

## ADM/WADM Calculation

### RUSH CITY SCHOOL DISTRICT #139

as of July 12, 2016 (second turnaround from MDE)

### #F.1(a)

**FINAL for AUDIT 2015-16**

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

ADM      WADM

END YEAR 2014-15 (6/30/15) FINAL ADJUSTED IN Dec 2015

846.69	923.38
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Used for audit 2014-15	922.40	0.98 favorable
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REVISÉD budget 2015-16

932.00 Budgeted

**AUDIT Yr end 15-16 (July 12, 2016)**

**Actual 15-16:**

863.06

941.72

**Budget favorable:**

9.72 5948

**\$57,814.56**

Declining enrollment N/A

0

N/A

©

0.28

\$0.00

**Budget un / favorable:**

N/A

AUDIT FY15-16 (July 12 2016)					
	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	6.56	0.00	6.56	1.00	6.56
HdK	9.02	0.00	9.02	1.00	9.02
K	51.89	1.00	52.89	1.00	52.89
1	59.69	7.00	66.69	1.00	66.69
2	49.58	4.50	54.08	1.00	54.08
3	57.40	7.00	64.40	1.00	64.40
4	71.78	5.68	77.46	1.00	77.46
5	65.18	6.00	71.18	1.00	71.18
6	66.33	1.14	67.47	1.00	67.47
subtotal 1-6			401.28		401.28
TOTAL EC,Hdk,K, 1-6			469.75		469.75
7	56.77	11.92	68.69	1.2	82.43
8	57.08	9.00	66.08	1.2	79.30
9	52.86	13.26	66.12	1.2	79.34
10	55.88	9.07	64.95	1.2	77.94
11	50.03	13.33	63.36	1.2	76.03
12	53.29	6.43	59.72	1.2	71.66
subtotal 7-12			388.92		466.70
TOTAL	763.34	95.33	858.67		936.45

Not included in Enrolled

[illegible]

Gen Ed aid not generated

[illegible]

TOTAL ADJUSTED A + B + D	
ADM	TOTAL WEIGHT ADM
6.56	6.56
9.02	9.02
52.89	52.89
66.69	66.69
54.08	54.08
64.40	64.40
77.46	77.46
71.18	71.18
67.47	67.47
401.28	401.28
469.75	469.75
68.69	82.43
67.18	80.62
66.12	79.34
65.96	79.15
63.36	76.03
62.00	74.40
393.31	471.972
863.06	941.72

RESIDENT ATTENDING ELSEWHERE/ OPEN ENROLLED INCLUDES CHARTER		
E OE/ Charter	WT	WT PUPIL UNIT
0.87	1.00	0.87
1.00	1.00	1.00
9.85	1.00	9.85
9.33	1.00	9.33
7.29	1.00	7.29
11.79	1.00	11.79
5.59	1.00	5.59
10.55	1.00	10.55
7.47	1.00	7.47
52.02		52.02
63.74		63.74
5.97	1.2	7.16
7.42	1.2	8.90
9.34	1.2	11.21
16.61	1.2	19.93
13.33	1.2	16.00
17.77	1.2	21.32
70.44		84.53
134.18		148.27

Total Resident ADM	
7.43	
10.02	
61.74	
69.02	
56.87	
69.19	
77.37	
75.73	
73.80	
421.98	
501.17	
62.74	
65.60	
62.20	
73.50	
63.36	
73.34	
400.74	
901.91	

\* Generates General Ed Revenue

JUNE 30, 2016

F.1 (b)

## RUSH CITY SCHOOL DISTRICT #139 AND SCRED

## 2015-16 REVENUE/EXPENDITURE BUDGET AND ACTUAL

A	B	C	D	E	F	G	H	I
FUND NAME	ACTUAL FUND BAL. 6/30/2015	2015-16 ACTUAL REVENUE	2015-16 ACTUAL EXPENDITURE	ACTUAL FD BALANCE 6/30/2016	DIFFERENCE FUND BALANCE	2015-16 BUDGET REVENUE	2015-16 BUDGET EXPENDITURE	BUDGET FUND BALANCE 6/30/2015
<b>RUSH CITY SCHOOL DISTRICT #139</b>								
1 01-GENERAL	\$828,086.06	\$8,626,667.12	\$8,509,518.37	\$945,234.81	\$117,148.75	\$8,558,306.00	\$8,730,377.00	\$656,015.06
2 02 FOOD SERVICE	\$106,490.55	\$403,418.80	\$406,795.91	\$103,113.44	(\$3,377.11)	\$400,200.00	\$406,905.00	\$99,785.55
3 04-COMMUNITY SERV	\$59,772.07	\$415,778.84	\$406,500.02	\$69,050.89	\$9,278.82	\$426,215.00	\$420,081.00	\$65,906.07
4 07-DEBT REDEMPTION	\$307,266.59	\$1,351,546.26	\$1,358,165.42	\$300,647.43	(\$6,619.16)	\$1,354,056.00	\$1,358,815.00	\$302,507.59
5 07-DEBT REFINANCE	\$0.00	\$10,004,234.70	\$10,004,234.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6 08SCHOLARSHIPS	\$157,835.87	\$17,949.75	\$16,600.00	\$159,185.62	\$1,349.75	\$16,500.00	\$18,000.00	\$156,335.87
7 10-TRUST/SWIM POOL	\$513,100.26	\$3,330.02	\$4,058.64	\$512,371.64	(\$728.62)	\$9,000.00	\$4,000.00	\$518,100.26
8 TOTAL #139 FUNDS	\$1,972,551.40	\$10,818,690.79	\$10,701,638.36	\$2,089,603.83	\$117,052.43	\$10,764,277.00	\$10,938,178.00	\$1,798,650.40

## 9 ST. CROIX EDUCATION DISTRICT

10 61-SCRED/GENERAL	\$236,460.70	\$6,060,475.52	\$5,936,429.15	\$360,507.07	\$124,046.37	\$6,372,981.00	\$6,292,963.00	\$316,478.70
11 61-ASSIGNED (incl.above)	\$16,000.00			\$16,000.00				
12 64-SCRED/COMM. SERV	\$53,300.16	\$310,530.00	\$333,106.99	\$30,723.17	(\$22,576.99)	\$318,099.00	\$324,760.00	\$46,639.16
13 TOTAL SCRED FUNDS	\$289,760.86	\$6,371,005.52	\$6,269,536.14	\$391,230.24	\$101,469.38	\$6,691,080.00	\$6,617,723.00	\$363,117.86

## 14 Appropriated and Reserve Accounts (Included above)

15 FUND	ACTUAL 6/30/15	REVENUES	EXPENDITURES	END 6/30/16
16 01/Retirement Incentive	\$8,000.00	\$0.00	\$3,500.00	\$4,500.00 Assigned
17 01/MA Aid FIN 372	\$0.00	\$16,486.00	\$0.00	\$16,486.00 Restricted b/s 464
18 01/Operating Capital	\$0.00	\$436,374.03	\$424,303.91	\$12,070.12 Restricted
19 01/Health & Safety	-\$107,641.49	\$105,761.59	\$110,800.00	Restricted
20 adjustment 15-16	-\$112,679.90	\$52,203.90	\$0.00	-\$60,476.00 revenue from unassigned
NY PAY16 levy/16-17 BUDGET	-\$60,476.00	\$60,476.00	\$0.00	\$0.00 (27,419.88)
21 04/ECFE	\$13,474.96	\$48,245.05	\$50,150.42	\$11,569.59 Restricted
22 04/Comm ed	\$63,170.52	\$73,271.59	\$63,040.50	\$73,401.61 Restricted
24 04/Early Childhood	\$0.00	\$103,025.70	\$103,025.70	\$10,761.24 Restricted
25 plus Fund transfer		\$10,761.24		--
26 04/Scholarship/PreK	\$2,592.25	\$20.60	\$2,400.00	\$212.85 Restricted
27 04/Swim Pool	-\$19,465.66	\$144,830.70	\$141,498.20	-\$16,133.16 Restricted
28 04/Rec. Center	\$0.00	\$46,385.20	\$46,385.20	\$13,855.23 Restricted
29 plus Fund transfer		\$13,855.23		--
30 61/Severence	\$11,000.00	\$5,000.00	\$0.00	\$16,000.00 Assigned

\$8,509,518.37 Total 01 Expenditures

General Fund ONLY

\$945,234.81 Fd Balance

\$27,419.88 +restricted(is negative)

\$972,654.69 Fd bal w/o restricted

11.43% UNRESTRICTED

# RUSH CITY SCHOOL DISTRICT #139

#F.1 (b2)

## Fund Balances History

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			Expenditures for Year	E divided by H % Fd Bal	15% of col. H Equals	\$ over/under 15%	10% of col. H Equals	\$ over/under 10%
1	2016-17 PRELIM actual beg fund balance	\$995,228.81	\$4,500.00		\$990,728.81			\$8,795,640.00	11.26%	\$1,319,346.00	(\$328,617.19)	\$879,564.00	\$111,164.81
2	2016-17 PRELIM est beg fund bal	\$706,009.06	(\$47,000.00)		\$753,009.06			\$8,795,640.00	8.56%	\$1,319,346.00	(\$566,336.94)	\$879,564.00	(\$126,554.94)
3	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
4	2015-16 Rev. Budget	\$656,015.00	(\$107,641.00)		\$763,656.00			\$8,552,687.00	8.93%	\$1,282,903.05	(\$519,247.05)	\$855,268.70	(\$91,612.70)
5	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
6	2013-14 ACTUAL	\$1,012,471.00			\$1,012,471.00		\$8,530,050.00	\$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	Capital & H&S Expenses	Expenditures for Year Fd 1-4	Expenditure for Yr MINUS Capital	E / H % 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)

7	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
8	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
9	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
10	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
11	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		
12	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		
13	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		
14	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		
15	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		
16	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		