

SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2017

For School District of Pelham, NH

SAU # 28

DUE TO THE NH DEPARTMENT OF REVENUE

Not Later Than September 1, 2017

"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

Thomas Kellin
School Board Chairperson

9/20/17
Date

Superintendent of Schools D. Belsey S. Cox Date: 9/21/17

SCHOOL BOARD MEMBERS

Please sign in ink.

Debrah P. Meyer

Candice Resnik

Lynda Wilbur

Megan Rowan

FOR DRA USE ONLY

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

NAME:						
	0	(1)	(2)	(3)	(4)	(5)
TITLES	Acct #	Fund 10	Fund 21	Fund 22	Fund 30	Fund 70
BALANCE SHEET						
		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY
ASSETS						
Current Assets						
1. CASH	100	2,134,073.91	207,486.16	38,924.44	269,254.74	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	24,727.53	8,719.32	126,695.85	0.00	514,124.02
6. OTHER RECEIVABLES	150	2,792.22	97.81	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	0.00	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		2,317,109.48	216,303.29	165,620.29	269,254.74	514,124.02
LIAB & FUND EQUITY						
Current Liabilities						
12. INTERFUND PAYABLES	400	28,830.76	(902.20)	127,587.26	0.00	0.00
13. INTERGOV'T PAYABLES	410	0.00	0.00	0.00	0.00	0.00
14. OTHER PAYABLES	420	20,379.54	100.89	0.00	9,436.88	0.00
15. CONTRACTS PAYABLE	430	0.00	0.00	0.00	36,244.00	
16. BOND AND INTEREST PAY	440	0.00			0.00	
17. LOANS AND INTEREST PAY	450	0.00			0.00	
18. ACCRUED EXPENSES	460	42,434.92	0.00	0.00	0.00	
19. PAYROLL DEDUCTIONS	470	457,579.85	0.00	0.00	0.00	
20. DEFERRED REVENUES	480	0.00	20,116.55	38,033.03	0.00	
21. OTHER CURRENT LIAB	490	0.00	0.00	0.00	0.00	0.00
22. Total Current Liabilities lines 12 - 21		549,225.07	19,315.24	165,620.29	45,680.88	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	71,806.31	0.00
27. RESTRICTED FOR FOOD SERVICE			196,988.05			
28. UNSPENT BOND PROCEEDS					0.00	
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	0.00	151,767.55	514,124.02
34. RESERVE FOR ENCUMBRANCES	753	310,292.79			0.00	0.00
35. UNASSIGNED FUND BALANCE	770	1,457,591.62				
36. Total Fund Equity lines 23-35		1,767,884.41	196,988.05	0.00	223,573.86	514,124.02

37. TOT LIAB & FUND EQUITY lines 22 & 36		2,317,109.48	216,303.29	165,620.29	269,254.74	514,124.02
		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST
REVENUES						
Revenue From Local Sources						
1. Total Assessments	1100-1119	19,447,035.00	0.00	0.00	0.00	0.00
2. Tuition from All Sources	1300-1399	64,504.05		0.00		
3. Transportation Fees from All Sources	1400-1499	0.00		0.00		
4. Earnings on Investments	1500-1599	527.10	0.00	0.00	4,003.66	3,296.80
5. Food Services Sales	1600-1699		670,915.44			
6. Other Revenue from Local Sources	1700-1999	117,936.95	352.86	7,500.25	0.00	0.00
7. Total Local Non-Tax Revenue Lines 2-6		182,968.10	671,268.30	7,500.25	4,003.66	3,296.80
8. Total Local Revenue Lines 1 & 7		19,630,003.10	671,268.30	7,500.25	4,003.66	3,296.80
Revenue from State Sources						
UNRESTRICTED GRANTS-IN-AID						
9. Adequacy Education Grant	3111	4,307,276.83				
10. Statewide Enhanced Education Tax	3112	3,377,821.00				
11. Shared Revenues	3119					
12. Other (Specify)	3190-3199	73,521.00	0.00	0.00	0.00	0.00
13. Total Unrestricted Grants-in-Aid 9-12		7,758,618.83	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	593,118.65				
18. Vocational Education	3241-3249	15,870.60		0.00	0.00	
19. All Other Restricted Grants-in Aid	3250-3299	0.00	10,581.88	0.00	0.00	0.00
20. Total Restricted Grants-in Aid (Lines 14-19)		608,989.25	10,581.88	0.00	0.00	0.00
21. Grants-in-Aid Through Other Public Intermediate Agenc	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		8,367,608.08	10,581.88	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	206,611.41	187,124.37	638,536.74	0.00	
27. Other Revenue for /on Behalf of LEA	4700-4999	0.00	0.00	0.00	0.00	
28. Federal Forest Land Distribution	4810	0.00				
29. Total Revenue from Federal Gov't (Lines 24-28)		206,611.41	187,124.37	638,536.74	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	0.00
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	0.00
40. Total Revenue & Other Financing Sources (Lines 8,23,29,39)		28,204,222.59	868,974.55	646,036.99	4,003.66	3,296.80

		GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY
EXPENDITURES						
Instruction						
1. Regular Programs	1100-1199	9,911,187.00		145,669.76		
2. Special Programs	1200-1299	5,130,920.23		399,016.64		
3. Vocational Programs	1300-1399	48,935.95		0.00		
4. Other Instructional Programs	1400-1499	674,183.73		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)		15,765,226.91	0.00	544,686.40	0.00	0.00
Support Services						
8. Student Services	2100-2199	2,067,881.75		894.92		
9. Instructional Staff	2200-2299	825,829.44		97,783.12		
10. General Administration - SAU Level	2300-2399	690,304.87		1,500.00		
11. School Administration	2400-2499	1,362,817.14		0.00		
12. Business	2500-2599	362,331.15		0.00		
13. Operation/Maintenance of Plant	2600-2699	2,147,518.82		0.00		
14. Student Transportation	2700-2799	1,549,201.99		0.00		
15. Centralized Services	2800-2899	1,006,692.25		1,172.55		
16. Other Support Services	2900-2999					
17. Food Service Operation	3100-3199		972,690.54			
18. Total Support Services (Lines 8-17)		10,012,577.41	972,690.54	101,350.59	0.00	0.00
Other Outlays						
19. Facility Acquisition & Construction	4000-4999	509,719.30		0.00	2,855,187.09	
20. Debt Service - Principal	5110	1,040,000.00		0.00		
21. Debt Service - Interest	5120	854,235.00		0.00		
Other Financing Uses						
22. Transfer to General Fund	5210		0.00	0.00	0.00	2,829.31
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	62.84				
27. Transfer to Expendable Trust Funds	5252	3,233.96				
28. Transfer to Nonexpendable Trust Funds	5253	0.00				
29. Transfer to Fiduciary Fund	5254	(3,296.80)				
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)		2,403,954.30	0.00	0.00	2,855,187.09	2,829.31
33. Total Expenditures for All Purposes (Lines, 7,18 & 32)		28,181,758.62	972,690.54	646,036.99	2,855,187.09	2,829.31

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
Date of Issue (mm/yy)	4/2014	7/2014	0	0	0
Date of Final Payment(mm/yy)	7/2019	8/2034	0	0	0
Original Debt Amount	1,100,000.00	20,745,000.00	0.00	0.00	0.00
Interest Rate	2.67	3.20	0.00	0.00	0.00
Principal at Beginning of Yr	657,871.12	19,705,000.00	0.00	0.00	0.00	20362871.12
New Issues This Year	0.00	0.00	0.00	0.00	0.00	0.00
Retired Issues This Yr	199,434.84	1,040,000.00	0.00	0.00	0.00	1239434.84
Remaining Principal Bal Due	458,436.28	18,665,000.00	0.00	0.00	0.00	19123436.28
Remaining Interest Bal Due	20,173.52	7,025,617.50	0.00	0.00	0.00	7045791.02
Remaining Debt(P&I) Bal Due	478,609.80	25,690,617.50	0.00	0.00	0.00	26169227.30
Amount of Prin to be Paid Next Fisc. Yr	204,759.75	1,040,000.00	0.00	0.00	0.00	1244759.75
Amount of Interest to be Paid Next Fisc Yr.	12,240.25	801,195.00	0.00	0.00	0.00	813435.25
Total Debt (P&I) to be Paid Next Fisc. Yr	217,000.00	1,841,195.00	0.00	0.00	0.00	2058195.00

