

**MS-9 December 31, 2019**  
**MONADNOCK REGIONAL SCHOOL DISTRICT**  
**CAPITAL RESERVE and EXPENDABLE TRUST FUNDS**  
**COMBINED PRINCIPAL and INCOME FUNDS**

<u>DATE OF CREATION</u>	<u>NAME OF FUND</u>	<u>PURPOSE</u>	<u>HOW INVESTED</u> <sup>1</sup>	<u>BALANCE 12/31/18</u>	<u>NEWLY CREATED</u>	<u>INTEREST INCOME</u>	<u>EXPENDED</u>	<u>TRANS- FERS</u>	<u>BALANCE 12/31/19</u>	<u>ALLOCA- TIONS</u>
<u>Capital Reserve Funds:</u>										
11/28/08	MRSD Building Reserve 2009	MRHS/MS Renovation	PDIP/ICS	\$ 3,128.66	\$ -	\$ 63.72	\$ -	\$ -	\$ 3,192.38	0.61%
				<u>3,128.66</u>	<u>-</u>	<u>63.72</u>	<u>-</u>	<u>-</u>	<u>3,192.38</u>	<u>0.61%</u>
<u>Expendable Trust Funds:</u>										
3/10/15	Emergency Fuel Fund	Heating Reserve	PDIP/ICS	56,463.53	-	1,149.94	-	-	57,613.47	11.04%
3/13/12	Before/After School Programs	Program Funding	PDIP/ICS	26.90	-	0.55	-	-	27.45	0.01%
6/28/11	MRSD Heath and Dental	Insurance Reserve	PDIP/ICS	61,574.05	-	1,254.02	-	-	62,828.07	12.03%
9/19/04	School Bldg. Maintenance	Cutler Roof, etc.	PDIP/ICS	65,056.49	-	1,324.94	-	-	66,381.44	12.71%
9/19/04	Special Education Fund	Special Ed Reserve	PDIP/ICS	325,421.54	-	6,627.55	-	-	332,049.09	63.60%
				<u>508,542.52</u>	<u>-</u>	<u>10,357.00</u>	<u>-</u>	<u>-</u>	<u>518,899.52</u>	<u>99.39%</u>
	Total Funds			<u>\$ 511,671.18</u>	<u>\$ -</u>	<u>\$ 10,420.72</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 522,091.90</u>	<u>100.00%</u>

(1) Insured Cash Sweep (ICS) account that invests in participating banks' money market savings accounts up to the FDIC \$250,000 limit.

**MS-10 December 31, 2019**  
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**CAPITAL RESERVE and EXPENDABLE TRUST FUNDS**  
**COMBINED PRINCIPAL and INCOME FUNDS**

SHS	INVESTMENT	BALANCE 12/31/18	PURCHASES (SALES)	GAINS (LOSSES)	NEWLY CREATED	INTEREST INCOME	EXPENDED	TRANSFERS	BALANCE 12/31/19
<b>Equities:</b>									
-	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Equity Investments	-	-	-	-	-	-	-	-
<b>Bonds:</b>									
-	None	-	-	-	-	-	-	-	-
	Total Bond Investments	-	-	-	-	-	-	-	-
<b>Cash and Equivalents:</b>									
-	PDIP	412,740.30	70,000.00	-	-	9,108.89	-	-	491,849.19
-	Mascoma Savings Bank - ICS *	98,430.88	(69,600.00)	-	-	1,311.83	-	-	30,142.71
-	Mascoma Savings Bank - DDA	500.00	(400.00)	-	-	-	-	-	100.00
	Total Cash and Equivalents	511,671.18	-	-	-	10,420.72	-	-	522,091.90
	Total Funds	<u>\$ 511,671.18</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,420.72</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 522,091.90</u>

\* Insured Cash Sweep account that invests in participating banks' money market savings accounts up to the FDIC \$250,000 limit.

**MONDADNOCK REGIONAL SCHOOL DISTRICT  
CASH RECEIPTS DISBURSEMENTS**

**2019**

Date	Ck# or Trans.	Account	PDIP	MSB		PRINCIPAL/INCOME FUND			BALANCE
				DDA	ICS	INV. INCOME	NEW FUNDS	DISBURSEM'TS	
	12/31/2018	Balances	412,740.30	500.00	98,430.88	8,626.94	-	-	511,671.18
1/2/2019	Deposit	ICS Interest			111.91	111.91			111.91
1/31/2019	Deposit	PDIP Dividend	846.15			846.15			846.15
			413,586.45	500.00	98,542.79	958.06			512,629.24
			ok	ok	ok				-
2/1/2019	Deposit	ICS Interest			117.22	117.22			117.22
2/12/2019	Sweep			(400.00)	400.00				-
2/28/2019	Deposit	PDIP Dividend	771.09			771.09			771.09
			414,357.54	100.00	99,060.01	888.31			513,517.55
			ok	ok	ok				
3/1/2019	Deposit	ICS Interest			106.25	106.25			106.25
3/29/2019	Deposit	PDIP Dividend	850.95			850.95			850.95
			415,208.49	100.00	99,166.26	957.20			514,474.75
			ok	ok	ok				
		Thru Q1				2,803.57	1Q interest		
	Postings:	PDIP Interest				2,468.19			
		ICS Interest				335.38			
						<u>2,803.57</u>			
		Total ICS, above			99,166.26				
		Less, Beg. Balance			(98,430.88)				
		Less, Interest Income			(335.38)				
		Net Sweeps to (from) ICS			<u>400.00</u>				
4/1/19	Deposit	ICS Interest			117.98	117.98			117.98
4/30/19	Deposit	PDIP Dividend	812.85			812.85			812.85
			416,021.34	100.00	99,284.24	930.83			515,405.58
			ok	ok	ok				
5/1/19	Deposit	ICS Interest			114.30	114.3			114.30
5/31/19	Deposit	PDIP Dividend	827.65			827.65			827.65
			416,848.99	100.00	99,398.54	941.95			516,347.53
			ok	ok	ok				

**MONDADNOCK REGIONAL SCHOOL DISTRICT  
CASH RECEIPTS DISBURSEMENTS**

**2019**

Date	Ck# or Trans.	Account	PDIP	MSB		PRINCIPAL/INCOME FUND			
				DDA	ICS	INV. INCOME	NEW FUNDS	DISBURSEM'TS	BALANCE
6/3/19	Deposit	ICS Interest			118.25	118.25			118.25
6/28/19	Deposit	PDIP Dividend	787.76			787.76			787.76
			<u>417,636.75</u>	100.00	99,516.79	906.01			517,253.54
			ok	ok	ok				
	Postings: Q2	PDIP Interest				2,428.26			
		ICS Interest				350.53			
						<u>2,778.79</u>	2Q interest		
		Total ICS, above			99,516.79	5,582.36	YTD int		
		Less, Beg. Balance			(99,166.26)				
		Less, Interest Income			(350.53)				
		Net Sweeps to (from) ICS			<u>(0.00)</u>				
7/1/19	Deposit	ICS Interest			114.57	114.57			114.57
7/31/19	Deposit	PDIP Interest	791.68			791.68			791.68
			<u>418,428.43</u>	100.00	99,631.36	906.25			518,159.79
			ok	ok	ok				
8/1/19	Deposit	ICS Interest			118.53	118.53			118.53
8/30/19	Deposit	PDIP Interest	744.47			744.47			744.47
			<u>419,172.90</u>	100.00	99,749.89	863.00			519,022.79
			ok	ok	ok				
9/3/19	Deposit	ICS Interest			118.67	118.67			118.67
9/30/19	Deposit	PDIP Interest	711.26			711.26			711.26
			<u>419,884.16</u>	100.00	99,868.56	829.93			519,852.72
			ok	ok	ok	2,599.18			
	Postings: Q3	PDIP Interest				2,247.41			
		ICS Interest				351.77			
						<u>2,599.18</u>	3Q interest		
		Total ICS, above			99,868.56	8,181.54	YTD int		
		Less, Beg. Balance			(99,516.79)				
		Less, Interest Income			(351.77)				

**MONDADNOCK REGIONAL SCHOOL DISTRICT  
CASH RECEIPTS DISBURSEMENTS**

**2019**

Date	Ck# or Trans.	Account	PDIP	MSB		PRINCIPAL/INCOME FUND			
				DDA	ICS	INV. INCOME	NEW FUNDS	DISBURSEM'TS	BALANCE
		Net Sweeps to (from) ICS			0.00				
10/01/19	Deposit	ICS Interest			103.47	103.47			103.47
10/31/19	Deposit	PDIP Interest	672.68			672.68			672.68
			420,556.84	100.00	99,972.03	776.15			520,628.87
			ok	ok	ok				
11/01/19	Deposit	ICS Interest			106.18	106.18			106.18
11/14/19	Sweep			70,000.00	(70,000.00)			(70,000)	(70,000.00)
11/14/19	Purchase ACH	PDIP	70,000.00	(70,000.00)			70,000.00		70,000.00
11/29/19	Deposit	PDIP Interest	622.74			622.74			622.74
			491,179.58	100.00	30,078.21	728.92	70,000.00	(70,000.00)	521,357.79
			ok	ok	ok				
12/02/19	Deposit	ICS Interest			64.50	64.50			64.50
12/31/19	Deposit	PDIP Interest	669.61			669.61			669.61
			491,849.19	100.00	30,142.71	734.11	70,000.00	(70,000.00)	522,091.90
			ok	ok	ok	2,239.18			
	Postings: Q4	PDIP Interest ICS Interest				1,965.03 274.15			
						2,239.18	4Q Interest		
		Total ICS, above			30,142.71	10,420.72	YTD int		
		Less, Beg. Balance			(99,516.79)				
		Less, Interest Income			(274.15)				
		Net Sweeps to (from) ICS			<u>(69,648.23)</u>				

# REPORT OF TRUST AND CAPITAL RESERVE FUNDS

\$ **522,091.90**

Please insert the total of ALL funds here

## Monadnock Regional School District for Year Ended: December 31, 2019

### CERTIFICATE

Under penalties of perjury, I declare that I have examined the information

Steven D. Bittel \_\_\_\_\_

Edward A. Morenz \_\_\_\_\_

Richard A. Scaramelli \_\_\_\_\_

**Print and sign**

Signed by the Trustees of Trust Funds  
on this date \_\_\_\_\_

### REMINDERS FOR TRUSTEES

**1. SIGNATURES** - Print and sign on lines provided above.

**2. INVESTMENT POLICY** - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34:5, 35:9).

**3. PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE** - RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust fund involved, however, please be advised the fees can be taken from income only and not from principal.

**4. WEB SITE** - A trustee handbook can be down loaded from the web site for the Attorney General's Charitable Trust Division. [www.doj.nh.gov/charitable](http://www.doj.nh.gov/charitable).

**5. FAIR VALUE** - Fold and complete page 4 to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.

**6. CAPITAL RESERVE FUND** - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).

**7. WHEN and WHERE TO FILE** - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See addresses on page 4 of this form. If you hold funds for the school, the school business administrator will also need a copy for the school's financial report.

**FOR DRA USE ONLY**

State of New Hampshire  
Department of Revenue Administration  
Municipal Services Division  
PO Box 487, Concord, NH 03302-0487  
(603) 230-5090

**MS-9**  
**Rev. 12/11**

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Monadnock Regional School District for Year Ended: December 31, 2019

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Under penalties of perjury, I declare that I have examined the information	
Steven D. Bittel _____ Edward A. Morenz _____ Richard A. Scaramelli _____	Signed by the Trustees of Trust Funds on this date _____
<b>Print and sign</b>	

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