

RICHFIELD PUBLIC SCHOOLS

ADOPTED BUDGET

2012 - 2013



RICHFIELD PUBLIC SCHOOLS ADOPTED BUDGET 2012 – 2013

TABLE OF CONTENTS

	<u>PAGE</u>
SCHOOL BOARD AND ADMINISTRATION	1
INTRODUCTION	2
FINANCIAL SUMMARY	7
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE	11
REVENUE REPORT	12
EXPENDITURE REPORT	17

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012 – 2013**

SCHOOL BOARD

Sandy L. Belkengren	-	Chairperson
John L. Easterwood	-	Vice-Chairperson
David J. Lamberger	-	Clerk
Todd W. Nollenberger	-	Treasurer
Deb Etienne	-	Director
John Ashmead	-	Director

ADMINISTRATION

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

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013**

INTRODUCTION

The 2012-2013 adopted budget reflects and supports the school districts strategic plan. The budget is based on the March 19, 2012 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 2012-2013 Financial Summary coincide with the Consolidated Financial Statement prepared by the Minnesota Department of Education. Below is a brief description of the categories included in this summary.

SOURCES OF FUNDS:

Local Sources:

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

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

State Sources:

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

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

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

Federal Sources:

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

Other Financing Sources:

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

USES OF FUNDS:

Instruction, Support Services and School Level Administration:

Leadership: Building principal and curriculum administration.

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

Classroom Support Staff: Paraprofessional and clerical staff.

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

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

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

USES OF FUNDS (Continued):

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

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

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

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

Facilities, Operations and Maintenance:

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

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

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

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

Student Transportation:

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

District Level Administration:

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

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

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

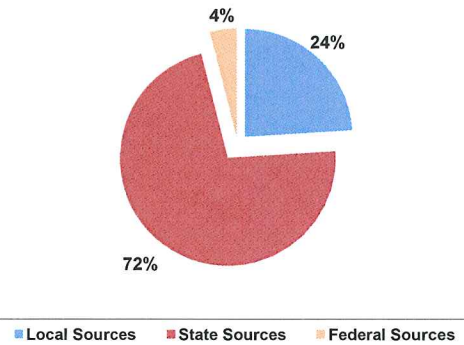
Supplies: General supplies consumed in the operation of the District Office.

Other: Dues and memberships and other miscellaneous expenses.

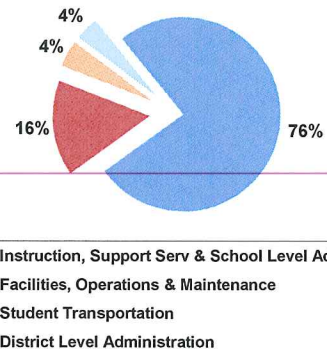
**Richfield Public Schools
Financial Summary
Three-Year Period Ending June 11, 2012**

Sources and Uses of Funds			
	Actual 10-11	Revised Budget 11-12	Adopted Budget 12-13
General Fund			
Sources:			
Local Sources	16,763,420	12,519,326	12,514,320
State Sources	31,958,210	36,957,236	37,609,614
Federal Sources	3,358,154	2,384,425	2,089,169
Total Sources	52,079,784	51,860,987	52,213,103
Uses:			
Instruction, Support Serv & School Level Admin	39,521,791	39,674,912	39,919,073
Facilities, Operations & Maintenance	9,272,957	9,902,020	8,370,827
Subtotal, School Level Education Services	48,794,748	49,576,932	48,289,900
Student Transportation	2,319,603	2,223,845	2,312,906
District Level Administration	1,968,350	2,012,852	2,019,123
Total Uses	53,082,701	53,813,629	52,621,929
Net Surplus / (Deficit)	(1,002,916)	(1,952,642)	(408,826)
Other Financing Sources (Uses)	-	-	-
Ending Unreserved Fund Balance	3,807,896	1,899,772	1,400,800
Ending Fund Balance including Reserves	3,855,225	1,902,583	1,453,113
Other Funds			
Food and Nutrition Services			
Total Sources	1,719,942	1,826,484	1,956,500
Total Uses	1,782,792	1,826,484	1,956,500
Net Surplus / (Deficit)	(62,850)	-	-
Ending Fund Balance	92,409	92,409	92,409
Community Education and Services			
Total Sources	1,249,084	1,244,049	1,256,729
Total Uses	1,294,859	1,248,567	1,256,729
Net Surplus / (Deficit)	(45,775)	(4,518)	-
Ending Fund Balance	100,242	95,724	95,724
Debt Financing			
Total Sources	4,467,898	4,122,644	3,829,988
Total Uses	4,123,590	4,159,547	4,246,684
Net Surplus / (Deficit)	344,308	(36,903)	(416,696)
Ending Fund Balance	1,043,490	1,006,587	589,891
Combined Funds			
Total Sources	59,516,709	59,054,164	59,256,320
Total Uses	60,283,943	61,048,227	60,081,842
Net Surplus / (Deficit)	(767,234)	(1,994,063)	(825,522)
Ending Unreserved Fund Balance	5,044,037	3,094,492	2,178,824
Capital Projects (Alternative Bonding)			
Total Sources	22	-	-
Total Uses	493,006	-	-
Net Surplus / (Deficit)	(492,984)	-	-
Ending Fund Balance	-	-	-
Post Employment Benefits -Combined			
Total Sources	1,350,624	1,248,335	1,770,835
Total Uses	1,687,438	2,000,815	2,212,825
Net Surplus / (Deficit)	(336,814)	(752,480)	(441,990)
Ending Fund Balance	13,257,684	12,505,204	12,063,214

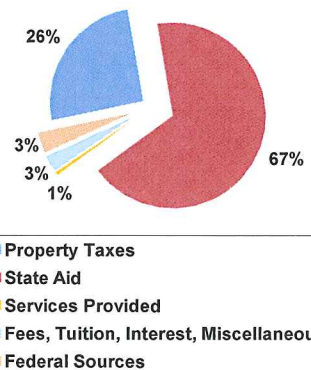
Sources of Funds - Adopted Budget
General Fund



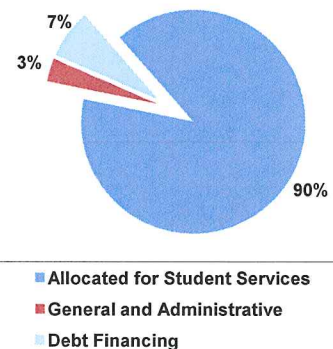
Uses of Funds - Adopted Budget
General Fund



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



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



Key Statistics

	Actual 10-11	Revised Budget 11-12	Adopted Budget 12-13
Total Enrollment (Total Adjusted ADM)	4,284	4,365	4,431
Per Pupil Sources of Funds - General Fund	\$12,158	\$11,881	\$11,784
Per Pupil Use of Funds - General Fund			
Instruction, Support Serv & School Level Admin	\$9,226	\$9,089	\$9,009
Facilities, Operations & Maintenance	2,165	2,269	1,889
Student Transportation	542	509	522
District Level Administration	460	461	456
Total General Fund	\$12,392	\$12,328	\$11,876
Class Size:			
Elementary K-5	22.91	24.19	28.75 est
Middle Level 6-8	25.09	25.74	32.00 est
High School 9-12	26.31	27.52	37.70 est

Richfield Public Schools
Revenue and Expenditure Statement
Three Year Period As of June 11, 2012

	Actual 10-11	Revised Budget 11-12	Adopted Budget 12-13	Change	
				Dollars	Percent
General Fund:					
Sources of Funds:					
Local Sources:					
Property Taxes Approved by Voters	\$ 7,857,660	\$ 7,331,316	\$ 7,400,506	\$ 69,191	0.94%
Other Property Taxes	6,896,288	3,510,472	3,523,818	13,345	0.38%
Fees, Tuition, Interest, Misc.	2,009,473	1,677,538	1,589,996	(87,542)	(5.22%)
Total Local Sources	<u>\$ 16,763,420</u>	<u>\$ 12,519,326</u>	<u>\$ 12,514,320</u>	<u>\$ (5,006)</u>	<u>(0.04%)</u>
State Sources:					
Basic State Formula Allowance	\$ 30,612,627	\$ 31,849,587	\$ 32,569,517	\$ 719,930	2.26%
Special Education	3,808,535	3,552,012	3,652,012	100,000	2.82%
Other State Aid	(2,462,952)	1,555,637	1,388,085	(167,552)	(10.77%)
Total State Sources	<u>\$ 31,958,210</u>	<u>\$ 36,957,236</u>	<u>\$ 37,609,614</u>	<u>\$ 652,378</u>	<u>1.77%</u>
Federal Sources:					
Special Education Aid and Other Grants	\$ 3,358,154	\$ 2,384,425	\$ 2,089,169	\$ (295,256)	(12.38%)
Total Source of Revenue - Operating Funds	<u>\$ 52,079,784</u>	<u>\$ 51,860,987</u>	<u>\$ 52,213,103</u>	<u>\$ 352,116</u>	<u>0.68%</u>
Uses of Funds:					
Instruction, Support Serv & School Level Admin:					
Leadership	\$ 1,304,149	\$ 1,353,328	\$ 1,384,649	\$ 31,321	2.31%
Professional Teaching Personnel	22,421,723	22,057,565	22,170,743	113,178	0.51%
Classroom Support Staff	2,055,345	2,043,280	2,138,265	94,985	4.65%
Benefits and Payroll Taxes	8,455,040	8,979,025	9,214,397	235,372	2.62%
Tuition Payments	192,582	170,009	173,409	3,400	2.00%
Purchased and Contracted Services	3,669,704	3,799,211	3,800,485	1,274	0.03%
Supplies	1,022,005	865,775	745,300	(120,475)	(13.92%)
Textbooks & Library Books	323,663	175,009	163,873	(11,136)	(6.36%)
Other	77,580	231,710	127,952	(103,758)	(44.78%)
Total Instruction, Support Serv & Schl Level Admin	<u>\$ 39,521,791</u>	<u>\$ 39,674,912</u>	<u>\$ 39,919,073</u>	<u>\$ 244,161</u>	<u>0.62%</u>
Percent of Budget	74.5%	73.7%	75.9%		
Facilities, Operations and Maintenance:					
Personnel Costs	\$ 2,280,505	\$ 2,388,434	\$ 2,393,822	\$ 5,388	0.23%
Benefits and Payroll Taxes	888,613	967,762	980,336	12,574	1.30%
Purchased and Contracted Services	2,775,064	2,791,191	2,479,205	(311,986)	(11.18%)
Supplies, Equipment and Facility Maintenance	3,328,776	3,754,633	2,517,464	(1,237,169)	(32.95%)
Total Facilities, Operations and Maintenance	<u>\$ 9,272,957</u>	<u>\$ 9,902,020</u>	<u>\$ 8,370,827</u>	<u>\$ (1,531,193)</u>	<u>(15.46%)</u>
Percent of Budget	17.5%	18.4%	15.9%		
Student Transportation:					
	<u>\$ 2,319,603</u>	<u>\$ 2,223,845</u>	<u>\$ 2,312,906</u>	<u>\$ 89,061</u>	<u>4.00%</u>
Percent of Budget	4.4%	4.1%	4.4%		
District Level Administrative Expenses:					
Personnel Costs	\$ 1,097,318	\$ 1,096,340	\$ 1,113,342	\$ 17,002	1.55%
Benefits and Payroll Taxes	347,010	375,760	383,933	8,173	2.18%
Purchased and Contracted Services	300,107	371,548	351,256	(20,292)	(5.46%)
Supplies, Misc.	223,915	169,204	170,592	1,388	0.82%
Total General and Administrative Expenses	<u>\$ 1,968,350</u>	<u>\$ 2,012,852</u>	<u>\$ 2,019,123</u>	<u>\$ 6,271</u>	<u>0.31%</u>
Percent of Budget	3.7%	3.7%	3.8%		
Total Use of Revenue - Operating Funds	<u>\$ 53,082,701</u>	<u>\$ 53,813,629</u>	<u>\$ 52,621,929</u>	<u>\$ (1,191,700)</u>	<u>(2.21%)</u>
Sources Over (Under) Uses	<u>\$ (1,002,916)</u>	<u>\$ (1,952,642)</u>	<u>\$ (408,826)</u>	<u>\$ (1,185,429)</u>	
Total Other Financing Sources (Uses)					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Net Change in Funds	<u>\$ (1,002,916)</u>	<u>\$ (1,952,642)</u>	<u>\$ (408,826)</u>		
Total Fund Balance					
Unreserved Fund Balance	\$ 3,807,896	\$ 1,899,772	\$ 1,400,800		
Reserved Fund Balance	\$ 47,329	\$ 2,811	\$ 52,313		
End of Year - Total Fund Balance	<u>\$ 3,855,225</u>	<u>\$ 1,902,583</u>	<u>\$ 1,453,113</u>		

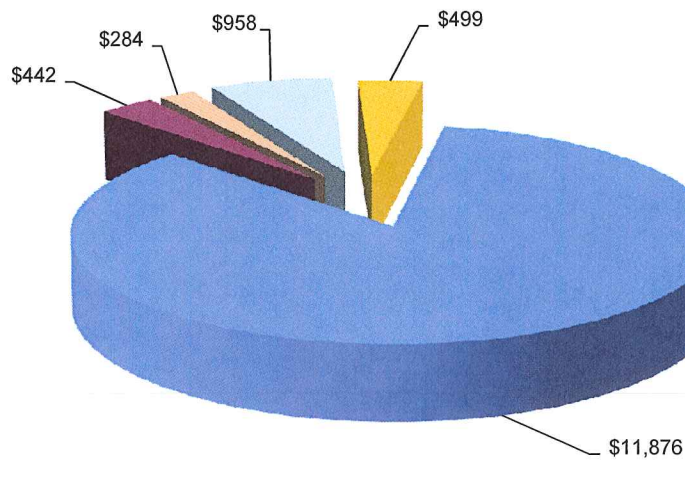
Richfield Public Schools
Revenue and Expenditure Statement
Three Year Period As of June 11, 2012

	Actual 10-11	Revised Budget 11-12	Adopted Budget 12-13	Change	
				Dollars	Percent
Other Revenue and Expenses:					
Food Service Fund					
Revenue from Meal Sales & Services	\$ 28,314	\$ 25,000	\$ 31,000	\$ 6,000	24.00%
Federal & State Aid	1,691,628	1,801,484	1,925,500	124,016	6.88%
Total Sources	\$ 1,719,942	\$ 1,826,484	\$ 1,956,500	\$ 130,016	7.12%
Service to Students and Staff	\$ 1,782,792	\$ 1,826,484	\$ 1,956,500	\$ 130,016	7.12%
Total Uses	\$ 1,782,792	\$ 1,826,484	\$ 1,956,500	\$ 130,016	7.12%
Difference	\$ (62,850)	\$ -	\$ -		
Beginning Fund Balance	\$ 155,259	\$ 92,409	\$ 92,409		
Ending Fund Balance	\$ 92,409	\$ 92,409	\$ 92,409		
Community Service Fund					
Revenue from Services Provided	\$ 278,179	\$ 288,800	\$ 285,211	\$ (3,589)	(1.24%)
Property Taxes & Other Local Sources	423,687	430,372	431,481	1,109	0.26%
State and Federal Sources	547,217	524,877	540,037	15,160	2.89%
Total Sources	\$ 1,249,084	\$ 1,244,049	\$ 1,256,729	\$ 12,680	1.02%
Service to Children	\$ 1,294,859	\$ 1,248,567	\$ 1,256,729	\$ 8,162	0.65%
Total Uses	\$ 1,294,859	\$ 1,248,567	\$ 1,256,729	\$ 8,162	0.65%
Difference	(45,775)	(4,518)	-		
Beginning Fund Balance	\$ 146,017	\$ 100,242	\$ 95,724		
Ending Fund Balance	\$ 100,242	\$ 95,724	\$ 95,724		
Debt Service Fund					
Property Taxes and Other Local Sources	\$ 4,467,898	\$ 4,122,644	\$ 3,829,988	\$ (292,656)	(7.10%)
Principal Repayment and Interest Expense	\$ 4,123,590	\$ 4,159,547	\$ 4,246,684	\$ 87,137	2.09%
Difference	\$ 344,308	\$ (36,903)	\$ (416,696)		
Beginning Fund Balance	\$ 699,183	\$ 1,043,490	\$ 1,006,587		
Ending Fund Balance	\$ 1,043,490	\$ 1,006,587	\$ 589,891		
Capital Projects (Alternative Bonding)					
Property Taxes and Other Local Sources	\$ 22	\$ -	\$ -	\$ -	0.00%
Total Sources	\$ 22	\$ -	\$ -	\$ -	0.00%
Construction Projects	\$ 493,006	\$ -	\$ -	\$ -	0.00%
Total Uses	\$ 493,006	\$ -	\$ -	\$ -	0.00%
Difference	\$ (492,984)	\$ -	\$ -		
Beginning Fund Balance	\$ 492,984	\$ -	\$ -		
Ending Fund Balance	\$ -	\$ -	\$ -		
Post Employment Benefits					
Investment Earnings	\$ 461,293	\$ 350,000	\$ 400,000	\$ 50,000	14.29%
Levy	721,526	898,335	1,220,043	321,708	35.81%
Other Local Sources	167,806	-	150,792	150,792	0.00%
Total Sources	\$ 1,350,624	\$ 1,248,335	\$ 1,770,835	\$ 522,500	41.86%
Insurance Benefits	\$ 831,653	\$ 1,144,959	\$ 906,969	\$ (237,990)	(20.79%)
Professional Services	229	300	300	-	0.00%
Principal Repayment and Interest Expense	855,556	855,556	1,305,556	450,000	52.60%
Total Uses	\$ 1,687,438	\$ 2,000,815	\$ 2,212,825	\$ 212,010	10.60%
Difference	\$ (336,814)	\$ (752,480)	\$ (441,990)		
Beginning Fund Balance	\$ 13,594,498	\$ 13,257,684	\$ 12,505,204		
Ending Fund Balance	\$ 13,257,684	\$ 12,505,204	\$ 12,063,214		
Net Change in Fund Balances	\$ 11,997,466	\$ (2,746,543)	\$ (1,267,512)		

Richfield Public Schools
Revenue and Expenditure Statement
Three Year Period As of June 11, 2012

	Actual 10-11	Revised Budget 11-12	Adopted Budget 12-13	Change	
				Dollars	Percent
Enrollment:	4,284	4,365	4,431	66	1.51%
Per Pupil Revenue and Expenditures					
General Fund					
Revenue	\$ 12,158	\$ 11,881	\$ 11,784	\$ (98)	(0.82%)
Expenditures	\$ 12,392	\$ 12,328	\$ 11,876	\$ (453)	(3.67%)
Difference	\$ (234)	\$ (447)	\$ (92)		
Food Service					
Revenue	\$ 402	\$ 418	\$ 442	\$ 23	5.52%
Expenditures	\$ 416	\$ 418	\$ 442	\$ 23	5.52%
Difference	\$ (15)	\$ -	\$ -		
Community Service Fund					
Revenue	\$ 292	\$ 285	\$ 284	\$ (1)	(0.49%)
Expenditures	\$ 302	\$ 286	\$ 284	\$ (2)	(0.85%)
Difference	\$ (11)	\$ (1)	\$ -		
Capital Projects (Alternative Bonding)					
Revenue	\$ 0	\$ -	\$ -	\$ -	0.00%
Expenditures	\$ 115	\$ -	\$ -	\$ -	0.00%
Difference	\$ (115)	\$ -	\$ -		
Debt Service Fund					
Revenue	\$ 1,043	\$ 944	\$ 864	\$ (80)	(8.48%)
Expenditures	\$ 963	\$ 953	\$ 958	\$ 5	0.57%
Difference	\$ 80	\$ (8)	\$ (94)		
Post Employment Benefits Fund					
Revenue	\$ 315	\$ 286	\$ 400	\$ 114	39.74%
Expenditures	\$ 394	\$ 458	\$ 499	\$ 41	8.95%
Difference	\$ (79)	\$ (172)	\$ (100)		
Summary					
Revenue	\$ 13,894	\$ 13,815	\$ 13,773	\$ (42)	(0.31%)
Expenditures	\$ 14,188	\$ 14,444	\$ 14,059	\$ (385)	(2.67%)
Difference	\$ (294)	\$ (629)	\$ (286)		

Per Pupil Allocation of 12-13 Expenditures By Funds



STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
ADOPTED BUDGET
2012 - 2013 SCHOOL YEAR

FUND	PROJECTED FUND BALANCE June 30, 2012	2012-2013 REVENUE	2012-2013 EXPENDITURES	EXCESS REVENUE OVER(UNDER) EXPENDITURE	PROJECTED FUND BALANCE June 30, 2013
1 GENERAL - GRANTS		\$ 1,194,087	\$ 1,150,087	\$ 44,000	
GENERAL - NON GRANTS		\$ 44,504,908	\$ 44,979,572	\$ (474,664)	
GENERAL SUB-TOTAL	\$ 1,605,675	\$ 45,698,995	\$ 46,129,659	\$ (430,664)	\$ 1,175,011
TRANSPORTATION	\$ -	\$ 2,312,906	\$ 2,312,906	\$ -	\$ -
OPERATING CAPITAL	\$ 120,955	\$ 2,603,178	\$ 2,630,842	\$ (27,664)	\$ 93,291
TECHNOLOGY LEVY	\$ 2,811	\$ 1,423,024	\$ 1,373,522	\$ 49,502	\$ 52,313
BETTERMENT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
STUDENT ACTIVITY ACCTS	\$ 132,497	\$ 175,000	\$ 175,000	\$ -	\$ 132,497
GENERAL FUND TOTAL	\$ 1,902,583	\$ 52,213,103	\$ 52,621,929	\$ (408,826)	\$ 1,453,113
2 FOOD SERVICE	\$ 92,409	\$ 1,956,500	\$ 1,956,500	\$ -	\$ 92,409
4 COMMUNITY EDUCATION	\$ 95,724	\$ 1,256,729	\$ 1,256,729	\$ -	\$ 95,724
7 DEBT SERVICE	\$ 1,006,587	\$ 3,829,988	\$ 4,246,684	\$ (416,696)	\$ 589,891
45 OPEB TRUST	\$ 12,428,650	\$ 400,000	\$ 907,269	\$ (507,269)	\$ 11,921,381
47 OPEB DEBT SERVICE	\$ 76,554	\$ 1,370,835	\$ 1,305,556	\$ 65,279	\$ 141,833
DISTRICT BUDGET TOTAL	\$ 15,602,507	\$ 61,027,155	\$ 62,294,667	\$ (1,267,512)	\$ 14,294,351

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND REVENUE - GRANTS**

FIN	SOURCE	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
GENERAL FUND - GRANTS:				
401	400 TITLE I - ACADEMIC ACHIEVEMENT	671,363	671,363	0.0%
414	400 TITLE II - TRAINING AND RECRUITING	171,271	171,271	0.0%
417	400 TITLE III - LEP	152,107	152,107	0.0%
435	400 SPECIAL ED CONTINUOUS IMPROVEMENT	6,560	6,560	0.0%
470	400 ARRA - TITLE I PART A	111,586	0	(100.0%)
480	400 ARRA - IDEA PART B SECTION 611	133,035	0	(100.0%)
484	400 ARRA - IDEA PART B SECTION 619	1,137	0	(100.0%)
486	400 ARRA - IDEA PART C	6,943	0	(100.0%)
422	021 PART H (SHIC)	41,020	41,020	0.0%
628	400 CARL PERKINS	22,570	22,570	0.0%
917	099 E-RATE	44,000	44,000	0.0%
921	021 INTEGRATION-FEDERAL GRANT	13,520	13,520	0.0%
922	096 E-MENTORING - BEST BUY	5,000	5,000	0.0%
926	099 LCTS-WELCOME CENTER	3,504	3,504	0.0%
946	099 TEEN OUTREACH PROGRAM	34,975	0	(100.0%)
948	099 LCTS-SOMALI FAMILY OUTREACH WKR	6,922	6,922	0.0%
949	099 TEEN ISSUES	30,000	0	(100.0%)
951	099 COLLEGE READY	20,000	0	(100.0%)
959	099 SHIP - SCHOOL LIAISON	15,000	50,000	233.3%
981	099 WASTE ABATEMENT	6,250	6,250	0.0%
GENERAL FUND GRANT TOTAL		1,496,763	1,194,087	(20.2%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND REVENUE**

FIN	SOURCE	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
GENERAL FUND:				
XXX	001 LEVY-CURRENT #	5,502,254	6,092,984	10.7%
000	009 FISCAL DISPARITIES #	1,174,411	1,230,149	4.7%
000	010 COUNTY APPORTIONMENT #	130,490	136,683	4.7%
000	021 DUE FROM OTHER MN SCHOOL DIST	70,000	70,000	0.0%
XXX	050 FEES FROM PATRONS	158,880	158,880	0.0%
000	051 FEES FROM PATRONS-ACTIVITIES	22,580	22,580	0.0%
000	060 ADMISSIONS-ALL PROGRAMS	30,503	30,503	0.0%
372	071 THIRD PARTY BILLING	36,319	36,319	0.0%
000	092 INVESTMENT EARNINGS	25,000	25,000	0.0%
000	093 RENT-SCHOOL FACILITIES	225,942	225,942	0.0%
XXX	096 GIFTS & BEQUESTS	40,301	40,301	0.0%
XXX	099 MISCELLANEOUS REVENUE	194,441	194,441	0.0%
000	201 ENDOWMENT FUND APPORTIONMENT	121,940	121,940	0.0%
000	211 GENERAL EDUCATION AID	24,176,723	24,632,653	1.9%
000	213 SHARED TIME AID	5,206	5,206	0.0%
317	211 BASIC SKILLS/GENERAL ED	5,283,918	5,341,503	1.1%
000	234 HOMESTEAD MARKET VALUE CREDIT	190,000	0	100.0%
318	300 INTEGRATION AID	509,925	509,925	0.0%
000	360 SPECIAL EDUCATION AID	3,552,012	3,652,012	2.8%
419	400 FED AIDS - SPEC ED FLOW THRU	948,194	995,639	5.0%
420	400 FED AIDS - SPEC ED PRE SCHOOL	28,639	28,639	0.0%
000	599 FEDERAL EARLY RETIREMENT PROGRAM	90,000	0	(100.0%)
000	621 RESALE OF MATERIALS	5,500	5,500	0.0%
330	211 LEARNING AND DEVELOPMENT	855,000	861,253	0.7%
388	211 GIFTED AND TALENTED	58,212	58,847	1.1%
000	643 HOST COST	28,009	28,009	0.0%
GENERAL FUND REVENUE SUBTOTAL		43,464,399	44,504,908	2.4%
GENERAL FUND REVENUE SUBTOTAL WITH GRANTS		44,961,162	45,698,995	1.6%

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

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND REVENUE**

FIN	SOURCE	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
TRANSPORTATION FUND:				
000	211 GENERAL ED TRANSPORTATION	1,164,224	1,230,837	5.7%
737	050 PAY TO RIDE	15,510	15,510	0.0%
XXX	099 MISCELLANEOUS REVENUE	17,914	17,914	0.0%
928	099 INTEGRATION - WATS CONTRACT	170,485	170,485	0.0%
715	300 INTEGRATION/DESEGREGATION	787,698	787,698	0.0%
720	300 NON PUBLIC TRANSPORTATION	68,014	90,462	33.0%
TRANSPORTATION FUND TOTAL		2,223,845	2,312,906	4.0%
CAPITAL FUND:				
000	001 LEASE LEVY	752,403	731,193	(2.8%)
000	001 HEALTH AND SAFETY LEVY	879,811	448,881	(49.0%)
302	001 OPERATING CAPITAL LEVY	883,724	761,678	(13.8%)
302	099 OPER CAPITAL-BLOOMINGTON LEASE	54,657	54,657	0.0%
302	211 OPERATING CAPITAL GEN ED AID	184,364	317,278	72.1%
385	001 DEFERRED MAINTENANCE LEVY	270,129	286,901	6.2%
795	001 TECHNOLOGY LEVY	1,379,056	1,372,538	(0.5%)
795	099 E-RATE TECHNOLOGY	50,486	50,486	0.0%
908	099 SOLAR POWER	46,350	2,590	(94.4%)
CAPITAL FUND TOTAL		4,500,980	4,026,202	(10.5%)
STUDENT ACTIVITIES FUND:				
000	099 STUDENT ACTIVITIES	175,000	175,000	0.0%
STUDENT ACTIVITIES FUND TOTAL		175,000	175,000	0.0%
GENERAL FUND TOTAL		50,364,224	51,019,016	1.3%
GENERAL FUND TOTAL WITH GRANTS		51,860,987	52,213,103	0.7%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
REVENUE**

FIN	SOURCE	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
FOOD SERVICE FUND:				
000	092 INVESTMENT EARNINGS	500	0	(100.0%)
000	099 MISCELLANEOUS REVENUE	5,000	11,000	120.0%
XXX	300 STATE SCHOOL MEALS AID	130,000	75,000	(42.3%)
701	471-472 FED SCHOOL LUNCH AID	880,000	985,000	11.9%
000	473 COMMODITY REBATE PROGRAM	20,000	10,000	(50.0%)
701	474 COMMODITY DISTRIBUTION	117,755	120,000	1.9%
705	476 BREAKFAST PROGRAM	300,000	300,000	0.0%
709	479 SUMMER PROGRAM	52,729	60,000	13.8%
XXX	601 SALES TO STUDENTS	365,000	365,000	0.0%
701	606 SALES TO ADULTS	20,000	20,000	0.0%
707	608 SPECIAL FUNCTIONS	10,500	10,500	0.0%
FOOD SERVICE FUND TOTAL		1,826,484	1,956,500	7.1%
COMMUNITY SERVICES FUND:				
000	001 LEVY-CURRENT	228,164	224,379	(1.7%)
325	001 EARLY CHILDHOOD & FAMILY ED LEVY	152,208	143,147	(6.0%)
000	009 FISCAL DISPARITIES	50,000	63,287	26.6%
000	021 BLOOMINGTON - FEE COLLECTION	40,000	40,000	0.0%
XXX	050 FEES FROM PATRONS	242,000	241,661	(0.1%)
000	092 INVESTMENT EARNINGS	1,000	250	(75.0%)
000	093 RENT-SCHOOL FACILITIES	2,600	2,300	(11.5%)
000	099 MISCELLANEOUS REVENUE	2,200	500	(77.3%)
000	102 COPIER REVENUE	1,000	500	(50.0%)
000	227 ABATEMENT AID	0	668	100.0%
XXX	300 OTHER STATE AID	235,725	241,482	2.4%
000	301 NON PUBLIC AID	289,152	298,555	3.3%
COMMUNITY SERVICES FUND TOTAL		1,244,049	1,256,729	1.0%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
REVENUE**

FIN	SOURCE	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
DEBT REDEMPTION FUND:				
000	001 LEVY	3,664,703	3,404,239	(7.1%)
000	009 FISCAL DISPARITIES	452,941	420,749	(7.1%)
000	092 INVESTMENT EARNINGS	5,000	5,000	0.0%
DEBT REDEMPTION FUND TOTAL		4,122,644	3,829,988	(7.1%)
OPEB TRUST FUND:				
000	092 INVESTMENT EARNINGS	350,000	400,000	14.3%
OPEB TRUST FUND TOTAL		350,000	400,000	14.3%
OPEB DEBT SERVICE FUND:				
000	001 LEVY	898,335	1,220,043	35.8%
000	009 FISCAL DISPARITIES	0	150,792	100.0%
OPEB DEBT SERVICE FUND TOTAL		898,335	1,370,835	52.6%
DISTRICT TOTAL WITH GRANTS		60,302,499	61,027,155	1.2%

RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND EXPENDITURES - GRANTS

PROG FIN	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
GENERAL FUND - GRANTS:			
216 401 TITLE I - ACADEMIC ACHIEVEMENT	671,363	671,363	0.0%
204 414 TITLE II - TRAINING AND RECRUITING	171,271	171,271	0.0%
205 417 TITLE III - LEP	152,107	152,107	0.0%
420 435 SPECIAL ED CONTINUOUS IMPROVEMENT	6,560	6,560	0.0%
216 470 ARRA - TITLE I	111,586	0	(100.0%)
420 480 ARRA - IDEA PART B SECTION 611	133,035	0	(100.0%)
420 484 ARRA - IDEA PART B SECTION 619	1,137	0	(100.0%)
420 486 ARRA - IDEA PART C	6,943	0	(100.0%)
412 422 PART H (SHIC)	41,020	41,020	0.0%
790 628 CARL PERKINS	22,570	22,570	0.0%
XXX 921 INTEGRATION-FEDERAL GRANT	13,520	13,520	0.0%
790 922 E-MENTORING GRANT	5,000	5,000	0.0%
790 926 LCTS-WELCOME CENTER	3,504	3,504	0.0%
790 946 TEEN OUTREACH PROGRAM	34,975	0	(100.0%)
790 948 LCTS-SOMALI FAMILY OUTREACH WKR	6,922	6,922	0.0%
790 949 TEEN ISSUES	30,000	0	(100.0%)
790 951 COLLEGE READY	20,000	0	(100.0%)
790 959 SHIP - SCHOOL LIAISON	15,000	50,000	233.3%
790 981 WASTE ABATEMENT	6,250	6,250	0.0%
GENERAL FUND - GRANT TOTAL	1,452,763	1,150,087	(20.8%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
DISTRICT WIDE:			
010 BOARD OF EDUCATION	71,970	71,448	(0.7%)
020 OFFICE OF THE SUPERINTENDENT	316,146	327,480	3.6%
031 INSTRUCTIONAL ADMINISTRATION	245,450	213,823	(12.9%)
110 BUSINESS SUPPORT SERVICES	629,526	652,050	3.6%
130 COMMUNITY RELATIONS	40,000	33,000	(17.5%)
150 LEGAL SERVICES	45,000	37,500	(16.7%)
160 PERSONNEL	470,166	490,813	4.4%
190 RESEARCH / EVALUATION	50,318	48,974	(2.7%)
199 SCHOOL ELECTIONS	46,000	45,000	(2.2%)
203 ELEMENTARY EDUCATION	30,000	30,000	0.0%
211 SECONDARY EDUCATION	87,836	93,424	6.4%
218 GIFTED AND TALENTED	18,885	19,238	1.9%
610 CURRICULUM DEVELOPMENT	44,934	41,000	(8.8%)
620 LIBRARY MEDIA CENTER	34,157	7,376	(78.4%)
640 STAFF DEVELOPMENT	103,575	7,750	(92.5%)
680 COMPUTER AIDED INSTRUCTION	5,619	7,103	26.4%
790 OTHER PUPIL SUPPORT SERVICES	149,671	157,449	5.2%
810 OPERATIONS AND MAINTENANCE	517,005	522,784	1.1%
812 SEC MAINTENANCE	0	600	100.0%
814 CENTRAL MAINTENANCE	131,866	143,575	8.9%
920 TAC INTEREST EXPENSE	100,000	120,640	20.6%
930 EMPLOYEE BENEFITS	(150,071)	(176,539)	17.6%
940 INSURANCE	231,567	247,629	6.9%
960 NON-RECURRING ITEMS	7,500	9,500	26.7%
DISTRICT WIDE TOTAL	3,227,120	3,151,617	(2.3%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
CENTENNIAL SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	214,850	229,773	6.9%
201 KINDERGARTEN	308,669	341,725	10.7%
203 ELEMENTARY EDUCATION	1,763,594	1,648,048	(6.6%)
218 GIFTED AND TALENTED	46,453	46,834	0.8%
219 LIMITED ENGLISH PROFICIENCY	366,173	392,964	7.3%
240 HEALTH / PHYSICAL EDUCATION	103,850	105,427	1.5%
258 MUSIC	84,873	88,942	4.8%
291 CO-CURR ACTIVITIES	1,330	1,167	(12.3%)
401 SPEECH / LANGUAGE IMPAIRED	101,615	124,244	22.3%
402 MENTALLY IMPAIRED: MILD - MODERATE	122,703	131,703	7.3%
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	262,114	348,496	33.0%
407 SPECIFIC LEARNING DISABILITY	46,167	51,673	11.9%
408 EMOTIONAL / BEHAVIORAL DISORDER	134,208	118,709	(11.5%)
411 AUTISTIC SPECTRUM DISORDERS	126,059	116,109	(7.9%)
420 GENERAL SPECIAL EDUCATION	1,140	1,140	0.0%
620 LIBRARY MEDIA CENTER	65,407	44,128	(32.5%)
640 STAFF DEVELOPMENT	3,287	1,822	(44.6%)
680 COMPUTER AIDED INSTRUCTION	1,407	1,407	0.0%
720 HEALTH SERVICES	36,244	37,727	4.1%
790 OTHER PUPIL SUPPORT SERVICES	40,897	27,007	(34.0%)
810 OPERATIONS AND MAINTENANCE	313,088	275,411	(12.0%)
CENTENNIAL SCHOOL TOTAL	4,144,128	4,134,456	(0.2%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
SHERIDAN HILLS SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	209,626	217,175	3.6%
201 KINDERGARTEN	301,897	303,238	0.4%
203 ELEMENTARY EDUCATION	1,849,227	1,678,211	(9.2%)
218 GIFTED AND TALENTED	46,453	46,834	0.8%
219 LIMITED ENGLISH PROFICIENCY	246,190	253,707	3.1%
240 HEALTH / PHYSICAL EDUCATION	100,910	101,775	0.9%
291 CO-CURRICULAR ACTIVITIES	1,167	1,167	0.0%
401 SPEECH / LANGUAGE IMPAIRED	76,590	82,328	7.5%
402 MENTALLY IMPAIRED: MILD - MODERATE	39,973	62,619	56.7%
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	279,685	306,213	9.5%
407 SPECIFIC LEARNING DISABILITY	129,937	143,526	10.5%
408 EMOTIONAL / BEHAVIORAL DISORDER	126,742	122,826	(3.1%)
411 AUTISTIC SPECTRUM DISORDERS	190,806	196,470	3.0%
416 SEVERELY MULTIPLY IMPAIRED	19,156	0	(100.0%)
420 GENERAL SPECIAL EDUCATION	37,597	41,217	9.6%
620 LIBRARY MEDIA CENTER	63,432	46,745	(26.3%)
640 STAFF DEVELOPMENT	5,759	1,682	(70.8%)
680 COMPUTER AIDED INSTRUCTION	1,395	1,398	0.2%
720 HEALTH SERVICES	32,722	32,860	0.4%
790 OTHER PUPIL SUPPORT SERVICES	27,007	27,007	0.0%
810 OPERATIONS AND MAINTENANCE	219,622	230,108	4.8%
SHERIDAN HILLS SCHOOL TOTAL	4,005,893	3,897,106	(2.7%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
DUAL LANGUAGE SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	198,172	210,693	6.3%
201 KINDERGARTEN	290,743	306,922	5.6%
203 ELEMENTARY EDUCATION	1,225,973	1,476,065	20.4%
218 GIFTED AND TALENTED	45,657	47,091	3.1%
219 LIMITED ENGLISH PROFICIENCY	14,043	4,723	(66.4%)
240 HEALTH / PHYSICAL EDUCATION	79,713	83,161	4.3%
258 MUSIC	96,151	96,971	0.9%
401 SPEECH / LANGUAGE IMPAIRED	44,104	49,261	11.7%
402 MENTALLY IMPAIRED: MILD - MODERATE	110	0	(100.0%)
407 SPECIFIC LEARNING DISABILITY	38,938	49,474	27.1%
411 AUTISTIC SPECTRUM DISORDERS	91,578	126,778	38.4%
420 GENERAL SPECIAL EDUCATION	300	570	90.0%
620 LIBRARY MEDIA CENTER	29,604	33,379	12.8%
640 STAFF DEVELOPMENT	1,566	1,261	(19.5%)
790 OTHER PUPIL SUPPORT SERVICES	27,007	27,007	0.0%
810 OPERATIONS AND MAINTENANCE	239,189	242,788	1.5%
DUAL LANGUAGE SCHOOL TOTAL	2,422,848	2,756,144	13.8%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
RSTEM:			
050 SCHOOL BUILDING ADMINISTRATION	308,067	319,695	3.8%
201 KINDERGARTEN	524,253	422,856	(19.3%)
203 ELEMENTARY EDUCATION	2,916,914	3,000,476	2.9%
218 GIFTED AND TALENTED	112,191	113,475	1.1%
219 LIMITED ENGLISH PROFICIENCY	407,305	334,341	(17.9%)
240 HEALTH / PHYSICAL EDUCATION	128,253	126,550	(1.3%)
258 MUSIC	125,040	126,788	1.4%
291 CO-CURRICULAR ACTIVITIES	4,571	1,167	(74.5%)
298 EXTRA CURRICULAR	1,056	1,066	0.9%
401 SPEECH / LANGUAGE IMPAIRED	91,396	76,527	(16.3%)
402 MENTALLY IMPAIRED: MILD - MODERATE	99,727	100,376	0.7%
407 SPECIFIC LEARNING DISABILITY	381,164	345,220	(9.4%)
408 EMOTIONAL / BEHAVIORAL DISORDER	534,996	551,014	3.0%
411 AUTISTIC SPECTRUM DISORDERS	261,524	270,109	3.3%
420 GENERAL SPECIAL EDUCATION	15,793	16,735	6.0%
620 LIBRARY MEDIA CENTER	84,853	52,324	(38.3%)
640 STAFF DEVELOPMENT	3,973	2,943	(25.9%)
680 COMPUTER AIDED INSTRUCTION	1,391	1,398	0.5%
720 HEALTH SERVICES	36,925	36,392	(1.4%)
790 OTHER PUPIL SUPPORT SERVICES	30,774	30,774	0.0%
810 OPERATIONS AND MAINTENANCE	587,369	634,012	7.9%
RSTEM SCHOOL TOTAL	6,657,535	6,564,238	(1.4%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
MIDDLE SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	260,573	285,096	9.4%
203 ELEMENTARY EDUCATION	954,810	1,001,680	4.9%
211 SECONDARY EDUCATION	657,472	524,315	(20.3%)
212 VISUAL ART	86,647	87,949	1.5%
215 BUSINESS EDUCATION	500	500	0.0%
218 GIFTED AND TALENTED	3,000	3,000	0.0%
219 LIMITED ENGLISH PROFICIENCY	374,436	411,659	9.9%
220 ENGLISH / LANGUAGE EDUCATION	482,605	486,715	0.9%
230 FOREIGN LANGUAGE	62,423	64,294	3.0%
240 HEALTH	379,250	381,527	0.6%
241 PHYSICAL EDUCATION	2,000	2,500	25.0%
255 INDUSTRIAL TECHNOLOGY	105,477	107,846	2.2%
256 MATHEMATICS	423,004	481,423	13.8%
258 BAND	162,496	166,454	2.4%
259 CHOIR	1,300	1,300	0.0%
260 NATURAL SCIENCES	495,236	517,957	4.6%
270 SOCIAL STUDIES	369,003	375,347	1.7%
291 CO-CURRICULAR ACTIVITIES	67,686	64,248	(5.1%)
292 BOYS / GIRLS ATHLETICS	19,931	20,085	0.8%
294 BOYS ATHLETICS	42,668	42,599	(0.2%)
296 GIRLS ATHLETICS	29,018	28,282	(2.5%)
298 EXTRA CURRICULAR ACTIVITIES	2,703	2,881	6.6%
401 SPEECH / LANGUAGE IMPAIRED	76,704	82,399	7.4%
402 MENTALLY IMPAIRED: MILD - MODERATE	147,466	147,850	0.3%

RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND EXPENDITURES

PROGRAM	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
MIDDLE SCHOOL (CONTINUED):			
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	68,149	116,427	70.8%
404 PHYSICALLY IMPAIRED	16,993	17,097	0.6%
407 SPECIFIC LEARNING DISABILITY	524,346	529,022	0.9%
408 EMOTIONAL / BEHAVIORAL DISORDER	201,055	211,782	5.3%
410 OTHER HEALTH DISABILITIES	27,134	30,232	11.4%
411 AUTISTIC SPECTRUM DISORDERS	119,994	120,958	0.8%
420 GENERAL SPECIAL EDUCATION	66,951	68,469	2.3%
605 GENERAL INSTRUCTIONAL SUPPORT	132,048	141,016	6.8%
620 LIBRARY MEDIA CENTER	72,617	75,298	3.7%
640 STAFF DEVELOPMENT	4,175	2,803	(32.9%)
680 COMPUTER AIDED INSTRUCTION	1,795	1,398	(22.1%)
710 GUIDANCE / COUNSELING SERVICES	120,597	120,082	(0.4%)
720 HEALTH SERVICES	62,788	54,761	(12.8%)
790 OTHER PUPIL SUPPORT SERVICES	335,975	343,781	2.3%
810 OPERATIONS AND MAINTENANCE	753,124	794,466	5.5%
MIDDLE SCHOOL TOTAL	7,714,149	7,915,498	2.6%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
SENIOR HIGH SCHOOL:			
050 SCHOOL BUILDING ADMINISTRATION	411,249	410,443	(0.2%)
211 SECONDARY EDUCATION	411,067	401,398	(2.4%)
212 VISUAL ART	102,771	103,555	0.8%
215 BUSINESS EDUCATION	3,360	3,360	0.0%
218 GIFTED AND TALENTED	1,900	1,900	0.0%
219 LIMITED ENGLISH PROFICIENCY	148,280	192,895	30.1%
220 ENGLISH / LANGUAGE ART	700,536	738,936	5.5%
230 FOREIGN LANGUAGE	335,082	339,229	1.2%
240 HEALTH / PHYSICAL EDUCATION	372,760	319,769	(14.2%)
255 INDUSTRIAL TECHNOLOGY	117,823	126,203	7.1%
256 MATHEMATICS	711,203	657,101	(7.6%)
258 MUSIC	112,316	119,044	6.0%
260 NATURAL SCIENCES	688,389	689,205	0.1%
270 SOCIAL STUDIES	558,949	600,628	7.5%
291 CO-CURRICULAR ACTIVITIES	86,926	91,945	5.8%
292 BOYS / GIRLS ATHLETICS	260,185	251,771	(3.2%)
294 BOYS ATHLETICS	280,947	260,763	(7.2%)
296 GIRLS ATHLETICS	238,506	227,014	(4.8%)
298 EXTRA CURRICULAR ACTIVITIES	7,186	7,763	8.0%
311 DISTRIBUTIVE EDUCATION	112,135	110,218	(1.7%)
321 HEALTH SCIENCE TECHNOLOGY EDUCATION	25,500	26,010	2.0%
331 PERSONAL FAMILY LIFE SCIENCE	107,009	106,599	(0.4%)
341 BUSINESS AND OFFICE EDUCATION	99,239	66,899	(32.6%)
361 TRADE AND INDUSTRIAL EDUCATION	60,870	62,087	2.0%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
SENIOR HIGH SCHOOL (CONTINUED):			
399 CAREER AND TECHNICAL	167,135	170,478	2.0%
401 SPEECH / LANGUAGE IMPAIRED	230	270	17.4%
402 MENTALLY IMPAIRED: MILD - MODERATE	218,404	220,176	0.8%
403 MENTALLY IMPAIRED: SEVERE - PROFOUND	210,686	223,178	5.9%
404 PHYSICALLY IMPAIRED	28,208	38,117	35.1%
407 SPECIFIC LEARNING DISABILITY	285,604	289,260	1.3%
408 EMOTIONAL / BEHAVIORAL DISORDER	349,066	392,882	12.6%
411 AUTISTIC SPECTRUM DISORDERS	111,966	124,539	11.2%
420 GENERAL SPECIAL EDUCATION	24,814	25,523	2.9%
605 GENERAL INSTRUCTIONAL SUPPORT	319,405	341,241	6.8%
620 LIBRARY MEDIA CENTER	107,033	113,613	6.1%
640 STAFF DEVELOPMENT	10,399	3,504	(66.3%)
680 COMPUTER AIDED INSTRUCTION	2,286	2,295	0.4%
690 OTHER INSTRUCTION SERVICES	12,750	16,000	25.5%
710 GUIDANCE / COUNSELING SERVICES	233,736	245,370	5.0%
720 HEALTH SERVICES	81,327	82,318	1.2%
790 OTHER PUPIL SUPPORT SERVICES	399,805	418,217	4.6%
810 OPERATIONS AND MAINTENANCE	1,192,543	1,302,322	9.2%
SENIOR HIGH SCHOOL TOTAL	9,709,585	9,924,038	2.2%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND EXPENDITURES**

ORG	PROGRAM	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
RICHFIELD CAREER EDUCATION PROGRAM (RCEP):				
820	211 RCEP SECONDARY EDUCATION	216,609	201,130	(7.1%)
820	605 RCEP GENERAL INSTRUCTIONAL SUPPORT	116,457	133,089	14.3%
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RICHFIELD CAREER EDUCATION PROGRAM TOTAL		333,066	334,219	0.3%
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EXCEPTIONAL INSTRUCTION:				
400	150 LEGAL SERVICES	15,000	15,000	0.0%
400	211 SECONDARY EDUCATION	1,200,218	1,220,410	1.7%
400	218 GIFTED AND TALENTED	11,655	15,835	35.9%
400	219 ENGLISH AS A SECOND LANGUAGE	101,821	104,863	3.0%
400	291 CO-CURRICULAR ACTIVITIES	0	9,160	100.0%
400	380 VOCATIONAL SPECIAL NEEDS	161,380	168,406	4.4%
400	400 GENERAL SPECIAL EDUCATION	40,192	38,700	(3.7%)
400	401 SPEECH IMPAIRED	180,485	292,470	62.0%
400	402 MENTALLY IMPAIRED: MILD - MODERATE	144,580	136,177	(5.8%)
400	403 MENTALLY IMPAIRED: MODERATE - SEVERE	106,387	95,112	(10.6%)
400	404 PHYSICALLY IMPAIRED	135,757	135,829	0.1%
400	405 HEARING IMPAIRED	172,708	188,072	8.9%
400	406 VISUALLY IMPAIRED	27,241	27,427	0.7%
400	407 SPECIAL LEARNING DISABILITY	15,398	15,181	(1.4%)
400	408 EMOTIONAL / BEHAVIORAL DISORDER	479,377	488,640	1.9%
400	411 AUTISTIC SPECTRUM DISORDERS	228,575	242,572	6.1%
400	412 DEVELOPMENTALLY DELAYED	660,734	574,699	(13.0%)
400	414 TRAUMATIC BRAIN INJURY	421,585	423,847	0.5%
400	420 GENERAL SPECIAL EDUCATION	1,019,403	1,215,365	19.2%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND EXPENDITURES**

ORG PROGRAM	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
EXCEPTIONAL INSTRUCTION (CONTINUED):			
400 430 HOMEBOUND	510	0	(100.0%)
400 740 SOCIAL WORK SERVICES	121,159	123,582	2.0%
401 420 GENERAL SPECIAL EDUCATION	28,639	28,639	0.0%
811 412 DEVELOPMENTALLY DELAYED	23,303	31,729	36.2%
812 211 SECONDARY EDUCATION - SEC	2,411	22,840	847.3%
900 640 STAFF DEVELOPMENT	765	0	(100.0%)
EXCEPTIONAL INSTRUCTIONAL TOTAL	5,299,283	5,614,555	5.9%
SUMMER SCHOOL:			
203 199 ELEMENTARY EDUCATION	197,350	197,350	0.0%
420 299 SPECIAL EDUCATION	61,999	54,552	(12.0%)
211 399 SECONDARY EDUCATION	67,175	67,175	0.0%
SUMMER SCHOOL TOTAL	326,524	319,077	(2.3%)
RESERVE TEACHER:			
125 203 ELEMENTARY-RESERVE TEACHERS	191,330	191,330	0.0%
325 211 SECONDARY-RESERVE TEACHERS	177,294	177,294	0.0%
RESERVE TEACHER TOTAL	368,624	368,624	0.0%
GENERAL FUND EXPENDITURE SUBTOTAL	44,208,755	44,979,572	1.7%
GENERAL FUND EXPENDITURE SUBTOTAL WITH GRANTS	45,661,518	46,129,659	1.0%
TRANSPORTATION:			
760 TRANSPORTATION	2,223,845	2,312,906	4.0%
TRANSPORTATION TOTAL	2,223,845	2,312,906	4.0%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
GENERAL FUND EXPENDITURES**

PROGRAM	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
CAPITAL:			
DISTRICT WIDE CAPITAL			
EQUIPMENT	600,714	789,158	31.4%
FACILITIES	992,487	989,804	(0.3%)
BETTERMENT	1,087,245	0	(100.0%)
TECHNOLOGY LEVY	1,474,060	1,373,522	(6.8%)
HEALTH & SAFETY	879,811	448,881	(49.0%)
TOTAL DISTRICT WIDE	5,034,317	3,601,365	(28.5%)
CENTENNIAL CAPITAL			
EQUIPMENT	12,074	12,239	1.4%
FACILITIES	75,000	0	(100.0%)
TOTAL CENTENNIAL	87,074	12,239	(85.9%)
SHERIDAN HILLS CAPITAL			
EQUIPMENT	13,153	13,160	0.1%
TOTAL SHERIDAN HILLS	13,153	13,160	0.1%
DUAL LANGUAGE CAPITAL			
EQUIPMENT	40,601	14,111	(65.2%)
FACILITIES	54,972	25,000	(54.5%)
TOTAL DUAL LANGUAGE	95,573	39,111	(59.1%)
RSTEM CAPITAL			
EQUIPMENT	28,160	20,146	(28.5%)
FACILITIES	51,450	0	(100.0%)
TOTAL RSTEM	79,610	20,146	(74.7%)
MIDDLE SCHOOL CAPITAL			
EQUIPMENT	24,673	30,623	24.1%
FACILITIES	51,450	150,000	191.5%
TOTAL MIDDLE SCHOOL	76,123	180,623	137.3%
SENIOR HIGH CAPITAL			
EQUIPMENT	136,765	107,720	(21.2%)
FACILITIES	230,651	30,000	(87.0%)
TOTAL SENIOR HIGH	367,416	137,720	(62.5%)
CAPITAL FUND TOTAL	5,753,266	4,004,364	(30.4%)

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
EXPENDITURES**

PROGRAM	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
STUDENT ACTIVITIES:			
298 STUDENT ACTIVITIES UNDER BOARD CONTROL	175,000	175,000	0.0%
STUDENT ACTIVITIES FUND TOTAL	175,000	175,000	0.0%
GENERAL FUND TOTAL WITH GRANTS	53,813,629	52,621,929	(2.2%)
FOOD SERVICE:			
700 FOOD SERVICE	1,826,484	1,956,500	7.1%
FOOD SERVICE FUND TOTAL	1,826,484	1,956,500	7.1%
COMMUNITY SERVICES:			
248 DRIVERS ED - LAB	52,301	46,275	(11.5%)
505 GENERAL COMMUNITY EDUCATION	203,235	209,279	3.0%
510 ADULTS WITH DISABILITIES	5,429	5,429	0.0%
524 YOUTH DEVELOPMENT	99,189	110,578	11.5%
560 RECREATION	206,556	207,413	0.4%
580 EARLY CHILDHOOD AND FAMILY EDUCATION	298,042	298,042	0.0%
582 SCHOOL READINESS	81,145	81,158	0.0%
590 OTHER COMMUNITY PROGRAMS	13,518	0	(100.0%)
700 NON-PUBLIC PROGRAMS	289,152	298,555	3.3%
COMMUNITY SERVICES FUND TOTAL	1,248,567	1,256,729	0.7%
DEBT REDEMPTION:			
910 DEBT REDEMPTION	4,159,547	4,246,684	2.1%
DEBT REDEMPTION FUND TOTAL	4,159,547	4,246,684	2.1%

**RICHFIELD PUBLIC SCHOOLS
ADOPTED BUDGET 2012-2013
EXPENDITURES**

PROGRAM	REVISED 2011-2012	ADOPTED 2012-2013	% CHANGE
OPEB TRUST FUND:			
935 PROJECTED NET BENEFITS	1,145,259	907,269	(20.8%)
OPEB TRUST FUND TOTAL	1,145,259	907,269	(20.8%)
OPEB DEBT SERVICE FUND:			
910 RETIRE LONG TERM DEBT - INTEREST PYMT	855,556	1,305,556	52.6%
OPEB DEBT SERVICE FUND TOTAL	855,556	1,305,556	52.6%
ALL FUNDS TOTAL WITH GRANTS:	63,049,042	62,294,667	(1.2%)