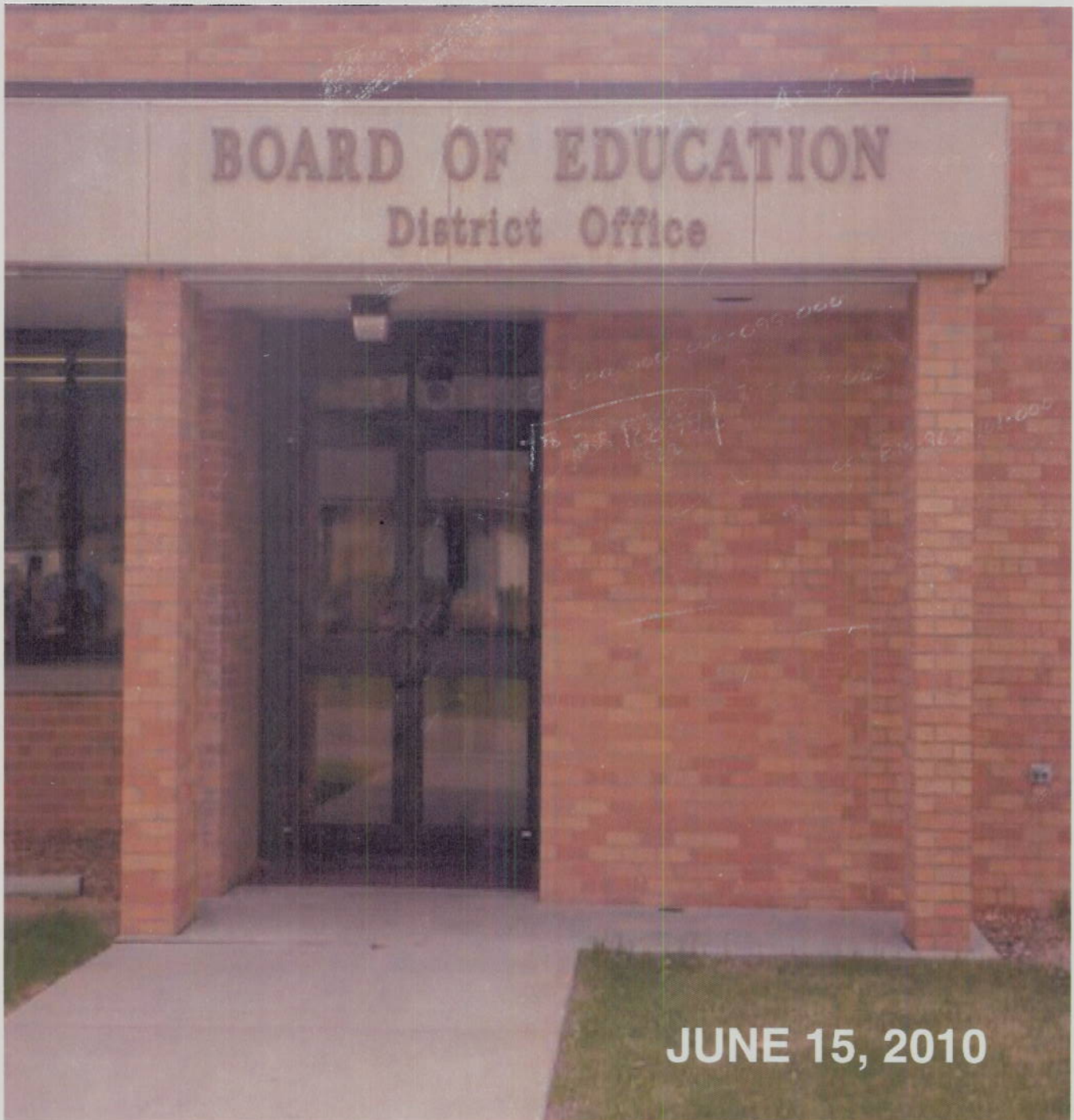


# **RICHFIELD PUBLIC SCHOOLS**

## **ADOPTED BUDGET**

**2010 - 2011**



# **RICHFIELD PUBLIC SCHOOLS ADOPTED BUDGET 2010 – 2011**

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**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010 – 2011**

**SCHOOL BOARD**

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

**ADMINISTRATION**

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



**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011**

**INTRODUCTION**

The 2010-2011 adopted budget reflects and supports the school districts strategic plan. The budget is based on the March 15, 2010 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 2010-2011 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.

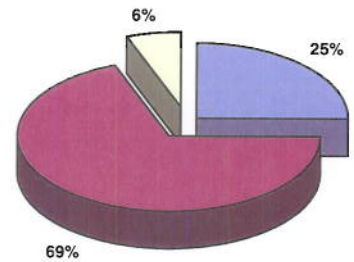


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**Richfield Public Schools**  
**Financial Summary**  
**Three-Year Period Ending June 15, 2010**

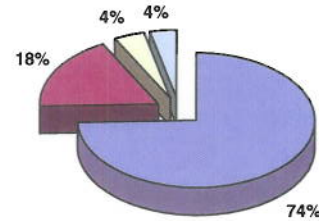
Sources and Uses of Funds			
	Actual 08-09	Revised Budget 09-10	Adopted Budget 10-11
<b>General Fund</b>			
<b>Sources:</b>			
Local Sources	12,582,634	11,794,255	12,622,482
State Sources	35,683,368	31,901,285	34,990,703
Federal Sources	2,361,394	5,994,804	2,946,291
<b>Total Sources</b>	<b>50,627,397</b>	<b>49,690,344</b>	<b>50,559,476</b>
<b>Uses:</b>			
Instruction, Support Serv & School Level Admin	49,628,144	37,657,286	38,928,330
Facilities, Operations & Maintenance	9,672,116	8,569,676	9,282,095
Subtotal, School Level Education Services	59,300,260	46,226,962	48,210,425
Student Transportation	2,347,981	2,185,262	2,225,397
District Level Administration	2,532,198	2,062,666	1,890,707
<b>Total Uses</b>	<b>64,180,439</b>	<b>50,474,890</b>	<b>52,326,529</b>
<b>Net Surplus / (Deficit)</b>	<b>(13,553,042)</b>	<b>(784,546)</b>	<b>(1,767,053)</b>
<b>Other Financing Sources (Uses)</b>	<b>14,539,835</b>	-	-
<b>Ending Unreserved Fund Balance</b>	<b>5,368,085</b>	<b>4,638,746</b>	<b>2,871,693</b>
<b>Ending Fund Balance including Reserves</b>	<b>5,385,450</b>	<b>4,656,111</b>	<b>2,889,058</b>
<b>Other Funds</b>			
<b>Food and Nutrition Services</b>			
Total Sources	1,897,661	1,564,471	1,490,541
Total Uses	1,870,208	1,564,471	1,457,606
<b>Net Surplus / (Deficit)</b>	<b>27,453</b>	-	<b>32,935</b>
<b>Ending Fund Balance</b>	<b>77,003</b>	<b>56,517</b>	<b>109,938</b>
<b>Community Education and Services</b>			
Total Sources	1,463,960	1,279,584	1,298,836
Total Uses	1,516,070	1,249,849	1,297,775
<b>Net Surplus / (Deficit)</b>	<b>(52,110)</b>	<b>29,735</b>	<b>1,061</b>
<b>Ending Fund Balance</b>	<b>148,134</b>	<b>199,782</b>	<b>178,930</b>
<b>Debt Financing</b>			
Total Sources	14,053,397	4,131,562	4,032,523
Total Uses	14,011,143	4,201,640	4,168,159
<b>Net Surplus / (Deficit)</b>	<b>42,253</b>	<b>(70,078)</b>	<b>(135,636)</b>
<b>Ending Fund Balance</b>	<b>780,190</b>	<b>962,522</b>	<b>574,476</b>
<b>Combined Funds</b>			
Total Sources	82,582,249	56,665,961	57,381,376
Total Uses	81,577,860	57,490,850	59,250,069
<b>Net Surplus / (Deficit)</b>	<b>1,004,389</b>	<b>(824,889)</b>	<b>(1,868,693)</b>
<b>Ending Unreserved Fund Balance</b>	<b>6,373,413</b>	<b>5,857,567</b>	<b>3,735,037</b>
<b>Capital Projects (Alternative Bonding)</b>			
Total Sources	16,478	-	-
Total Uses	98,901	617,813	-
<b>Net Surplus / (Deficit)</b>	<b>(82,423)</b>	<b>(617,813)</b>	-
<b>Ending Fund Balance</b>	-	-	-
<b>Post Employment Benefits -Combined</b>			
Total Sources	-	250,000	1,148,334
Total Uses	-	1,883,181	2,007,136
<b>Net Surplus / (Deficit)</b>	-	<b>(1,633,181)</b>	<b>(858,802)</b>
<b>Ending Fund Balance</b>	<b>14,830,043</b>	<b>15,053,599</b>	<b>14,194,797</b>

Sources of Funds - Adopted Budget  
General Fund



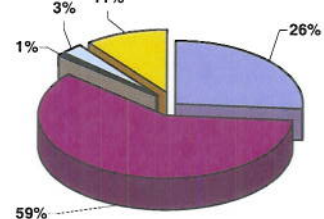
Local Sources State Sources Federal Sources

Uses of Funds - Adopted Budget  
General Fund



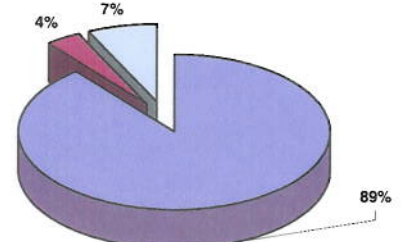
Instruction, Support Serv & School Level Admin  
Facilities, Operations & Maintenance  
Student Transportation  
District Level Administration

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 08-09	Revised Budget 09-10	Adopted Budget 10-11
<b>Total Enrollment (Total Adjusted ADM)</b>	4,213	3,944	3,888
<b>Per Pupil Sources of Funds - General Fund</b>	\$12,017	\$12,599	\$13,004
<b>Per Pupil Use of Funds - General Fund</b>			
Instruction, Support Serv & School Level Admin	\$11,780	\$9,548	\$10,012
Facilities, Operations & Maintenance	2,296	2,173	2,387
Student Transportation	557	554	572
District Level Administration	601	523	486
<b>Total General Fund</b>	<b>\$15,234</b>	<b>\$12,798</b>	<b>\$13,458</b>
<b>Class Size:</b>			
Elementary K-2	21.16	21.56	23.50 est
Elementary 3-5	24.19	25.92	23.50 est
Middle Level 6-8	25.13	26.14	28.00 est
High School 9-12	26.40	25.01	26.50 est

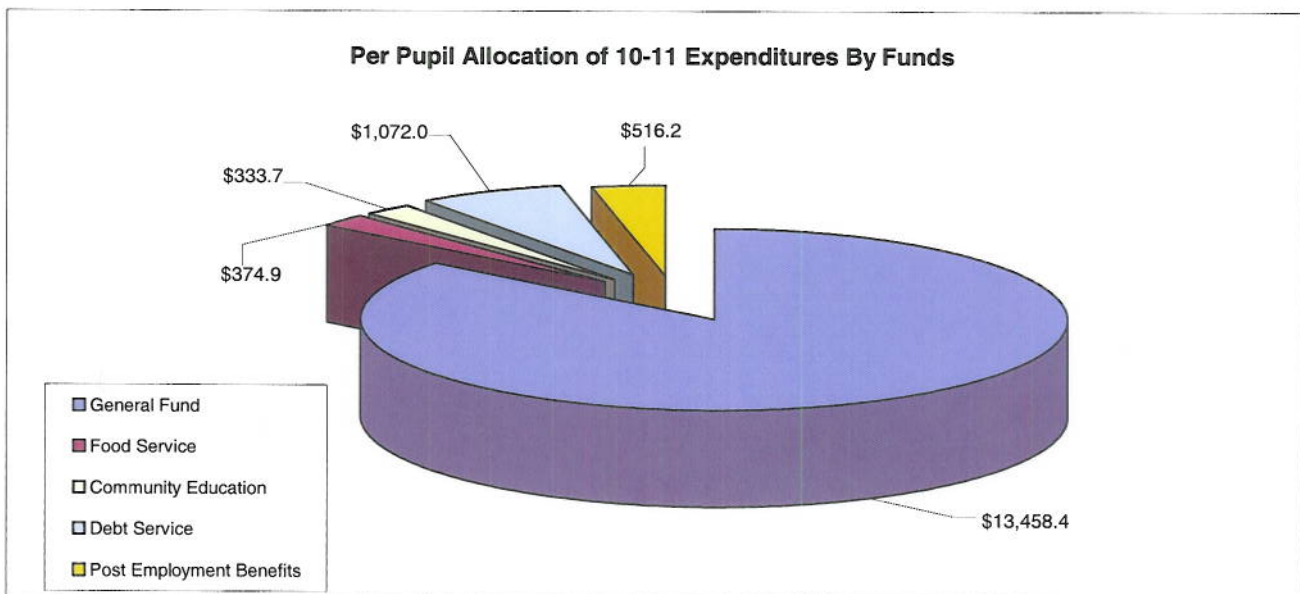


Richfield Public Schools  
Revenue and Expenditure Statement  
Three Year Period As of June 15, 2010

	Actual 08-09	Revised Budget 09-10	Adopted Budget 10-11	Change	
				Dollars	Percent
<b>Other Revenue and Expenses:</b>					
<b>Food Service Fund</b>					
Revenue from Meal Sales & Services	\$ 24,720	\$ 22,271	\$ 31,000	\$ 8,729	39.19%
Federal & State Aid	1,872,941	1,542,200	1,459,541	(82,659)	(5.36%)
Total Sources	\$ 1,897,661	\$ 1,564,471	\$ 1,490,541	\$ (73,930)	(4.73%)
Service to Students and Staff	\$ 1,870,208	\$ 1,564,471	\$ 1,457,606	\$ (106,865)	(6.83%)
Difference	\$ 27,453	\$ -	\$ 32,935		
Beginning Fund Balance	\$ 49,550	\$ 77,003	\$ 77,003		
Ending Fund Balance	\$ 77,003	\$ 77,003	\$ 109,938		
<b>Community Service Fund</b>					
Revenue from Services Provided	\$ 262,424	\$ 297,178	\$ 275,079	\$ (22,099)	(7.44%)
Property Taxes & Other Local Sources	383,059	571,204	422,139	(149,065)	(26.10%)
State and Federal Sources	560,991	411,202	601,618	190,416	46.31%
Other Financing Sources	257,486	-	-	-	0.00%
Total Sources	\$ 1,463,960	\$ 1,279,584	\$ 1,298,836	\$ 19,252	1.50%
Service to Children	\$ 1,516,070	\$ 1,249,849	\$ 1,297,775	\$ 47,926	3.83%
Total Uses	\$ 1,516,070	\$ 1,249,849	\$ 1,297,775	\$ 47,926	3.83%
Difference	(52,110)	29,735	1,061		
Beginning Fund Balance	\$ 200,245	\$ 148,134	\$ 177,869		
Ending Fund Balance	\$ 148,134	\$ 177,869	\$ 178,930		
<b>Debt Service Fund</b>					
Property Taxes and Other Local Sources	\$ 14,053,397	\$ 4,131,562	\$ 4,032,523	\$ (99,039)	(2.40%)
Principal Repayment and Interest Expense	\$ 14,011,143	\$ 4,201,640	\$ 4,168,159	\$ (33,481)	(0.80%)
Difference	\$ 42,253	\$ (70,078)	\$ (135,636)		
Beginning Fund Balance	\$ 737,936	\$ 780,190	\$ 710,112		
Ending Fund Balance	\$ 780,190	\$ 710,112	\$ 574,476		
<b>Capital Projects (Alternative Bonding)</b>					
Property Taxes and Other Local Sources	\$ 51,535	\$ -	\$ -	\$ -	0.00%
Sale of Bonds	6,105,885	-	-	-	0.00%
Total Sources	\$ 6,157,420	\$ -	\$ -	\$ -	0.00%
Construction Projects	\$ 5,540,086	\$ 617,813	\$ -	\$ (617,813)	(100.00%)
Total Uses	\$ 5,540,086	\$ 617,813	\$ -	\$ (617,813)	(100.00%)
Difference	\$ 617,334	\$ (617,813)	\$ -		
Beginning Fund Balance	\$ 479	\$ 617,813	\$ -		
Ending Fund Balance	\$ 617,813	\$ -	\$ -		
<b>Post Employment Benefits</b>					
Investment Earnings	\$ -	\$ 250,000	\$ 250,000	\$ -	0.00%
Levy	\$ -	\$ -	\$ 898,334	\$ 898,334	0.00%
Total Sources	\$ -	\$ 250,000	\$ 1,148,334	\$ 898,334	359.33%
Insurance Benefits	\$ -	\$ 1,159,581	\$ 1,151,580	\$ (8,001)	(0.69%)
Principal Repayment and Interest Expense	-	723,600	855,556	131,956	18.24%
Total Uses	\$ -	\$ 1,883,181	\$ 2,007,136	\$ 123,955	6.58%
Difference	\$ -	\$ (1,633,181)	\$ (858,802)		
Beginning Fund Balance	\$ -	\$ 14,830,043	\$ 13,196,862		
Ending Fund Balance	\$ 14,830,043	\$ 13,196,862	\$ 12,338,060		
<b>Net Change in Fund Balances</b>	<b>\$ 16,451,766</b>	<b>\$ (3,075,883)</b>	<b>\$ (2,727,495)</b>		

Richfield Public Schools  
Revenue and Expenditure Statement  
Three Year Period As of June 15, 2010

	Actual 08-09	Revised Budget 09-10	Adopted Budget 10-11	Change	
				Dollars	Percent
<b>Enrollment:</b>	4,213	3,944	3,888	(56)	(1.42%)
<b>Per Pupil Revenue and Expenditures</b>					
<b>General Fund</b>					
Revenue	\$ 12,017	\$ 12,599	\$ 13,004	\$ 405	3.21%
Expenditures	\$ 15,234	\$ 12,798	\$ 13,458	\$ 661	5.16%
Difference	\$ (3,217)	\$ (199)	\$ (454)		
<b>Food Service</b>					
Revenue	\$ 450	\$ 397	\$ 383	\$ (13)	(3.35%)
Expenditures	\$ 444	\$ 397	\$ 375	\$ (22)	(5.49%)
Difference	\$ 7	\$ -	\$ 8		
<b>Community Service Fund</b>					
Revenue	\$ 347	\$ 324	\$ 334	\$ 10	2.97%
Expenditures	\$ 360	\$ 317	\$ 334	\$ 17	5.33%
Difference	\$ (12)	\$ 8	\$ 0		
<b>Capital Projects (Alternative Bonding)</b>					
Revenue	\$ 1,462	\$ -	\$ -	\$ -	0.00%
Expenditures	\$ 1,315	\$ 157	\$ -	\$ (157)	(100.00%)
Difference	\$ 147	\$ (157)	\$ -		
<b>Debt Service Fund</b>					
Revenue	\$ 3,336	\$ 1,048	\$ 1,037	\$ (10)	(0.99%)
Expenditures	\$ 3,326	\$ 1,065	\$ 1,072	\$ 7	0.63%
Difference	\$ 10	\$ (18)	\$ (35)		
<b>Post Employment Benefits Fund</b>					
Revenue	\$ -	\$ 63	\$ 295	\$ 232	365.95%
Expenditures	\$ -	\$ 477	\$ 516	\$ 39	8.12%
Difference	\$ -	\$ (414)	\$ (221)		
<b>Summary</b>					
Revenue	\$ 17,612	\$ 14,431	\$ 15,054	\$ 623	4.32%
Expenditures	\$ 20,678	\$ 15,211	\$ 15,755	\$ 545	3.58%
Difference	\$ (3,066)	\$ (780)	\$ (702)		





STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE  
ADOPTED BUDGET  
2010 - 2011 SCHOOL YEAR

FUND	PROJECTED UNRESERVED FUND BALANCE June 30, 2010	2010-2011 REVENUE	2010-2011 EXPENDITURES	EXCESS REVENUE OVER(UNDER) EXPENDITURE	PROJECTED UNRESERVED FUND BALANCE June 30, 2011
1 GENERAL - GRANTS		\$ 2,205,292	\$ 2,161,292	\$ 44,000	
GENERAL - NON GRANTS		\$ 41,569,213	\$ 42,702,610	\$ (1,133,397)	
GENERAL SUB-TOTAL	\$ 2,234,135	\$ 43,774,505	\$ 44,863,902	\$ (1,089,397)	\$ 1,144,738
TRANSPORTATION	\$ -	\$ 2,225,397	\$ 2,225,397	\$ -	\$ -
OPERATING CAPITAL	\$ 377,973	\$ 2,715,045	\$ 2,858,319	\$ (143,274)	\$ 234,699
TECHNOLOGY LEVY	\$ 9,382	\$ 1,534,529	\$ 1,543,911	\$ (9,382)	\$ -
BETTERMENT FUND	\$ 1,899,704	\$ 25,000	\$ 550,000	\$ (525,000)	\$ 1,374,704
STUDENT ACTIVITY ACCTS	\$ 134,917	\$ 285,000	\$ 285,000	\$ -	\$ 134,917
GENERAL FUND TOTAL	\$ 4,656,111	\$ 50,559,476	\$ 52,326,529	\$ (1,767,053)	\$ 2,889,058 #
2 FOOD SERVICE	\$ 77,003	\$ 1,490,541	\$ 1,457,606	\$ 32,935	\$ 109,938
4 COMMUNITY EDUCATION	\$ 177,870	\$ 1,298,836	\$ 1,297,775	\$ 1,061	\$ 178,931 #
7 DEBT SERVICE	\$ 710,112	\$ 4,032,523	\$ 4,168,159	\$ (135,636)	\$ 574,476
16 ALT FACILITIES BOND	\$ -	\$ -	\$ -	\$ -	\$ -
45 OPEB TRUST	\$ 13,190,862	\$ 250,000	\$ 1,151,580	\$ (901,580)	\$ 12,289,282
47 OPEB DEBT SERVICE	\$ 5,999	\$ 898,334	\$ 855,556	\$ 42,778	\$ 48,777
DISTRICT BUDGET TOTAL	\$ 18,817,957	\$ 58,529,710	\$ 61,257,205	\$ (2,727,495)	\$ 16,090,462

# Dedicated reserve accounts will affect these unreserved fund balances.

**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND REVENUE - GRANTS**

<b>FIN</b>	<b>SOURCE</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>GENERAL FUND - GRANTS:</b>				
401	400 TITLE I - ACADEMIC ACHIEVEMENT	910,663	785,999	(13.7%)
414	400 TITLE II - TRAINING AND RECRUITING	227,834	190,479	(16.4%)
417	400 TITLE III - LEP	142,064	154,441	8.7%
433	400 TITLE IV - DRUG FREE SCHOOLS	18,484	18,484	0.0%
434	370 DROPOUT PREVENTION	12,503	0	(100.0%)
435	400 CIMP	6,170	6,170	0.0%
442	400 TITLE III - IMMIGRANT	12,893	12,893	0.0%
456	400 REFUGEE IMPACT	32,150	32,150	0.0%
458	400 REFUGEE SPECIAL IMPACT PROJECT	17,850	0	(100.0%)
470	400 ARRA - TITLE I PART A	239,961	240,001	0.0%
480	400 ARRA - IDEA PART B SECTION 611	614,501	568,456	(7.5%)
484	400 ARRA - IDEA PART B SECTION 619	41,211	7,255	(82.4%)
486	400 ARRA - IDEA PART C	26,990	24,499	(9.2%)
622	021 PART H (SHIC)	12,500	12,500	0.0%
628	400 CARL PERKINS	36,170	36,170	0.0%
917	099 E-RATE	44,000	44,000	0.0%
921	021 INTEGRATION-FEDERAL GRANT	17,655	17,000	(3.7%)
922	096 E-MENTORING - BEST BUY	5,000	5,000	0.0%
926	099 LCTS-WELCOME CENTER	2,455	2,455	0.0%
927	099 LCTS-FAMILY OUTREACH WORKER	5,640	5,640	0.0%
946	099 TEEN OUTREACH PROGRAM	33,201	0	(100.0%)
948	099 LCTS-SOMALI FAMILY OUTREACH WKR	8,700	8,700	0.0%
949	099 TEEN ISSUES	30,000	0	(100.0%)
951	099 COLLEGE READY	0	20,000	100.0%
954	099 KERN FAMILY FOUNDATION	20,000	5,000	(75.0%)
959	099 STATE HEALTH IMPROVEMENT PLAN (SHIP)	0	8,000	100.0%
<b>GENERAL FUND GRANT TOTAL</b>		<b>2,518,595</b>	<b>2,205,292</b>	<b>(12.4%)</b>



**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND REVENUE**

<b>FIN</b>	<b>SOURCE</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>GENERAL FUND:</b>				
XXX	001 LEVY-CURRENT #	4,991,186	5,638,706	13.0%
000	009 FISCAL DISPARITIES #	1,073,387	1,244,877	16.0%
000	010 COUNTY APPORTIONMENT #	112,988	196,560	74.0%
000	021 DUE FROM OTHER MN SCHOOL DIST	70,000	70,000	0.0%
XXX	050 FEES FROM PATRONS	159,880	159,880	0.0%
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	124,441	99,441	(20.1%)
000	201 ENDOWMENT FUND APPORTIONMENT	150,450	150,450	0.0%
000	211 GENERAL EDUCATION AID	20,971,900	23,556,202	12.3%
000	213 SHARED TIME AID	14,206	14,206	0.0%
317	211 BASIC SKILLS/GENERAL ED	4,065,971	4,536,865	11.6%
318	300 INTEGRATION AID	482,398	474,035	(1.7%)
000	360 SPECIAL EDUCATION AID	3,212,012	3,212,012	0.0%
191	400 ARRA - STABILIZATION AID	2,676,973	0	(100.0%)
419	400 FED AIDS - SPEC ED FLOW THRU	948,308	840,655	(11.4%)
420	400 FED AIDS - SPEC ED PRE SCHOOL	28,639	28,639	0.0%
437	400 FED AIDS - SPEC ED PROF DEV	1,440	0	(100.0%)
000	621 RESALE OF MATERIALS	5,500	5,500	0.0%

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

**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND REVENUE**

<b>FIN</b>	<b>SOURCE</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>GENERAL FUND REVENUE (CONTINUED):</b>				
330	211 LEARNING AND DEVELOPMENT	950,000	952,973	0.3%
388	211 GIFTED AND TALENTED	55,081	54,558	(0.9%)
000	643 HOST COST	28,009	28,009	0.0%
GENERAL FUND SUBTOTAL		40,428,414	41,569,213	2.8%
GENERAL FUND SUBTOTAL WITH GRANTS		42,947,009	43,774,505	1.9%
<b>TRANSPORTATION:</b>				
000	211 GENERAL ED TRANSPORTATION	1,179,583	1,219,718	3.4%
737	050 PAY TO RIDE	15,510	15,510	0.0%
XXX	099 MISCELLANEOUS REVENUE	17,041	17,041	0.0%
928	099 INTEGRATION - WATS CONTRACT	153,444	153,444	0.0%
715	300 INTEGRATION/DESEGREGATION	743,609	743,609	0.0%
720	300 NON PUBLIC TRANSPORTATION	76,075	76,075	0.0%
TRANSPORTATION FUND TOTAL		2,185,262	2,225,397	1.8%



**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND REVENUE**

<b>FIN</b>	<b>SOURCE</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>CAPITAL:</b>				
000	092 INTEREST EARNINGS	25,000	15,000	(40.0%)
302	001 OPERATING CAPITAL LEVY	1,012,027	1,002,465	(0.9%)
385	001 DEFERRED MAINTENANCE LEVY	287,352	274,821	(4.4%)
795	001 TECHNOLOGY LEVY	1,487,401	1,466,401	(1.4%)
795	099 E-RATE TECHNOLOGY	68,128	68,128	0.0%
000	001 LEASE LEVY	734,774	740,363	0.8%
000	001 HEALTH AND SAFETY LEVY	574,316	656,400	14.3%
302	099 OPER CAPITAL-BLOOMINGTON LEASE	84,075	50,996	(39.3%)
CAPITAL FUND TOTAL		4,273,073	4,274,574	0.0%
<b>MISCELLANEOUS REVENUES:</b>				
000	099 STUDENT ACTIVITIES	285,000	285,000	0.0%
MISCELLANEOUS REVENUES TOTAL		285,000	285,000	0.0%
GENERAL FUND TOTAL		47,171,749	48,354,184	2.5%
GENERAL FUND TOTAL WITH GRANTS		49,690,344	50,559,476	1.7%

**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
REVENUE**

<b>FIN</b>	<b>SOURCE</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>FOOD SERVICE FUND:</b>				
000	092 INVESTMENT EARNINGS	1,000	1,000	0.0%
000	099 MISCELLANEOUS REVENUE	500	5,000	900.0%
XXX	300 STATE SCHOOL MEALS AID	60,361	61,000	1.1%
496	400 ARRA - SCHOOL LUNCH EQUIPMENT	59,090	0	(100.0%)
701	471-472 FED SCHOOL LUNCH AID	767,877	757,000	(1.4%)
000	473 COMMODITY REBATE PROGRAM	17,055	10,000	(41.4%)
701	474 COMMODITY DISTRIBUTION	95,187	81,541	(14.3%)
705	476 BREAKFAST PROGRAM	146,192	175,000	19.7%
XXX	601 SALES TO STUDENTS	379,938	358,000	(5.8%)
701	606 SALES TO ADULTS	21,771	26,000	19.4%
707	608 SPECIAL FUNCTIONS	15,500	16,000	3.2%
<b>FOOD SERVICE FUND TOTAL</b>		<b>1,564,471</b>	<b>1,490,541</b>	<b>(4.7%)</b>
<b>COMMUNITY SERVICES FUND:</b>				
000	001 LEVY-CURRENT	278,164	235,950	(15.2%)
325	001 EARLY CHILDHOOD & FAMILY ED LEVY	248,040	141,189	(43.1%)
000	009 FISCAL DISPARITIES	45,000	45,000	0.0%
000	021 BLOOMINGTON - FEE COLLECTION	36,278	35,800	(1.3%)
XXX	050 FEES FROM PATRONS	248,500	231,179	(7.0%)
000	092 INVESTMENT EARNINGS	4,000	4,000	0.0%
000	093 RENT-SCHOOL FACILITIES	3,400	2,600	(23.5%)
000	102 COPIER REVENUE	5,000	1,500	(70.0%)
XXX	300 OTHER STATE AID	79,399	237,596	199.2%
000	301 NON PUBLIC AID	331,803	364,022	9.7%
<b>COMMUNITY SERVICES FUND TOTAL</b>		<b>1,279,584</b>	<b>1,298,836</b>	<b>1.5%</b>



**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
REVENUE**

<b>FIN</b>	<b>SOURCE</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>DEBT REDEMPTION FUND:</b>				
000	001 LEVY	3,700,406	3,571,145	(3.5%)
000	009 FISCAL DISPARITIES	411,156	441,378	7.4%
000	092 INVESTMENT EARNINGS	20,000	20,000	0.0%
<b>DEBT REDEMPTION FUND TOTAL</b>		<b>4,131,562</b>	<b>4,032,523</b>	<b>(2.4%)</b>
<b>OPEB TRUST FUND:</b>				
000	092 INVESTMENT EARNINGS	250,000	250,000	0.0%
<b>OPEB TRUST FUND TOTAL</b>		<b>250,000</b>	<b>250,000</b>	<b>0.0%</b>
<b>OPEB DEBT SERVICE FUND:</b>				
000	001 LEVY	0	898,334	100.0%
<b>OPEB DEBT SERVICE FUND TOTAL</b>		<b>0</b>	<b>898,334</b>	<b>100.0%</b>
<b>DISTRICT TOTAL WITH GRANTS</b>		<b>56,915,961</b>	<b>58,529,710</b>	<b>2.8%</b>

**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND EXPENDITURES - GRANTS**

<b>PROG FIN</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>GENERAL FUND - GRANTS:</b>			
216 401 TITLE I - ACADEMIC ACHIEVEMENT	910,663	785,999	(13.7%)
204 414 TITLE II - TRAINING AND RECRUITING	227,834	190,479	(16.4%)
205 417 TITLE III - LEP	142,064	154,441	8.7%
206 433 TITLE IV - DRUG FREE SCHOOLS	18,484	18,484	0.0%
790 434 DROPOUT PREVENTION	12,503	0	(100.0%)
420 435 CIMP	6,170	6,170	0.0%
205 442 TITLE III - IMMIGRANT	12,893	12,893	0.0%
219 456 REFUGEE IMPACT	32,150	32,150	0.0%
219 458 REFUGEE SPECIAL IMPACT PROJECT	17,850	0	(100.0%)
216 470 ARRA - TITLE I	239,961	240,001	0.0%
420 480 ARRA - IDEA PART B SECTION 611	614,501	568,456	(7.5%)
420 484 ARRA - IDEA PART B SECTION 619	41,211	7,255	(82.4%)
420 486 ARRA - IDEA PART C	26,990	24,499	(9.2%)
412 622 PART H (SHIC)	12,500	12,500	0.0%
790 628 CARL PERKINS	36,170	36,170	0.0%
XXX 921 INTEGRATION-FEDERAL GRANT	17,655	17,000	(3.7%)
790 922 E-MENTORING GRANT	5,000	5,000	0.0%
790 926 LCTS-WELCOME CENTER	2,455	2,455	0.0%
790 927 LCTS-FAMILY OUTREACH WORKER	5,640	5,640	0.0%
790 946 TEEN OUTREACH PROGRAM	33,201	0	(100.0%)
790 948 LCTS-SOMALI FAMILY OUTREACH WKR	8,700	8,700	0.0%
790 949 TEEN ISSUES	30,000	0	(100.0%)
790 951 COLLEGE READY	0	20,000	100.0%
790 954 KERN FAMILY FOUNDATION	20,000	5,000	(75.0%)
790 959 STATE HEALTH IMPROVEMENT PLAN (SHIP)	0	8,000	100.0%
<b>GENERAL FUND - GRANT TOTAL</b>	<b>2,474,595</b>	<b>2,161,292</b>	<b>(12.7%)</b>



**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND EXPENDITURES**

<b>PROGRAM</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>DISTRICT WIDE:</b>			
010 BOARD OF EDUCATION	72,070	71,920	(0.2%)
020 OFFICE OF THE SUPERINTENDENT	306,610	305,667	(0.3%)
031 INSTRUCTIONAL ADMINISTRATION	297,229	260,292	(12.4%)
110 BUSINESS SUPPORT SERVICES	566,735	613,685	8.3%
130 COMMUNITY RELATIONS	36,000	40,000	11.1%
150 LEGAL SERVICES	55,000	45,000	(18.2%)
160 PERSONNEL	461,009	463,608	0.6%
190 RESEARCH / EVALUATION	63,868	49,236	(22.9%)
199 SCHOOL ELECTIONS	6,000	16,000	166.7%
203 ELEMENTARY EDUCATION	28,188	33,001	17.1%
211 SECONDARY EDUCATION	135,420	85,500	(36.9%)
218 GIFTED AND TALENTED	7,000	7,000	0.0%
610 CURRICULUM DEVELOPMENT	49,574	47,400	(4.4%)
620 LIBRARY MEDIA CENTER	48,815	48,235	(1.2%)
640 STAFF DEVELOPMENT	64,719	25,500	(60.6%)
680 COMPUTER AIDED INSTRUCTION	5,702	5,702	0.0%
790 OTHER PUPIL SUPPORT SERVICES	121,539	175,297	44.2%
810 OPERATIONS AND MAINTENANCE	531,911	558,015	4.9%
814 CENTRAL MAINTENANCE	135,833	154,307	13.6%
930 EMPLOYEE BENEFITS	(152,727)	(119,553)	(21.7%)
940 INSURANCE	208,800	219,510	5.1%
960 NON-RECURRING ITEMS	9,500	9,500	0.0%
<b>DISTRICT WIDE TOTAL</b>	<b>3,058,795</b>	<b>3,114,822</b>	<b>1.8%</b>

**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND EXPENDITURES**

<b>PROGRAM</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>CENTENNIAL SCHOOL:</b>			
050 SCHOOL BUILDING ADMINISTRATION	205,712	210,831	2.5%
201 KINDERGARTEN	309,593	227,979	(26.4%)
203 ELEMENTARY EDUCATION	1,446,437	1,792,764	23.9%
218 GIFTED AND TALENTED	46,258	47,680	3.1%
219 LIMITED ENGLISH PROFICIENCY	203,516	393,037	93.1%
240 HEALTH / PHYSICAL EDUCATION	300	98,687	100.0%
258 MUSIC	76,011	68,190	(10.3%)
291 CO-CURR ACTIVITIES	1,320	1,330	0.8%
401 SPEECH / LANGUAGE IMPAIRED	69,868	100,649	44.1%
402 MENTALLY IMPAIRED: MILD - MODERATE	121,486	122,096	0.5%
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	23,924	163,998	585.5%
407 SPECIFIC LEARNING DISABILITY	335	50,159	100.0%
408 EMOTIONAL / BEHAVIORAL DISORDER	113,532	109,722	(3.4%)
411 AUTISTIC SPECTRUM DISORDERS	41,633	87,782	110.8%
420 GENERAL SPECIAL EDUCATION	21,873	24,814	13.4%
620 LIBRARY MEDIA CENTER	21,405	58,163	171.7%
640 STAFF DEVELOPMENT	4,233	3,060	(27.7%)
680 COMPUTER AIDED INSTRUCTION	1,385	1,385	0.0%
720 HEALTH SERVICES	39,189	40,384	3.0%
790 OTHER PUPIL SUPPORT SERVICES	34,787	40,231	15.6%
810 OPERATIONS AND MAINTENANCE	276,232	281,529	1.9%
<b>CENTENNIAL SCHOOL TOTAL</b>	<b>3,059,029</b>	<b>3,924,470</b>	<b>28.3%</b>



**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND EXPENDITURES**

<b>PROGRAM</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>SHERIDAN HILLS SCHOOL:</b>			
050 SCHOOL BUILDING ADMINISTRATION	206,155	217,183	5.3%
201 KINDERGARTEN	413,782	306,410	(25.9%)
203 ELEMENTARY EDUCATION	1,400,632	1,821,184	30.0%
218 GIFTED AND TALENTED	46,258	47,680	3.1%
219 LIMITED ENGLISH PROFICIENCY	246,264	244,396	(0.8%)
258 MUSIC	57,823	69,275	19.8%
291 CO-CURRICULAR ACTIVITIES	1,320	1,167	(11.6%)
401 SPEECH / LANGUAGE IMPAIRED	11,502	73,827	541.9%
402 MENTALLY IMPAIRED: MILD - MODERATE	38,880	39,756	2.3%
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	343,869	394,278	14.7%
407 SPECIFIC LEARNING DISABILITY	470	74,966	100.0%
408 EMOTIONAL / BEHAVIORAL DISORDER	115,745	159,741	38.0%
411 AUTISTIC SPECTRUM DISORDERS	142,070	147,773	4.0%
420 GENERAL SPECIAL EDUCATION	20,356	23,979	17.8%
620 LIBRARY MEDIA CENTER	50,342	67,154	33.4%
640 STAFF DEVELOPMENT	3,778	3,060	(19.0%)
680 COMPUTER AIDED INSTRUCTION	1,385	1,385	0.0%
720 HEALTH SERVICES	31,422	32,686	4.0%
790 OTHER PUPIL SUPPORT SERVICES	27,447	27,534	0.3%
810 OPERATIONS AND MAINTENANCE	215,022	227,914	6.0%
<b>SHERIDAN HILLS SCHOOL TOTAL</b>	<b>3,374,522</b>	<b>3,981,348</b>	<b>18.0%</b>

**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND EXPENDITURES**

<b>PROGRAM</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>DUAL LANGUAGE SCHOOL:</b>			
050 SCHOOL BUILDING ADMINISTRATION	43,447	185,106	326.1%
201 KINDERGARTEN	264,084	278,805	5.6%
203 ELEMENTARY EDUCATION	602,896	918,670	52.4%
218 GIFTED AND TALENTED	0	3,000	100.0%
240 HEALTH / PHYSICAL EDUCATION	300	43,947	100.0%
258 MUSIC	20,573	49,354	139.9%
401 SPEECH / LANGUAGE IMPAIRED	34,215	445	(98.7%)
402 MENTALLY IMPAIRED: MILD - MODERATE	600	95	(84.2%)
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	13,925	0	(100.0%)
407 SPECIFIC LEARNING DISABILITY	13,925	44,479	219.4%
408 EMOTIONAL / BEHAVIORAL DISORDER	0	75	100.0%
411 AUTISTIC	0	28,003	100.0%
412 EARLY CHILDHOOD SPECIAL EDUCATION	8,848	0	(100.0%)
420 GENERAL SPECIAL EDUCATION	0	300	100.0%
605 GENERAL INSTRUCTIONAL SUPPORT	115,381	0	(100.0%)
620 LIBRARY MEDIA CENTER	41,574	17,377	(58.2%)
640 STAFF DEVELOPMENT	1,595	1,275	(20.1%)
790 OTHER PUPIL SUPPORT SERVICES	1,500	750	(50.0%)
810 OPERATIONS AND MAINTENANCE	242,216	291,964	20.5%
<b>DUAL LANGUAGE SCHOOL TOTAL</b>	<b>1,405,079</b>	<b>1,863,645</b>	<b>32.6%</b>

**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND EXPENDITURES**

<b>PROGRAM</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>RIS-STEM:</b>			
050 SCHOOL BUILDING ADMINISTRATION	295,602	302,389	2.3%
201 KINDERGARTEN	0	383,607	100.0%
203 ELEMENTARY EDUCATION	3,281,772	2,649,932	(19.3%)
218 GIFTED AND TALENTED	107,869	110,680	2.6%
219 LIMITED ENGLISH PROFICIENCY	492,577	349,607	(29.0%)
240 HEALTH / PHYSICAL EDUCATION	219,053	124,105	(43.3%)
258 MUSIC	168,541	148,482	(11.9%)
291 CO-CURRICULAR ACTIVITIES	1,320	4,176	216.4%
298 EXTRA CURRICULAR	1,055	933	(11.6%)
401 SPEECH / LANGUAGE IMPAIRED	111,000	91,982	(17.1%)
402 MENTALLY IMPAIRED: MILD - MODERATE	72,556	97,296	34.1%
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	130,881	17,222	(86.8%)
404 PHYSICALLY IMPAIRED	54,105	10,900	(79.9%)
407 SPECIFIC LEARNING DISABILITY	320,486	323,559	1.0%
408 EMOTIONAL / BEHAVIORAL DISORDER	367,207	362,280	(1.3%)
411 AUTISTIC SPECTRUM DISORDERS	245,125	242,943	(0.9%)
420 GENERAL SPECIAL EDUCATION	57,573	64,531	12.1%
605 GENERAL INSTRUCTIONAL SUPPORT	123,594	0	(100.0%)
620 LIBRARY MEDIA CENTER	90,438	82,827	(8.4%)
640 STAFF DEVELOPMENT	8,945	4,590	(48.7%)
680 COMPUTER AIDED INSTRUCTION	1,385	1,385	0.0%
720 HEALTH SERVICES	27,053	27,371	1.2%
790 OTHER PUPIL SUPPORT SERVICES	40,561	44,858	10.6%
810 OPERATIONS AND MAINTENANCE	586,556	624,673	6.5%
<b>RIS-STEM SCHOOL TOTAL</b>	<b>6,805,254</b>	<b>6,070,328</b>	<b>(10.8%)</b>



**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND EXPENDITURES**

<b>PROGRAM</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>MIDDLE SCHOOL:</b>			
050 SCHOOL BUILDING ADMINISTRATION	262,693	244,784	(6.8%)
203 ELEMENTARY EDUCATION	815,661	687,239	(15.7%)
211 SECONDARY EDUCUCATION	562,628	734,235	30.5%
212 VISUAL ART	83,915	85,202	1.5%
215 BUSINESS EDUCATION	500	500	0.0%
218 GIFTED AND TALENTED	4,057	3,000	(26.1%)
219 LIMITED ENGLISH PROFICIENCY	306,899	356,800	16.3%
220 ENGLISH / LANGUAGE EDUCATION	393,096	421,535	7.2%
230 FOREIGN LANGUAGE	50,986	53,529	5.0%
240 HEALTH / PHYSICAL EDUCATION	362,069	368,080	1.7%
255 INDUSTRIAL TECHNOLOGY	101,927	102,657	0.7%
256 MATHEMATICS	399,475	410,428	2.7%
258 MUSIC	145,133	157,682	8.6%
260 NATURAL SCIENCES	420,029	477,742	13.7%
270 SOCIAL STUDIES	391,419	445,285	13.8%
291 CO-CURRICULAR ACTIVITIES	61,426	66,496	8.3%
292 BOYS / GIRLS ATHLETICS	19,001	19,411	2.2%
294 BOYS ATHLETICS	40,785	42,038	3.1%
296 GIRLS ATHLETICS	30,877	29,268	(5.2%)
298 EXTRA CURRICULAR ACTIVITIES	2,855	2,524	(11.6%)
401 SPEECH / LANGUAGE IMPAIRED	84,479	89,692	6.2%
402 MENTALLY IMPAIRED: MILD - MODERATE	174,716	177,577	1.6%
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	129,465	73,620	(43.1%)
404 PHYSICALLY IMPAIRED	2,760	21,179	667.4%

**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND EXPENDITURES**

<b>PROGRAM</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>MIDDLE SCHOOL (CONTINUED):</b>			
407 SPECIFIC LEARNING DISABILITY	361,068	383,026	6.1%
408 EMOTIONAL / BEHAVIORAL DISORDER	375,972	291,296	(22.5%)
411 AUTISTIC SPECTRUM DISORDERS	162,944	119,409	(26.7%)
420 GENERAL SPECIAL EDUCATION	61,390	68,816	12.1%
605 GENERAL INSTRUCTIONAL SUPPORT	123,524	130,375	5.5%
620 LIBRARY MEDIA CENTER	58,731	64,111	9.2%
640 STAFF DEVELOPMENT	7,301	5,355	(26.7%)
680 COMPUTER AIDED INSTRUCTION	1,885	1,885	0.0%
710 GUIDANCE / COUNSELING SERVICES	117,337	115,515	(1.6%)
720 HEALTH SERVICES	60,164	52,689	(12.4%)
790 OTHER PUPIL SUPPORT SERVICES	239,496	210,216	(12.2%)
810 OPERATIONS AND MAINTENANCE	806,608	851,921	5.6%
<b>MIDDLE SCHOOL TOTAL</b>	<b>7,223,271</b>	<b>7,365,117</b>	<b>2.0%</b>

**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND EXPENDITURES**

<b>PROGRAM</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>SENIOR HIGH SCHOOL:</b>			
050 SCHOOL BUILDING ADMINISTRATION	442,504	461,091	4.2%
211 SECONDARY EDUCATION	310,193	386,298	24.5%
212 VISUAL ART	94,048	95,082	1.1%
215 BUSINESS EDUCATION	4,600	4,200	(8.7%)
218 GIFTED AND TALENTED	3,000	3,000	0.0%
219 LIMITED ENGLISH PROFICIENCY	208,275	207,183	(0.5%)
220 ENGLISH / LANGUAGE ART	707,658	756,767	6.9%
230 FOREIGN LANGUAGE	380,752	329,807	(13.4%)
240 HEALTH / PHYSICAL EDUCATION	357,448	427,825	19.7%
255 INDUSTRIAL TECHNOLOGY	147,636	158,232	7.2%
256 MATHEMATICS	675,750	344,517	(49.0%)
258 MUSIC	109,823	117,990	7.4%
260 NATURAL SCIENCES	664,792	727,169	9.4%
270 SOCIAL STUDIES	660,576	763,966	15.7%
291 CO-CURRICULAR ACTIVITIES	87,092	86,458	(0.7%)
292 BOYS / GIRLS ATHLETICS	227,130	247,023	8.8%
294 BOYS ATHLETICS	296,334	289,531	(2.3%)
296 GIRLS ATHLETICS	238,891	234,922	(1.7%)
298 EXTRA CURRICULAR ACTIVITIES	7,473	7,186	(3.8%)
311 DISTRIBUTIVE EDUCATION	91,133	187,982	106.3%
321 HEALTH SCIENCE TECHNOLOGY EDUCATION	25,500	25,000	(2.0%)
331 PERSONAL FAMILY LIFE SCIENCE	137,290	30,358	(77.9%)
341 BUSINESS AND OFFICE EDUCATION	132,399	129,824	(1.9%)
361 TRADE AND INDUSTRIAL EDUCATION	51,000	59,676	17.0%



**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND EXPENDITURES**

<b>PROGRAM</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>SENIOR HIGH SCHOOL (CONTINUED):</b>			
399 CAREER AND TECHNICAL	185,293	163,858	(11.6%)
401 SPEECH / LANGUAGE IMPAIRED	29,881	38,929	30.3%
402 MENTALLY IMPAIRED: MILD - MODERATE	164,673	146,024	(11.3%)
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	231,016	218,871	(5.3%)
404 PHYSICALLY IMPAIRED	430	27,000	100.0%
407 SPECIFIC LEARNING DISABILITY	384,325	365,412	(4.9%)
408 EMOTIONAL / BEHAVIORAL DISORDER	354,253	354,357	0.0%
411 AUTISTIC SPECTRUM DISORDERS	650	640	(1.5%)
420 GENERAL SPECIAL EDUCATION	19,842	44,359	123.6%
605 GENERAL INSTRUCTIONAL SUPPORT	306,666	314,250	2.5%
620 LIBRARY MEDIA CENTER	148,299	137,281	(7.4%)
640 STAFF DEVELOPMENT	8,800	7,395	(16.0%)
680 COMPUTER AIDED INSTRUCTION	2,176	2,316	6.4%
690 OTHER INSTRUCTION SERVICES	15,000	15,000	0.0%
710 GUIDANCE / COUNSELING SERVICES	220,236	226,131	2.7%
720 HEALTH SERVICES	80,872	80,919	0.1%
790 OTHER PUPIL SUPPORT SERVICES	401,990	427,610	6.4%
810 OPERATIONS AND MAINTENANCE	1,253,701	1,232,867	(1.7%)
<b>SENIOR HIGH SCHOOL TOTAL</b>	<b>9,869,400</b>	<b>9,884,306</b>	<b>0.2%</b>

**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND EXPENDITURES**

<b>PROGRAM</b>		<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>EXCEPTIONAL INSTRUCTION:</b>				
400	150 LEGAL SERVICES	15,000	15,000	0.0%
400	211 SECONDARY EDUCATION	1,176,684	1,176,684	0.0%
400	218 GIFTED AND TALENTED	13,250	16,655	25.7%
400	219 ENGLISH AS A SECOND LANGUAGE	85,007	96,109	13.1%
400	380 VOCATIONAL SPECIAL NEEDS	163,572	164,980	0.9%
400	401 SPEECH IMPAIRED	139,042	177,470	27.6%
400	402 MENTALLY IMPAIRED: MILD - MODERATE	275,477	188,493	(31.6%)
400	403 MENTALLY IMPAIRED: MODERATE - SEVERE	132,677	111,514	(16.0%)
400	404 PHYSICALLY IMPAIRED	30,280	135,403	347.2%
400	405 HEARING IMPAIRED	65,364	172,255	163.5%
400	406 VISUALLY IMPAIRED	6,254	27,170	334.4%
400	407 SPECIAL LEARNING DISABILITY	157,674	23,920	(84.8%)
400	408 EMOTIONAL / BEHAVIORAL DISORDER	717,967	488,240	(32.0%)
400	409 DEAF-BLINDNESS	813	0	(100.0%)
400	410 OTHER HEALTH DISABILITIES	32,179	0	(100.0%)
400	411 AUTISTIC SPECTRUM DISORDERS	100,416	195,742	94.9%
400	412 DEVELOPMENTALLY DELAYED	633,032	609,829	(3.7%)
400	414 TRAUMATIC BRAIN INJURY	618	420,482	100.0%
400	416 SEVERELY MULTIPLY IMPAIRED	37,528	0	(100.0%)
400	420 GENERAL SPECIAL EDUCATION	1,095,783	1,030,184	(6.0%)
400	430 HOMEBOUND	510	510	0.0%
400	740 SOCIAL WORK SERVICES	118,783	118,783	0.0%
401	420 GENERAL SPECIAL EDUCATION	28,639	28,639	0.0%
811	412 DEVELOPMENTALLY DELAYED	17,189	23,076	34.2%

**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND EXPENDITURES**

<b>ORG PROGRAM</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>EXCEPTIONAL INSTRUCTION (CONTINUED):</b>			
812 211 SECONDARY EDUCATION - SEC	2,400	2,400	0.0%
816 211 SECONDARY EDUCATION - WEST CAMPUS	78,007	80,618	3.3%
816 408 EMOTIONAL / BEHAVIORAL DIS - WEST CAMPUS	65,427	76,763	17.3%
816 420 GENERAL SPECIAL EDUCATION	100	150	50.0%
820 050 RCEP ADMINISTRATION	0	990	100.0%
820 211 RCEP SECONDARY EDUCATION	253,377	257,662	1.7%
820 605 RCEP GENERAL INSTRUCTIONAL SUPPORT	87,471	118,245	35.2%
820 790 RCEP OTHER PUPIL SUPPORT SERVICES	11,288	11,441	1.4%
900 640 STAFF DEVELOPMENT	2,040	765	(62.5%)
<b>EXCEPTIONAL INSTRUCTIONAL TOTAL</b>	<b>5,543,848</b>	<b>5,770,172</b>	<b>4.1%</b>
<b>SUMMER SCHOOL:</b>			
203 199 ELEMENTARY EDUCATION	161,425	197,350	22.3%
420 299 SPECIAL EDUCATION	61,999	61,999	0.0%
211 399 SECONDARY EDUCATION	67,175	67,175	0.0%
<b>SUMMER SCHOOL TOTAL</b>	<b>290,599</b>	<b>326,524</b>	<b>12.4%</b>
<b>RESERVE TEACHER:</b>			
125 203 ELEMENTARY-RESERVE TEACHERS	204,416	204,416	0.0%
325 211 SECONDARY-RESERVE TEACHERS	186,462	197,462	5.9%
<b>RESERVE TEACHER TOTAL</b>	<b>390,878</b>	<b>401,878</b>	<b>2.8%</b>
<b>GENERAL FUND SUBTOTAL</b>	<b>41,020,675</b>	<b>42,702,610</b>	<b>4.1%</b>
<b>GENERAL FUND WITH GRANTS TOTAL</b>	<b>43,495,270</b>	<b>44,863,902</b>	<b>3.1%</b>
<b>TRANSPORTATION:</b>			
760 TRANSPORTATION	2,185,262	2,225,397	1.8%
<b>TRANSPORTATION TOTAL</b>	<b>2,185,262</b>	<b>2,225,397</b>	<b>1.8%</b>



**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
GENERAL FUND EXPENDITURES**

<b>PROGRAM</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>CAPITAL:</b>			
<b>DISTRICT WIDE CAPITAL</b>			
EQUIPMENT	610,627	584,788	(4.2%)
FACILITIES	983,932	946,412	(3.8%)
BETTERMENT	201,824	550,000	172.5%
TECHNOLOGY LEVY	1,518,882	1,543,911	1.6%
HEALTH & SAFETY	507,498	656,400	29.3%
<b>TOTAL DISTRICT WIDE</b>	<b>3,822,763</b>	<b>4,281,511</b>	<b>12.0%</b>
<b>CENTENNIAL CAPITAL</b>			
EQUIPMENT	10,019	11,297	12.8%
<b>TOTAL CENTENNIAL</b>	<b>10,019</b>	<b>11,297</b>	<b>12.8%</b>
<b>SHERIDAN HILLS CAPITAL</b>			
EQUIPMENT	12,005	13,205	10.0%
FACILITIES	25,000	0	(100.0%)
<b>TOTAL SHERIDAN HILLS</b>	<b>37,005</b>	<b>13,205</b>	<b>(64.3%)</b>
<b>DUAL LANGUAGE CAPITAL</b>			
EQUIPMENT	7,392	30,086	307.0%
FACILITIES	175,000	25,000	(85.7%)
<b>TOTAL DUAL LANGUAGE</b>	<b>182,392</b>	<b>55,086</b>	<b>(69.8%)</b>
<b>RIS-STEM CAPITAL</b>			
EQUIPMENT	25,048	21,201	(15.4%)
FACILITIES	130,000	0	(100.0%)
<b>TOTAL RIS-STEM</b>	<b>155,048</b>	<b>21,201</b>	<b>(86.3%)</b>
<b>MIDDLE SCHOOL CAPITAL</b>			
EQUIPMENT	24,254	24,412	0.7%
FACILITIES	71,000	0	100.0%
<b>TOTAL MIDDLE SCHOOL</b>	<b>95,254</b>	<b>24,412</b>	<b>(74.4%)</b>
<b>SENIOR HIGH CAPITAL</b>			
EQUIPMENT	133,417	125,518	(5.9%)
FACILITIES	54,000	420,000	677.8%
<b>TOTAL SENIOR HIGH</b>	<b>187,417</b>	<b>545,518</b>	<b>191.1%</b>
<b>CENTRAL</b>			
FACILITIES	20,000	0	(100.0%)
<b>TOTAL CENTRAL</b>	<b>20,000</b>	<b>0</b>	<b>(100.0%)</b>
<b>CAPITAL TOTAL</b>	<b>4,509,898</b>	<b>4,952,230</b>	<b>9.8%</b>

**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
EXPENDITURES**

<b>PROGRAM</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>STUDENT ACTIVITIES:</b>			
298 STUDENT ACTIVITIES UNDER BOARD	285,000	285,000	0.0%
STUDENT ACTIVITIES FUNDS TOTAL	285,000	285,000	0.0%
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GENERAL FUND TOTAL WITH GRANTS	50,475,430	52,326,529	3.7%
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<b>FOOD SERVICE:</b>			
700 FOOD SERVICE	1,564,471	1,457,606	(6.8%)
FOOD SERVICE TOTAL	1,564,471	1,457,606	(6.8%)
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<b>COMMUNITY SERVICES:</b>			
248 DRIVERS ED - LAB	55,065	51,679	(6.1%)
505 GENERAL COMMUNITY EDUCATION	210,959	196,854	(6.7%)
510 ADULTS WITH DISABILITIES	5,429	5,429	0.0%
524 YOUTH DEVELOPMENT	94,646	96,442	1.9%
560 RECREATION	197,048	195,473	(0.8%)
580 EARLY CHILDHOOD AND FAMILY EDUCATION	251,347	302,054	20.2%
582 SCHOOL READINESS	70,663	76,425	8.2%
590 OTHER COMMUNITY PROGRAMS	13,518	13,518	0.0%
700 NON-PUBLIC PROGRAMS	351,174	359,901	2.5%
COMMUNITY SERVICES FUND TOTAL	1,249,849	1,297,775	3.8%
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<b>DEBT REDEMPTION:</b>			
910 DEBT REDEMPTION	4,201,639	4,168,159	(0.8%)
DEBT REDEMPTION FUND TOTAL	4,201,639	4,168,159	(0.8%)
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**RICHFIELD PUBLIC SCHOOLS  
ADOPTED BUDGET 2010-2011  
EXPENDITURES**

<b>PROGRAM</b>	<b>REVISED 2009-2010</b>	<b>ADOPTED 2010-2011</b>	<b>% CHANGE</b>
<b>ALT FACILITIES BOND FUND:</b>			
855 ALT FACILITIES	617,813	0	(100.0%)
ALT FACILITIES BOND FUND TOTAL	617,813	0	(100.0%)
<b>OPEB TRUST FUND:</b>			
935 PROJECTED NET BENEFITS	1,159,581	1,151,580	(0.7%)
OPEB TRUST FUND TOTAL	1,159,581	1,151,580	(0.7%)
<b>OPEB DEBT SERVICE FUND:</b>			
910 RETIRE LONG TERM DEBT - INTEREST PYMT	723,600	855,556	18.2%
OPEB DEBT SERVICE FUND TOTAL	723,600	855,556	18.2%
<b>ALL FUNDS TOTAL WITH GRANTS:</b>	<b>59,992,383</b>	<b>61,257,205</b>	<b>2.1%</b>