

SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2020

For School District of Brookline, NH

SAU # 41

DUE TO THE NH DEPARTMENT OF REVENUE
Not Later Than September 1, 2020

"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

DocuSigned by:

Ken Haug

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10/6/2020

School Board Chairperson

Date

Superintendent of Schools

Andrew P. Carey

Date:

10/5/2020

SCHOOL BOARD MEMBERS

Please sign in ink.

DocuSigned by:

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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:						
Brookline 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	587,304.75	5,297.49	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
5. INTERGOV'T REC	140	38.20	262.95	154,166.24	0.00	331,580.03
6. OTHER RECEIVABLES	150	4,822.17	0.00	0.00	0.00	0.00
7. BOND PROCEEDS REC	160					
8. INVENTORIES	170	0.00	12,952.99	0.00	0.00	
9. PREPAID EXPENSES	180	5,288.68	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		597,453.80	18,513.43	154,166.24	0.00	331,580.03
LIAB & FUND EQUITY						
Current Liabilities						
12. INTERFUND PAYABLES	400	(151,870.46)	(36,610.70)	79,670.40	0.00	108,810.76
13. INTERGOV'T PAYABLES	410	41,277.99	0.00	1,969.00	0.00	0.00
14. OTHER PAYABLES	420	16,741.09	1,995.76	23,125.12	0.00	0.00
15. CONTRACTS PAYABLE	430	0.00	0.00	0.00	0.00	
16. BOND AND INTEREST PAY	440	0.00				
17. LOANS AND INTEREST PAY	450	0.00				
18. ACCRUED EXPENSES	460	16,841.13	0.00	0.00	0.00	
19. PAYROLL DEDUCTIONS	470	3,492.01	0.00	0.00	0.00	
20. DEFERRED REVENUES	480	0.00	25,105.65	0.00	0.00	
21. OTHER CURRENT LIAB	490	0.00	0.00	0.00	0.00	0.00
22. Total Current Liabilities lines 12 - 21		(73,518.24)	(9,509.29)	104,764.52	0.00	108,810.76
Fund Equity						
Nonspendable:						
23. RESERVE FOR INVENTORIES	751	0.00	12,953.00	0.00	0.00	
24. RESERVE FOR PREPAID EXPENSES	752	5,288.68	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	0.00	0.00
27. RESTRICTED FOR FOOD SERVICE			0.00			
28. UNSPENT BOND PROCEEDS						
Committed:						
29. RESERVE FOR CONTINUING APPROPRIATIONS	754	0.00	15,069.72	0.00	0.00	0.00
30. RESERVE FOR AMTS VOTED	755	140,000.00	0.00	0.00	0.00	
31. RESERVE FOR ENCUMBRANCES (non-lapsing)	753	115,951.90	0.00	0.00	0.00	0.00
32. UNASSIGNED FUND BALANCE RETAINED		0.00				
Assigned:						
33. RESERVE FOR SPECIAL PURPOSES	760	0.00	0.00	29,847.90	0.00	222,769.27
34. RESERVE FOR ENCUMBRANCES	753	0.00	0.00	19,553.82	0.00	0.00
35. UNASSIGNED FUND BALANCE	770	409,731.46				
36. Total Fund Equity lines 23-35		670,972.04	28,022.72	49,401.72	0.00	222,769.27

37. TOT LIAB & FUND EQUITY lines 22 & 36		597,453.80	18,513.43	154,166.24	0.00	331,580.03
		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST
REVENUES						
Revenue From Local Sources						
1. Total Assessments	1100-1119	6,880,749.00	0.00	0.00	0.00	0.00
2. Tuition from All Sources	1300-1399	148,316.45		0.00		
3. Transportation Fees from All Sources	1400-1499	0.00		0.00		
4. Earnings on Investments	1500-1599	15,180.72	0.00	0.00	0.00	106.71
5. Food Services Sales	1600-1699		102,111.75			
6. Other Revenue from Local Sources	1700-1999	21,920.29	0.00	15,299.45	0.00	0.00
7. Total Local Non-Tax Revenue Lines 2-6		185,417.46	102,111.75	15,299.45	0.00	106.71
8. Total Local Revenue Lines 1 & 7		7,066,166.46	102,111.75	15,299.45	0.00	106.71
Revenue from State Sources						
UNRESTRICTED GRANTS-IN-AID						
9. Adequacy Education Grant	3111	1,908,594.91				
10. Statewide Enhanced Education Tax	3112	560,696.00				
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		2,469,290.91	0.00	0.00	0.00	0.00
RESTRICTED GRANTS-IN-AID						
14. School Building Aid	3210	44,435.76			0.00	
15. Kindergarten Building Aid	3215	0.00			0.00	
16. Kindergarten Aid	3220	0.00				
17. Catastrophic Aid	3230	60,408.46				
18. Vocational Education	3241-3249	0.00		0.00	0.00	
19. All Other Restricted Grants-in Aid	3250-3299	0.00	2,359.09	16,467.76	0.00	0.00
20. Total Restricted Grants-in Aid (Lines 14-19)		104,844.22	2,359.09	16,467.76	0.00	0.00
21. Grants-in-Aid Through Other Public Intermediate Agenci	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		2,574,135.13	2,359.09	16,467.76	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
26. Restricted Grants-in-Aid from Fed Gov't thru State	4500-4599	13,191.51	34,163.99	204,443.32	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			
		13,191.51	34,163.99	204,443.32	0.00
29. Total Revenue from Federal Gov't (Lines 24-28)					
Other Financing Sources					
30. Sale of Bonds and Notes	5100-5139				
31. Reimbursement Anticipation Notes	5140	0.00			0.00
		0.00			0.00
Interfund Transfers					
32. Transfer from General Fund	5210		0.00	0.00	100,000.00
33. Transfer from Special Revenue Funds	5220-5229	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
		0.00	0.00	0.00	100,000.00
39. Total Other Financing Sources (Lines 30-38)					
		9,653,493.10	138,634.83	236,210.53	0.00
40. Total Revenue & Other Financing Sources (Lines 8,23,29,39)					
					100,106.71

		GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY
EXPENDITURES						
Instruction						
1. Regular Programs	1100-1199	3,817,293.17		38,327.49		
2. Special Programs	1200-1299	1,559,542.00		132,662.79		
3. Vocational Programs	1300-1399	0.00		0.00		
4. Other Instructional Programs	1400-1499	0.00		5,055.42		
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)		5,376,835.17	0.00	176,045.70	0.00	0.00
Support Services						
8. Student Services	2100-2199	925,861.02		2,040.00		
9. Instructional Staff	2200-2299	204,958.32		40,732.04		
10. General Administration - SAU Level	2300-2399	345,939.14		0.00		
11. School Administration	2400-2499	624,931.13		320.00		
12. Business	2500-2599	238.61		0.00		
13. Operation/Maintenance of Plant	2600-2699	740,381.88		11,652.34		
14. Student Transportation	2700-2799	448,450.97		0.00		
15. Centralized Services	2800-2899	0.00		0.00		
16. Other Support Services	2900-2999					
17. Food Service Operation	3100-3199		164,977.26			
18. Total Support Services (Lines 8-17)		3,290,761.07	164,977.26	54,744.38	0.00	0.00
Other Outlays						
19. Facility Acquisition & Construction	4000-4999	0.00		0.00		
20. Debt Service - Principal	5110	188,253.33		0.00		
21. Debt Service - Interest	5120	287,521.67		0.00		
Other Financing Uses						
22. Transfer to General Fund	5210		0.00	0.00	0.00	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	0.00				
27. Transfer to Expendable Trust Funds	5252	100,106.71				
28. Transfer to Nonexpendable Trust Funds	5253	0.00				
29. Transfer to Fiduciary Fund	5254	(106.71)				
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)		575,775.00	0.00	0.00	0.00	0.00
33. Total Expenditures for All Purposes (Lines, 7, 18 & 32)		9,243,371.24	164,977.26	230,790.08	0.00	0.00

AMORTIZATION OF LONG TERM DEBT						
For the Fiscal Year Ending on June 30th						
REPORT IN WHOLE DOLLARS						
	(1)	(2)	(3)	(4)	(5)	(6)
Length of Debt (yrs)	DEBT 1	DEBT 2	DEBT 3	DEBT 4	DEBT 5	TOTAL
10	10	0	0	0	0	
Date of Issue (mm/yy)	08/12	0	0	0	0	
Date of Final Payment(mm/yy)	08/22	0	0	0	0	
Original Debt Amount	386,400.00	0.00	0.00	0.00	0.00	
Interest Rate	2.32	0.00	0.00	0.00	0.00	
Principal at Beginning of Yr	145,000.00	0.00	0.00	0.00	0.00	145000.00
New Issues This Year	0.00	0.00	0.00	0.00	0.00	0.00
Retired Issues This Yr	40,000.00	0.00	0.00	0.00	0.00	40000.00
Remaining Principal Bal Due	105,000.00	0.00	0.00	0.00	0.00	105000.00
Remaining Interest Bal Due	6,300.00	0.00	0.00	0.00	0.00	6300.00
Remaining Debt(P&I) Bal Due	111,300.00	0.00	0.00	0.00	0.00	111300.00
Amount of Prin to be Paid Next Fisc. Yr	35,000.00	0.00	0.00	0.00	0.00	35000.00
Amount of Interest to be Paid Next Fisc. Yr.	3,500.00	0.00	0.00	0.00	0.00	3500.00
Total Debt (P&I) to be Paid Next Fisc. Yr	38,500.00	0.00	0.00	0.00	0.00	38500.00