



Revised Budget Summary 2022-23

REVENUE GENERAL FUND

| REVENUE CATEGORIES           | Actual June 30, 2021 | Actual June 30, 2022 | Adopted Budget    | Revised Budget    | Increase or (Decrease) from Adopted | YTD March 31, 2023 | Revised Budget Remaining | YTD March 31, 2023   | YTD March 31, 2022    | YTD March 31, 2021    | YTD March 31, 2022 | YTD March 31, 2021 |
|------------------------------|----------------------|----------------------|-------------------|-------------------|-------------------------------------|--------------------|--------------------------|----------------------|-----------------------|-----------------------|--------------------|--------------------|
|                              |                      |                      |                   |                   |                                     |                    |                          | % of Budget Received | % of Actuals Received | % of Actuals Received |                    |                    |
| STATE                        | 45,171,242           | 46,153,496           | 45,841,459        | 48,090,367        | 2,248,908                           | 29,517,497         | 18,572,870               | 61.4%                | 62.7%                 | 62.4%                 | 28,928,939         | 28,176,055         |
| FEDERAL                      | 4,835,777            | 8,554,971            | 8,416,494         | 7,909,682         | (506,812)                           | 3,718,716          | 4,190,966                | 47.0%                | 18.6%                 | 56.3%                 | 1,590,582          | 2,724,400          |
| PROPERTY TAXES               | 17,711,183           | 17,297,937           | 18,045,678        | 18,045,678        | -                                   | 17,750,202         | 295,476                  | 98.4%                | 98.3%                 | 98.5%                 | 17,006,447         | 17,451,264         |
| LOCAL (FEES, INTEREST, ETC.) | 999,946              | 1,031,073            | 1,195,666         | 1,182,315         | (13,351)                            | 1,092,751          | 89,564                   | 92.4%                | 67.1%                 | 74.4%                 | 691,882            | 744,158            |
| <b>TOTALS</b>                | <b>68,718,148</b>    | <b>73,037,477</b>    | <b>73,499,297</b> | <b>75,228,042</b> | <b>1,728,745</b>                    | <b>52,079,166</b>  | <b>23,148,876</b>        | <b>69.2%</b>         | <b>66.0%</b>          | <b>71.4%</b>          | <b>48,217,850</b>  | <b>49,095,877</b>  |

EXPENDITURES GENERAL FUND

| OBJECT SERIES      | Actual June 30, 2021 | Actual June 30, 2022 | Adopted Budget    | Revised Budget    | Increase or (Decrease) from Adopted | YTD March 31, 2023 | Revised Budget Remaining | YTD March 31, 2023   | YTD March 31, 2022    | YTD March 31, 2021    | YTD March 31, 2022 | YTD March 31, 2021 |
|--------------------|----------------------|----------------------|-------------------|-------------------|-------------------------------------|--------------------|--------------------------|----------------------|-----------------------|-----------------------|--------------------|--------------------|
|                    |                      |                      |                   |                   |                                     |                    |                          | % of Budget Expended | % of Actuals Expended | % of Actuals Expended |                    |                    |
| SALARIES & WAGES   | 37,395,344           | 40,284,587           | 42,910,423        | 42,826,066        | (84,357)                            | 26,378,794         | 16,447,272               | 61.6%                | 61.9%                 | 61.6%                 | 24,948,854         | 23,017,404         |
| EMPLOYEE BENEFITS  | 13,311,059           | 14,074,329           | 14,930,345        | 14,487,809        | (442,536)                           | 9,740,683          | 4,747,126                | 67.2%                | 67.7%                 | 67.4%                 | 9,531,050          | 8,973,297          |
| PURCHASED SERVICES | 7,829,673            | 11,283,786           | 9,193,426         | 10,793,314        | 1,599,888                           | 6,973,061          | 3,820,253                | 64.6%                | 60.3%                 | 62.4%                 | 6,802,455          | 4,882,520          |
| SUPPLIES           | 3,264,242            | 3,647,659            | 3,450,724         | 3,783,316         | 332,592                             | 2,592,463          | 1,190,853                | 68.5%                | 71.2%                 | 74.5%                 | 2,598,844          | 2,430,415          |
| EQUIPMENT          | 3,127,326            | 3,452,503            | 3,533,246         | 3,482,737         | (50,509)                            | 3,482,830          | (93)                     | 100.0%               | 94.4%                 | 83.6%                 | 3,257,801          | 2,612,894          |
| OTHER EXPENDITURES | 366,580              | 576,702              | 577,023           | 690,543           | 113,520                             | 156,603            | 533,940                  | 22.7%                | 56.5%                 | 39.9%                 | 325,685            | 146,333            |
| <b>TOTALS</b>      | <b>65,294,224</b>    | <b>73,319,567</b>    | <b>74,595,187</b> | <b>76,063,785</b> | <b>1,468,598</b>                    | <b>49,324,434</b>  | <b>26,739,351</b>        | <b>64.8%</b>         | <b>64.7%</b>          | <b>64.4%</b>          | <b>47,464,689</b>  | <b>42,062,862</b>  |

| PROGRAM SERIES              | Actual June 30, 2021 | Actual June 30, 2022 | Adopted Budget    | Revised Budget    | Increase or (Decrease) from Adopted | YTD March 31, 2023 | Revised Budget Remaining | YTD March 31, 2023   | YTD March 31, 2022    | YTD March 31, 2021    | YTD March 31, 2022 | YTD March 31, 2021 |
|-----------------------------|----------------------|----------------------|-------------------|-------------------|-------------------------------------|--------------------|--------------------------|----------------------|-----------------------|-----------------------|--------------------|--------------------|
|                             |                      |                      |                   |                   |                                     |                    |                          | % of Budget Expended | % of Actuals Expended | % of Actuals Expended |                    |                    |
| SITE ADMINISTRATION         | 1,782,559            | 1,855,478            | 2,081,611         | 1,939,788         | (141,823)                           | 1,404,478          | 535,310                  | 72.4%                | 75.0%                 | 73.9%                 | 1,392,405          | 1,316,874          |
| DISTRICT ADMINISTRATION     | 692,037              | 719,178              | 758,066           | 802,233           | 44,167                              | 537,734            | 264,499                  | 67.0%                | 74.9%                 | 91.6%                 | 538,664            | 634,124            |
| SUPPORT SERVICES            | 2,393,196            | 2,633,934            | 2,809,288         | 2,990,913         | 181,625                             | 2,485,984          | 504,929                  | 83.1%                | 86.4%                 | 86.8%                 | 2,275,971          | 2,078,232          |
| REGULAR INSTRUCTION         | 27,799,860           | 29,101,959           | 30,822,553        | 30,542,197        | (280,356)                           | 18,143,344         | 12,398,853               | 59.4%                | 57.3%                 | 58.5%                 | 16,679,791         | 16,254,685         |
| EXTRA-CURRICULAR ACTIVITIES | 945,936              | 1,085,665            | 1,272,731         | 1,316,983         | 44,252                              | 887,507            | 429,476                  | 67.4%                | 68.7%                 | 65.2%                 | 745,854            | 616,815            |
| VOCATIONAL INSTRUCTION      | 457,380              | 785,186              | 815,988           | 524,808           | (291,180)                           | 339,624            | 185,184                  | 64.7%                | 59.4%                 | 57.8%                 | 466,647            | 264,334            |
| SPECIAL EDUCATION           | 11,761,573           | 12,646,379           | 13,949,234        | 13,956,029        | 6,795                               | 8,518,279          | 5,437,750                | 61.0%                | 63.4%                 | 63.0%                 | 8,016,608          | 7,407,050          |
| INSTRUCTIONAL SUPPORT       | 4,551,070            | 5,360,857            | 4,984,232         | 5,178,577         | 194,345                             | 3,883,968          | 1,294,609                | 75.0%                | 73.4%                 | 75.3%                 | 3,932,802          | 3,424,919          |
| PUPIL SUPPORT SERVICES      | 6,736,524            | 10,205,505           | 8,332,362         | 10,077,537        | 1,745,175                           | 6,553,089          | 3,524,448                | 65.0%                | 62.5%                 | 59.1%                 | 6,382,599          | 3,981,614          |
| FACILITIES                  | 7,849,490            | 8,558,942            | 8,383,722         | 8,299,155         | (84,567)                            | 6,161,981          | 2,137,174                | 74.2%                | 77.8%                 | 73.4%                 | 6,662,942          | 5,759,616          |
| OTHER FINANCING USES        | 324,599              | 366,483              | 385,400           | 435,565           | 50,165                              | 408,446            | 27,119                   | 93.8%                | 101.1%                | 100.0%                | 370,406            | 324,599            |
| <b>TOTALS</b>               | <b>65,294,224</b>    | <b>73,319,567</b>    | <b>74,595,187</b> | <b>76,063,785</b> | <b>1,468,598</b>                    | <b>49,324,434</b>  | <b>26,739,351</b>        | <b>64.8%</b>         | <b>64.7%</b>          | <b>64.4%</b>          | <b>47,464,689</b>  | <b>42,062,862</b>  |






**ACTIVITY - OTHER FUNDS**

|                                | Actual June 30, 2021 | Actual June 30, 2022 | Adopted Budget | Revised Budget | Increase or (Decrease) from Adopted | YTD March 31, 2023 | Revised Budget Remaining | % of Budget Received | % of Actuals Received | % of Actuals Received | YTD March 31, 2022 | YTD March 31, 2021 |
|--------------------------------|----------------------|----------------------|----------------|----------------|-------------------------------------|--------------------|--------------------------|----------------------|-----------------------|-----------------------|--------------------|--------------------|
| <b>REVENUE</b>                 |                      |                      |                |                |                                     |                    |                          |                      |                       |                       |                    |                    |
| FOOD SERVICE                   | 2,613,215            | 3,695,253            | 2,899,391      | 2,918,148      | 18,757                              | 1,837,441          | 1,080,707                | 63.0%                | 57.0%                 | 48.1%                 | 2,106,770          | 1,256,962          |
| COMMUNITY EDUCATION            | 1,892,291            | 2,075,910            | 2,025,109      | 2,038,676      | 13,567                              | 1,819,816          | 218,860                  | 89.3%                | 88.7%                 | 78.3%                 | 1,840,985          | 1,481,437          |
| CONSTRUCTION FUND              | 232,885              | 56,923               | -              | 2,386,116      | 2,386,116                           | 2,367,537          | 18,579                   | 99.2%                | 94.2%                 | 18.2%                 | 53,647             | 42,461             |
| DEBT SERVICE                   | 7,641,299            | 9,531,432            | 7,316,786      | 7,319,786      | 3,000                               | 7,209,799          | 109,987                  | 98.5%                | 99.2%                 | 99.3%                 | 9,450,518          | 7,589,724          |
| CUSTODIAL/SCHOLARSHIPS         | 9,151                | 9,632                | 6,100          | 25,600         | 19,500                              | 22,235             | 3,365                    | 86.9%                | 80.7%                 | 77.5%                 | 7,776              | 7,088              |
| INTERNAL SERVICE - HEALTH INS. | 7,007,155            | 7,149,511            | 7,830,750      | 7,845,750      | 15,000                              | 4,881,127          | 2,964,623                | 62.2%                | 65.2%                 | 64.2%                 | 4,663,620          | 4,495,338          |
| INTERNAL SERVICE - DENTAL INS. | 513,898              | 514,120              | 515,250        | 515,500        | 250                                 | 329,895            | 185,605                  | 64.0%                | 65.7%                 | 64.8%                 | 337,802            | 332,761            |
| OPEB - IRREVOCABLE TRUST       | 100,761              | (100,692)            | 80,000         | 100,000        | 20,000                              | 177,858            | (77,858)                 | 177.9%               | -142.6%               | -25.1%                | 143,568            | (25,248)           |
| OPEB DEBT SERVICE              | 2,129,110            | 2,074,785            | 2,079,000      | 2,079,000      | -                                   | 2,049,052          | 29,948                   | 98.6%                | 98.9%                 | 99.2%                 | 2,051,623          | 2,112,942          |

|                                | Actual June 30, 2021 | Actual June 30, 2022 | Adopted Budget | Revised Budget | Increase or (Decrease) from Adopted | YTD March 31, 2023 | Revised Budget Remaining | % of Budget Expended | % of Actuals Expended | % of Actuals Expended | YTD March 31, 2022 | YTD March 31, 2021 |
|--------------------------------|----------------------|----------------------|----------------|----------------|-------------------------------------|--------------------|--------------------------|----------------------|-----------------------|-----------------------|--------------------|--------------------|
| <b>EXPENDITURES</b>            |                      |                      |                |                |                                     |                    |                          |                      |                       |                       |                    |                    |
| FOOD SERVICE                   | 2,329,661            | 3,046,741            | 2,831,586      | 3,501,446      | 669,860                             | 2,388,317          | 1,113,129                | 68.2%                | 64.0%                 | 65.4%                 | 1,949,178          | 1,524,737          |
| COMMUNITY EDUCATION            | 2,026,134            | 2,254,992            | 1,947,714      | 2,045,951      | 98,237                              | 1,434,511          | 611,440                  | 70.1%                | 71.0%                 | 66.9%                 | 1,600,344          | 1,356,388          |
| CONSTRUCTION FUND              | 35,442,525           | 7,816,477            | -              | 347,559        | 347,559                             | 129,548            | 218,011                  | 37.3%                | 83.4%                 | 74.4%                 | 6,522,769          | 26,370,790         |
| DEBT SERVICE                   | 7,246,938            | 9,714,349            | 7,256,038      | 7,248,908      | (7,130)                             | 7,254,908          | (6,000)                  | 100.1%               | 100.0%                | 100.0%                | 9,714,349          | 7,246,938          |
| CUSTODIAL/SCHOLARSHIPS         | 6,098                | 6,050                | 6,100          | 8,000          | 1,900                               | 7,614              | 386                      | 95.2%                | 100.0%                | 100.0%                | 6,050              | 6,098              |
| INTERNAL SERVICE - HEALTH INS. | 7,314,396            | 9,254,969            | 8,128,605      | 8,128,605      | -                                   | 5,419,206          | 2,709,399                | 66.7%                | 76.8%                 | 74.8%                 | 7,112,425          | 5,471,167          |
| INTERNAL SERVICE - DENTAL INS. | 491,075              | 543,124              | 480,000        | 480,000        | -                                   | 334,506            | 145,494                  | 69.7%                | 73.0%                 | 76.6%                 | 396,405            | 376,149            |
| OPEB - IRREVOCABLE TRUST       | 697,086              | 606,214              | 735,000        | 635,000        | (100,000)                           | -                  | 635,000                  | 0.0%                 | 0.0%                  | 0.0%                  | -                  | -                  |
| OPEB DEBT SERVICE              | 2,021,775            | 2,033,025            | 2,027,600      | 2,027,475      | (125)                               | 2,027,475          | -                        | 100.0%               | 100.0%                | 100.0%                | 2,033,025          | 2,021,775          |

|                            | Actual June 30, 2021 | Actual June 30, 2022 | Adopted Budget | Revised Budget | Increase or (Decrease) from Adopted | YTD March 31, 2023 | Revised Budget Remaining | % of Budget | % of Actuals | % of Actuals | YTD March 31, 2022 | YTD March 31, 2021 |
|----------------------------|----------------------|----------------------|----------------|----------------|-------------------------------------|--------------------|--------------------------|-------------|--------------|--------------|--------------------|--------------------|
| <b>SUMMARY - ALL FUNDS</b> |                      |                      |                |                |                                     |                    |                          |             |              |              |                    |                    |
| <b>SUMMARY</b>             |                      |                      |                |                |                                     |                    |                          |             |              |              |                    |                    |
| REVENUE                    | 90,857,913           | 98,044,351           | 96,251,683     | 100,456,618    | 4,204,935                           | 72,773,926         | 27,682,692               | 72.4%       | 70.2%        | 73.1%        | 68,874,159         | 66,389,342         |
| EXPENDITURES               | 122,869,913          | 108,595,507          | 98,007,830     | 100,486,729    | 2,478,899                           | 68,320,519         | 32,166,210               | 68.0%       | 70.7%        | 54.2%        | 76,799,234         | 66,588,883         |
| SPENDING VARIANCE          | (32,012,000)         | (10,551,157)         | (1,756,147)    | (30,111)       | 1,726,036                           | 4,453,407          | (4,483,518)              |             |              |              | (7,925,075)        | (199,541)          |

|  <b>RICHFIELD PUBLIC SCHOOLS</b> |                                    | REVENUE SUMMARY - BY MAJOR CATEGORY |                   |                   |                   |                                     |                    |                          | YTD March 31, 2023 |                    |                    | THIS REPORT SUMMARIZES REVENUE BY MAJOR CATEGORY AND SOURCE CODE                                |                    |  |
|---|------------------------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|---|--------------------|--|
| GENERAL FUND  |                                    |                                     |                   |                   |                   |                                     |                    |                          | REVISED            | ACTIVE BUDGET      |                    | FORECASTS +  |                    |  |
| Source Code   | Description                        | June 30, 2021                       | June 30, 2022     | Adopted Budget    | Revised Budget    | Increase or (Decrease) from Adopted | YTD March 31, 2023 | Revised Budget Remaining | YTD March 31, 2023 | YTD March 31, 2022 | YTD March 31, 2021 | YTD March 31, 2022  | YTD March 31, 2021 |  |
|   |                                    |                                     |                   |                   |                   |                                     |                    |                          | % Budget Received  | % Actual Received  | % Actual Received  |   |                    |  |
|   | <b>STATE AID</b>                   |                                     |                   |                   |                   |                                     |                    |                          |                    |                    |                    |   |                    |  |
| 201   | PERMANENT SCHOOL TRUST FUND        | 176,830                             | 171,935           | 173,147           | 186,909           | 13,762                              | 197,006            | (10,097)                 | 105.40%            | 1019.92%           | 100.00%            | 1,753,595   | 176,830            |  |
| 211   | BASIC FORMULA                      | 27,172,812                          | 27,984,589        | 29,102,596        | 28,932,854        | (169,742)                           | 24,187,411         | 4,745,443                | 83.60%             | 81.26%             | 88.82%             | 22,741,486  | 24,136,035         |  |
| 211   | OPERATING CAPITAL                  | 469,453                             | 425,448           | 297,284           | 389,255           | 91,971                              | -                  | 389,255                  | 0.00%              | 0.00%              | 0.00%              | -   | -                  |  |
| 211   | AREA LEARNING CENTER               | 757,005                             | 596,419           | 736,848           | 586,848           | (150,000)                           | -                  | 586,848                  | 0.00%              | 0.00%              | 0.00%              | -   | -                  |  |
| 211   | STAFF DEVELOPMENT                  | 593,000                             | 602,954           | 606,994           | 606,744           | (250)                               | -                  | 606,744                  | 0.00%              | 0.00%              | 0.00%              | -   | -                  |  |
| 211   | BASIC SKILLS - COMPENSATORY        | 6,047,849                           | 5,318,486         | 5,008,112         | 5,033,894         | 25,782                              | 23,224             | 5,010,670                | 0.46%              | 0.44%              | 0.00%              | 23,444  | -                  |  |
| 211   | ALTERNATIVE LEARNING PROG          | 492,895                             | 544,739           | 350,000           | 500,000           | 150,000                             | -                  | 500,000                  | 0.00%              | 0.00%              | 0.00%              | -   | -                  |  |
| 211   | BASIC SKILLS - EXTENDED TIME       | -                                   | -                 | -                 | -                 | -                                   | -                  | -                        | 0.00%              | 0.00%              | 0.00%              | -   | -                  |  |
| 211   | LEARNING & DEVELOPMENT             | 884,587                             | 869,310           | 872,269           | 870,517           | (1,752)                             | -                  | 870,517                  | 0.00%              | 0.00%              | 0.00%              | -   | -                  |  |
| 211   | GIFTED & TALENTED                  | 58,710                              | 58,268            | 57,504            | 57,481            | (23)                                | -                  | 57,481                   | 0.00%              | 0.00%              | 0.00%              | -   | -                  |  |
| 212   | LITERACY INCENTIVE AID             | 164,576                             | 184,943           | 164,576           | 164,576           | -                                   | -                  | 164,576                  | 0.00%              | 0.28%              | 0.00%              | 521   | -                  |  |
| 213   | SHARED TIME                        | 6,760                               | 263               | 263               | 263               | -                                   | 596                | (333)                    | 226.62%            | 100.12%            | 100.00%            | 263   | 6,760              |  |
| 227   | ABATEMENT AID                      | 23,772                              | 37,420            | 12,034            | 5,728             | (6,306)                             | 5,193              | 535                      | 90.66%             | 37.99%             | 86.36%             | 14,214  | 20,530             |  |
| 300   | ACHIEVEMENT & INTEGRATION          | 810,319                             | 834,642           | 782,359           | 798,037           | 15,678                              | 16,023             | 782,014                  | 2.01%              | 7.05%              | 33.11%             | 58,824  | 268,270            |  |
| 300   | NON-PUBLIC PUPIL TRANSPORTATION    | -                                   | -                 | -                 | -                 | -                                   | -                  | -                        | 0.00%              | 0.00%              | 0.00%              | -   | -                  |  |
| 300   | ALTERNATIVE TEACHER COMP           | 708,215                             | 703,047           | 702,220           | 701,519           | (701)                               | 35                 | 701,484                  | 0.00%              | 0.12%              | 0.02%              | 827   | 128                |  |
| 300   | TRANSPORTATION AID W/FIN           | 166,641                             | 26,968            | 140,731           | 140,731           | -                                   | (21,501)           | 162,232                  | -15.28%            | -403.51%           | 35.80%             | (108,820)   | 59,658             |  |
| 320/300   | AMERICAN INDIAN ED AID             | 46,914                              | 30,309            | 64,392            | 64,392            | -                                   | (1,878)            | 66,270                   | -2.92%             | -106.55%           | 33.26%             | (32,293)  | 15,602             |  |
| 300   | FY20 SAFE SCHOOLS SUPPLEMENTAL AID | -                                   | -                 | -                 | -                 | -                                   | -                  | -                        | 0.00%              | 0.00%              | 0.00%              | -   | -                  |  |
| 360   | SPECIAL EDUCATION                  | 6,286,699                           | 7,039,326         | 6,446,601         | 8,600,000         | 2,153,399                           | 5,035,137          | 3,564,863                | 58.55%             | 56.44%             | 54.50%             | 3,973,258   | 3,426,314          |  |
| 370   | OTHER STATE AID                    | 94,157                              | 503,669           | 86,310            | 127,619           | 41,309                              | 76,251             | 51,368                   | 59.75%             | 99.99%             | 70.02%             | 503,620   | 65,928             |  |
| 397   | TRA & PERA Special Funding         | 210,050                             | 220,762           | 237,219           | 323,000           | 85,781                              | -                  | 323,000                  | 0.00%              | 0.00%              | 0.00%              | -   | -                  |  |
|   | <b>TOTAL STATE AID</b>             | <b>45,171,242</b>                   | <b>46,153,496</b> | <b>45,841,459</b> | <b>48,090,367</b> | <b>2,248,908</b>                    | <b>29,517,497</b>  | <b>18,572,870</b>        | <b>61.38%</b>      | <b>62.68%</b>      | <b>62.38%</b>      | <b>28,928,939</b>   | <b>28,176,055</b>  |  |
|   | <b>FEDERAL</b>                     |                                     |                   |                   |                   |                                     |                    |                          |                    |                    |                    |   |                    |  |
| 401/400   | TITLE I, PART A                    | 912,276                             | 1,067,625         | 919,441           | 905,030           | (14,411)                            | 454,904            | 450,126                  | 50.26%             | 45.38%             | 42.10%             | 484,456   | 384,085            |  |
| 414/400   | TITLE II, PART A                   | 128,244                             | 144,801           | 186,254           | 170,722           | (15,532)                            | 80,983             | 89,739                   | 47.44%             | 78.62%             | 34.13%             | 113,837   | 43,775             |  |
| 417/400   | TITLE III, PART A                  | 79,839                              | 121,965           | 137,551           | 136,986           | (565)                               | 121,965            | 15,021                   | 89.03%             | 56.61%             | 50.92%             | 69,047  | 40,652             |  |
| 419/400   | SP ED FLO THRU94-1 - FED AID       | 801,300                             | 2,050,747         | 1,257,058         | 1,278,253         | 21,195                              | 641,103            | 637,150                  | 50.15%             | 9.34%              | 57.69%             | 191,578   | 462,237            |  |
| 420/400   | PRESCHOOL - TITLE VIB - FED AID    | 38,967                              | 28,432            | 27,108            | 27,635            | 527                                 | 13,826             | 13,809                   | 50.03%             | 99.91%             | 60.23%             | 28,407  | 23,470             |  |
| 422/400   | B-2 IDEA PART C GRANT              | 35,519                              | 80,057            | 77,178            | 77,983            | 805                                 | 39,599             | 38,384                   | 50.78%             | 41.39%             | 8.71%              | 33,132  | 3,095              |  |
| 499/400   | FED LITERACY GRANT                 | 662,631                             | 793,193           | 839,951           | 995,012           | 155,061                             | 313,390            | 681,622                  | 31.50%             | 30.47%             | 0.00%              | 241,721   | -                  |  |
| 499/400   | MDE B-2 PART C                     | -                                   | -                 | -                 | -                 | -                                   | -                  | -                        | 0.00%              | 0.00%              | 0.00%              | -   | -                  |  |
| 510/500   | FED INDIAN GRANT                   | 10,985                              | 12,582            | 10,487            | 11,910            | 1,423                               | 1,127              | 10,783                   | 9.46%              | 68.08%             | 0.00%              | 8,566   | -                  |  |
| 620/405   | SAFE ROUTES TO SCHOOL GRANT        | 75,116                              | 61,603            | 58,858            | 60,108            | 1,250                               | 48,355             | 11,753                   | 80.45%             | 50.33%             | 55.35%             | 31,006  | 41,576             |  |
| 628/405   | CARL PERKINS SUB-GRANT             | 10,373                              | 10,193            | 17,313            | 17,306            | (7)                                 | 798                | 16,508                   | 4.61%              | 0.00%              | 8.41%              | -   | 872                |  |
| 699/405   | BEACONS YMCA & FED IN-KIND GRANTS  | (1,083)                             | 65,058            | 158,571           | 85,000            | (73,571)                            | 16,034             | 68,966                   | 18.86%             | 0.00%              | 100.04%            | -   | (1,083)            |  |
| 868/405   | HHH TITLE X HOMLESS FED SUB-GRANT  | 5,323                               | (5,389)           | -                 | -                 | -                                   | -                  | -                        | 0.00%              | 100.00%            | -257.86%           | (5,389)   | (13,726)           |  |
| 151/400   | COVID FEDERAL FUNDING              | 2,076,285                           | 4,124,104         | 4,726,724         | 4,143,737         | (582,987)                           | 1,986,632          | 2,157,105                | 47.94%             | 9.56%              | 83.78%             | 394,221   | 1,739,447          |  |
|   | <b>TOTAL FEDERAL</b>               | <b>4,835,777</b>                    | <b>8,554,971</b>  | <b>8,416,494</b>  | <b>7,909,682</b>  | <b>(506,812)</b>                    | <b>3,718,716</b>   | <b>4,190,966</b>         | <b>47.01%</b>      | <b>18.59%</b>      | <b>56.34%</b>      | <b>1,590,882</b>  | <b>2,724,400</b>   |  |

|  <b>RICHFIELD PUBLIC SCHOOLS</b> |                               | REVENUE SUMMARY - BY MAJOR CATEGORY |                   |                   |                   |                                     |                    |                          | YTD March 31, 2023 |                    |                    | THIS REPORT SUMMARIZES REVENUE BY MAJOR CATEGORY AND SOURCE CODE |                    |  |
|---|-------------------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|--|--------------------|--|
| GENERAL FUND  |                               |                                     |                   |                   |                   |                                     |                    |                          | REVISED            | ACTIVE BUDGET      |                    | FORECAST 5 + School District                                     |                    |  |
| Source Code   | Description                   | June 30, 2021                       | June 30, 2022     | Adopted Budget    | Revised Budget    | Increase or (Decrease) from Adopted | YTD March 31, 2023 | Revised Budget Remaining | YTD March 31, 2023 | YTD March 31, 2022 | YTD March 31, 2021 | YTD March 31, 2022   | YTD March 31, 2021 |  |
|   |                               |                                     |                   |                   |                   |                                     |                    | % Budget Received        | % Actual Received  | % Actual Received  |                    |  |                    |  |
|   | <b>LEVY</b>                   |                                     |                   |                   |                   |                                     |                    |                          |                    |                    |                    |  |                    |  |
| 001   | GENERAL LEVY                  | 7,013,475                           | 6,338,813         | 6,867,692         | 6,867,692         | -                                   | 7,737,943          | (870,251)                | 112.67%            | 116.92%            | 112.24%            | 7,411,085  | 7,872,237          |  |
| 001   | OPERATING CAPITAL             | 590,585                             | 625,955           | 700,372           | 700,372           | -                                   | 700,372            | -                        | 100.00%            | 100.00%            | 100.00%            | 625,955  | 590,585            |  |
| 001   | SAFE SCHOOLS                  | 168,063                             | 160,496           | 160,076           | 160,076           | -                                   | 160,076            | -                        | 100.00%            | 100.00%            | 100.00%            | 160,496  | 168,063            |  |
| 001   | CAREER & TECHNICAL            | 54,867                              | 81,291            | 139,742           | 139,742           | -                                   | 139,742            | -                        | 100.00%            | 100.00%            | 100.00%            | 81,291   | 54,867             |  |
| 001   | LONG TERM FAC MAINT           | 1,764,620                           | 1,620,700         | 1,751,641         | 1,751,641         | -                                   | 1,751,641          | -                        | 100.00%            | 100.00%            | 100.00%            | 1,620,700  | 1,764,620          |  |
| 001   | ACHIEVEMENT & INTEGRATION     | 340,031                             | 329,478           | 302,147           | 302,147           | -                                   | 302,147            | -                        | 100.00%            | 100.00%            | 100.00%            | 329,478  | 340,031            |  |
| 001   | OPEB                          | 768,913                             | 713,791           | 654,380           | 654,380           | -                                   | 654,380            | -                        | 100.00%            | 100.00%            | 100.00%            | 713,791  | 768,913            |  |
| 001   | CAPITAL PROJECTS              | 3,539,086                           | 3,729,369         | 3,916,878         | 3,916,878         | -                                   | 3,916,878          | -                        | 100.00%            | 100.00%            | 100.00%            | 3,729,369  | 3,539,086          |  |
| 001   | HEALTH & SAFETY               | -                                   | -                 | -                 | -                 | -                                   | -                  | -                        | 0.00%              | 0.00%              | 0.00%              | -  | -                  |  |
| 001   | LEASE LEVY                    | 694,066                             | 710,445           | 773,352           | 773,352           | -                                   | 773,352            | -                        | 100.00%            | 100.00%            | 100.00%            | 710,445  | 694,066            |  |
| 001   | QCOMP                         | 415,472                             | 403,381           | 359,721           | 359,721           | -                                   | 359,721            | -                        | 100.00%            | 100.00%            | 100.00%            | 403,381  | 415,472            |  |
| 001   | HEALTH BENEFITS LEVY          | 27,006                              | 40,766            | 40,955            | 40,955            | -                                   | 40,955             | -                        | 100.00%            | 100.00%            | 100.00%            | 40,766   | 27,006             |  |
| 004   | TAX INCREMENT FINANCING       | 69,743                              | 52,024            | 25,000            | 25,000            | -                                   | 40,177             | (15,177)                 | 160.71%            | 51.99%             | 58.30%             | 27,048   | 40,662             |  |
| 009   | FISCAL DISPARITIES            | 2,139,919                           | 2,171,102         | 2,225,553         | 2,225,553         | -                                   | 1,084,658          | 1,140,895                | 48.74%             | 50.44%             | 50.85%             | 1,095,184  | 1,088,068          |  |
| 010   | COUNTY APPORTIONMENT          | 128,169                             | 324,059           | 128,169           | 128,169           | -                                   | 88,917             | 39,252                   | 69.37%             | 18.54%             | 69.18%             | 60,084   | 88,665             |  |
| 019   | MISCELLANEOUS TAX COLLECTIONS | (2,833)                             | (3,732)           | -                 | -                 | -                                   | (757)              | 757                      | -                  | 70.36%             | 38.02%             | (2,626)  | (1,077)            |  |
|   | <b>TOTAL - LEVY</b>           | <b>17,711,183</b>                   | <b>17,297,937</b> | <b>18,045,678</b> | <b>18,045,678</b> | <b>-</b>                            | <b>17,750,202</b>  | <b>295,476</b>           | <b>98.36%</b>      | <b>98.31%</b>      | <b>98.53%</b>      | <b>17,006,447</b>  | <b>17,451,264</b>  |  |
|   |                               |                                     |                   |                   |                   |                                     |                    |                          |                    |                    |                    |  |                    |  |
| 021   | REV FROM OTH MN SCH DISTRICT  | -                                   | -                 | -                 | -                 | -                                   | -                  | -                        | 0.00%              | 0.00%              | 0.00%              | -  | -                  |  |
| 050   | FEES FROM PATRONS             | 89,349                              | 158,772           | 177,215           | 177,215           | -                                   | 133,610            | 43,605                   | 75.39%             | 85.23%             | 90.62%             | 135,323  | 80,965             |  |
| 052   | SUMMER SCHOOL                 | -                                   | -                 | -                 | -                 | -                                   | -                  | -                        | 0.00%              | 0.00%              | 0.00%              | -  | -                  |  |
| 060   | ADMISSIONS                    | (68)                                | 33,944            | 29,200            | 26,200            | (3,000)                             | 21,876             | 4,324                    | 83.50%             | 96.70%             | -2444.12%          | 32,823   | 1,662              |  |
| 071   | 3RD PARTY BILLING             | 133,462                             | 182,689           | 275,000           | 200,000           | (75,000)                            | 93,075             | 106,925                  | 46.54%             | 55.96%             | 100.00%            | 102,229  | 133,462            |  |
| 092   | INTEREST EARNINGS             | 57,516                              | (20,219)          | 62,500            | 122,500           | 60,000                              | 585,262            | (462,762)                | 477.76%            | -70.27%            | 120.43%            | 14,209   | 69,269             |  |
| 093   | SCHOOL FACILITIES - RENT      | 124,266                             | 113,567           | 130,275           | 160,275           | 30,000                              | 78,200             | 82,075                   | 48.79%             | 48.63%             | 49.01%             | 55,228   | 60,905             |  |
| 096   | GIFTS / BEQUESTS/DONATIONS    | 139,755                             | 72,929            | 83,300            | 103,719           | 20,419                              | 119,382            | (15,663)                 | 115.10%            | 73.88%             | 76.31%             | 53,882   | 106,649            |  |
| 097   | REBATE FROM P-CARD            | 2,080                               | -                 | 2,000             | -                 | (2,000)                             | -                  | -                        | 0.00%              | 0.00%              | 99.98%             | -  | 2,080              |  |
| 099   | MISCELLANEOUS REVENUES        | 107,468                             | 445,887           | 351,176           | 303,406           | (47,770)                            | 35,824             | 267,582                  | 11.81%             | 59.76%             | 34.78%             | 266,468  | 37,376             |  |
| 621   | RESALE OF MATERIALS           | -                                   | -                 | -                 | -                 | -                                   | -                  | -                        | 0.00%              | 0.00%              | 0.00%              | -  | -                  |  |
| 623   | SALE OF REAL PROPERTY         | -                                   | -                 | -                 | -                 | -                                   | -                  | -                        | 0.00%              | 0.00%              | 0.00%              | -  | -                  |  |
| 624   | SALE OF EQUIPMENT             | 14,756                              | 3,011             | 10,000            | 14,000            | 4,000                               | 25,522             | (11,522)                 | 182.30%            | 100.01%            | 47.44%             | 3,011  | 7,000              |  |
| 625   | INSURANCE RECOVERY            | 331,362                             | 40,493            | 75,000            | 75,000            | -                                   | -                  | 75,000                   | 0.00%              | 70.90%             | 73.87%             | 28,709   | 244,790            |  |
| 629   | UTILITY REBATES               | -                                   | -                 | -                 | -                 | -                                   | -                  | -                        | 0.00%              | 0.00%              | 0.00%              | -  | -                  |  |
|   | <b>TOTAL - LOCAL</b>          | <b>999,946</b>                      | <b>1,031,073</b>  | <b>1,195,666</b>  | <b>1,182,315</b>  | <b>(13,351)</b>                     | <b>1,092,751</b>   | <b>89,564</b>            | <b>92.42%</b>      | <b>67.10%</b>      | <b>74.42%</b>      | <b>691,882</b>   | <b>744,158</b>     |  |
|   |                               |                                     |                   |                   |                   |                                     |                    |                          |                    |                    |                    |  |                    |  |
|   |                               | <b>68,718,148</b>                   | <b>73,037,477</b> | <b>73,499,297</b> | <b>75,228,042</b> | <b>1,728,745</b>                    | <b>52,079,166</b>  | <b>23,148,876</b>        | <b>69.23%</b>      | <b>66.02%</b>      | <b>71.45%</b>      | <b>48,217,850</b>  | <b>49,095,877</b>  |  |



| <b>General Fund - 01</b>                             | <b>Actual<br/>July 1, 2022</b> | <b>Revised Budget<br/>Revenues</b> | <b>Revised Budget<br/>Expenditures</b> | <b>Transfers</b> | <b>Projected Balance<br/>June 30, 2023</b> | <b>Net Increase<br/>or Decrease</b> |
|--|--------------------------------|------------------------------------|--|------------------|--|-------------------------------------|
| <b>Unassigned - 422</b>                              | 10,954,236                     | 55,394,217                         | 54,460,720                             | (4,093,179)      | 7,794,554                                  | (3,159,682)                         |
|  | 14.94%                         |                                    |  |                  | 10.25%                                     |                                     |
| <b>Restricted</b>                                    |                                |                                    |  |                  |  |                                     |
| Staff Development - 403                              | -                              | 606,744                            | 606,744                                | -                | -  | -                                   |
| Long-Term Fac Maint - 467                            | 741,403                        | 1,751,641                          | 1,736,831                              | -                | 756,213                                    | 14,810                              |
| Capital Projects Tech Levy - 407                     | 853,124                        | 3,957,534                          | 3,545,983                              | -                | 1,264,675                                  | 411,551                             |
| Operating Capital - 424                              | 453,402                        | 1,089,627                          | 1,041,284                              | -                | 501,745                                    | 48,343                              |
| Student Activities - 401                             | 78,541                         | 50,000                             | 52,040                                 | -                | 76,501                                     | (2,040)                             |
| Scholarships - 402                                   | 434,151                        | 30,500                             | 45,523                                 | -                | 419,128                                    | (15,023)                            |
| Learning & Development - 428                         | -                              | 870,517                            | 870,517                                | -                | -  | -                                   |
| Area Learning Center - 434                           | 483,739                        | 586,848                            | 600,000                                | -                | 470,587                                    | (13,152)                            |
| Gifted & Talented - 438                              | -                              | 57,481                             | 402,943                                | 345,462          | -  | -                                   |
| Basic Skills - 441                                   | -                              | 5,033,894                          | 6,274,414                              | 1,240,520        | -  | -                                   |
| Career & Technical - 445                             | -                              | 139,742                            | 169,428                                | 29,686           | -  | -                                   |
| Achievement & Integration - 448                      | -                              | 1,100,184                          | 1,100,184                              | -                | -  | -                                   |
| Basic Skills Extended Time - 459                     | 410,666                        | -                                  | 88,835                                 | -                | 321,831                                    | (88,835)                            |
| Safe Schools - 449                                   | -                              | 160,076                            | 415,754                                | 255,678          | -  | -                                   |
| Medical Assistance - 472                             | 75,469                         | 200,000                            | 261,166                                | -                | 14,303                                     | (61,166)                            |
| <b>Subtotal Restricted</b>                           | <b>3,530,495</b>               | <b>15,634,788</b>                  | <b>17,211,646</b>                      | <b>1,871,346</b> | <b>3,824,983</b>                           | <b>294,488</b>                      |
| <b>Nonspendable</b>                                  |                                |                                    |  |                  |  |                                     |
| Inventory & Prepaid Expenditures                     | 69,896                         | -                                  | -                                      | -                | 69,896                                     | -                                   |
| Inventory  | -                              | -                                  | -                                      | -                | -  | -                                   |
| <b>Subtotal Nonspendable - 460</b>                   | <b>69,896</b>                  | <b>-</b>                           | <b>-</b>                               | <b>-</b>         | <b>69,896</b>                              | <b>-</b>                            |
| <b>Assigned Funds</b>                                |                                |                                    |  |                  |  |                                     |
| Assigned - Turf                                      | 377,403                        | 20,000                             | 339,425                                | -                | 57,978                                     | (319,425)                           |
| Assigned - Program Initiatives                       | 905,027                        | -                                  | -                                      | -                | 905,027                                    | -                                   |
| Assigned - Enrollment                                | 600,000                        | -                                  | -                                      | -                | 600,000                                    | -                                   |
| Assigned - Future Retirement                         | 638,422                        | -                                  | -                                      | -                | 638,422                                    | -                                   |
| Assigned - Carryover                                 | 452,471                        | 35,300                             | 195,099                                | -                | 292,672                                    | (159,799)                           |
| Assigned - 3rd Party Sped                            | 335,054                        | -                                  | -                                      | -                | 335,054                                    | -                                   |
| Assigned - COVID                                     | 380,692                        | 4,143,737                          | 3,856,895                              | 2,221,833        | 2,889,367                                  | 2,508,675                           |
| Assigned - Subsequent Yr Budget                      | 1,095,890                      | -                                  | -                                      | -                | 1,095,890                                  | -                                   |
| <b>Subtotal Assigned - 462</b>                       | <b>4,784,959</b>               | <b>4,199,037</b>                   | <b>4,391,419</b>                       | <b>2,221,833</b> | <b>6,814,410</b>                           | <b>2,029,451</b>                    |
| <b>Total General Fund</b>                            | <b>19,339,586</b>              | <b>75,228,042</b>                  | <b>76,063,785</b>                      | <b>-</b>         | <b>18,503,843</b>                          | <b>(835,743)</b>                    |
| <b>Food Service Fund - 02</b>                        |                                |                                    |  |                  |  |                                     |
| <b>Nonspendable</b>                                  |                                |                                    |  |                  |  |                                     |
| Inventory & Prepaid Expenditures                     | 35,176                         | -                                  | -                                      | -                | 35,176                                     | -                                   |
| <b>Subtotal Nonspendable - 460</b>                   | <b>35,176</b>                  | <b>-</b>                           | <b>-</b>                               | <b>-</b>         | <b>35,176</b>                              | <b>-</b>                            |
| <b>Restricted - 464</b>                              | <b>1,134,398</b>               | <b>2,918,148</b>                   | <b>3,501,446</b>                       | <b>-</b>         | <b>551,100</b>                             | <b>(583,298)</b>                    |
| <b>Total Food Service</b>                            | <b>1,169,574</b>               | <b>2,918,148</b>                   | <b>3,501,446</b>                       | <b>-</b>         | <b>586,276</b>                             | <b>(583,298)</b>                    |
| <b>Community Services - 04</b>                       |                                |                                    |  |                  |  |                                     |
| <b>Restricted - 464 (Non-Public, EcScreen, LCTS)</b> | <b>91,816</b>                  | <b>567,272</b>                     | <b>567,290</b>                         | <b>-</b>         | <b>91,798</b>                              | <b>(18)</b>                         |
| <b>Restricted / Reserved</b>                         |                                |                                    |  |                  |  |                                     |
| Community Ed - 431                                   | (88,949)                       | 572,278                            | 582,082                                | -                | (98,753)                                   | (9,804)                             |
| ECE - 432  | 28,338                         | 380,075                            | 381,958                                | -                | 26,455                                     | (1,883)                             |
| Adult Basic Ed - 447                                 | -                              | -                                  | -                                      | -                | -  | -                                   |
| School Readiness - 444                               | 256,529                        | 519,051                            | 514,621                                | -                | 260,959                                    | 4,430                               |
| <b>Restricted/Reserved - Subtotal</b>                | <b>195,918</b>                 | <b>1,471,404</b>                   | <b>1,478,661</b>                       | <b>-</b>         | <b>188,661</b>                             | <b>(7,257)</b>                      |
| <b>Unassigned - 463</b>                              | <b>-</b>                       | <b>-</b>                           | <b>-</b>                               | <b>-</b>         | <b>-</b>                                   | <b>-</b>                            |
| <b>Total Community Education</b>                     | <b>287,734</b>                 | <b>2,038,676</b>                   | <b>2,045,951</b>                       | <b>-</b>         | <b>280,459</b>                             | <b>(7,275)</b>                      |
| <b>Construction - 06</b>                             |                                |                                    |  |                  |  |                                     |
| <b>Restricted/Reserved</b>                           |                                |                                    |  |                  |  |                                     |
| LTFM (2018B) - 467                                   | -                              | 7,720                              | 7,720                                  | -                | -  | -                                   |
| <b>Restricted/Reserved - Subtotal</b>                | <b>-</b>                       | <b>7,720</b>                       | <b>7,720</b>                           | <b>-</b>         | <b>-</b>                                   | <b>-</b>                            |
| <b>Restricted (2018A) - 464</b>                      | <b>961,362</b>                 | <b>2,378,396</b>                   | <b>339,839</b>                         | <b>-</b>         | <b>2,999,919</b>                           | <b>2,038,557</b>                    |
| <b>Total Construction Fund</b>                       | <b>961,362</b>                 | <b>2,386,116</b>                   | <b>347,559</b>                         | <b>-</b>         | <b>2,999,919</b>                           | <b>2,038,557</b>                    |
| <b>Restricted - 464</b>                              | <b>1,520,695</b>               | <b>7,319,786</b>                   | <b>7,248,908</b>                       | <b>-</b>         | <b>1,591,573</b>                           | <b>70,878</b>                       |
| <b>Total Debt Service Fund</b>                       | <b>1,520,695</b>               | <b>7,319,786</b>                   | <b>7,248,908</b>                       | <b>-</b>         | <b>1,591,573</b>                           | <b>70,878</b>                       |
| <b>Custodial Fund - 18</b>                           | <b>27,588</b>                  | <b>25,600</b>                      | <b>8,000</b>                           | <b>-</b>         | <b>45,188</b>                              | <b>17,600</b>                       |
| <b>Internal Service - 20 Health</b>                  | <b>3,464,479</b>               | <b>7,845,750</b>                   | <b>8,128,605</b>                       | <b>-</b>         | <b>3,181,624</b>                           | <b>(282,855)</b>                    |
| <b>Internal Service - 21 Dental</b>                  | <b>84,242</b>                  | <b>515,500</b>                     | <b>480,000</b>                         | <b>-</b>         | <b>119,742</b>                             | <b>35,500</b>                       |
| <b>OPEB Irrevocable Trust - 45</b>                   | <b>7,582,960</b>               | <b>100,000</b>                     | <b>635,000</b>                         | <b>-</b>         | <b>7,047,960</b>                           | <b>(535,000)</b>                    |
| <b>OPEB Debt Service - 47</b>                        | <b>354,963</b>                 | <b>2,079,000</b>                   | <b>2,027,475</b>                       | <b>-</b>         | <b>406,488</b>                             | <b>51,525</b>                       |
| <b>Total All Funds:</b>                              | <b>34,793,183</b>              | <b>100,456,618</b>                 | <b>100,486,729</b>                     | <b>-</b>         | <b>34,763,072</b>                          | <b>(30,111)</b>                     |