

**Raymond School District
Analysis of Surplus
2018 - 2019 School Year**

GENERAL FUND REVENUES	139,454
GENERAL FUND EXPENDITURES	192,444
PRIOR YEAR ENCUMBRANCES	60,157
CURRENT YEAR ENCUMBRANCES	<u>(31,279)</u>
UNRESERVED FUND BALANCE	360,776
LESS: "up to" \$75,000 in Maintenance CRF (Warrant Article #8)	(75,000)
Less: RETAINED FUND BALANCE (2018 - 2019 School Year)	<u>-</u>
SURPLUS BEING RETURNED TO THE TOWN OF RAYMOND TO REDUCE TAXES	285,776

Note: there is an approximate 3 cents per thousand effect on tax rate for every \$25,000 retained.
(\$25,000 / 933,841,145 = \$0.026)

**Raymond School District
Summary of Revenues
2018 - 2019 School Year**

	<u>Original Budget</u>	<u>Actual Receipts</u>	<u>Receipts Over (Under) Budget</u>
CURRENT APPROPRIATIONS	15,412,433	15,412,433	0
STATE ADEQUACY GRANT	4,897,148	4,897,302	154
KINDERGARTEN AID	77,340	77,340	0
STATE EDUCATION TAX	2,032,764	2,032,764	0
MEDICAID REIMBURSEMENT	350,000	237,626	(112,374)
NH SCHOOL BUILDING AID	325,149	325,149	0
SPECIAL EDUCATION AID	148,924	143,750	(5,174)
NET SCHOOLCARE REFUNDS	110,235	117,161	6,926
AFTER SCHOOL PROGRAM FEES	40,000	43,600	3,600
STUDENT TUITIONS	22,000	188,665	166,665
IMPACT FEES	26,374	98,802	72,428
INDIRECT COSTS	20,000	18,773	(1,227)
VOCATIONAL TUITION AID	13,684	19,284	5,600
CHARTER SCHOOL AID	14,982	12,439	(2,543)
INTEREST ON INVESTMENTS	170	148	(22)
MISCELLANEOUS REVENUES	<u>6,020</u>	<u>11,441</u>	<u>5,421</u>
TOTAL GENERAL FUND REVENUES	<u><u>23,497,223</u></u>	<u><u>23,636,677</u></u>	<u><u>139,454</u></u>

**Raymond School District
Summary of Encumbrances by Function Codes
2018 - 2019 School Year**

	Prior Year <u>Encumbrances as of 6/30/18</u>	Current Year <u>Encumbrances as of 6/30/19</u>
REGULAR EDUCATION PROGRAMS (1100's)	570	2,658
SPECIAL PROGRAMS (1200's)	552	0
OTHER INSTRUCTIONAL PROGRAMS (1400's)	0	0
SUPPORT SERVICES - STUDENTS (2100's)	5,492	95
SUPPORT SERVICES - INSTRUCTIONAL STAFF (2200's)	20,469	0
SUPPORT SERVICES - GENERAL ADMINISTRATION (2300's)	17,150	23,374
SUPPORT SERVICES - SCHOOL ADMINISTRATION (2400's)	0	1,350
SUPPORT SERVICES - BUSINESS (2500's)	640	1,280
OPERATION & MAINTENANCE OF PLANT FACILITIES (2600's)	15,284	2,522
STUDENT TRANSPORTATION SERVICES (2700's)	<u>0</u>	<u>0</u>
 TOTAL GENERAL FUND ENCUMBRANCES	 <u><u>60,157</u></u>	 <u><u>31,279</u></u>

**Raymond School District
Summary of Food Service Fund
2018 - 2019 School Year**

	Original <u>Budget</u>	Actuals <u>18 - 19</u>	Actuals Over (Under) <u>Budget</u>
Revenues			
Daily Sales	190,000	188,664	(1,336)
Vending and A La Carte Sales	130,635	68,964	(61,671)
Catering Sales	16,500	18,849	2,349
State Child Nutrition Aid	7,000	7,098	98
Federal Child Nutrition Aid	<u>205,000</u>	<u>192,520</u>	<u>(12,480)</u>
TOTAL REVENUES	549,135	476,095	(73,040)
Expenditures			
District Wide Expenditures	76,795	77,950	1,155
Lamprey River Elementary School	147,782	149,703	1,921
Iber Holmes Gove Middle School	165,210	160,456	(4,754)
Raymond High School	<u>177,913</u>	<u>169,784</u>	<u>(8,129)</u>
TOTAL EXPENDITURES	<u>567,700</u>	<u>557,893</u>	<u>(9,807)</u>
GENERAL FUND CONTRIBUTION	<u>18,565</u>	<u>81,798</u>	<u>63,233</u>

Raymond School District Summary of Capital Reserve Fund Balances

	<u>Balance as of 6/30/18</u>	<u>Appropriations 18 - 19 School Year</u>	<u>Income Earned</u>	<u>Expenditures</u>	<u>Projects</u>	<u>Balance as of 6/30/19</u>
District Wide Technology	53,991.24	13,142.00	3,234.18	12,500.00	Firewall Replacement	57,867.42
District Wide Food Service	25,176.96	19,714.00	2,658.10	-		47,549.06
District Wide Maintenance	454,904.41	252,544.00	30,692.30	23,054.00 70,282.92 113,732.69	IHGMS Reconfigurations LRES Bathrooms RHS Waterline	531,071.10
District Wide Textbook	15,394.70	-	63.59	15,458.29	Science Textbooks	-
District Wide Special Education	183,866.27	0	10,329.85			194,196.12
Capital Reserve Fund Balances	733,333.58	285,400.00	46,978.02	235,027.90		830,683.70

**Raymond School District
Federal, State and Private Grants
FY19**

<u>CDFA#</u>	<u>Project #</u>	<u>Fiscal Yr</u>	<u>Project Name</u>	<u>Project Mgr</u>	<u>Contact Person</u>	<u>Project Period</u>	<u>Awarded Grant</u>	<u>18-19 Expended</u>	
84.323A	72611	FY17	Title IIA	S. Riddell	Lisa Morrisette, 271-3738	10/4/16-7/31/19	4,377.73	2,137.50	Rec'd \$4,377.73
84.367A	74920	FY17	Title IIA	M Whaland	Ashley Frame, 271-6056	8/31/16-9/30/18	57,220.41	957.99	Rec'd \$57,220.41
84.010A	80121	FY18	Title I	M Whaland	Mary Bubnis, 271-3889	8/21/17-8/31/18	214,691.80	16,068.33	Rec'd \$214,691.80
84.367A	84920	FY18	Title IIA	M Whaland	Ashley Frame, 271-6056	8/21/17-9/30/19	64,413.50	5,474.79	Rec'd \$60,979.47
84.027A	82591	FY18	IDEA	W Anacki	Lisa Morrisette, 271-3738	7/31/17-9/30/19	361,687.06	37,238.56	Rec'd \$351,335.86
84.010A	90062	FY19	Title I	M Whaland	Mary Bubnis, 271-3889	7/1/18 - 8/31/19	324,570.59	231,720.94	
84.287C	90032	FY19	21st Century	P Arsenault	Ashlee Fye, 271-3646	7/1/18-6/30/19	182,007.47	178,221.98	
84.367A	90194	FY19	Title IIA	M Whaland	Ashley Frame, 271-6056	9/4/18 - 9/30/20	64,450.38	49,604.97	
84.424A	90372	FY19	Title IVA	M Whaland	Ashley Frame, 271-6056	12/13/18 - 9/30/20	31,536.87	7,232.88	
84.027A	92556	FY19	IDEA	S. Riddell	Lisa Morrisette, 271-3738	7/1/18 - 9/30/20	423,210.77	318,411.10	
84.173A	92557	FY19	IDEA-Preschool	S. Riddell	Lisa Morrisette, 271-3738	7/1/18 - 9/30/20	8,619.00	8,619.10	
NA	90001	FY19	School Infrastructure	T. Ledoux	Amy Clarke, 271-2752	7/1/18 - 6/30/19	56,554.00	56,553.60	
NA	90002	FY19	School Infrastructure	T. Ledoux	Amy Clarke, 271-2752	7/1/18 - 6/30/19	35,440.00	35,440.00	
 <u>State & Private</u>									
NHDHHS	89945	FY18	Student Assistance	S Woodward	Jill Burke, 271-6112	9/13/17-6/30/18	99,955.00	6,687.43	
NHSTE	89997	FY18	Virtual Nature Trail	D Roy	Celeste Best	7/1/17-8/30/18	3,850.00	643.06	
NHCF	89990	FY19	Raymond Athletics	D Brazeau	Amy Langille, 225-6641	12/11/17-6/30/18	500.00	500.00	
NHDHHS	99945	FY19	Student Assistance	S Woodward	Jill Burke, 271-6112	7/1/18 - 6/30/19	99,990.00	98,053.37	
 Total Federal, State and Private Grants							<u>2,033,074.58</u>	<u>1,053,565.60</u>	