

Riverview Community School District

2012-2013 Budget

General Fund

Special Revenue Fund

June 26, 2012

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF THE RIVERVIEW COMMUNITY SCHOOL DISTRICT**

**BE IT RESOLVED**, that this shall be the revised general appropriations of the Riverview Community School District for the fiscal year 2012 / 2013: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Riverview Community School District.

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **GENERAL FUND** of the school district for fiscal year 2012 / 2013 is as follows:

REVENUE:	
LOCAL	\$ 2,467,841
STATE	20,483,394
FEDERAL	787,237
INCOMING TRANSFERS AND OTHER TRANSACTIONS	<u>29,894</u>
 TOTAL REVENUE	 23,768,366
 FUND BALANCE, JULY 1,	 1,840,570
LESS APPROPRIATED FUND BALANCE	<u>                    </u>
FUND BALANCE AVAILABLE TO APPROPRIATE	<u>1,840,570</u>
 TOTAL AVAILABLE TO APPROPRIATE	 <u><u>\$25,608,936</u></u>

**BE IT FURTHER RESOLVED**, that **\$25,577,233** of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	
INSTRUCTION-	
BASIC PROGRAM	\$13,123,286
ADDED NEEDS	2,602,697
SUPPORT SERVICES-	
PUPIL	1,329,331
INSTRUCTION	639,473
GENERAL ADMINISTRATIVE	395,915
SCHOOL ADMINISTRATION	1,671,901
FISCAL SERVICES	520,350
OPERATION / MAINTENANCE & SECURITY	2,806,269
TRANSPORTATION	728,627
PERSONNEL SERV. & TECHNOLOGY	518,643
ATHLETICS	539,963
COMMUNITY SERVICES	72,738
OUTGOING TRANSFERS & OTHER TRANSACTIONS	83,002
CAPITAL PROJECT EXPENDITURES	<u>                    </u>
 TOTAL APPROPRIATED	 <u><u>\$25,032,193</u></u>

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **SPECIAL REVENUE FUND (Cafeteria, and Latch Key)** of the Riverview Community

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF THE RIVERVIEW COMMUNITY SCHOOL DISTRICT**

School District for the fiscal year 201 / 2013 is as follows:

REVENUE:	
LOCAL SOURCES	\$ 329,950
STATE SOURCES	33,644
FEDERAL SOURCES	401,076
INCOMING TRANSFERS AND OTHER TRANSACTIONS	<u>                    </u>
TOTAL REVENUE	764,670
FUND BALANCE, JULY 1,	-
LESS APPROPRIATED FUND BALANCE	-
FUND BALANCE AVAILABLE TO APPROPRIATE	-
TOTAL AVAILABLE TO APPROPRIATE	<u><u>\$ 764,670</u></u>

**BE IT FURTHER RESOLVED**, that **\$764,670** of the total available to appropriate in the **SPECIAL REVENUE FUND (Cafeteria, and Latch Key)** is hereby appropriated in the amounts and for the purpose set forth below:

EXPENDITURES:	
FOOD SERVICE	\$ 625,620
LATCH KEY	<u>139,050</u>
TOTAL APPROPRIATIONS	<u><u>\$ 764,670</u></u>

RIVERVIEW COMMUNITY SCHOOL DISTRICT  
GENERAL FUND BUDGET  
2011/2012 AMEND #1  
MARCH 27, 2012

	2011/2013 Proposed Budget June 26, 2012	2011/2012 AMENDMENT #2 June 26, 2012	2012/2013 OVER/(UNDER)
<b>REVENUES:</b>			
LOCAL	\$ 2,467,841	\$ 2,741,428	\$ (273,587)
STATE	20,483,394	20,479,935	3,459
FEDERAL	787,237	787,237	-
TOTAL REVENUES	23,738,472	24,008,600	(270,128)
INCOMING REVENUES AND OTHER TRANSACTIONS	29,894	4,894	25,000
TOTAL REVENUES AND OTHER TRANSACTIONS	23,768,366	24,013,494	(245,128)
<b>EXPENSES:</b>			
INSTRUCTION-			
BASIC PROGRAMS	13,123,286	13,212,502	(89,216)
ADDED NEEDS	2,602,697	2,657,013	(54,316)
SUPPORT SERVICES-			
PUPIL	1,329,331	1,326,629	2,702
INSTRUCTION	639,473	634,494	4,979
GENERAL ADMINISTRATION	395,915	391,166	4,750
SCHOOL ADMINISTRATION	1,671,901	1,646,459	25,442
FISCAL SERVICES	520,350	516,980	3,370
OPERATION / MAINTENANCE & SECURITY	2,806,269	2,728,887	77,381
TRANSPORTATION	728,627	774,057	(45,430)
PERSONNEL SERV. & TECHNOLOGY	518,643	514,798	3,845
ATHLETICS	531,222	539,963	(8,741)
COMMUNITY SERVICE	72,738	72,645	93
SUB-TOTAL EXPENSES	24,940,450	25,015,592	(75,142)
OUTGOING TRANSFERS AND MISC.	83,002	83,002	-
TOTAL EXPENDITURES APPROPRIATED	25,023,452	25,098,594	(75,142)
EXCESS REVENUE (DEFICIT) FROM OPER.	(1,255,086)	(1,085,100)	(169,987)
CAPITAL PROJECT EXPENDITURES:			
PREVENTATIVE MAINT.	-	-	-
TECHNOLOGY	-	-	-
TOTAL CAPITAL PROJECT EXPENDITURES	-	-	-
EXCESS REVENUE (DEFICIT) OVER EXPENSES & CAPITAL PROJECTS	(1,255,086)	(1,085,100)	(169,987)
FUND BALANCE - BEGINNING OF YEAR	1,840,570	2,925,670	(1,085,100)
FUND BALANCE - END OF YEAR	\$ 585,484	\$ 1,840,570	\$ (1,255,087)
% OF FUND BALANCE TO EXPENDITURES	2.34%	7.33%	
FUND BALANCE SUMMARY :			
RESERVES - WORKING CAPITAL	\$ 3,400,000	\$ 3,400,000	\$ -
UNRESERVED FUNDS	(2,814,516)	(1,559,430)	(1,255,087)
FUND BALANCE - END OF YEAR JUNE 30,	\$ 585,484	\$ 1,840,570	\$ (1,255,087)

RIVERVIEW COMMUNITY SCHOOL DISTRICT  
SPECIAL REVENUE FUND BUDGET  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR 2012 / 2013

	2012/2013 BUDGET PROPOSED JUNE 2012	2011/2012 Budget	INCREASE/ (DECREASE)
<b>REVENUES:</b>			
LOCAL SOURCES	\$ 329,950	\$ 338,152	\$ (8,202)
STATE SOURCES	33,644	33,644	-
FEDERAL SOURCES	401,076	391,792	9,284
<b>TOTAL REVENUES</b>	<b>764,670</b>	<b>763,588</b>	<b>1,082</b>
<b>TRANSFER FROM GEN'L FUND:</b>			
FROM GENERAL FUND TO CAFETERIA	-	-	-
FROM GENERAL FUND TO ATHLETICS	-	-	-
FROM GENERAL FUND TO LATCH KEY	-	-	-
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>764,670</b>	<b>763,588</b>	<b>1,082</b>
<b>EXPENSES:</b>			
CAFETERIA	625,620	631,538	(5,918)
ATHLETICS	-	-	-
LATCH KEY	134,156	127,156	7,000
<b>TOTAL EXPENSES</b>	<b>759,776</b>	<b>758,694</b>	<b>1,082</b>
<b>OUTGOING TRANSFERS &amp; OTHER TRANSACTIONS</b>	<b>4,894</b>	<b>4,894</b>	<b>-</b>
<b>TOTAL APPROPRIATIONS</b>	<b>764,670</b>	<b>763,588</b>	<b>1,082</b>
<b>EXCESS REVENUES OVER EXPENSES</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>
<b>FUND BALANCE BEGINNING OF YEAR</b>			
<b>FUND BALANCE AT YEAR END</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>

**RIVERVIEW COMMUNITY SCHOOL DISTRICT  
CAFETERIA FUND BUDGET  
FOR THE FISCAL YEAR 2012 / 2013**

CAFETERIA FUND	2012/2013 BUDGET PROPOSED JUNE 2012	2011/2012 Budget	INCREASE/ (DECREASE)
INTEREST ON CHECKING	\$ 100	\$ 200	\$ (100)
FOOD SALES-PUPILS	120,000	131,044	(11,044)
FOOD SALES-BRKfst	8,600	13,966	(5,366)
FOOD SALES-ADULTS	6,500	5,449	1,051
FOOD SALES-ALA CART	55,700	55,443	257
SCH. CONTRIBUTIONS / GRANTS			-
MISC. INCOME	-	-	-
<b>REVENUE LOCAL SOURCES</b>	<b>190,900</b>	<b>206,102</b>	<b>(15,202)</b>
<b>STATE CAFÉ REVENUE</b>	<b>33,644</b>	<b>33,644</b>	<b>-</b>
FED'L FOOD USDA REIM	370,000	360,716	9,284
FED'L USDA COMM ENTL	29,018	29,018	-
FED'L USDA COMM BONUS	2,058	2,058	-
<b>REVENUE FEDERAL SOURCES</b>	<b>401,076</b>	<b>391,792</b>	<b>9,284</b>
<b>TRANSFER FROM GENERAL FUNDS</b>			<b>-</b>
<b>TOTAL REVENUE</b>	<b>625,620</b>	<b>631,538</b>	<b>(5,918)</b>
SAL DRIVER-CAFÉ	6,080	6,080	-
SAL CLER CAFÉ-MS	-	-	-
SAL HOT LUNCH-FOR	7,798	7,798	-
SAL HOT LUNCH-HUNT	7,551	7,551	-
SAL HOT LUNCH-MEM	15,498	15,498	-
SAL HOT LUNCH-MS	121,883	119,383	2,500
SAL BREAKFAST-FOR	1,982	1,982	-
SAL BREAKFAST-HUNT	1,982	1,982	-
SAL BREAKFAST-MEM	1,982	1,982	-
SAL BREAKFAST-HS	1,163	1,163	-
SAL BREAKFAST-MS	-	-	-
SEVERANCE			
LIFE INS.	32	32	-
LTD/STD	57	57	-
HEALTH INS.	10,117	12,677	(2,560)
HEALTH INS - DRUGS	2,935	2,935	-
DENTAL INS.	1,080	1,080	-
VISION INS.	156	156	-
PENSION CAFÉ CLER & DRVR	1,619	1,460	159
PENSION CAFÉ - FOREST	2,605	2,348	257
PENSION CAFÉ - HUNT	2,540	2,289	251
PENSION CAFÉ - MEM'L	4,656	4,197	459
PENSION CAFÉ - HS	310	226	84
PENSION CAFÉ - MS	31,803	28,944	2,859
FICA CAFÉ CLER & DRVR	465	465	-
FICA CAFÉ - FOREST	749	749	-

**RIVERVIEW COMMUNITY SCHOOL DISTRICT  
CAFETERIA FUND BUDGET  
FOR THE FISCAL YEAR 2012 / 2013**

CAFETERIA FUND	2012/2013 BUDGET PROPOSED JUNE 2012	2011/2012 Budget	INCREASE/ (DECREASE)
FICA CAFÉ - HUNT	730	730	-
FICA CAFÉ - MEM'L	1,338	1,338	-
FICA CAFÉ - HS	89	89	-
FICA CAFÉ - MS	9,133	9,133	-
WRKRS COMP CAFÉ CLER & DRVR	133	133	-
WRKRS COMP CAFÉ - FOR	261	261	-
WRKRS COMP CAFÉ - HUNT	255	255	-
WRKRS COMP CAFÉ - MEM'L	467	467	-
WRKRS COMP CAFÉ - HS	31	31	-
WRKRS COMP CAFE - MS	3,189	3,189	-
ANNUITIES			
<b>SUB-TOTAL PERSONNEL</b>	<b>240,669</b>	<b>236,660</b>	<b>4,009</b>
MILEAGE CAFÉ	250	250	-
WORKSHOPS	200	200	-
REPAIR EQUIP CAFÉ	2,500	2,100	400
SERV AGREEMENTS - CAFÉ	325	325	-
FOOD SUPPLIES-CAFÉ	196,840	196,840	-
MILK-CAFÉ	62,145	62,145	-
NON FOOD SUPPL CAFÉ	20,000	21,011	(1,011)
USDA FOOD SUPPLIES	65,000	61,076	3,924
MISC SUPPLIES-CAFÉ	595	595	-
EQUIP CAFÉ	7,156	5,000	2,156
DUES & FEES	4,565	3,625	940
MISC EXPENSE	375	375	-
INDIRECT EXPENSES	25,000	41,336	(16,336)
<b>TOTAL EXPENSES</b>	<b>\$ 625,620</b>	<b>\$ 631,538</b>	<b>\$ (5,918)</b>

RIVERVIEW COMMUNITY SCHOOL DISTRICT  
LATCH KEY PROGRAM BUDGET  
FOR THE FISCAL YEAR 2012 / 2013

						LATCH KEY	2012/2013 BUDGET PROPOSED JUNE 2012	2011/2012 Budget	INCREASE/ (DECREASE)
<b>REVENUE:</b>									
20	181	0000	000	000	0000	REVENUE LATCH KEY	\$ 139,000	\$ 132,000	\$ 7,000
20	151	0351	000	000	0000	INTEREST ON CHECKING	50	50	-
						<b>REVENUE LOCAL SOURCES</b>	<b>139,050</b>	<b>132,050</b>	<b>7,000</b>
20	611	8110	000	000	0002	TRANSFER FROM GEN'L FUND			-
						<b>TOTAL REVENUE</b>	<b>139,050</b>	<b>132,050</b>	<b>7,000</b>
<b>EXPENSES:</b>									
21	351	1170	000	000	0000	SAL - LATCH KEY DIRECTOR			-
21	351	1620	000	000	0000	SAL - LATCH KEY CLERICAL	24,631	24,631	-
21	351	1630	000	000	0000	SAL - LATCH KEY AIDES	62,334	62,334	-
21	351	2130	000	000	0000	HEALTH INS.			-
21	351	2132	000	000	0000	HEALTH INS. - DRUGS			-
21	351	2820	000	000	0000	PENSION	23,187	20,880	2,307
21	351	2830	000	000	0000	FICA	6,605	6,605	-
21	351	2840	000	000	0000	WORKERS' COMP.	115	126	(11)
21	351	2850	000	000	0000	UNEMPLY COM			-
21	351	3210	000	000	0000	MILEAGE	-	-	-
21	351	3220	000	000	0000	WORKSHOPS			-
21	351	3410	000	000	0000	TELEPHONE	1,702	1,702	-
21	351	4120	000	000	0000	REPAIRS - EQUIPMENT	-	-	-
21	351	4230	000	000	0000	FIELD TRIPS	950	950	-
21	351	4290	000	000	0000	SERVICE AGREEMENTS			-
21	351	5990	000	000	0000	MISC. SUPPLIES	4,100	4,100	-
21	351	5991	000	000	0000	FOOD - LATCH KEY	5,350	5,350	-
21	351	6410	000	000	0000	CAPITAL OUTLAY	4,854	150	4,704
21	351	7410	000	000	0000	DUES/FEES	300	300	-
21	351	7910	000	000	0000	MISC. EXPENSES	28	28	-
21	611	8110	000	000	0000	O/G TRANSFERS - GEN'L FUND	4,894	4,894	-
						<b>TOTAL EXPENSES</b>	<b>\$ 139,050</b>	<b>\$ 132,050</b>	<b>\$ 7,000</b>