

## ADM/WADM Calculation

### RUSH CITY SCHOOL DISTRICT #139

as of August 8, 2017 (third turnaround from MDE)

**#F.1(a)**

**FINAL for AUDIT 2016-17**

### From local MARSS reports and Dept of Ed report

	ADM	WADM
<b>END YEAR 2015-16 (6/30/16) FINAL ADJUSTED IN Dec 2016</b>	857.74	935.6

Used for audit 2015-16	941.72	6.12 unfavorable
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REVISSED budget 2016-17

**AUDIT Yr end 16-17 (August 8, 2017)**

**Actual 16-17:** 867.22

942.00 Budgeted

944.10

Budget favorable:	2.10	6067	\$12,740.70
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Declining enrollment N/A

0

N/A	@	0.28	\$0.00
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**Budget un / favorable:** N/A

AUDIT FY16-17 (July 5 2017)					
	RESIDENT ATTENDING served	OPEN ENROLLED ATTENDIN G served	RESIDENT & Non-Res OE ATTENDING served		RESIDENT & Non-Res OE ATTENDING served
GRADE	A ADM	B ADM	ADM	WT	TOTAL WT PUPIL UNIT
EC	3.49	0.01	3.50	1.00	3.50
HdK	7.85	0.00	7.85	1.00	7.85
K	57.73	12.35	70.08	1.00	70.08
1	64.37	2.29	66.66	1.00	66.66
2	55.53	11.00	66.53	1.00	66.53
3	49.68	6.00	55.68	1.00	55.68
4	57.00	8.49	65.49	1.00	65.49
5	67.80	9.00	76.80	1.00	76.80
6	59.95	10.00	69.95	1.00	69.95
subtotal 1-6			401.11		401.11
TOTAL EC,Hdk,K, 1-6			482.54		482.54
7	58.91	4.00	62.91	1.2	75.49
8	62.00	11.14	73.14	1.2	87.77
9	54.04	10.00	64.04	1.2	76.85
10	49.95	14.26	64.21	1.2	77.05
11	52.68	11.21	63.89	1.2	76.67
12	37.00	13.13	50.13	1.2	60.16
subtotal 7-12			378.32		453.98
TOTAL	737.98	122.88	860.86		936.52

Not included in Enrolled

NON RESIDENT TUITION SERVED	
C ADM	TOTAL WT PUPIL UNIT
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.95	1.140
0.95	1.140
0.95	1.14

Gen Ed aid not generated

RESIDENT ATTENDING ELSEWHERE/TUITION and NONPN/NONMN	
D ADM	TOTAL WT PUPIL UNIT
0.00	0.000
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.18	0.180
0.18	0.18
0.18	0.18
0.90	1.080
0.00	0.000
1.42	1.704
0.02	0.024
0.26	0.312
3.58	4.296
6.18	7.416
6.36	7.60

TOTAL ADJUSTED A + B + D	
ADM	TOTAL WEIGHT ADM
3.50	3.50
7.85	7.85
70.08	70.08
66.66	66.66
66.53	66.53
55.68	55.68
65.49	65.49
76.80	76.80
70.13	70.13
401.29	401.29
482.72	482.72
63.81	76.57
73.14	87.77
65.46	78.55
64.23	77.08
64.15	76.98
53.71	64.45
384.50	461.400
867.22	944.12

RESIDENT ATTENDING ELSEWHERE/ OPEN ENROLLED INCLUDES CHARTER		
E OE/ Charter	WT	WT PUPIL UNIT
0.99	1.00	0.99
3.06	1.00	3.06
10.53	1.00	10.53
11.55	1.00	11.55
10.43	1.00	10.43
9.00	1.00	9.00
11.51	1.00	11.51
9.00	1.00	9.00
12.32	1.00	12.32
63.81		63.8
78.39		78.39
6.55	1.2	7.86
7.52	1.2	9.02
5.92	1.2	7.10
12.33	1.2	14.80
17.12	1.2	20.54
16.88	1.2	20.26
66.32		79.58
144.71		157.97

Total Resident ADM	
	4.48
	10.91
	68.26
	75.92
	65.96
	58.68
	68.51
	76.80
	72.45
	418.32
501.97	
	66.36
	69.52
	61.38
	62.30
	70.06
	57.46
387.08	
	889.05

\* Generates General Ed Revenue

JUNE 30, 2017

F.1 (b)

## RUSH CITY SCHOOL DISTRICT #139 AND SCRED

## 2016-17 REVENUE/EXPENDITURE BUDGET AND ACTUAL

	A	B	C	D	E	F	G	H	I
	FUND NAME	ACTUAL FUND BAL. 6/30/2016	2016-17 ACTUAL REVENUE	2016-17 ACTUAL EXPENDITURE	ACTUAL FD BALANCE 6/30/2017	DIFFERENCE FUND BALANCE	2016-17 BUDGET REVENUE	2016-17 BUDGET EXPENDITURE	BUDGET FUND BALANCE 6/30/2017
<b>RUSH CITY SCHOOL DISTRICT #139</b>									
1	01-GENERAL	\$945,234.81	\$9,195,209.17	\$8,921,395.23	\$1,219,048.75	\$273,813.94	\$9,123,309.00	\$9,092,371.00	\$976,172.81
2	02 FOOD SERVICE	\$103,113.44	\$432,038.39	\$430,971.77	\$104,180.06	\$1,066.62	\$407,200.00	\$414,696.00	\$95,617.44
3	04-COMMUNITY SERV	\$69,050.89	\$475,352.58	\$489,568.93	\$54,834.54	(\$14,216.35)	\$444,295.00	\$464,072.00	\$49,273.89
4	06-building construction	\$0.00	\$1,106,785.40	\$341,847.00	\$764,938.40	\$764,938.40	\$1,105,000.00	\$200,000.00	\$905,000.00
5	07-DEBT REDEMPTION	\$300,647.43	\$1,290,968.74	\$1,300,779.08	\$290,837.09	(\$9,810.34)	\$1,284,157.00	\$1,262,090.00	\$322,714.43
6	08SCHOLARSHIPS	\$159,185.62	\$12,489.69	\$20,250.00	\$151,425.31	(\$7,760.31)	\$16,500.00	\$16,500.00	\$159,185.62
7	10-TRUST/SWIM POOL	\$512,371.64	\$3,650.67	\$4,885.16	\$511,137.15	(\$1,234.49)	\$6,000.00	\$4,000.00	\$514,371.64
8	TOTAL #139 FUNDS	\$2,089,603.83	\$12,516,494.64	\$11,509,697.17	\$3,096,401.30	\$1,006,797.47	\$12,386,461.00	\$11,453,729.00	\$3,022,335.83

9	<b>ST. CROIX EDUCATION DISTRICT</b>								
10	61-SCRED/GENERAL	\$360,507.07	\$5,932,451.53	\$6,003,939.27	\$289,019.33	(\$71,487.74)	\$6,400,968.94	\$6,210,986.00	\$550,490.01
11	61-ASSIGNED (incl.above)	\$11,000.00			\$11,000.00				
12	64-SCRED/COMM. SERV	\$30,723.17	\$348,591.09	\$313,484.28	\$65,829.98	\$35,106.81	\$337,783.67	\$350,795.00	\$17,711.84
13	TOTAL SCRED FUNDS	\$391,230.24	\$6,281,042.62	\$6,317,423.55	\$354,849.31	(\$36,380.93)	\$6,738,752.61	\$6,561,781.00	\$568,201.85

## 14 Appropriated and Reserve Accounts (Included above)

15	FUND	ACTUAL 6/30/16	REVENUES	EXPENDITURES	END 6/30/16
16	01/Retirement Incentive	\$4,500.00	\$0.00	\$4,500.00	\$0.00 Assigned
17	01/MA Aid FIN 372	\$16,486.00	\$11,779.02	\$0.00	\$28,265.02 Restricted b/s 464
18	01/Operating Capital	\$12,070.12	\$239,669.89	\$251,740.01	\$0.00 Restricted
19	01/LTFM/b/s467	\$0.00	\$195,917.70	\$192,308.99	\$3,608.71 Restricted
20	LTFM revenue includes 860 H&S \$60,476				
NY	PAY16 levy/16-17 BUDGET				
21	04/ECFE	\$11,569.59	\$49,482.20	\$47,199.30	\$13,852.49 Restricted
22	04/Comm ed	\$73,401.61	\$81,277.65	\$81,709.26	\$72,970.00 Restricted
24	04/Early Childhood		\$122,227.41	\$122,227.41	\$10,343.00 Restricted
25	plus Fund transfer		\$10,343.00		--
26	04/Scholarship/PreK	\$212.85	\$0.00	\$0.00	\$212.85 Restricted
27	Tiger Care	\$0.00	\$17,573.87	\$17,573.87	\$0.00 Restricted
28	04/Swim Pool	-\$16,133.16	\$164,563.47	\$180,631.11	-\$32,200.80 Restricted
29	04/Rec. Center	\$0.00	\$39,355.98	\$39,355.98	\$0.00 Restricted
30	plus Fund transfer		\$6,538.00		--
31	61/Severence	\$11,000.00	\$0.00	\$0.00	\$11,000.00 Assigned

\$8,921,395.23 Total 01 Expenditures

General Fund ONLY

\$1,219,048.75 Fd Balance

\$31,873.73 less restricted

748.50 prepaids

\$1,186,426.52 Fd bal w/o restricted

31,873.73

13.30% UNRESTRICTED

# RUSH CITY SCHOOL DISTRICT #139

## Fund Balances History

#F.1 ©

Board Policy #714: The School Board's goal is to maintain an unrestricted general fund balance of not less than 15% of the general fund expenditures for each fiscal year

(Adopted February 2015)

\*The following fund balance classifications are excluded from the unrestricted fund balance: Nonspendable and Restricted

If below 15%, apprise Board prior to Budget adoption;

If below 10%, the Board will initiate one of the following measures for the budget year in question to ensure that the balance does not fall below 10% reserve: 1) reduce expenditures; 2) generate additional revenues, or 3) combination of both

A		B	C	D	E	F		G	H	I	J	K	L	M
		Fund Balances			UnRestricted Fund Balance Total	divided by H				15% of col. H Equals	\$ over/under 15%	10% of col. H Equals	\$ over/under 10%	
		General Fund	Restricted Balances					Expenditures for Year	% Fd Bal					
1	2017-18 PRELIM update Act Beg Balance	\$1,100,774.75	\$32,622.23		\$1,068,152.52				\$9,310,271.00	11.47%	\$1,396,540.65	(\$328,388.13)	\$931,027.10	\$137,125.42
2	2017-18 PRELIM	\$857,899.00	\$28,556.00		\$829,343.00				\$8,921,671.00	9.30%	\$1,338,250.65	(\$508,907.65)	\$892,167.10	(\$62,824.10)
3	2016-17 ACTUAL	\$1,219,048.75	\$32,622.23		\$1,186,426.52				\$8,921,395.23	13.30%	\$1,338,209.28	(\$151,782.76)	\$892,139.52	\$294,287.00
4	2016-17 REVISED	\$976,172.00	\$38,570.00		\$937,602.00				\$8,795,640.00	10.66%	\$1,319,346.00	(\$381,744.00)	\$879,564.00	\$58,038.00
5	2015-16 ACTUAL	\$945,234.81	(\$27,419.88)		\$972,654.69				\$8,509,518.37	11.43%	\$1,276,427.76	(\$303,773.07)	\$850,951.84	\$121,702.85
6	2014-15 ACTUAL	\$828,086.06	(\$107,641.49)		\$935,727.54				\$8,440,225.49	11.09%	\$1,266,033.82	(\$330,306.28)	\$844,022.55	\$91,704.99
7	2013-14 ACTUAL	\$1,012,471.00			\$1,012,471.00				\$8,530,050.00	11.87%	\$1,706,010.00	(\$693,539.00)	\$853,005.00	\$159,466.00

A	B	C	D	E	F	G	H	I	J	K	L	M
	UNASSIGNED Fund Balances			Unassigned Fund Balance Total			G minus F	E / H				
	General Fund	Food Service	Community Service		Capital & H&S Expenses	Expenditures for Year Fd 1-4	Expenditure for Yr MINUS Capital	% Fd Bal	20% of col. H Equals	\$ over/under 20%	10% of col. H Equals	\$ over/under 10%

### HISTORY FUND BALANCES (unassigned per Board Policy calculation prior to February 2015)

6	2012-13	\$1,712,224.85	\$113,629.19	\$51,451.72	\$1,877,305.76	\$825,674.00	\$9,127,252.94	\$8,301,578.94	22.61%	\$1,660,315.79	\$216,989.97	\$830,157.89	\$1,047,147.87
7	2011-12	\$1,993,178.37	\$137,126.99	\$67,666.81	\$1,870,920.87	\$409,253.79	\$8,565,318.83	\$8,156,065.04	22.94%	\$1,631,213.01	\$239,707.86	\$815,606.50	\$1,055,314.37
8	2010-11	\$1,819,979.89	\$110,193.31	\$55,478.18	\$1,985,651.38	\$515,310.19	\$8,107,396.02	\$7,592,085.83	26.15%	\$1,518,417.17	\$467,234.21	\$759,208.58	\$1,226,442.80
9	2009-10	\$1,683,181.46	\$65,236.49	\$38,409.55	\$1,786,827.50	\$403,487.29	\$7,761,508.47	\$7,358,021.18	24.28%	\$1,471,604.24	\$315,223.26	\$735,802.12	\$1,051,025.38
10	2008-09	\$1,520,215.71	\$44,382.27	\$29,694.09	\$1,594,292.07	\$461,869.99	\$8,321,501.33	\$7,859,631.34	20.28%	\$1,571,926.27	\$22,365.80		
11	2007-08	\$1,764,316.46	\$53,024.14	\$24,917.33	\$1,842,257.93	\$461,649.39	\$8,630,404.34	\$8,168,754.95	22.55%	\$1,633,750.99	\$208,506.94		
12	2006-07	\$1,922,435.34	\$70,967.75	\$3,920.12	\$1,997,323.21	\$488,318.86	\$8,341,367.11	\$7,853,048.25	25.43%	\$1,570,609.65	\$426,713.56		
13	2005-06	\$1,791,885.00	\$76,984.92	\$32,944.27	\$1,901,814.19	\$439,695.72	\$7,922,781.80	\$7,483,086.08	25.41%	\$1,496,617.22	\$405,196.97		
14	2004-05	\$1,583,048.12	\$56,792.34	\$14,889.44	\$1,654,729.90	\$467,934.00	\$7,758,940.22	\$7,291,006.22	22.70%	\$1,458,201.24	\$196,528.66		
15	2003-04	\$1,608,377.99	\$61,617.72	\$25,160.54	\$1,695,156.25	\$447,903.00	\$7,612,487.54	\$7,164,584.54	23.66%	\$1,432,916.91	\$262,239.34		

# RUSH CITY SCHOOL DISTRICT #139

## COMMUNITY EDUCATION FUND

#F.1 (d)

**2016-17**

**Actual Balance**

	June 30, 2016	2016-17		June 30, 2017
	Actual Balance	revenue	expenditure	Estimated Balance
EC/PRESCHOOL	\$0.00	\$122,227.41	\$122,227.41	\$0.00
	incl transfer	\$10,343		
SCHOLARSHIPS(EC)	\$212.85	\$0.00	\$0.00	\$212.86
ECFE	\$11,569.59	\$49,482.20	\$47,199.30	\$13,852.49
COMM ED	\$73,401.61	\$82,149.65	\$82,581.26	\$72,970.00
SUMMER REC	incl w/Comm Ed	\$25,180.50		incl w/Comm Ed
TIGER CARE	\$0.00	\$17,573.87	\$17,573.87	\$0.00
AQUATIC CENTER	(\$16,133.16)	\$164,563.47	\$180,631.11	(\$32,200.80)
REC. CENTER	\$0.00	\$39,355.98	\$39,355.98	\$0.00
	incl transfer	\$6,538.00		
TOTAL FUND 04	\$69,050.89	\$475,352.58	\$489,568.93	\$54,834.55

(\$14,216.34)

**2016-17**

**REVISED**

**January 2017**

	June 30, 2016	2016-17		June 30, 2017
	Actual Balance	revenue	expenditure	Estimated Balance
EC/PRESCHOOL	\$0.00	\$120,516.00	\$120,516.00	\$0.00
	incl transfer	\$19,016		
SCHOLARSHIPS(EC)	\$212.85	\$1,000.00	\$1,200.00	\$12.85
ECFE	\$11,569.59	\$49,445.00	\$52,504.00	\$8,510.59
COMM ED	\$73,401.61	\$74,049.00	\$91,446.00	\$56,004.61
SUMMER REC	incl w/Comm Ed	\$21,500.00	\$20,200.00	incl w/Comm Ed
TIGER CARE	\$0.00	\$15,000.00	\$14,618.00	\$382.00
AQUATIC CENTER	(\$16,133.16)	\$141,900.00	\$141,403.00	(\$15,636.16)
REC. CENTER	\$0.00	\$42,385.00	\$42,385.00	\$0.00
	incl transfer	\$8,585.00		
TOTAL FUND 04	\$69,050.89	\$444,295.00	\$464,072.00	\$48,891.89