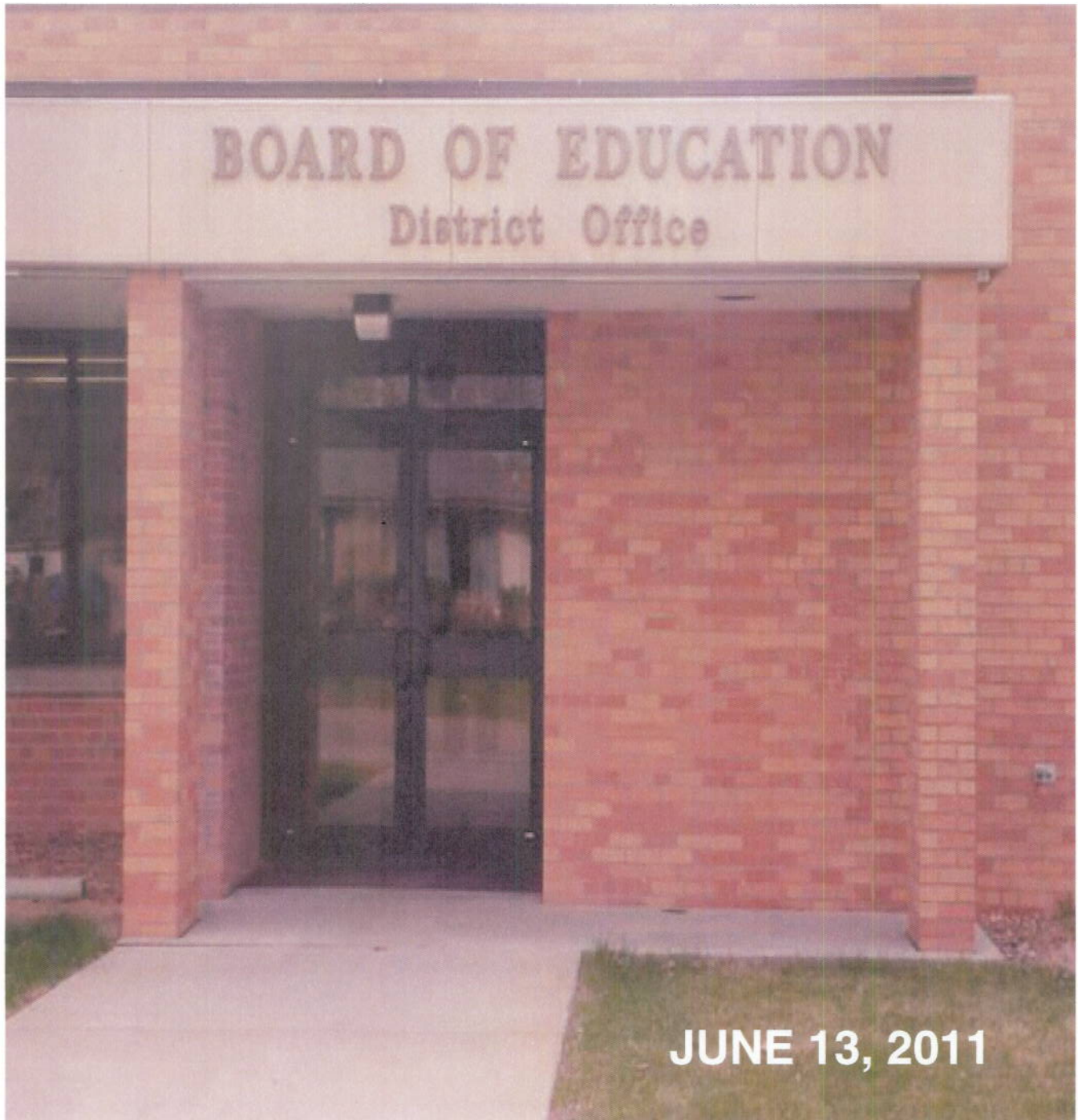


RICHFIELD PUBLIC SCHOOLS

ADOPTED BUDGET

2011 - 2012



RICHFIELD PUBLIC SCHOOLS ADOPTED BUDGET 2011 – 2012

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**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011 – 2012**

SCHOOL BOARD

Peter N. Toensing	-	Chairperson
John L. Easterwood	-	Vice-Chairperson
David J. Lamberger	-	Clerk
Sandy L. Belkengren	-	Treasurer
Todd W. Nollenberger	-	Director
Tom C. Flood	-	Director

ADMINISTRATION

Dr. Robert J. Slotterback	-	Superintendent
Craig Holje	-	Director of Personnel and Administrative Services
Kate Trewick	-	Chief of Staff
Michael Schwartz	-	Business Manager
Lynda Gault	-	Director of Special Programs
Jason Mutzenberger	-	Supervisor of Financial Services
Lisa Rahn	-	Community Education Supervisor

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012**

INTRODUCTION

The 2011-2012 adopted budget reflects and supports the school districts strategic plan. The budget is based on the March 21, 2011 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 Principals (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
06	Building Construction Fund
07	Debt Service Fund
47	Post-Employment Benefits Debt Service Fund
3.	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	601-628
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 2011-2012 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: 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.

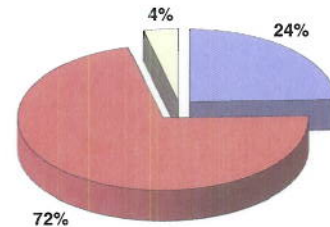
Supplies: General supplies consumed in the operation of the District Office.

Other: Dues and memberships and other miscellaneous expenses.

**Richfield Public Schools
Financial Summary
Three-Year Period Ending June 13, 2011**

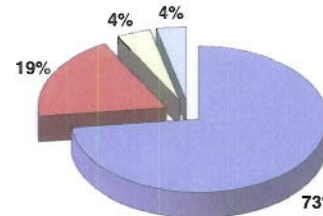
Sources and Uses of Funds			
	Actual 09-10	Revised Budget 10-11	Adopted Budget 11-12
General Fund			
Sources:			
Local Sources	13,044,013	12,832,226	12,460,251
State Sources	31,609,959	35,837,995	36,368,631
Federal Sources	5,584,065	3,936,075	1,975,044
Total Sources	50,238,036	52,606,296	50,803,926
Uses:			
Instruction, Support Serv & School Level Admin	38,253,273	39,942,820	38,996,040
Facilities, Operations & Maintenance	8,448,448	9,046,393	10,062,639
Subtotal, School Level Education Services	46,701,721	48,989,213	49,058,679
Student Transportation	2,297,866	2,214,078	2,249,411
District Level Administration	2,087,194	1,971,286	2,016,233
Total Uses	51,086,781	53,174,577	53,324,323
Net Surplus / (Deficit)	(848,745)	(568,281)	(2,520,397)
Other Financing Sources (Uses)	-	-	-
Ending Unreserved Fund Balance	4,506,989	3,919,912	1,436,550
Ending Fund Balance including Reserves	4,536,705	3,968,424	1,448,027
Other Funds			
Food and Nutrition Services			
Total Sources	1,678,820	1,661,041	1,751,484
Total Uses	1,600,564	1,628,106	1,751,484
Net Surplus / (Deficit)	78,256	32,935	-
Ending Fund Balance	155,259	188,194	188,194
Community Education and Services			
Total Sources	1,268,823	1,298,836	1,288,264
Total Uses	1,270,940	1,297,775	1,292,782
Net Surplus / (Deficit)	(2,117)	1,061	(4,518)
Ending Fund Balance	146,018	147,079	142,561
Debt Financing			
Total Sources	4,075,106	4,032,523	4,122,644
Total Uses	4,156,114	3,682,599	4,159,547
Net Surplus / (Deficit)	(81,007)	349,924	(36,903)
Ending Fund Balance	699,182	1,049,106	1,012,203
Combined Funds			
Total Sources	57,260,786	59,598,696	57,966,318
Total Uses	58,114,399	59,783,057	60,528,136
Net Surplus / (Deficit)	(853,613)	(184,361)	(2,561,818)
Ending Unreserved Fund Balance	5,507,448	5,304,291	2,779,508
Capital Projects (Alternative Bonding)			
Total Sources	1,520	-	-
Total Uses	126,349	492,984	-
Net Surplus / (Deficit)	(124,829)	(492,984)	-
Ending Fund Balance	492,984	-	-
Post Employment Benefits -Combined			
Total Sources	440,913	1,148,334	1,248,335
Total Uses	1,676,458	2,007,136	2,000,815
Net Surplus / (Deficit)	(1,235,545)	(858,802)	(752,480)
Ending Fund Balance	13,594,498	12,735,696	11,983,216

Sources of Funds - Adopted Budget
General Fund



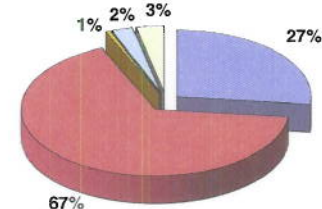
Local Sources State Sources Federal Sources

Uses of Funds - Adopted Budget
General Fund



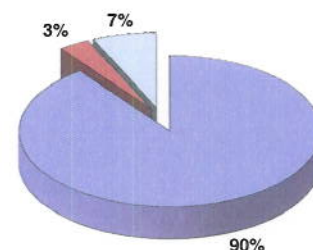
Instruction, Support Serv & School Level Admin
Facilities, Operations & Maintenance
Student Transportation
District Level Administration

Sources of Funds - Adopted Budget
(All Funds-Excluding Capital Projects & OPEB)



Property Taxes
State Aid
Services Provided
Fees, Tuition, Interest, Miscellaneous
Federal Sources

Uses of Funds - Adopted Budget
(All Funds - Excluding Capital Projects & OPEB)



Allocated for Student Services
General and Administrative
Debt Financing

Key Statistics			
	Actual 09-10	Revised Budget 10-11	Adopted Budget 11-12
Total Enrollment (Total Adjusted ADM)	4,137	4,124	4,137
Per Pupil Sources of Funds - General Fund	\$12,144	\$12,756	\$12,280
Per Pupil Use of Funds - General Fund			
Instruction, Support Serv & School Level Admin	\$9,247	\$9,685	\$9,426
Facilities, Operations & Maintenance	2,042	2,194	2,432
Student Transportation	555	537	544
District Level Administration	505	478	487
Total General Fund	\$12,350	\$12,894	\$12,890
Class Size:			
Elementary K-5	22.60	22.91	27.75 est
Middle Level 6-8	26.14	25.09	31.00 est
High School 9-12	25.01	26.31	37.00 est

Richfield Public Schools
Revenue and Expenditure Statement
Three Year Period As of June 13, 2011

	Actual 09-10	Revised Budget 10-11	Adopted Budget 11-12	Change	
				Dollars	Percent
General Fund:					
Sources of Funds:					
Local Sources:					
Property Taxes Approved by Voters	\$ 7,287,065	\$ 7,857,660	\$ 7,331,316	\$ (526,344)	(6.70%)
Other Property Taxes	3,794,107	3,278,459	3,670,655	392,196	11.96%
Fees, Tuition, Interest, Misc.	1,962,841	1,696,107	1,458,280	(237,827)	(14.02%)
Total Local Sources	<u>\$ 13,044,013</u>	<u>\$ 12,832,226</u>	<u>\$ 12,460,251</u>	<u>\$ (371,975)</u>	<u>(2.90%)</u>
State Sources:					
Basic State Formula Allowance	\$ 26,587,438	\$ 31,332,264	\$ 31,668,996	\$ 336,732	1.07%
Special Education	3,423,234	3,212,012	3,302,012	90,000	2.80%
Other State Aid	1,599,287	1,293,719	1,397,623	103,904	8.03%
Total State Sources	<u>\$ 31,609,959</u>	<u>\$ 35,837,995</u>	<u>\$ 36,368,631</u>	<u>\$ 530,636</u>	<u>1.48%</u>
Federal Sources:					
Special Education Aid and Other Grants	<u>\$ 5,584,065</u>	<u>\$ 3,936,075</u>	<u>\$ 1,975,044</u>	<u>\$ (1,961,031)</u>	<u>(49.82%)</u>
Total Source of Revenue - Operating Funds	<u>\$ 50,238,036</u>	<u>\$ 52,606,296</u>	<u>\$ 50,803,926</u>	<u>\$ (1,802,370)</u>	<u>(3.43%)</u>
Uses of Funds:					
Instruction, Support Serv & School Level Admin:					
Leadership	\$ 1,370,452	\$ 1,302,206	\$ 1,319,608	\$ 17,402	1.34%
Professional Teaching Personnel	21,769,280	23,038,838	22,529,055	(509,783)	(2.21%)
Classroom Support Staff	1,527,576	1,517,083	1,386,924	(130,159)	(8.58%)
Benefits and Payroll Taxes	8,063,812	8,590,087	8,736,354	146,267	1.70%
Tuition Payments	319,986	166,675	170,009	3,334	2.00%
Purchased and Contracted Services	3,703,442	3,996,511	3,846,669	(149,842)	(3.75%)
Supplies	1,344,012	1,020,486	804,969	(215,517)	(21.12%)
Textbooks & Library Books	64,597	132,248	112,423	(19,825)	(14.99%)
Other	90,116	178,686	90,029	(88,657)	(49.62%)
Total Instruction, Support Serv & Schl Level Admin	<u>\$ 38,253,273</u>	<u>\$ 39,942,820</u>	<u>\$ 38,996,040</u>	<u>\$ (946,780)</u>	<u>(2.37%)</u>
Percent of Budget	74.9%	75.1%	73.1%		
Facilities, Operations and Maintenance:					
Personnel Costs	\$ 2,209,987	\$ 2,361,138	\$ 2,397,680	\$ 36,542	1.55%
Benefits and Payroll Taxes	883,954	952,239	994,556	42,317	4.44%
Purchased and Contracted Services	2,347,352	2,382,494	3,595,193	1,212,699	50.90%
Supplies, Equipment and Facility Maintenance	3,007,155	3,350,522	3,075,210	(275,312)	(8.22%)
Total Facilities, Operations and Maintenance	<u>\$ 8,448,448</u>	<u>\$ 9,046,393</u>	<u>\$ 10,062,639</u>	<u>\$ 1,016,246</u>	<u>11.23%</u>
Percent of Budget	16.5%	17.0%	18.9%		
Student Transportation:	<u>\$ 2,297,866</u>	<u>\$ 2,214,078</u>	<u>\$ 2,249,411</u>	<u>\$ 35,333</u>	<u>1.60%</u>
Percent of Budget	4.5%	4.2%	4.2%		
District Level Administrative Expenses:					
Personnel Costs	\$ 1,164,326	\$ 1,079,347	\$ 1,107,820	\$ 28,473	2.64%
Benefits and Payroll Taxes	401,864	349,785	371,385	21,600	6.18%
Purchased and Contracted Services	313,134	383,174	374,123	(9,051)	(2.36%)
Supplies, Misc.	207,871	158,980	162,905	3,925	2.47%
Total General and Administrative Expenses	<u>\$ 2,087,194</u>	<u>\$ 1,971,286</u>	<u>\$ 2,016,233</u>	<u>\$ 44,947</u>	<u>2.28%</u>
Percent of Budget	4.1%	3.7%	3.8%		
Total Use of Revenue - Operating Funds	<u>\$ 51,086,781</u>	<u>\$ 53,174,577</u>	<u>\$ 53,324,323</u>	<u>\$ 149,746</u>	<u>0.28%</u>
Net Change in Funds	<u>\$ (848,745)</u>	<u>\$ (568,281)</u>	<u>\$ (2,520,397)</u>		
Total Fund Balance					
Unreserved Fund Balance	<u>\$ 4,506,989</u>	<u>\$ 3,919,912</u>	<u>\$ 1,436,550</u>		
Reserved Fund Balance	<u>\$ 29,716</u>	<u>\$ 48,512</u>	<u>\$ 11,477</u>		
End of Year - Total Fund Balance	<u>\$ 4,536,705</u>	<u>\$ 3,968,424</u>	<u>\$ 1,448,027</u>		

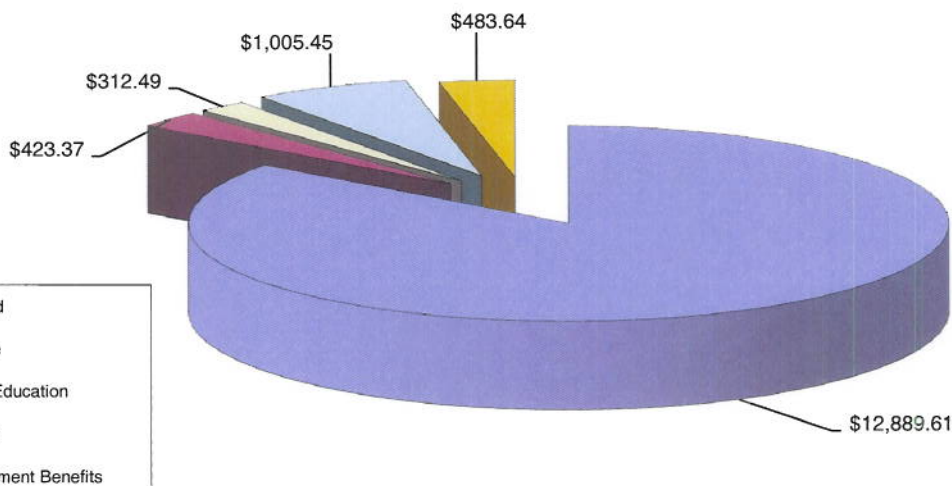
Richfield Public Schools
Revenue and Expenditure Statement
Three Year Period As of June 13, 2011

	Actual 09-10	Revised Budget 10-11	Adopted Budget 11-12	Change	
				Dollars	Percent
Other Revenue and Expenses:					
Food Service Fund					
Revenue from Meal Sales & Services	\$ 34,152	\$ 31,000	\$ 25,000	\$ (6,000)	(19.35%)
Federal & State Aid	1,644,668	1,630,041	1,726,484	96,443	5.92%
Total Sources	\$ 1,678,820	\$ 1,661,041	\$ 1,751,484	\$ 90,443	5.44%
Service to Students and Staff	\$ 1,600,564	\$ 1,628,106	\$ 1,751,484	\$ 123,378	7.58%
Total Uses	\$ 1,600,564	\$ 1,628,106	\$ 1,751,484	\$ 123,378	7.58%
Difference	\$ 78,256	\$ 32,935	\$ -		
Beginning Fund Balance	\$ 77,003	\$ 155,259	\$ 188,194		
Ending Fund Balance	\$ 155,259	\$ 188,194	\$ 188,194		
Community Service Fund					
Revenue from Services Provided	\$ 274,828	\$ 275,079	\$ 288,800	\$ 13,721	4.99%
Property Taxes & Other Local Sources	436,520	422,139	430,372	8,233	1.95%
State and Federal Sources	557,475	601,618	569,092	(32,526)	(5.41%)
Total Sources	\$ 1,268,823	\$ 1,298,836	\$ 1,288,264	\$ (10,572)	(0.81%)
Service to Children	\$ 1,270,940	\$ 1,297,775	\$ 1,292,782	\$ (4,993)	(0.38%)
Total Uses	\$ 1,270,940	\$ 1,297,775	\$ 1,292,782	\$ (4,993)	(0.38%)
Difference	(2,117)	1,061	(4,518)		
Beginning Fund Balance	\$ 148,134	\$ 146,018	\$ 147,079		
Ending Fund Balance	\$ 146,018	\$ 147,079	\$ 142,561		
Debt Service Fund					
Property Taxes and Other Local Sources	\$ 4,075,106	\$ 4,032,523	\$ 4,122,644	\$ 90,121	2.23%
Principal Repayment and Interest Expense	\$ 4,156,114	\$ 3,682,599	\$ 4,159,547	\$ 476,948	12.95%
Difference	\$ (81,007)	\$ 349,924	\$ (36,903)		
Beginning Fund Balance	\$ 780,190	\$ 699,182	\$ 1,049,106		
Ending Fund Balance	\$ 699,182	\$ 1,049,106	\$ 1,012,203		
Capital Projects (Alternative Bonding)					
Property Taxes and Other Local Sources	\$ 1,520	\$ -	\$ -	\$ -	0.00%
Total Sources	\$ 1,520	\$ -	\$ -	\$ -	0.00%
Construction Projects	\$ 126,349	\$ 492,984	\$ -	\$ (492,984)	(100.00%)
Total Uses	\$ 126,349	\$ 492,984	\$ -	\$ (492,984)	(100.00%)
Difference	\$ (124,829)	\$ (492,984)	\$ -		
Beginning Fund Balance	\$ 617,813	\$ 492,984	\$ -		
Ending Fund Balance	\$ 492,984	\$ -	\$ -		
Post Employment Benefits					
Investment Earnings	\$ 440,913	\$ 250,000	\$ 350,000	\$ 100,000	40.00%
Levy	-	898,334	898,335	1	0.00%
Total Sources	\$ 440,913	\$ 1,148,334	\$ 1,248,335	\$ 100,001	8.71%
Insurance Benefits	\$ 946,567	\$ 1,151,580	\$ 1,144,959	\$ (6,621)	(0.57%)
Professional Services	292	-	300	300	0.00%
Principal Repayment and Interest Expense	729,599	855,556	855,556	-	0.00%
Total Uses	\$ 1,676,458	\$ 2,007,136	\$ 2,000,815	\$ (6,321)	(0.31%)
Difference	\$ (1,235,545)	\$ (858,802)	\$ (752,480)		
Beginning Fund Balance	\$ 14,830,043	\$ 13,594,498	\$ 12,735,696		
Ending Fund Balance	\$ 13,594,498	\$ 12,735,696	\$ 11,983,216		
Net Change in Fund Balances	\$ 12,616,056	\$ (1,536,147)	\$ (3,314,298)		

Richfield Public Schools
Revenue and Expenditure Statement
Three Year Period As of June 13, 2011

	Actual 09-10	Revised Budget 10-11	Adopted Budget 11-12	Change	
				Dollars	Percent
Enrollment:	4,137	4,124	4,137	13	0.32%
Per Pupil Revenue and Expenditures					
General Fund					
Revenue	\$ 12,144	\$ 12,756	\$ 12,280	\$ (476)	(3.73%)
Expenditures	\$ 12,350	\$ 12,894	\$ 12,890	\$ (4)	(0.03%)
Difference	\$ (205)	\$ (138)	\$ (609)		
Food Service					
Revenue	\$ 406	\$ 403	\$ 423	\$ 21	5.11%
Expenditures	\$ 387	\$ 395	\$ 423	\$ 29	7.24%
Difference	\$ 19	\$ 8	\$ -		
Community Service Fund					
Revenue	\$ 307	\$ 315	\$ 311	\$ (4)	(1.13%)
Expenditures	\$ 307	\$ 315	\$ 312	\$ (2)	(0.70%)
Difference	\$ (1)	\$ 0	\$ (1)		
Capital Projects (Alternative Bonding)					
Revenue	\$ 0	\$ -	\$ -	\$ -	0.00%
Expenditures	\$ 31	\$ 120	\$ -	\$ (120)	(100.00%)
Difference	\$ (30)	\$ (120)	\$ -		
Debt Service Fund					
Revenue	\$ 985	\$ 978	\$ 997	\$ 19	1.91%
Expenditures	\$ 1,005	\$ 893	\$ 1,005	\$ 112	12.60%
Difference	\$ (20)	\$ 85	\$ (9)		
Post Employment Benefits Fund					
Revenue	\$ 107	\$ 278	\$ 302	\$ 23	8.37%
Expenditures	\$ 405	\$ 487	\$ 484	\$ (3)	(0.63%)
Difference	\$ (299)	\$ (208)	\$ (182)		
Summary					
Revenue	\$ 13,949	\$ 14,730	\$ 14,313	\$ (417)	(2.83%)
Expenditures	\$ 14,484	\$ 15,103	\$ 15,115	\$ 12	0.08%
Difference	\$ (535)	\$ (372)	\$ (801)		

Per Pupil Allocation of 11-12 Expenditures By Funds



STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
ADOPTED BUDGET
2011 - 2012 SCHOOL YEAR

FUND	PROJECTED UNRESERVED FUND BALANCE June 30, 2011	2011-2012 REVENUE	2011-2012 EXPENDITURES	EXCESS REVENUE OVER(UNDER) EXPENDITURE	PROJECTED UNRESERVED FUND BALANCE June 30, 2012
1 GENERAL - GRANTS		\$ 1,237,417	\$ 1,193,417	\$ 44,000	
GENERAL - NON GRANTS		\$ 42,712,979	\$ 43,905,210	\$ (1,192,231)	
GENERAL SUB-TOTAL	\$ 2,293,793	\$ 43,950,396	\$ 45,098,627	\$ (1,148,231)	\$ 1,145,562
TRANSPORTATION	\$ -	\$ 2,249,411	\$ 2,249,411	\$ -	\$ -
OPERATING CAPITAL	\$ 234,699	\$ 2,981,935	\$ 3,095,679	\$ (113,744)	\$ 120,955
TECHNOLOGY LEVY	\$ 39,846	\$ 1,447,184	\$ 1,484,219	\$ (37,035)	\$ 2,811
BETTERMENT FUND	\$ 1,262,031	\$ -	\$ 1,221,387	\$ (1,221,387)	\$ 40,644
STUDENT ACTIVITY ACCTS	\$ 129,389	\$ 175,000	\$ 175,000	\$ -	\$ 129,389
GENERAL FUND TOTAL	\$ 3,959,758	\$ 50,803,926	\$ 53,324,323	\$ (2,520,397)	\$ 1,439,361
2 FOOD SERVICE	\$ 188,194	\$ 1,751,484	\$ 1,751,484	\$ -	\$ 188,194
4 COMMUNITY EDUCATION	\$ 147,079	\$ 1,288,264	\$ 1,292,782	\$ (4,518)	\$ 142,561
7 DEBT SERVICE	\$ 1,049,106	\$ 4,122,644	\$ 4,159,547	\$ (36,903)	\$ 1,012,203
16 ALT FACILITIES BOND	\$ -	\$ -	\$ -	\$ -	\$ -
45 OPEB TRUST	\$ 12,692,918	\$ 350,000	\$ 1,145,259	\$ (795,259)	\$ 11,897,659
47 OPEB DEBT SERVICE	\$ 42,778	\$ 898,335	\$ 855,556	\$ 42,779	\$ 85,557
DISTRICT BUDGET TOTAL	\$ 18,079,833	\$ 59,214,653	\$ 62,528,951	\$ (3,314,298)	\$ 14,765,535

Dedicated reserve accounts will affect these unreserved fund balances.

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND REVENUE - GRANTS**

FIN	SOURCE	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
GENERAL FUND - GRANTS:				
401	400 TITLE I - ACADEMIC ACHIEVEMENT	831,998	720,000	(13.5%)
414	400 TITLE II - TRAINING AND RECRUITING	194,444	171,000	(12.1%)
417	400 TITLE III - LEP	154,441	154,441	0.0%
435	400 CIMP	6,170	6,170	0.0%
442	400 TITLE III - IMMIGRANT	12,893	0	(100.0%)
456	400 REFUGEE IMPACT	32,150	0	(100.0%)
470	400 ARRA - TITLE I PART A	285,390	0	(100.0%)
480	400 ARRA - IDEA PART B SECTION 611	845,985	0	(100.0%)
484	400 ARRA - IDEA PART B SECTION 619	29,981	0	(100.0%)
486	400 ARRA - IDEA PART C	49,099	0	(100.0%)
622	021 PART H (SHIC)	12,500	12,500	0.0%
628	400 CARL PERKINS	28,225	25,500	(9.7%)
917	099 E-RATE	44,000	44,000	0.0%
921	021 INTEGRATION-FEDERAL GRANT	14,949	14,949	0.0%
922	096 E-MENTORING - BEST BUY	5,000	5,000	0.0%
926	099 LCTS-WELCOME CENTER	5,171	5,171	0.0%
927	099 LCTS-FAMILY OUTREACH WORKER	2,775	0	(100.0%)
946	099 TEEN OUTREACH PROGRAM	34,975	34,975	0.0%
948	099 LCTS-SOMALI FAMILY OUTREACH WKR	7,461	7,461	0.0%
949	099 TEEN ISSUES	30,000	30,000	0.0%
951	099 COLLEGE READY	20,000	0	(100.0%)
954	099 KERN FAMILY FOUNDATION	5,000	0	(100.0%)
959	099 SHIP - SCHOOL LIAISON	8,000	0	(100.0%)
969	099 SHIP - WORKSITE WELLNESS	5,000	0	(100.0%)
971	099 SHIP - FOOD NUTRITION	3,080	0	(100.0%)
981	099 WASTE ABATEMENT	18,750	6,250	(66.7%)
GENERAL FUND GRANT TOTAL		2,687,437	1,237,417	(54.0%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND REVENUE**

FIN	SOURCE	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
GENERAL FUND:				
XXX	001 LEVY-CURRENT #	5,892,859	5,670,976	(3.8%)
000	009 FISCAL DISPARITIES #	1,235,112	1,159,240	(6.1%)
000	010 COUNTY APPORTIONMENT #	205,852	128,805	(37.4%)
000	021 DUE FROM OTHER MN SCHOOL DIST	70,000	70,000	0.0%
XXX	050 FEES FROM PATRONS	159,880	158,880	(0.6%)
000	051 FEES FROM PATRONS-ACTIVITIES	22,580	22,580	0.0%
000	060 ADMISSIONS-ALL PROGRAMS	40,503	40,503	0.0%
372	071 THIRD PARTY BILLING	6,319	6,319	0.0%
000	092 INVESTMENT EARNINGS	25,000	25,000	0.0%
000	093 RENT-SCHOOL FACILITIES	170,942	170,942	0.0%
XXX	096 GIFTS & BEQUESTS	40,301	40,301	0.0%
XXX	099 MISCELLANEOUS REVENUE	99,441	99,441	0.0%
000	201 ENDOWMENT FUND APPORTIONMENT	150,450	150,450	0.0%
000	211 GENERAL EDUCATION AID	23,890,797	24,068,892	0.7%
000	213 SHARED TIME AID	14,206	14,206	0.0%
317	211 BASIC SKILLS/GENERAL ED	4,927,566	5,228,403	6.1%
318	300 INTEGRATION AID	474,035	509,925	7.6%
000	360 SPECIAL EDUCATION AID	3,212,012	3,302,012	2.8%
152	400 FEDERAL EDUCATION JOBS BILL	814,934	0	(100.0%)
419	400 FED AIDS - SPEC ED FLOW THRU	621,726	869,294	39.8%
420	400 FED AIDS - SPEC ED PRE SCHOOL	28,639	28,639	0.0%
000	621 RESALE OF MATERIALS	5,500	5,500	0.0%
330	211 LEARNING AND DEVELOPMENT	952,973	858,866	(9.9%)
388	211 GIFTED AND TALENTED	55,571	55,796	0.4%
000	643 HOST COST	28,009	28,009	0.0%
GENERAL FUND REVENUE SUBTOTAL		43,145,207	42,712,979	(1.0%)
GENERAL FUND REVENUE SUBTOTAL WITH GRANTS		45,832,644	43,950,396	(4.1%)

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

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND REVENUE**

FIN	SOURCE	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
TRANSPORTATION FUND:				
000	211 GENERAL ED TRANSPORTATION	1,208,399	1,157,804	(4.2%)
737	050 PAY TO RIDE	15,510	15,510	0.0%
XXX	099 MISCELLANEOUS REVENUE	17,041	17,914	5.1%
928	099 INTEGRATION - WATS CONTRACT	153,444	170,485	11.1%
715	300 INTEGRATION/DESEGREGATION	743,609	819,684	10.2%
720	300 NON PUBLIC TRANSPORTATION	76,075	68,014	(10.6%)
TRANSPORTATION FUND TOTAL		2,214,078	2,249,411	1.6%
CAPITAL FUND:				
000	092 INTEREST EARNINGS	15,000	0	(100.0%)
302	001 OPERATING CAPITAL LEVY	870,163	890,356	2.3%
385	001 DEFERRED MAINTENANCE LEVY	274,821	270,129	(1.7%)
795	001 TECHNOLOGY LEVY	1,466,401	1,379,056	(6.0%)
795	099 E-RATE TECHNOLOGY	68,128	68,128	0.0%
000	001 LEASE LEVY	740,363	752,403	1.6%
000	001 HEALTH AND SAFETY LEVY	656,400	879,811	34.0%
302	099 OPER CAPITAL-BLOOMINGTON LEASE	50,996	54,657	7.2%
302	211 OPERATING CAPITAL GEN ED AID	132,302	134,579	1.7%
CAPITAL FUND TOTAL		4,274,574	4,429,119	3.6%
STUDENT ACTIVITIES FUND REVENUE:				
000	099 STUDENT ACTIVITIES	285,000	175,000	(38.6%)
STUDENT ACTIVITIES FUND TOTAL		285,000	175,000	(38.6%)
GENERAL FUND TOTAL		49,918,859	49,566,509	(0.7%)
GENERAL FUND TOTAL WITH GRANTS		52,606,296	50,803,926	(3.4%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
REVENUE**

FIN	SOURCE	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
FOOD SERVICE FUND:				
000	092 INVESTMENT EARNINGS	500	500	0.0%
000	099 MISCELLANEOUS REVENUE	5,000	5,000	0.0%
XXX	300 STATE SCHOOL MEALS AID	65,000	70,000	7.7%
701	471-472 FED SCHOOL LUNCH AID	877,000	880,000	0.3%
000	473 COMMODITY REBATE PROGRAM	10,000	20,000	100.0%
701	474 COMMODITY DISTRIBUTION	81,541	117,755	44.4%
705	476 BREAKFAST PROGRAM	225,000	225,000	0.0%
709	479 SUMMER PROGRAM	0	52,729	100.0%
XXX	601 SALES TO STUDENTS	355,000	350,000	(1.4%)
701	606 SALES TO ADULTS	26,000	20,000	(23.1%)
707	608 SPECIAL FUNCTIONS	16,000	10,500	(34.4%)
FOOD SERVICE FUND TOTAL		1,661,041	1,751,484	5.4%
COMMUNITY SERVICES FUND:				
000	001 LEVY-CURRENT	235,950	228,164	(3.3%)
325	001 EARLY CHILDHOOD & FAMILY ED LEVY	141,189	152,208	7.8%
000	009 FISCAL DISPARITIES	45,000	50,000	11.1%
000	021 BLOOMINGTON - FEE COLLECTION	35,800	40,000	11.7%
XXX	050 FEES FROM PATRONS	231,179	242,000	4.7%
000	092 INVESTMENT EARNINGS	4,000	1,000	(75.0%)
000	093 RENT-SCHOOL FACILITIES	2,600	2,600	0.0%
000	099 MISCELLANEOUS REVENUE	0	2,200	100.0%
000	102 COPIER REVENUE	1,500	1,000	(33.3%)
XXX	300 OTHER STATE AID	237,596	235,725	(0.8%)
000	301 NON PUBLIC AID	364,022	333,367	(8.4%)
COMMUNITY SERVICES FUND TOTAL		1,298,836	1,288,264	(0.8%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
REVENUE**

FIN	SOURCE	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
DEBT REDEMPTION FUND:				
000	001 LEVY	3,571,145	3,664,703	2.6%
000	009 FISCAL DISPARITIES	441,378	452,941	2.6%
000	092 INVESTMENT EARNINGS	20,000	5,000	(75.0%)
DEBT REDEMPTION FUND TOTAL		4,032,523	4,122,644	2.2%
ALT FACILITIES BOND FUND:				
000	092 INVESTMENT EARNINGS	0	0	0.0%
ALT FACILITIES BOND FUND TOTAL		0	0	0.0%
OPEB TRUST FUND:				
000	092 INVESTMENT EARNINGS	250,000	350,000	40.0%
OPEB TRUST FUND TOTAL		250,000	350,000	40.0%
OPEB DEBT SERVICE FUND:				
000	001 LEVY	898,334	898,335	0.0%
OPEB DEBT SERVICE FUND TOTAL		898,334	898,335	0.0%
DISTRICT TOTAL WITH GRANTS		60,747,030	59,214,653	(2.5%)

RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND EXPENDITURES - GRANTS

PROG	FIN	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
GENERAL FUND - GRANTS:				
216	401 TITLE I - ACADEMIC ACHIEVEMENT	831,998	720,000	(13.5%)
204	414 TITLE II - TRAINING AND RECRUITING	194,444	171,000	(12.1%)
205	417 TITLE III - LEP	154,441	154,441	0.0%
420	435 CIMP	6,170	6,170	0.0%
205	442 TITLE III - IMMIGRANT	12,893	0	(100.0%)
219	456 REFUGEE IMPACT	32,150	0	(100.0%)
216	470 ARRA - TITLE I	285,390	0	(100.0%)
420	480 ARRA - IDEA PART B SECTION 611	845,985	0	(100.0%)
420	484 ARRA - IDEA PART B SECTION 619	29,981	0	(100.0%)
420	486 ARRA - IDEA PART C	49,099	0	(100.0%)
412	622 PART H (SHIC)	12,500	12,500	0.0%
790	628 CARL PERKINS	28,225	25,500	(9.7%)
XXX	921 INTEGRATION-FEDERAL GRANT	14,949	14,949	0.0%
790	922 E-MENTORING GRANT	5,000	5,000	0.0%
790	926 LCTS-WELCOME CENTER	5,171	5,171	0.0%
790	927 LCTS-FAMILY OUTREACH WORKER	2,775	0	(100.0%)
790	946 TEEN OUTREACH PROGRAM	34,975	34,975	0.0%
790	948 LCTS-SOMALI FAMILY OUTREACH WKR	7,461	7,461	0.0%
790	949 TEEN ISSUES	30,000	30,000	0.0%
790	951 COLLEGE READY	20,000	0	(100.0%)
790	954 KERN FAMILY FOUNDATION	5,000	0	(100.0%)
790	959 SHIP - SCHOOL LIAISON	8,000	0	(100.0%)
790	969 SHIP - WORKSITE WELLNESS	5,000	0	(100.0%)
790	971 SHIP - FOOD NUTRITION	3,080	0	(100.0%)
790	981 WASTE ABATEMENT	18,750	6,250	(66.7%)
GENERAL FUND - GRANT TOTAL		2,643,437	1,193,417	(54.9%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
DISTRICT WIDE:			
010 BOARD OF EDUCATION	71,920	72,022	0.1%
020 OFFICE OF THE SUPERINTENDENT	307,467	318,362	3.5%
031 INSTRUCTIONAL ADMINISTRATION	249,310	255,084	2.3%
110 BUSINESS SUPPORT SERVICES	615,836	630,689	2.4%
130 COMMUNITY RELATIONS	40,000	40,000	0.0%
150 LEGAL SERVICES	45,000	45,000	0.0%
160 PERSONNEL	459,950	470,261	2.2%
190 RESEARCH / EVALUATION	49,236	48,900	(0.7%)
199 SCHOOL ELECTIONS	46,000	46,000	0.0%
203 ELEMENTARY EDUCATION	33,001	30,000	(9.1%)
211 SECONDARY EDUCATION	85,500	87,836	2.7%
218 GIFTED AND TALENTED	17,144	16,469	(3.9%)
610 CURRICULUM DEVELOPMENT	47,841	35,841	(25.1%)
620 LIBRARY MEDIA CENTER	47,909	48,587	1.4%
640 STAFF DEVELOPMENT	55,421	25,500	(54.0%)
680 COMPUTER AIDED INSTRUCTION	7,829	7,829	0.0%
790 OTHER PUPIL SUPPORT SERVICES	177,297	149,671	(15.6%)
810 OPERATIONS AND MAINTENANCE	520,306	520,475	0.0%
814 CENTRAL MAINTENANCE	130,785	135,537	3.6%
920 TAC INTEREST EXPENSE	100,000	100,000	0.0%
930 EMPLOYEE BENEFITS	(119,553)	(150,071)	25.5%
940 INSURANCE	219,510	231,567	5.5%
960 NON-RECURRING ITEMS	9,500	7,500	(21.1%)
DISTRICT WIDE TOTAL	3,217,209	3,173,059	(1.4%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
CENTENNIAL SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	211,083	214,748	1.7%
201 KINDERGARTEN	313,458	304,822	(2.8%)
203 ELEMENTARY EDUCATION	1,819,718	1,815,792	(0.2%)
218 GIFTED AND TALENTED	45,089	46,733	3.6%
219 LIMITED ENGLISH PROFICIENCY	318,208	349,736	9.9%
240 HEALTH / PHYSICAL EDUCATION	101,576	104,954	3.3%
258 MUSIC	79,312	85,430	7.7%
291 CO-CURR ACTIVITIES	1,330	1,330	0.0%
401 SPEECH / LANGUAGE IMPAIRED	100,030	101,817	1.8%
402 MENTALLY IMPAIRED: MILD - MODERATE	129,780	127,829	(1.5%)
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	214,195	265,126	23.8%
407 SPECIFIC LEARNING DISABILITY	60,616	63,943	5.5%
408 EMOTIONAL / BEHAVIORAL DISORDER	96,332	142,930	48.4%
411 AUTISTIC SPECTRUM DISORDERS	70,046	91,863	31.1%
420 GENERAL SPECIAL EDUCATION	25,188	21,193	(15.9%)
620 LIBRARY MEDIA CENTER	54,426	53,571	(1.6%)
640 STAFF DEVELOPMENT	3,085	3,315	7.5%
680 COMPUTER AIDED INSTRUCTION	1,224	1,418	15.8%
720 HEALTH SERVICES	40,475	41,442	2.4%
790 OTHER PUPIL SUPPORT SERVICES	35,822	34,347	(4.1%)
810 OPERATIONS AND MAINTENANCE	269,924	270,006	0.0%
CENTENNIAL SCHOOL TOTAL	3,990,917	4,142,345	3.8%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
SHERIDAN HILLS SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	214,987	218,467	1.6%
201 KINDERGARTEN	336,907	338,938	0.6%
203 ELEMENTARY EDUCATION	1,747,835	1,699,503	(2.8%)
218 GIFTED AND TALENTED	45,898	46,733	1.8%
219 LIMITED ENGLISH PROFICIENCY	246,996	237,935	(3.7%)
240 HEALTH / PHYSICAL EDUCATION	99,697	101,522	1.8%
258 MUSIC	69,399	72,100	3.9%
291 CO-CURRICULAR ACTIVITIES	1,167	1,167	0.0%
401 SPEECH / LANGUAGE IMPAIRED	73,301	77,342	5.5%
402 MENTALLY IMPAIRED: MILD - MODERATE	39,446	40,228	2.0%
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	361,133	284,422	(21.2%)
407 SPECIFIC LEARNING DISABILITY	80,792	83,973	3.9%
408 EMOTIONAL / BEHAVIORAL DISORDER	120,072	121,950	1.6%
411 AUTISTIC SPECTRUM DISORDERS	168,992	189,724	12.3%
416 SEVERELY MULTIPLY IMPAIRED	0	19,121	100.0%
420 GENERAL SPECIAL EDUCATION	23,338	19,772	(15.3%)
620 LIBRARY MEDIA CENTER	66,659	67,972	2.0%
640 STAFF DEVELOPMENT	3,451	3,315	(3.9%)
680 COMPUTER AIDED INSTRUCTION	1,318	1,418	7.6%
720 HEALTH SERVICES	32,204	32,662	1.4%
790 OTHER PUPIL SUPPORT SERVICES	27,534	27,007	(1.9%)
810 OPERATIONS AND MAINTENANCE	214,653	211,912	(1.3%)
SHERIDAN HILLS SCHOOL TOTAL	3,975,779	3,897,183	(2.0%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
DUAL LANGUAGE SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	184,247	193,029	4.8%
201 KINDERGARTEN	282,691	310,663	9.9%
203 ELEMENTARY EDUCATION	917,609	1,082,143	17.9%
218 GIFTED AND TALENTED	14,955	16,109	7.7%
219 LIMITED ENGLISH PROFICIENCY	11,524	14,213	23.3%
240 HEALTH / PHYSICAL EDUCATION	46,814	87,792	87.5%
258 MUSIC	57,491	68,646	19.4%
401 SPEECH / LANGUAGE IMPAIRED	38,833	41,432	6.7%
402 MENTALLY IMPAIRED: MILD - MODERATE	95	110	15.8%
407 SPECIFIC LEARNING DISABILITY	45,781	77,856	70.1%
408 EMOTIONAL / BEHAVIORAL DISORDER	75	12,941	17,154.7%
411 AUTISTIC	29,117	41,630	43.0%
420 GENERAL SPECIAL EDUCATION	300	300	0.0%
620 LIBRARY MEDIA CENTER	28,599	32,839	14.8%
640 STAFF DEVELOPMENT	1,090	1,785	63.8%
790 OTHER PUPIL SUPPORT SERVICES	750	27,007	3,500.9%
810 OPERATIONS AND MAINTENANCE	267,236	234,663	(12.2%)
DUAL LANGUAGE SCHOOL TOTAL	1,927,207	2,243,158	16.4%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
RSTEM:			
050 SCHOOL BUILDING ADMINISTRATION	302,877	309,400	2.2%
201 KINDERGARTEN	410,942	425,299	3.5%
203 ELEMENTARY EDUCATION	2,904,685	2,751,771	(5.3%)
218 GIFTED AND TALENTED	110,418	113,104	2.4%
219 LIMITED ENGLISH PROFICIENCY	393,896	372,121	(5.5%)
240 HEALTH / PHYSICAL EDUCATION	144,359	143,903	(0.3%)
258 MUSIC	155,276	151,036	(2.7%)
291 CO-CURRICULAR ACTIVITIES	4,176	4,571	9.5%
298 EXTRA CURRICULAR	933	1,056	13.2%
401 SPEECH / LANGUAGE IMPAIRED	82,787	87,415	5.6%
402 MENTALLY IMPAIRED: MILD - MODERATE	98,579	102,949	4.4%
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	500	0	(100.0%)
404 PHYSICALLY IMPAIRED	10,930	10,956	0.2%
407 SPECIFIC LEARNING DISABILITY	319,320	333,022	4.3%
408 EMOTIONAL / BEHAVIORAL DISORDER	341,887	434,132	27.0%
411 AUTISTIC SPECTRUM DISORDERS	285,001	314,030	10.2%
420 GENERAL SPECIAL EDUCATION	64,346	60,341	(6.2%)
605 GENERAL INSTRUCTIONAL SUPPORT	5,411	0	(100.0%)
620 LIBRARY MEDIA CENTER	69,068	77,594	12.3%
640 STAFF DEVELOPMENT	6,243	5,100	(18.3%)
680 COMPUTER AIDED INSTRUCTION	1,224	1,418	15.8%
720 HEALTH SERVICES	28,230	28,108	(0.4%)
790 OTHER PUPIL SUPPORT SERVICES	28,571	27,007	(5.5%)
810 OPERATIONS AND MAINTENANCE	583,329	590,083	1.2%
RSTEM SCHOOL TOTAL	6,352,988	6,344,416	(0.1%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
MIDDLE SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	254,054	265,842	4.6%
203 ELEMENTARY EDUCATION	808,118	788,203	(2.5%)
211 SECONDARY EDUCATION	573,822	599,718	4.5%
212 VISUAL ART	84,589	87,174	3.1%
215 BUSINESS EDUCATION	500	500	0.0%
218 GIFTED AND TALENTED	3,000	3,000	0.0%
219 LIMITED ENGLISH PROFICIENCY	306,651	304,062	(0.8%)
220 ENGLISH / LANGUAGE EDUCATION	458,599	489,732	6.8%
230 FOREIGN LANGUAGE	52,925	55,361	4.6%
240 HEALTH / PHYSICAL EDUCATION	374,244	384,381	2.7%
255 INDUSTRIAL TECHNOLOGY	102,692	106,830	4.0%
256 MATHEMATICS	422,313	437,884	3.7%
258 MUSIC	157,062	165,623	5.5%
260 NATURAL SCIENCES	477,146	407,447	(14.6%)
270 SOCIAL STUDIES	432,997	444,338	2.6%
291 CO-CURRICULAR ACTIVITIES	66,496	67,686	1.8%
292 BOYS / GIRLS ATHLETICS	24,411	19,931	(18.4%)
294 BOYS ATHLETICS	42,038	42,568	1.3%
296 GIRLS ATHLETICS	29,268	29,018	(0.9%)
298 EXTRA CURRICULAR ACTIVITIES	2,524	2,703	7.1%
401 SPEECH / LANGUAGE IMPAIRED	90,051	80,440	(10.7%)
402 MENTALLY IMPAIRED: MILD - MODERATE	179,938	166,237	(7.6%)
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	58,631	63,929	9.0%
404 PHYSICALLY IMPAIRED	16,514	16,958	2.7%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
MIDDLE SCHOOL (CONTINUED):			
407 SPECIFIC LEARNING DISABILITY	453,572	533,933	17.7%
408 EMOTIONAL / BEHAVIORAL DISORDER	165,159	228,456	38.3%
411 AUTISTIC SPECTRUM DISORDERS	102,584	106,031	3.4%
420 GENERAL SPECIAL EDUCATION	71,124	68,159	(4.2%)
605 GENERAL INSTRUCTIONAL SUPPORT	130,550	132,177	1.2%
620 LIBRARY MEDIA CENTER	70,006	72,985	4.3%
640 STAFF DEVELOPMENT	6,129	4,845	(20.9%)
680 COMPUTER AIDED INSTRUCTION	1,724	1,818	5.5%
710 GUIDANCE / COUNSELING SERVICES	118,455	120,976	2.1%
720 HEALTH SERVICES	52,689	53,524	1.6%
790 OTHER PUPIL SUPPORT SERVICES	307,763	273,306	(11.2%)
810 OPERATIONS AND MAINTENANCE	774,612	801,064	3.4%
MIDDLE SCHOOL TOTAL	7,272,950	7,426,839	2.1%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
SENIOR HIGH SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	455,180	432,979	(4.9%)
211 SECONDARY EDUCATION	356,727	466,248	30.7%
212 VISUAL ART	102,294	87,847	(14.1%)
215 BUSINESS EDUCATION	4,200	3,360	(20.0%)
218 GIFTED AND TALENTED	1,900	1,900	0.0%
219 LIMITED ENGLISH PROFICIENCY	179,945	181,821	1.0%
220 ENGLISH / LANGUAGE ART	734,668	783,309	6.6%
230 FOREIGN LANGUAGE	387,858	374,267	(3.5%)
240 HEALTH / PHYSICAL EDUCATION	343,629	373,639	8.7%
255 INDUSTRIAL TECHNOLOGY	190,520	141,639	(25.7%)
256 MATHEMATICS	627,381	670,377	6.9%
258 MUSIC	94,696	114,290	20.7%
260 NATURAL SCIENCES	766,151	752,233	(1.8%)
270 SOCIAL STUDIES	708,253	633,079	(10.6%)
291 CO-CURRICULAR ACTIVITIES	86,458	86,926	0.5%
292 BOYS / GIRLS ATHLETICS	245,120	253,511	3.4%
294 BOYS ATHLETICS	292,869	285,141	(2.6%)
296 GIRLS ATHLETICS	232,984	238,072	2.2%
298 EXTRA CURRICULAR ACTIVITIES	7,186	7,186	0.0%
311 DISTRIBUTIVE EDUCATION	110,133	113,324	2.9%
321 HEALTH SCIENCE TECHNOLOGY EDUCATION	25,000	25,500	2.0%
331 PERSONAL FAMILY LIFE SCIENCE	118,225	138,537	17.2%
341 BUSINESS AND OFFICE EDUCATION	104,707	104,050	(0.6%)
361 TRADE AND INDUSTRIAL EDUCATION	59,676	60,870	2.0%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
SENIOR HIGH SCHOOL (CONTINUED):			
399 CAREER AND TECHNICAL	163,858	167,135	2.0%
401 SPEECH / LANGUAGE IMPAIRED	38,973	7,193	(81.5%)
402 MENTALLY IMPAIRED: MILD - MODERATE	130,766	156,956	20.0%
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	198,480	206,809	4.2%
404 PHYSICALLY IMPAIRED	35,651	37,313	4.7%
407 SPECIFIC LEARNING DISABILITY	358,834	346,639	(3.4%)
408 EMOTIONAL / BEHAVIORAL DISORDER	382,956	400,555	4.6%
411 AUTISTIC SPECTRUM DISORDERS	640	740	15.6%
420 GENERAL SPECIAL EDUCATION	44,266	23,034	(48.0%)
605 GENERAL INSTRUCTIONAL SUPPORT	315,034	320,393	1.7%
620 LIBRARY MEDIA CENTER	149,736	148,006	(1.2%)
640 STAFF DEVELOPMENT	9,638	6,375	(33.9%)
680 COMPUTER AIDED INSTRUCTION	2,277	2,277	0.0%
690 OTHER INSTRUCTION SERVICES	15,000	12,750	(15.0%)
710 GUIDANCE / COUNSELING SERVICES	228,556	235,334	3.0%
720 HEALTH SERVICES	80,556	81,817	1.6%
790 OTHER PUPIL SUPPORT SERVICES	495,892	428,866	(13.5%)
810 OPERATIONS AND MAINTENANCE	1,196,792	1,315,528	9.9%
SENIOR HIGH SCHOOL TOTAL	10,083,665	10,227,825	1.4%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND EXPENDITURES**

ORG	PROGRAM	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
RICHFIELD CAREER EDUCATION PROGRAM (RCEP):				
820	050 RCEP ADMINISTRATION	990	2,000	102.0%
820	211 RCEP SECONDARY EDUCATION	209,445	193,740	(7.5%)
820	605 RCEP GENERAL INSTRUCTIONAL SUPPORT	110,746	113,466	2.5%
820	790 RCEP OTHER PUPIL SUPPORT SERVICES	709	0	(100.0%)
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RICHFIELD CAREER EDUCATION PROGRAM TOTAL		321,890	309,206	(3.9%)
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EXCEPTIONAL INSTRUCTION:				
400	150 LEGAL SERVICES	15,000	15,000	0.0%
400	211 SECONDARY EDUCATION	1,176,684	1,200,218	2.0%
400	218 GIFTED AND TALENTED	16,655	11,655	(30.0%)
400	219 ENGLISH AS A SECOND LANGUAGE	88,847	103,071	16.0%
400	380 VOCATIONAL SPECIAL NEEDS	165,474	168,266	1.7%
400	400 GENERAL SPECIAL EDUCATION	6,444	7,818	21.3%
400	401 SPEECH IMPAIRED	173,779	229,820	32.2%
400	402 MENTALLY IMPAIRED: MILD - MODERATE	179,579	159,249	(11.3%)
400	403 MENTALLY IMPAIRED: MODERATE - SEVERE	113,078	116,877	3.4%
400	404 PHYSICALLY IMPAIRED	135,403	135,757	0.3%
400	405 HEARING IMPAIRED	172,255	172,708	0.3%
400	406 VISUALLY IMPAIRED	27,170	27,241	0.3%
400	407 SPECIAL LEARNING DISABILITY	14,667	22,108	50.7%
400	408 EMOTIONAL / BEHAVIORAL DISORDER	459,896	484,749	5.4%
400	411 AUTISTIC SPECTRUM DISORDERS	197,092	199,065	1.0%
400	412 DEVELOPMENTALLY DELAYED	621,760	643,483	3.5%
400	414 TRAUMATIC BRAIN INJURY	420,482	421,585	0.3%
400	420 GENERAL SPECIAL EDUCATION	962,837	1,056,993	9.8%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND EXPENDITURES**

ORG PROGRAM	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
EXCEPTIONAL INSTRUCTION (CONTINUED):			
400 430 HOMEBOUND	510	510	0.0%
400 740 SOCIAL WORK SERVICES	118,783	121,159	2.0%
401 420 GENERAL SPECIAL EDUCATION	27,939	28,639	2.5%
811 412 DEVELOPMENTALLY DELAYED	15,809	21,056	33.2%
812 211 SECONDARY EDUCATION - SEC	2,400	2,400	0.0%
816 211 SECONDARY EDUCATION - WEST CAMPUS	83,162	65,786	(20.9%)
816 408 EMOTIONAL / BEHAVIORAL DIS - WEST CAMPUS	58,711	30,053	(48.8%)
816 420 GENERAL SPECIAL EDUCATION	150	0	(100.0%)
900 640 STAFF DEVELOPMENT	765	765	0.0%
EXCEPTIONAL INSTRUCTIONAL TOTAL	5,255,331	5,446,031	3.6%
SUMMER SCHOOL:			
203 199 ELEMENTARY EDUCATION	197,350	197,350	0.0%
420 299 SPECIAL EDUCATION	61,999	61,999	0.0%
211 399 SECONDARY EDUCATION	67,175	67,175	0.0%
SUMMER SCHOOL TOTAL	326,524	326,524	0.0%
RESERVE TEACHER:			
125 203 ELEMENTARY-RESERVE TEACHERS	204,416	191,330	(6.4%)
325 211 SECONDARY-RESERVE TEACHERS	197,462	177,294	(10.2%)
RESERVE TEACHER TOTAL	401,878	368,624	(8.3%)
GENERAL FUND EXPENDITURE SUBTOTAL	43,126,338	43,905,210	1.8%
GENERAL FUND EXPENDITURE SUBTOTAL WITH GRANTS	45,769,775	45,098,627	(1.5%)
TRANSPORTATION:			
760 TRANSPORTATION	2,214,078	2,249,411	1.6%
TRANSPORTATION TOTAL	2,214,078	2,249,411	1.6%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
CAPITAL:			
DISTRICT WIDE CAPITAL			
EQUIPMENT	670,806	708,445	5.6%
FACILITIES	890,739	981,790	10.2%
BETTERMENT	550,000	1,221,387	122.1%
TECHNOLOGY LEVY	1,504,399	1,484,219	(1.3%)
HEALTH & SAFETY	656,400	879,811	34.0%
TOTAL DISTRICT WIDE	4,272,344	5,275,652	23.5%
CENTENNIAL CAPITAL			
EQUIPMENT	11,297	12,074	6.9%
TOTAL CENTENNIAL	11,297	12,074	6.9%
SHERIDAN HILLS CAPITAL			
EQUIPMENT	13,205	13,153	(0.4%)
TOTAL SHERIDAN HILLS	13,205	13,153	(0.4%)
DUAL LANGUAGE CAPITAL			
EQUIPMENT	32,918	36,812	11.8%
FACILITIES	57,929	37,000	(36.1%)
TOTAL DUAL LANGUAGE	90,847	73,812	(18.8%)
RSTEM CAPITAL			
EQUIPMENT	21,201	21,523	1.5%
FACILITIES	67,476	36,000	(46.6%)
TOTAL RSTEM	88,677	57,523	(35.1%)
MIDDLE SCHOOL CAPITAL			
EQUIPMENT	24,412	29,673	21.6%
FACILITIES	8,828	36,000	307.8%
TOTAL MIDDLE SCHOOL	33,240	65,673	97.6%
SENIOR HIGH CAPITAL			
EQUIPMENT	126,197	104,765	(17.0%)
FACILITIES	257,917	198,633	(23.0%)
TOTAL SENIOR HIGH	384,114	303,398	(21.0%)
CENTRAL CAPITAL			
FACILITIES	12,000	0	100.0%
TOTAL CENTRAL	12,000	0	100.0%
CAPITAL FUND TOTAL	4,905,724	5,801,285	18.3%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
EXPENDITURES**

PROGRAM	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
STUDENT ACTIVITIES:			
298 STUDENT ACTIVITIES UNDER BOARD CONTROL	285,000	175,000	(38.6%)
STUDENT ACTIVITIES FUND TOTAL	285,000	175,000	(38.6%)
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GENERAL FUND TOTAL WITH GRANTS	53,174,577	53,324,323	0.3%
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FOOD SERVICE:			
700 FOOD SERVICE	1,628,106	1,751,484	7.6%
FOOD SERVICE FUND TOTAL	1,628,106	1,751,484	7.6%
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COMMUNITY SERVICES:			
248 DRIVERS ED - LAB	51,679	52,429	1.5%
505 GENERAL COMMUNITY EDUCATION	201,854	206,777	2.4%
510 ADULTS WITH DISABILITIES	5,429	5,429	0.0%
524 YOUTH DEVELOPMENT	97,142	99,232	2.2%
560 RECREATION	201,857	202,843	0.5%
580 EARLY CHILDHOOD AND FAMILY EDUCATION	302,054	298,042	(1.3%)
582 SCHOOL READINESS	76,425	81,145	6.2%
590 OTHER COMMUNITY PROGRAMS	13,518	13,518	0.0%
700 NON-PUBLIC PROGRAMS	347,817	333,367	(4.2%)
COMMUNITY SERVICES FUND TOTAL	1,297,775	1,292,782	(0.4%)
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DEBT REDEMPTION:			
910 DEBT REDEMPTION	3,682,599	4,159,547	13.0%
DEBT REDEMPTION FUND TOTAL	3,682,599	4,159,547	13.0%
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**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2011-2012
EXPENDITURES**

PROGRAM	REVISED 2010-2011	ADOPTED 2011-2012	% CHANGE
ALT FACILITIES BOND FUND:			
855 ALT FACILITIES	492,984	0	100.0%
ALT FACILITIES BOND FUND TOTAL	492,984	0	100.0%
OPEB TRUST FUND:			
935 PROJECTED NET BENEFITS	1,151,580	1,145,259	(0.5%)
OPEB TRUST FUND TOTAL	1,151,580	1,145,259	(0.5%)
OPEB DEBT SERVICE FUND:			
910 RETIRE LONG TERM DEBT - INTEREST PYMT	855,556	855,556	0.0%
OPEB DEBT SERVICE FUND TOTAL	855,556	855,556	0.0%
ALL FUNDS TOTAL WITH GRANTS:	62,283,177	62,528,951	0.4%