

# SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2013

For School District of Windham, NH

SAU # 95

**DUE TO THE NH DEPARTMENT OF REVENUE ADMINISTRATION**  
Not Later Than September 1, 2013

"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

\_\_\_\_\_  
School Board Chairperson

9/16/14  
Date

Superintendent of Schools: \_\_\_\_\_

Date: 9/16/14

**SCHOOL BOARD MEMBERS**

*Please sign in ink.*

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**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
<b>BALANCE SHEET</b>						
		<b>GENERAL</b>	<b>FOOD SERVICE</b>	<b>ALL OTHER</b>	<b>CAPITAL PROJECTS</b>	<b>TRUST/AGENCY</b>
<b>ASSETS</b>						
<b>Current Assets</b>						
1. CASH	100	1,409,978.32	0.00	0.00	0.00	215,508.95
2. INVESTMENTS	110	0.00	0.00	0.00	0.00	0.00
3. ASSESSMENTS RECEIVABLE	120	0.00				
4. INTERFUND RECEIVABLE	130	0.00	179,823.51	0.00	0.00	0.00
5. INTERGOV'T REC	140	143,429.52	8,498.53	149,151.34	0.00	0.00
6. OTHER RECEIVABLES	150	19,546.19	536.50	50.00	0.00	0.00
7. BOND PROCEEDS REC	160				0.00	
8. INVENTORIES	170	0.00	20,914.30	0.00	0.00	
9. PREPAID EXPENSES	180	0.00	0.00	1,002.00	0.00	0.00
10. OTHER CURRENT ASSETS	190	0.00	0.00	0.00	0.00	0.00
<b>11. Total Current Assets lines 1 - 10</b>		<b>1,572,954.03</b>	<b>209,772.84</b>	<b>150,203.34</b>	<b>0.00</b>	<b>215,508.95</b>
<b>LIAB &amp; FUND EQUITY</b>						
<b>Current Liabilities</b>						
12. INTERFUND PAYABLES	400	125,270.90	0.00	54,552.60	0.00	0.00
13. INTERGOV'T PAYABLES	410	21,353.92	0.00	0.00	0.00	0.00
14. OTHER PAYABLES	420	49,395.29	0.00	0.00	0.00	0.00
15. CONTRACTS PAYABLE	430	0.00	0.00	0.00	0.00	
16. BOND AND INTEREST PAY	440	0.00			0.00	
17. LOANS AND INTEREST PAY	450	0.00			0.00	
18. ACCRUED EXPENSES	460	0.00	0.00	0.00	0.00	
19. PAYROLL DEDUCTIONS	470	0.00	0.00	0.00	0.00	
20. DEFERRED REVENUES	480	31,631.72	30,021.42	55,972.55	0.00	
21. OTHER CURRENT LIAB	490	0.00	0.00	0.00	0.00	0.00
<b>22. Total Current Liabilities lines 12 - 21</b>		<b>227,651.83</b>	<b>30,021.42</b>	<b>110,525.15</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Equity</b>						
<b>Nonspendable:</b>						
23. RESERVE FOR INVENTORIES	751	0.00	20,914.30	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
<b>Restricted:</b>						
26. RESERVE FOR ENDOWMENTS (interest)	756	0.00	0.00	0.00	0.00	0.00
27. RESTRICTED FOR FOOD SERVICE			158,837.12			
28. UNSPENT BOND PROCEEDS					0.00	
<b>Committed:</b>						
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	625,375.90	0.00	0.00	0.00	0.00
32. UNASSIGNED FUND BALANCE RETAINED		719,926.30				
<b>Assigned:</b>						
33. RESERVED FOR SPECIAL PURPOSES	760	0.00	0.00	39,678.19	0.00	215,508.95
34. RESERVE FOR ENCUMBRANCES	753	0.00	0.00	0.00	0.00	0.00
<b>35. UNASSIGNED FUND BALANCE</b>	<b>770</b>	<b>0.00</b>				
<b>36. Total Fund Equity lines 23-35</b>		<b>1,345,302.20</b>	<b>179,751.42</b>	<b>39,678.19</b>	<b>0.00</b>	<b>215,508.95</b>

<b>37. TOT LIAB &amp; FUND EQUITY lines 22 &amp; 36</b>		1,572,954.03	209,772.84	150,203.34	0.00	215,508.95
		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST
<b>REVENUES</b>						
<b>Revenue From Local Sources</b>						
1. Total Assessments	1100-1119	33,813,000.00	0.00	24,114.24	0.00	0.00
2. Tuition from All Sources	1300-1399	0.00		90,697.32		
3. Transportation Fees from All Sources	1400-1499	0.00		0.00		
4. Earnings on Investments	1500-1599	0.00	0.00	0.00	0.00	18.78
5. Food Services Sales	1600-1699		741,091.03			
6. Other Revenue from Local Sources	1700-1999	712,348.81	6,607.26	34,340.00	0.00	0.00
<b>7. Total Local Non-Tax Revenue Lines 2-6</b>		712,348.81	747,698.29	125,037.32	0.00	18.78
<b>8. Total Local Revenue Lines 1 &amp; 7</b>		34,525,348.81	747,698.29	149,151.56	0.00	18.78
<b>Revenue from State Sources</b>						
<b>UNRESTRICTED GRANTS-IN-AID</b>						
9. Adequacy Education Grant	3111	2,585,071.00				
10. Statewide Enhanced Education Tax	3112	5,006,733.00				
11. Shared Revenues	3119					
12. Other (Specify)	3190-3199	0.00	0.00	0.00	0.00	0.00
<b>13. Total Unrestricted Grants-in-Aid 9-12</b>		7,591,804.00	0.00	0.00	0.00	0.00
<b>RESTRICTED GRANTS-IN-AID</b>						
14. School Building Aid	3210	961,486.40			0.00	
15. Kindergarten Building Aid	3215	0.00			0.00	
16. Kindergarten Aid	3220	0.00				
17. Catastrophic Aid	3230	378,583.19				
18. Vocational Education	3241-3249	6,825.20		0.00	0.00	
19. All Other Restricted Grants-in Aid	3250-3299	946.56	10,278.79	14,529.18	0.00	0.00
<b>20. Total Restricted Grants-in Aid (Lines 14-19)</b>		1,347,841.35	10,278.79	14,529.18	0.00	0.00
21. Grants-in-Aid Through Other Public Intermediate Agenci	3700	0.00	0.00	0.00		
22. Revenue In Liew of Taxes	3800	0.00		0.00		
<b>23. Total Revenue from State Sources Lines 13, and 20-22</b>		8,939,645.35	10,278.79	14,529.18	0.00	0.00
		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST

<b>REVENUES</b>						
<b>Revenue From Federal Sources</b>						
24. Unrestricted Grants-In-Aid	4100-4299	0.00	0.00	0.00	0.00	
<b>RESTRICTED GRANTS-IN-AID</b>						
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	170,189.03	140,118.57	572,380.81	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				
<b>29. Total Revenue from Federal Gov't (Lines 24-28)</b>		170,189.03	140,118.57	572,380.81	0.00	
<b>Other Financing Sources</b>						
30. Sale of Bonds and Notes	5100-5139	0.00			0.00	
31. Reimbursement Anticipation Notes	5140	0.00			0.00	
<b>Interfund Transfers</b>						
32. Transfer from General Fund	5210		0.00	0.00	0.00	0.00
33. Transfer from Special Revenue Funds	5220-5229	4,128.94	0.00	0.00	0.00	0.00
34. Transfer from Capital Projects	5230-5239	9,669.02	0.00	0.00		0.00
35. Transfer from Capital Reserve Funds	5251	125,900.00	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	
<b>39. Total Other Financing Sources (Lines 30-38)</b>		139,697.96	0.00	0.00	0.00	0.00
<b>40. Total Revenue &amp; Other Financing Sources (Lines 8,23,29,39)</b>		43,774,881.15	898,095.65	736,061.55	0.00	18.78

		GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY
<b>EXPENDITURES</b>						
<b>Instruction</b>						
1. Regular Programs	1100-1199	16,289,251.19		112,648.69		
2. Special Programs	1200-1299	6,781,584.10		429,304.98		
3. Vocational Programs	1300-1399	47,047.68		0.00		
4. Other Instructional Programs	1400-1499	1,034,463.10		85,912.94		
5. Non-Public Programs	1500-1599	0.00		0.00		
6. Adult & Community Programs	1600-1899	0.00		0.00		
<b>7. Total Instructional Expenditures (Lines 1-6)</b>		24,152,346.07	0.00	627,866.61	0.00	0.00
<b>Support Services</b>						
8. Student Services	2100-2199	3,226,537.61		0.00		
9. Instructional Staff	2200-2299	2,251,109.15		66,406.94		
10. General Administration - SAU Level	2300-2399	814,594.44		1,547.80		
11. School Administration	2400-2499	1,610,975.70		0.00		
12. Business	2500-2599	541,021.02		0.00		
13. Operation/Maintenance of Plant	2600-2699	3,965,389.62		38,643.42		
14. Student Transportation	2700-2799	2,226,119.89		0.00		
15. Centralized Services	2800-2899	95,722.00		0.00		
16. Other Support Services	2900-2999					
17. Food Service Operation	3100-3199		839,424.93			
<b>18. Total Support Services (Lines 8-17)</b>		14,731,469.43	839,424.93	106,598.16	0.00	0.00
<b>Other Outlays</b>						
19. Facility Acquisition & Construction	4000-4999	542,860.22		0.00	112,322.43	
20. Debt Service - Principal	5110	2,950,000.00		0.00		
21. Debt Service - Interest	5120	1,032,287.50		0.00		
<b>Other Financing Uses</b>						
22. Transfer to General Fund	5210		0.00	4,128.94	9,669.02	0.00
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	16.87				
27. Transfer to Expendable Trust Funds	5252	1.91				
28. Transfer to Nonexpendable Trust Funds	5253	0.00				
29. Transfer to Fiduciary Fund	5254	(18.78)				
30. Allocation to Charter Schools	5310	0.00		0.00		
31. Allocation to Other Agencies	5390	0.00		0.00		
<b>32. Total Other Outlays and Financing Uses (Lines 19-31)</b>		4,525,147.72	0.00	4,128.94	121,991.45	0.00
<b>33. Total Expenditures for All Purposes (Lines, 7,18 &amp; 32)</b>		43,408,963.22	839,424.93	738,593.71	121,991.45	0.00

<b>AMORTIZATION OF LONG TERM DEBT</b>						
For the Fiscal Year Ending on June 30th						
<b>REPORT IN WHOLE DOLLARS</b>	(1)	(2)	(3)	(4)	(5)	(6)
	DEBT 1	DEBT 2	DEBT 3	DEBT 4	DEBT 5	TOTAL
Length of Debt (yrs)	20	10	0	0	0	.....
Date of Issue (mm/yy)	06/05	06/08	0	0	0	.....
Date of Final Payment(mm/yy)	07/25	06/18	0	0	0	.....
Original Debt Amount	42,753,296.00	4,000,000.00	0.00	0.00	0.00	.....
Interest Rate	3.92	3.69	0.00	0.00	0.00	.....
Principal at Beginning of Yr	24,695,000.00	2,240,000.00	0.00	0.00	0.00	26935000.00
New Issues This Year	0.00	0.00	0.00	0.00	0.00	0.00
Retired Issues This Yr	2,575,000.00	375,000.00	0.00	0.00	0.00	2950000.00
Remaining Principal Bal Due	22,120,000.00	1,865,000.00	0.00	0.00	0.00	23985000.00
Remaining Interest Bal Due	5,000,872.63	243,993.75	0.00	0.00	0.00	5244866.38
Remaining Debt(P&I) Bal Due	27,120,872.63	2,108,993.75	0.00	0.00	0.00	29229866.38
Amount of Prin to be Paid Next Fisc. Yr	2,560,000.00	375,000.00	0.00	0.00	0.00	2935000.00
Amount of Interest to be Paid Next Fisc Yr.	828,250.00	88,068.75	0.00	0.00	0.00	916318.75
<b>Total Debt (P&amp;I) to be Paid Next Fisc. Yr</b>	<b>3,388,250.00</b>	<b>463,068.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3851318.75</b>