

SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2016

For School District of Pelham, NH

SAU # 28

DUE TO THE NH DEPARTMENT OF REVENUE

Not Later Than September 1, 2016

"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete."
Per RSA 198:4-d

[Signature]
School Board Chairperson Date: 10/19/16

Superintendent of Schools: [Signature] Date: 10/25/16

SCHOOL BOARD MEMBERS
Please sign in ink.

[Signature]

[Signature]

[Signature]

[Signature]

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL & PROPERTY DIVISION
P.O. BOX 487
CONCORD, NH 03302-0487
(603)230,5090

NAME: PELHAM SCHOOL DISTRICT						
TITLES	Acct #	(1) Fund 10	(2) Fund 21	(3) Fund 22	(4) Fund 30	(5) Fund 70
BALANCE SHEET		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY
ASSETS						
Current Assets						
1. CASH	100	2,047,793.07	310,648.98	5,919.75	4,939,585.36	0.00
2. INVESTMENTS	110	0.00	0.00	0.00	0.00	0.00
3. ASSESSMENTS RECEIVABLE	120	0.00				
4. INTERFUND RECEIVABLE	130	155,515.82	0.00	0.00	0.00	0.00
5. INTERGOV'T REC	140	28,625.39	9,510.67	155,859.14	0.00	517,099.91
6. OTHER RECEIVABLES	150	3,537.54	24.23	0.00	0.00	0.00
7. BOND PROCEEDS REC	160				0.00	
8. INVENTORIES	170	0.00	0.00	0.00	0.00	
9. PREPAID EXPENSES	180	4,835.01	0.00	0.00	0.00	0.00
10. OTHER CURRENT ASSETS	190	0.00	0.00	0.00	0.00	0.00
11. Total Current Assets lines 1 - 10		2,240,306.83	320,183.88	161,778.89	4,939,585.36	517,099.91
LIAB & FUND EQUITY						
Current Liabilities						
12. INTERFUND PAYABLES	400	(738.12)	394.80	155,859.14	0.00	0.00
13. INTERGOV'T PAYABLES	410	0.00	0.00	0.00	0.00	0.00
14. OTHER PAYABLES	420	6,296.34	0.00	0.00		0.00
15. CONTRACTS PAYABLE	430	0.00	0.00	0.00	1,864,828.07	
16. BOND AND INTEREST PAY	440	0.00			0.00	
17. LOANS AND INTEREST PAY	450	0.00			0.00	
18. ACCRUED EXPENSES	460	45,809.96	0.00	0.00	0.00	
19. PAYROLL DEDUCTIONS	470	443,518.21	0.00	0.00	0.00	
20. DEFERRED REVENUES	480	0.00	19,085.04	5,919.75	0.00	
21. OTHER CURRENT LIAB	490	0.00	0.00	0.00	0.00	0.00
22. Total Current Liabilities lines 12 - 21		494,886.39	19,479.84	161,778.89	1,864,828.07	0.00
Fund Equity						
Nonspendable:						
23. RESERVE FOR INVENTORIES	751	0.00	0.00	0.00	0.00	
24. RESERVE FOR PREPAID EXPENSES	752	0.00	0.00	0.00	0.00	
25. RESERVE FOR ENDOWMENTS (principal only)	756	0.00	0.00	0.00	0.00	0.00
Restricted:						
26. RESERVE FOR ENDOWMENTS (interest)	756	0.00	0.00	0.00	67,802.65	0.00
27. RESTRICTED FOR FOOD SERVICE			220,587.04			
28. UNSPENT BOND PROCEEDS					2,813,635.74	
Committed:						
29. RESERVE FOR CONTINUING APPROPRIATIONS	754	0.00	0.00	0.00	0.00	0.00
30. RESERVE FOR AMTS VOTED	755	0.00	0.00	0.00	0.00	
31. RESERVE FOR ENCUMBRANCES (non-lapsing)	753	0.00	0.00	0.00	0.00	0.00
32. UNASSIGNED FUND BALANCE RETAINED		0.00				
Assigned:						
33. RESERVED FOR SPECIAL PURPOSES	760	0.00	0.00		193,318.90	517,099.91
34. RESERVE FOR ENCUMBRANCES	753	248,094.64	80,117.00		0.00	0.00
35. UNASSIGNED FUND BALANCE	770	1,497,325.80				
36. Total Fund Equity lines 23-35		1,745,420.44	300,704.04	0.00	3,074,757.29	517,099.91

37. TOT LIAB & FUND EQUITY lines 22 & 36		2,240,306.83	320,183.88	161,778.89	4,939,585.36	517,099.91
		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST
REVENUES						
Revenue From Local Sources						
1. Total Assessments	1100-1119	18,273,047.00	0.00	0.00	0.00	0.00
2. Tuition from All Sources	1300-1399	54,246.89		0.00		
3. Transportation Fees from All Sources	1400-1499	0.00		0.00		
4. Earnings on Investments	1500-1599	543.24	0.00	0.00	20,251.81	427.76
5. Food Services Sales	1600-1699		671,601.16			
6. Other Revenue from Local Sources	1700-1999	422,462.99	1,282.63	2,367.58	0.00	0.00
7. Total Local Non-Tax Revenue Lines 2-6		477,253.12	672,883.79	2,367.58	20,251.81	427.76
8. Total Local Revenue Lines 1 & 7		18,750,300.12	672,883.79	2,367.58	20,251.81	427.76
Revenue from State Sources						
UNRESTRICTED GRANTS-IN-AID						
9. Adequacy Education Grant	3111	4,522,177.00				
10. Statewide Enhanced Education Tax	3112	3,384,554.00				
11. Shared Revenues	3119					
12. Other (Specify)	3190-3199	0.00	0.00	0.00	0.00	0.00
13. Total Unrestricted Grants-in-Aid 9-12		7,906,731.00	0.00	0.00	0.00	0.00
RESTRICTED GRANTS-IN-AID						
14. School Building Aid	3210	0.00			0.00	
15. Kindergarten Building Aid	3215	0.00			0.00	
16. Kindergarten Aid	3220	0.00				
17. Catastrophic Aid	3230	436,234.31				
18. Vocational Education	3241-3249	18,476.80		0.00	0.00	
19. All Other Restricted Grants-in Aid	3250-3299	0.00	11,226.23	0.00	0.00	0.00
20. Total Restricted Grants-in Aid (Lines 14-19)		454,711.11	11,226.23	0.00	0.00	0.00
21. Grants-in-Aid Through Other Public Intermediate Agency	3700	0.00	0.00	0.00		
22. Revenue In Lieu of Taxes	3800	0.00		0.00		
23. Total Revenue from State Sources Lines 13, and 20-22		8,361,442.11	11,226.23	0.00	0.00	0.00
		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST

REVENUES						
Revenue From Federal Sources						
24. Unrestricted Grants-In-Aid	4100-4299	0.00	0.00	0.00	0.00	
RESTRICTED GRANTS-IN-AID						
25. Restricted Grants-in-Aid Direct from Fed Gov't	4300-4399	0.00		0.00	0.00	
26. Restricted Grants-in-Aid from Fed Gov't thru State	4500-4599	194,050.07	199,611.79	623,137.04	0.00	
27. Other Revenue for /on Behalf of LEA	4700-4999	0.00	0.00	172.00	0.00	
28. Federal Forest Land Distribution	4810	0.00				
29. Total Revenue from Federal Gov't (Lines 24-28)		194,050.07	199,611.79	623,309.04	0.00	
Other Financing Sources						
30. Sale of Bonds and Notes	5100-5139	0.00			0.00	
31. Reimbursement Anticipation Notes	5140	0.00			0.00	
Interfund Transfers						
32. Transfer from General Fund	5210		0.00	0.00	0.00	150,000.00
33. Transfer from Special Revenue Funds	5220-5229	0.00	0.00	0.00	0.00	0.00
34. Transfer from Capital Projects	5230-5239	0.00	0.00	0.00		0.00
35. Transfer from Capital Reserve Funds	5251	0.00	0.00	0.00	0.00	
36. Transfer from Trust Funds	5252-5253	0.00	0.00	0.00	0.00	
37. Compensation for Loss of Fixed Assets	5300-5399	0.00	0.00	0.00	0.00	
38. Capital Lease/Lease Purchases	5500-5600	0.00	0.00	0.00	0.00	
39. Total Other Financing Sources (Lines 30-38)		0.00	0.00	0.00	0.00	150,000.00
40. Total Revenue & Other Financing Sources (Lines 8,23,29,39)		27,305,792.30	883,721.81	625,676.62	20,251.81	150,427.76

EXPENDITURES		GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY
Instruction						
1. Regular Programs	1100-1199	9,554,676.27		128,503.26		
2. Special Programs	1200-1299	4,900,922.57		416,201.95		
3. Vocational Programs	1300-1399	124,590.41		0.00		
4. Other Instructional Programs	1400-1499	632,560.37		0.00		
5. Non-Public Programs	1500-1599	0.00		0.00		
6. Adult & Community Programs	1600-1899	0.00		0.00		
7. Total Instructional Expenditures (Lines 1-6)		15,212,749.62	0.00	544,705.21	0.00	0.00
Support Services						
8. Student Services	2100-2199	1,979,369.02		0.00		
9. Instructional Staff	2200-2299	797,613.84		79,672.05		
10. General Administration - SAU Level	2300-2399	614,716.09		250.00		
11. School Administration	2400-2499	1,471,209.11		0.00		
12. Business	2500-2599	377,348.90		0.00		
13. Operation/Maintenance of Plant	2600-2699	2,225,124.91		0.00		
14. Student Transportation	2700-2799	1,570,403.24		0.00		
15. Centralized Services	2800-2899	879,284.61		1,049.36		
16. Other Support Services	2900-2999					
17. Food Service Operation	3100-3199		854,186.06			
18. Total Support Services (Lines 8-17)		9,915,069.72	854,186.06	80,971.41	0.00	0.00
Other Outlays						
19. Facility Acquisition & Construction	4000-4999	356,923.94		0.00	9,549,170.19	
20. Debt Service - Principal	5110	1,040,000.00		0.00		
21. Debt Service - Interest	5120	907,275.00		0.00		
Other Financing Uses						
22. Transfer to General Fund	5210		0.00	0.00	0.00	236.85
23. Transfer to Food Service (Special Revenue) Funds	5220-5221	0.00		0.00		
24. Transfers to All Other Special Revenue Funds	5222-5229	0.00				
25. Transfer to Capital Projects Funds	5230-5239	0.00		0.00		
26. Transfer to Capital Reserves	5251	38.84				
27. Transfer to Expendable Trust Funds	5252	150,388.92				
28. Transfer to Nonexpendable Trust Funds	5253	0.00				
29. Transfer to Fiduciary Fund	5254	(427.76)				
30. Allocation to Charter Schools	5310	0.00		0.00		
31. Allocation to Other Agencies	5390	0.00		0.00		
32. Total Other Outlays and Financing Uses (Lines 19-31)		2,454,198.94	0.00	0.00	9,549,170.19	236.85
33. Total Expenditures for All Purposes (Lines, 7, 18 & 32)		27,582,018.28	854,186.06	625,676.62	9,549,170.19	236.85

AMORTIZATION OF LONG TERM DEBT							
For the Fiscal Year Ending on June 30th							
REPORT IN WHOLE DOLLARS							
	(1)	(2)	(3)	(4)	(5)	(6)	
	DEBT 1	DEBT 2	DEBT 3	DEBT 4	DEBT 5	TOTAL	
Length of Debt (yrs)	5	20	0	0	0	0
Date of Issue (mm/yy)	4/2014	7/2014	0	0	0	0
Date of Final Payment(mm/yy)	7/2019	8/2034	0	0	0	0
Original Debt Amount	1,100,000.00	20,745,000.00	0.00	0.00	0.00	0.00
Interest Rate	2.67	3.20	0.00	0.00	0.00	0.00
Principal at Beginning of Yr	852,119.53	19,705,000.00	0.00	0.00	0.00	0.00	20557119.53
New Issues This Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retired Issues This Yr	194,218.41	1,040,000.00	0.00	0.00	0.00	0.00	1234218.41
Remaining Principal Bal Due	657,871.12	19,705,000.00	0.00	0.00	0.00	0.00	20362871.12
Remaining Interest Bal Due	37,738.68	7,879,852.50	0.00	0.00	0.00	0.00	7917591.18
Remaining Debt(P&I) Bal Due	695,609.80	27,584,852.50	0.00	0.00	0.00	0.00	28280462.30
Amount of Prin to be Paid Next Fisc. Yr	199,434.84	1,040,000.00	0.00	0.00	0.00	0.00	1239434.84
Amount of Interest to be Paid Next Fisc Yr.	17,565.16	854,235.00	0.00	0.00	0.00	0.00	871800.16
Total Debt (P&I) to be Paid Next Fisc. Yr	217,000.00	1,894,235.00	0.00	0.00	0.00	0.00	2111235.00