

**FY 2017 - Treasurer Report by Fund
(ACCRUAL BASIS)
New Hampton Community School District, County of Chickasaw, For the year ending June 30, 2016
We Do Certify that this report, submitted according to section 279.33, 279.35 and 279.36 of the Code of Iowa is correct.**

**New Hampton Comm School District
FY 2017 - Revenues By Fund By Source**

Source Name	General Fund	Student Activity Fund	Management Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Enterprise Funds	Total
REVENUES FROM LOCAL SERVICES									
PropertyTaxes	4,083,072.14		284,097.80		144,420.30				4,511,590.24
Income taxes/surtaxes	496,524.00								496,524.00
Excise taxes	185,665.47		13,128.38		6,480.88				205,274.73
Other taxes	5,048.29		356.98		176.2				5,581.47
Tuition	536,692.75								536,692.75
Earnings on investments	3,835.54	260.09	1,145.68	2,476.56	9,049.46			186.92	16,954.25
Food service								295,219.70	295,219.70
Student Activities	34,435.63	430,688.49							465,124.12
Community Service Activities	69,682.00								69,682.00
Rentals	5,037.00								5,037.00
Contributions & donations from private sources	171,577.68								171,577.68
Textbook sales and rentals	28,089.96								28,089.96
Miscellaneous revenues from sales of services to other local governmental units								1,360.29	1,360.29
Other Local Revenue	58,762.21		26,412.51		12,706.00			1,882.51	99,763.23
TOTAL REVENUE FROM LOCAL SOURCES	5,678,422.67	430,948.58	325,141.35	2,476.56	172,832.84			298,649.42	6,908,471.42
REVENUES FROM STATE SOURCES									
State foundation aid	3,969,821.00								3,969,821.00
Special Education Deficit									
Supplemental State Aid	7,967.00								7,967.00
Four year old preschool state aid	197,730.00								197,730.00
State categorical aid and State Aid									
Funding Supplement	1,488,244.69							3,956.24	1,492,200.93
Military credit	1,993.53		140.95		69.59				2,204.07
SAVE Statewide Sales & Service Tax									
				939,626.92					939,626.92
Other state revenues in lieu of taxes	118,818.08		8,401.57		4,441.07				131,660.72
TOTAL REVENUE FROM STATE SOURCES	5,784,574.30		8,542.52	939,626.92	4,510.66			3,956.24	6,741,210.64
REVENUES FROM FEDERAL SOURCES									
Restricted indirect grants-in-aid through the state	305,359.31							220,230.76	525,590.07
Restricted indirect grants-in-aid through intermediate agencies	48,579.00								48,579.00
Federal revenues for/on behalf of the LEA/AEA								44,401.48	44,401.48

TOTAL REVENUE FROM FEDERAL SOURCES	353,938.31							264,632.24	618,570.55
OTHER FINANCING SOURCES									
Issuance of bonds						10,138,355.40			10,138,355.40
Interfund Operating Transfers In							230,460.00		230,460.00
Upward adjustments to beginning fund balance								20,426.72	20,426.72
TOTAL OTHER FINANCING SOURCES AND UPWARD ADJUSTMENTS						10,138,355.40	230,460.00	20,426.72	10,389,242.12
TOTAL REVENUES AND OTHER FINANCING SOURCES AND UPWARD ADJ	11,816,935.28	430,948.58	333,683.87	942,103.48	177,343.50	10,138,355.40	230,460.00	587,664.62	24,657,494.73

FY 2017 - Expenditures by Fund, by Function, by Object

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOU S OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
Instruction	4,965,053.05	1,768,577.91	592,799.31	809,735.04	149,957.22	390		8,286,512.53
Attendance and Social Work Services				7,732.95				7,732.95
Guidance Services	82,985.90	32,955.20	1,128.00	149.33				117,218.43
Health Services	34,693.50	15,161.45	399.36	1,298.48				51,552.79
Improvement of Instruction Services	244,052.25	121,480.89	14,318.11	1,920.19	5,534.43			387,305.87
Library Media Services	66,459.46	31,026.97		6,810.97				104,297.40
Instruction-Related Technology Services	110,161.54	34,201.70	24,955.82	18				169,337.06
Academic Student Assessment Services			6,766.59					6,766.59
Board of Education Services		142,118.70	27,799.62	17,373.52		3,823.00		191,114.84
Executive Administration Services	253,681.74	71,856.56	38,767.06	148.1		1,024.00		365,477.46
Special Area Administration Services			995					995
School Administration Services	465,208.33	137,643.73	3,566.02	4,595.25		2,536.68		613,550.01
Business Administration Fiscal Services			4,581.23	12,247.08		175		17,003.31
Purchasing, Warehousing, and Distributing Services	70,068.20	18,261.18						88,329.38
Public Information Services			3,355.95					3,355.95
Personnel Services			2,025.00	5,835.35				7,860.35
Operation and Maintenance of Plant Services	358,106.21	130,748.17	176,874.76	191,057.75	165,022.04			1,021,808.93
Student Transportation	236,218.93	57,919.84	145,361.63	88,888.01	23,598.07			551,986.48
Food Service Operations	203,656.65	80,618.39	6,155.11	281,403.96	5,281.26			577,115.37
Facilities Acquisition and Construction			1,119,751.35		166,255.50			1,286,006.85
Debt Service						253,739.36	138,398.75	392,138.11
Interagency Flowthrough							431,416.00	431,416.00
Interfund Transfers Out							230,460.00	230,460.00
Downward Adjustments to Beginning Fund Balance							15,304.09	15,304.09
TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	7,090,345.76	2,642,570.69	2,169,599.92	1,429,213.98	515,648.52	261,688.04	815,578.84	14,924,645.75

FY 2017 Balance Sheet By Fund

	General Fund	Student Activity Fund	Management Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Enterprise Funds	Total
CURRENT ASSETS									
Cash & Investments	1,320,696.59	101,366.49	385,271.24	1,202,693.17	300,789.28	9,407,583.65		79,548.49	12,797,948.91
Taxes Receivable	4,552,458.99		312,637.86		159,223.96		765,357.00		5,789,677.81
Intergovernmental Receivables	587,415.66			78,170.07					665,585.73
Other Receivables	223,674.66	433							224,107.66
Inventories								19,288.72	19,288.72
TOTAL CURRENT ASSETS	6,684,245.90	101,799.49	697,909.10	1,280,863.24	460,013.24	9,407,583.65	765,357.00	98,837.21	19,496,608.83
Long-Term Assets								37,669.40	37,669.40
Total Assets	6,684,245.90	101,799.49	697,909.10	1,280,863.24	460,013.24	9,407,583.65	765,357.00	136,506.61	19,534,278.23
Deferred Outflows of Resources per IPERS								21,533.00	21,533.00
Total Deferred Outflows of Resources								21,533.00	21,533.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	6,684,245.90	101,799.49	697,909.10	1,280,863.24	460,013.24	9,407,583.65	765,357.00	158,039.61	19,555,811.23
CURRENT LIABILITIES									
Other Payables	122,480.24	3,023.33	896.95			412,162.36		847.75	539,410.63
Accrued Expenses	2,620.13								2,620.13
Advances of Federal Grants/Unearned Revenues								5,104.94	5,104.94
Other Current Liabilities									
TOTAL CURRENT LIABILITIES	125,100.37	3,023.33	896.95			412,162.36		5,952.69	547,135.70
Net Pension Liabilities								125,013.00	125,013.00
Long-Term Liabilities								27,354.00	27,354.00
Total Liabilities	125,100.37	3,023.33	896.95			412,162.36		158,319.69	699,502.70
DEFERRED INFLOWS OF RESOURCES									
Deferred Inflows for Succeeding Year Property Taxes Receivable	4,514,587.00		310,000.00		157,855.00		765,357.00		5,747,799.00
Deferred Inflows for Income Surtax Receivable	471,636.00								471,636.00
Deferred Inflows of Resources related to Pensions								13,944.00	13,944.00
Total Deferred Inflows of Resources	4,986,223.00		310,000.00		157,855.00		765,357.00	13,944.00	6,233,379.00
EQUITY									
Net Investment in Capital Assets								37,669.40	37,669.40
Restricted Fund Balance / Restricted Net Position	176,355.56	123,773.69	387,012.15	1,280,863.24	302,158.24	8,995,421.29			11,265,584.17
Assigned Fund Balance	7,121.94								7,121.94
Unassigned Fund Balance / Unrestricted Net Position	1,389,445.03	-24,997.53						-51,893.48	1,312,554.02
TOTAL FUND EQUITY	1,572,922.53	98,776.16	387,012.15	1,280,863.24	302,158.24	8,995,421.29		-14,224.08	12,622,929.53
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	6,684,245.90	101,799.49	697,909.10	1,280,863.24	460,013.24	9,407,583.65	765,357.00	158,039.61	19,555,811.23

FY 2017 Transportation Report

**TRANSPORTATION COSTS FROM
CHART OF ACCOUNTS**

TRANSPORTATION COSTS FROM
CHART OF ACCOUNTS

Total cost of fuel	37,132.29
Two-way radio communications equipment	999.07
School bus driver, mechanic, supervisor, aide, washer salaries	236,218.93
Benefits	57,919.84
Transportation supplies and parts	50,576.22
Repairs, maintenance and inspection fees	79,816.34
Vehicle insurance costs	24,593.00
Drug/Alcohol Testing	4,669.43
Other expenditures	2,469.80

**Total Operating Costs from Chart
of Account**

494,394.92

FY 2017 Miscellaneous Income and Actual Expenditure (GAAP basis)

Total

Total Revenues and Other Financing Sources	11,816,935.28
Property Taxes	4,083,072.14
Income Surtaxes	496,524.00
Excise taxes(Utility Replacement)	185,665.47
State Foundation Aid and State Replacement for Commercial and Industrial Property Valuations Reduction	4,088,639.08
Special Education Deficit State Aid	7,967.00
Teacher Leadership Supplement, 4 Yr Old State Aid, Teacher Salary Supplement, Early Childhood Intervention &	873,385.00
AEA Flowthrough	431,416.00
Subtotal (lines 2-9)	10,166,668.69
Miscellaneous Income (Row 1 minus Row 10)	1,650,266.59
Total Expenditures and Other Financing Uses	11,259,018.72
Maximum Cash Reserve Levy FY 2019	
20% of Total Expenditures (Row 12)	2,251,803.74
Minus Unexpended Fund Balance(Fund10, Account id 7 and Accounts 740-759)	1,396,566.97
= Maximum Cash Reserve Levy Allowed (Row 13-Row14)	855,236.77

FY 2017 - Budget Crosswalk									
	General Fund	Student Activity Fund	Management Levy Fund	Sales Tax Fund	PPEL Fund	OtherCapitalProj ectFunds	Debt Service Fund	Nutrition Fund	Total
Taxes Levied on Property	4,083,072.14		284,097.80		144,420.30				4,511,590.24
Utility Replacement Excise Tax	185,665.47		13,128.38		6,480.88				205,274.73
Income Surtaxes	496,524.00								496,524.00
Tuition/Transportation Received	536,692.75								536,692.75
Earnings on Investments	3,835.54	260.09	1,145.68	2,476.56	9,049.46			186.92	16,954.25
Nutrition Program Sales								295,219.70	295,219.70
Student Activities and Sales	34,435.63	430,688.49							465,124.12
Other Revenues from Local Sources	338,197.14		26,769.49		12,882.20			3,242.80	381,091.63
Revenue from Intermediary Sources									
State Foundation Aid, AEA									
Flowthrough, State Aid Categoricals	5,282,589.00								5,282,589.00
Other State Sources	383,167.22		140.95	939,626.92	69.59			3,956.24	1,326,960.92
Commercial and Industrial State Replacement	118,818.08		8,401.57		4,441.07				131,660.72
Title I Grants	168,029.00								168,029.00
IDEA and Other Federal Sources	185,909.31							264,632.24	450,541.55
Total Revenues (Sum of rows 1 to 15)	11,816,935.28	430,948.58	333,683.87	942,103.48	177,343.50			567,237.90	14,268,252.61
General Long-Term Debt Proceeds						10,138,355.40			10,138,355.40
Operating Transfers In & Other Financing Sources							230,460.00	20,426.72	250,886.72
Total Revenues and Other Sources (Sum rows 16 to 19)	11,816,935.28	430,948.58	333,683.87	942,103.48	177,343.50	10,138,355.40	230,460.00	587,664.62	24,657,494.73
Beginning Fund Balance	1,015,005.97	89,786.26	366,403.17	1,234,538.43	193,590.36			-9,243.64	2,890,080.55
Total Resources (Sum rows 20 & 21)	12,831,941.25	520,734.84	700,087.04	2,176,641.91	370,933.86	10,138,355.40	230,460.00	578,420.98	27,547,575.28
Instruction	7,526,308.25	421,958.68	190,469.89	143,725.85	4,049.86				8,286,512.53
Student Support Services	168,771.22				7,732.95				176,504.17
Instructional Staff Support Services	646,184.77			6,694.43	14,827.72				667,706.92
General Administration	550,905.70		6,456.00					225.6	557,587.30
Building Administration	613,550.01								613,550.01
Business and Central Administration	100,508.10		2,025.00	8,180.54	5,835.35				116,548.99
Plant Operation and Maintenance	761,655.89		89,431.00	170,722.04					1,021,808.93
Student Transportation	459,718.78		24,693.00	34,580.22	32,994.48				551,986.48
Noninstructional Programs								577,115.37	577,115.37
Facilities Acquisition and Construction				301,415.59	3,335.26	981,256.00			1,286,006.85
Debt Service						161,678.11	230,460.00		392,138.11
AEA Support - Direct to AEA	431,416.00								431,416.00
Total Expenditures (Sum rows 23 to 34)	11,259,018.72	421,958.68	313,074.89	665,318.67	68,775.62	1,142,934.11	230,460.00	577,340.97	14,678,881.66
Other Financing Uses: Operating Transfer out, Residual Equity Transfers, and Downward Adjustments				230,460.00				15,304.09	245,764.09
Total Expenditures and Other Uses (Sum row 35 & 36)	11,259,018.72	421,958.68	313,074.89	895,778.67	68,775.62	1,142,934.11	230,460.00	592,645.06	14,924,645.75
Ending Fund Balance	1,572,922.53	98,776.16	387,012.15	1,280,863.24	302,158.24	8,995,421.29		-14,224.08	12,622,929.53
Total Requirements (Sum rows 38 & 39)	12,831,941.25	520,734.84	700,087.04	2,176,641.91	370,933.86	10,138,355.40	230,460.00	578,420.98	27,547,575.28

FY 2017 Balance Sheet by Long Term Governmental Account Group

Account	Long-Term Assets	Long-Term Liabilities
LONG-TERM ASSETS & OTHER DEBITS		
Land & Land Improvements	381,700.00	
Site Improvements	844,092.00	
Building & Building Improvements	10,095,421.00	
Machinery & Equipment	3,199,653.00	
Construction in Progress	1,372,033.00	
Amount to be provided for retirement of governmental Long-term Debt		17,507,842.00
TOTAL LONG-TERM ASSETS & OTHER DEBITS (Sum rows 1 to 10)	15,892,899.00	17,507,842.00
LONG-TERM LIABILITIES & OTHER CREDITS		
Bonds Payable		12,160,000.00
Compensated Absences & Special Termination Benefits		275,867.00
Arbitrage Rebate Liability		
Other Long-Term Liability (OPEB, IPERS, etc.)		5,071,975.00
Investment in Governmental Fixed Assets (before depreciation)	15,892,899.00	
TOTAL LONG-TERM LIABILITIES & OTHER CREDITS	15,892,899.00	17,507,842.00

FY 2017 Treasurer Report By Fund

	General Fund (10)	Student Activity Fund (21)	Management Levy Fund (22)	SAVE Statewide Sales and Services Tax Fund	PPEL Fund (36)	Other Capital Project Funds (Bond 31)	Debt Service Fund (40)	Enterprise Funds Lunch (61)
Beginning Balance	1,015,005.97	89,786.26	366,403.17	1,234,538.43	193,590.36			-9,243.64
Adjustments to Beginning Balance								
Revenues and other Financing								
Sources	11,816,935.28	430,948.58	333,683.87	942,103.48	177,343.50	10,138,355.40	230,460.00	587,664.62
Total Sources Available	12,831,941.25	520,734.84	700,087.04	2,176,641.91	370,933.86	10,138,355.40	230,460.00	578,420.98
Expenditures and Other Financing								
Uses	11,259,018.72	421,958.68	313,074.89	895,778.67	68,775.62	1,142,934.11	230,460.00	592,645.06
Ending Balance	1,572,922.53	98,776.16	387,012.15	1,280,863.24	302,158.24	8,995,421.29	0	-14,224.08

Bank Accounts

Name	Account Number	Current Balance as of 06/30/2106	Out Standing Liabilities and Checks	Intrest Rate	Date of Last Statement	Funds
New Hampton Community Scool	9000437	\$ 11,372,613.40	\$ 794,170.63	\$ 10,578,442.77	0.95%	6/30/2016 School House Funds 31, 33, 36, and 40
New Hampton Community Scool	9000445	\$ 106,958.05	\$ 121,182.13	\$ (14,224.08)	0.20%	6/30/2016 Lunch Fund (61)
New Hampton Community Scool	9000453	\$ 34,979.01	\$ -	\$ 34,979.01	0.20%	6/30/2016 Section 125
New Hampton Community Scool	9000496	\$ 137,541.21	\$ 38,765.05	\$ 98,776.16	0.20%	6/30/2016 Student Activities Fund (21)
New Hampton Community Scool	9000526	\$ 3,151,423.86	\$ 1,191,489.18	\$ 1,959,934.68	0.20%	6/30/2016 General Fund (10) and Management Fund (22)

Joe Rosonke
Board President

Bob Ayers
Board Secretary / Treasurer