRARY MEDIA CENTER	75,535	82,725	9.5%
640 STAFF DEVELOPMENT	5,494	5,610	2.1%
680 COMPUTER AIDED INSTRUCTION	3,481	8,000	129.8%
710 GUIDANCE / COUNSELING SERVICES	125,113	110,304	(11.8%)
720 HEALTH SERVICES	55,149	55,892	1.3%
790 OTHER PUPIL SUPPORT SERVICES	471,130	489,009	3.8%
810 OPERATIONS AND MAINTENANCE	792,343	863,852	9.0%
MIDDLE SCHOOL TOTAL	8,860,900	9,251,315	4.4%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2013-2014	PRELIMINARY 2014-2015	% CHANGE
SENIOR HIGH SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	424,386	434,553	2.4%
211 SECONDARY EDUCATION	624,617	856,902	37.2%
212 VISUAL ART	105,876	110,169	4.1%
215 BUSINESS EDUCATION	3,360	3,100	(7.7%)
218 GIFTED AND TALENTED	3,000	0	(100.0%)
219 LIMITED ENGLISH PROFICIENCY	201,234	207,691	3.2%
220 ENGLISH / LANGUAGE ART	643,269	658,600	2.4%
230 FOREIGN LANGUAGE	324,386	335,933	3.6%
240 HEALTH / PHYSICAL EDUCATION	306,539	327,813	6.9%
255 INDUSTRIAL TECHNOLOGY	112,899	115,093	1.9%
256 MATHEMATICS	685,761	699,693	2.0%
258 MUSIC	126,168	136,748	8.4%
260 NATURAL SCIENCES	699,215	777,039	11.1%
270 SOCIAL STUDIES	549,570	570,640	3.8%
291 CO-CURRICULAR ACTIVITIES	93,799	96,953	3.4%
292 BOYS / GIRLS ATHLETICS	245,379	247,818	1.0%
294 BOYS ATHLETICS	263,318	262,915	(0.2%)
296 GIRLS ATHLETICS	233,388	233,163	(0.1%)
298 EXTRA CURRICULAR ACTIVITIES	8,320	8,605	3.4%
311 DISTRIBUTIVE EDUCATION	115,483	119,739	3.7%
321 HEALTH SCIENCE TECHNOLOGY EDUCATION	21,430	21,859	2.0%
331 PERSONAL FAMILY LIFE SCIENCE	117,566	121,964	3.7%
361 TRADE AND INDUSTRIAL EDUCATION	106,194	109,203	2.8%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2013-2014	PRELIMINARY 2014-2015	% CHANGE
SENIOR HIGH SCHOOL (CONTINUED):			
399 CAREER AND TECHNICAL	55,504	56,614	2.0%
401 SPEECH / LANGUAGE IMPAIRED	41,929	44,758	6.7%
402 MENTALLY IMPAIRED: MILD - MODERATE	237,192	251,897	6.2%
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	300,066	303,489	1.1%
404 PHYSICALLY IMPAIRED	41,598	42,665	2.6%
407 SPECIFIC LEARNING DISABILITY	288,403	302,104	4.8%
408 EMOTIONAL / BEHAVIORAL DISORDER	301,436	315,920	4.8%
410 OTHER HEALTH DISABILITIES	134,953	147,304	9.2%
411 AUTISTIC SPECTRUM DISORDERS	134,620	139,123	3.3%
420 GENERAL SPECIAL EDUCATION	48,313	53,620	11.0%
605 GENERAL INSTRUCTIONAL SUPPORT	338,731	348,963	3.0%
620 LIBRARY MEDIA CENTER	111,447	116,827	4.8%
640 STAFF DEVELOPMENT	12,127	5,610	(53.7%)
680 COMPUTER AIDED INSTRUCTION	2,326	4,000	72.0%
690 OTHER INSTRUCTION SERVICES	18,000	20,000	11.1%
710 GUIDANCE / COUNSELING SERVICES	259,422	280,648	8.2%
720 HEALTH SERVICES	90,478	93,293	3.1%
790 OTHER PUPIL SUPPORT SERVICES	525,457	469,655	(10.6%)
810 OPERATIONS AND MAINTENANCE	1,413,766	1,481,282	4.8%
SENIOR HIGH SCHOOL TOTAL	10,370,925	10,933,965	5.4%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND EXPENDITURES**

ORG PROGRAM	REVISED 2013-2014	PRELIMINARY 2014-2015	% CHANGE
RICHFIELD CAREER EDUCATION PROGRAM (RCEP):			
820 050 SCHOOL BUILDING ADMINISTRATION	2,000	2,000	0.0%
820 211 RCEP SECONDARY EDUCATION	247,646	278,627	12.5%
820 605 RCEP GENERAL INSTRUCTIONAL SUPPORT	135,069	143,082	5.9%
820 640 RCEP STAFF DEVELOPMENT	765	510	(33.3%)
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RICHFIELD CAREER EDUCATION PROGRAM TOTAL	385,480	424,219	10.0%
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EXCEPTIONAL INSTRUCTION:			
400 150 LEGAL SERVICES	15,000	15,000	0.0%
400 211 SECONDARY EDUCATION	708,359	722,526	2.0%
400 218 GIFTED AND TALENTED	17,185	17,185	0.0%
400 219 ENGLISH AS A SECOND LANGUAGE	114,241	129,180	13.1%
400 291 CO-CURRICULAR ACTIVITIES	10,304	10,722	4.1%
400 380 VOCATIONAL SPECIAL NEEDS	174,965	168,912	(3.5%)
400 400 GENERAL SPECIAL EDUCATION	62,323	17,442	(72.0%)
400 401 SPEECH IMPAIRED	244,240	242,149	(0.9%)
400 402 MENTALLY IMPAIRED: MILD - MODERATE	90,683	93,366	3.0%
400 403 MENTALLY IMPAIRED: MODERATE - SEVERE	102,626	108,521	5.7%
400 404 PHYSICALLY IMPAIRED	97,833	100,239	2.5%
400 405 HEARING IMPAIRED	150,289	153,295	2.0%
400 406 VISUALLY IMPAIRED	25,452	25,962	2.0%
400 407 SPECIAL LEARNING DISABILITY	22,845	23,253	1.8%
400 408 EMOTIONAL / BEHAVIORAL DISORDER	471,829	486,073	3.0%
400 411 AUTISTIC SPECTRUM DISORDERS	207,718	212,487	2.3%
400 412 DEVELOPMENTALLY DELAYED	659,795	676,719	2.6%
400 414 TRAUMATIC BRAIN INJURY	208,361	212,426	2.0%
400 420 GENERAL SPECIAL EDUCATION	1,177,726	1,190,861	1.1%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND EXPENDITURES**

ORG PROGRAM	REVISED 2013-2014	PRELIMINARY 2014-2015	% CHANGE
EXCEPTIONAL INSTRUCTION (CONTINUED):			
400 430 HOMEBOUND	5,900	0	(100.0%)
400 740 SOCIAL WORK SERVICES	127,070	130,111	2.4%
401 420 GENERAL SPECIAL EDUCATION	18,842	27,636	46.7%
811 412 DEVELOPMENTALLY DELAYED	52,709	27,674	(47.5%)
812 211 SECONDARY EDUCATION - SEC	17,343	18,265	5.3%
EXCEPTIONAL INSTRUCTIONAL TOTAL	4,783,638	4,810,004	0.6%
SUMMER SCHOOL:			
203 199 ELEMENTARY EDUCATION	173,000	173,000	0.0%
420 299 SPECIAL EDUCATION	8,015	42,500	430.3%
211 399 SECONDARY EDUCATION	19,000	19,000	0.0%
SUMMER SCHOOL TOTAL	200,015	234,500	17.2%
RESERVE TEACHER:			
125 203 ELEMENTARY-RESERVE TEACHERS	159,000	159,000	0.0%
325 211 SECONDARY-RESERVE TEACHERS	146,000	146,000	0.0%
RESERVE TEACHER TOTAL	305,000	305,000	0.0%
GENERAL FUND EXPENDITURE SUBTOTAL	46,599,529	48,799,142	4.7%
GENERAL FUND EXPENDITURE SUBTOTAL WITH GRANTS	48,068,495	50,186,898	4.4%
TRANSPORTATION:			
760 TRANSPORTATION	2,394,039	2,485,960	3.8%
TRANSPORTATION TOTAL	2,394,039	2,485,960	3.8%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2013-2014	PRELIMINARY 2014-2015	% CHANGE
CAPITAL:			
DISTRICT WIDE CAPITAL			
EQUIPMENT	460,786	535,121	16.1%
FACILITIES	1,264,243	1,614,816	27.7%
TECHNOLOGY LEVY	1,491,321	2,338,354	56.8%
HEALTH & SAFETY	548,084	212,796	(61.2%)
TOTAL DISTRICT WIDE	3,764,434	4,701,087	24.9%
CENTENNIAL CAPITAL			
EQUIPMENT	12,893	12,880	(0.1%)
FACILITIES	36,000	25,000	(30.6%)
TOTAL CENTENNIAL	48,893	37,880	(22.5%)
SHERIDAN HILLS CAPITAL			
EQUIPMENT	13,574	13,574	0.0%
FACILITIES	100,000	0	(100.0%)
TOTAL SHERIDAN HILLS	113,574	13,574	(88.0%)
DUAL LANGUAGE CAPITAL			
EQUIPMENT	13,057	12,853	(1.6%)
FACILITIES	59,000	150,000	154.2%
TOTAL DUAL LANGUAGE	72,057	162,853	126.0%
RSTEM CAPITAL			
EQUIPMENT	20,891	20,500	(1.9%)
FACILITIES	150,000	0	(100.0%)
TOTAL RSTEM	170,891	20,500	(88.0%)
MIDDLE SCHOOL CAPITAL			
EQUIPMENT	30,107	30,378	0.9%
TOTAL MIDDLE SCHOOL	30,107	30,378	0.9%
SENIOR HIGH CAPITAL			
EQUIPMENT	108,118	109,113	0.9%
FACILITIES	30,000	30,000	0.0%
TOTAL SENIOR HIGH	138,118	139,113	0.7%
CAPITAL FUND TOTAL	4,338,074	5,105,385	17.7%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
EXPENDITURES**

PROGRAM	REVISED 2013-2014	PRELIMINARY 2014-2015	% CHANGE
STUDENT ACTIVITIES:			
298 STUDENT ACTIVITIES UNDER BOARD CONTROL	175,000	175,000	0.0%
STUDENT ACTIVITIES FUND TOTAL	175,000	175,000	0.0%
GENERAL FUND TOTAL WITH GRANTS	54,975,608	57,953,243	5.4%
FOOD SERVICE:			
700 FOOD SERVICE	2,328,467	2,240,496	(3.8%)
FOOD SERVICE FUND TOTAL	2,328,467	2,240,496	(3.8%)
COMMUNITY SERVICES:			
248 DRIVERS ED - LAB	43,758	41,816	(4.4%)
505 GENERAL COMMUNITY EDUCATION	217,991	214,388	(1.7%)
510 ADULTS WITH DISABILITIES	5,429	5,429	0.0%
524 YOUTH DEVELOPMENT	139,438	118,469	(15.0%)
560 RECREATION	203,949	208,223	2.1%
580 EARLY CHILDHOOD AND FAMILY EDUCATION	285,760	269,400	(5.7%)
582 SCHOOL READINESS	81,205	81,586	0.5%
700 NON-PUBLIC PROGRAMS	284,967	289,688	1.7%
COMMUNITY SERVICES FUND TOTAL	1,262,497	1,228,999	(2.7%)
DEBT REDEMPTION:			
910 DEBT REDEMPTION	4,256,740	4,306,140	1.2%
DEBT REDEMPTION FUND TOTAL	4,256,740	4,306,140	1.2%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2014-2015
EXPENDITURES**

PROGRAM	REVISED 2013-2014	PRELIMINARY 2014-2015	% CHANGE
INTERNAL SERVICE FUND (Self Insured Health Plan):			
106 PROJECTED HEALTH PAYMENTS	5,617,260	5,828,000	3.8%
INTERNAL SERVICE FUND TOTAL	5,617,260	5,828,000	100.0%
OPEB TRUST FUND:			
935 PROJECTED NET BENEFITS	748,300	802,000	7.2%
OPEB TRUST FUND TOTAL	748,300	802,000	7.2%
OPEB DEBT SERVICE FUND:			
910 RETIRE LONG TERM DEBT - INTEREST PYMT	1,208,056	1,195,306	(1.1%)
OPEB DEBT SERVICE FUND TOTAL	1,208,056	1,195,306	(1.1%)
ALL FUNDS TOTAL WITH GRANTS:	70,396,928	73,554,184	4.5%