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Dist.	Loc.

Form DOE-25

School Administrative Unit # 33

NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION

Annual Financial Report

for the Year Ending June 30, 2017

for the RAYMOND School District

Due to the State Department of Education not later than September 1, 2017

This document has been prepared in accordance with the
New Hampshire Financial Accounting Handbook For Local Education Agencies

"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

Date

Superintendent of Schools

Date

School Board

School Board

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2016-2017	(3)	(4)	(5)	(6)	(7)
RAYMOND SCHOOL DISTRICT											
TITLES	PAGE	LINE	No								

BALANCE SHEET				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70			
				GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY			
ASSETS				SPECIAL REVENUE							
Current Assets											
CASH	1	1	100	1,713,543.42	100.00			0.00			
INVESTMENTS	1	2	110					652,193.05			
ASSESSMENTS RECEIVABLE	1	3	120								
INTERFUND RECEIVABLE	1	4	130	154,709.48				0.00			
INTERGOVERNMENTAL RECEIVABLES	1	5	140		16,922.53	149,226.64		0.00			
OTHER RECEIVABLES	1	6	150	2,542.41				0.00			
BOND PROCEEDS RECEIVABLE	1	7	160								
INVENTORIES	1	8	170								
PREPAID EXPENSES	1	9	180					0.00			
OTHER CURRENT ASSETS	1	10	190					0.00			
Total Current Assets	1	11		1,870,795.31	17,022.53	149,226.64	0.00	652,193.05			
LIABILITY & FUND EQUITY											
Current Liabilities											
INTERFUND PAYABLES	1	12	400		7,732.84	146,976.64		0.00			
INTERGOVERNMENTAL PAYABLES	1	13	410					0.00			
OTHER PAYABLES	1	14	420	607,897.81				0.00			
CONTRACTS PAYABLE	1	15	430								
BOND AND INTEREST PAYABLE	1	16	440								
LOANS AND INTEREST PAYABLE	1	17	450								
ACCRUED EXPENSES	1	18	460	87,159.48							
PAYROLL DEDUCTIONS	1	19	470	87,025.40							
DEFERRED REVENUES	1	20	480		9,289.69	2,250.00					
OTHER CURRENT LIABILITIES	1	21	490					0.00			
Total Current Liabilities	1	22		782,082.69	17,022.53	149,226.64	0.00	0.00			
Fund Equity											
Nonspendable:											
RESERVE FOR INVENTORIES	1	23	751								
RESERVE FOR PREPAID EXPENSES	1	24	752					0.00			
RESERVE FOR ENDOWMENTS (principal only)	1	25	756								
Restricted:											
RESERVE FOR ENDOWMENTS (interest)	1	26	756					0.00			
RESTRICTED FOR FOOD SERVICE	1	27									
UNSPENT BOND PROCEEDS	1	28									
Committed:											
RESERVE FOR CONTINUING APPROPRIATIONS	1	29	754					0.00			
RESERVE FOR AMTS VOTED	1	30	755								
RESERVE FOR ENCUMBRANCES (non-lapsing)	1	31	753					0.00			
UNASSIGNED FUND BALANCE RETAINED	1	32		125,000.00							
Assigned:											
RESERVED FOR SPECIAL PURPOSES	1	33	760	50,000.00				652,193.05			
RESERVED FOR ENCUMBRANCES	1	34	753	28,078.67				0.00			
UNASSIGNED FUND BALANCE	1	35	770	885,633.95							
Total Fund Equity	1	36		1,088,712.62	0.00	0.00	0.00	652,193.05			
Total Liabilities and Fund Equity	1	37		1,870,795.31	17,022.53	149,226.64	0.00	652,193.05			

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2016-2017		(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No	Fund 10	Fund 21	Fund 22	Fund 30	Fund 70				
				GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY				
STATEMENT OF REVENUES												
<i>Revenue from Local Sources</i>												
<i>Assessments</i>												
CURRENT APPROPRIATION	2	1	1111	13,196,655.00								
DEFICIT APPROPRIATION	2	2	1112									
OTHER	2	3	1119	16,845.00								
Total Assessments	2	4	1100	13,213,500.00	0.00	0.00	0.00	0.00				
TUITION												
<i>Tuition from Individuals</i>			1310									
REGULAR DAY SCHOOL	2	5	1311	13,422.00								
SUMMER SCHOOL	2	6	1314	5,350.00								
DRIVER EDUCATION	2	7	1315									
ADULT EDUCATION	2	8	1316									
<i>Tuition from Other LEAs Within NH</i>			1320									
REGULAR DAY SCHOOL	2	9	1321	14,552.67								
SPECIAL EDUCATION	2	10	1322									
VOCATIONAL	2	11	1323									
<i>Tuition from Other LEAs outside NH</i>			1330									
REGULAR DAY SCHOOL	2	12	1331									
SPECIAL EDUCATION	2	13	1332									
VOCATIONAL	2	14	1333									
<i>Tuition from Other Sources</i>			1340									
REGULAR DAY SCHOOL	2	15	1341									
SPECIAL EDUCATION	2	16	1342									
OTHER	2	17	1349									
Total Tuition	2	18	1300	33,324.67		0.00						

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2016-2017	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No	Fund 10	Fund 21	Fund 22	Fund 30	Fund 70			
				GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY			
TRANSPORTATION FEES											
<i>Transportation Fees from Individuals</i>											
REGULAR DAY SCHOOL	3	1	1411								
SUMMER SCHOOL	3	2	1414								
<i>Other LEAs Within NH</i>			1420								
REGULAR DAY SCHOOL	3	3	1421								
SPECIAL EDUCATION	3	4	1422								
VOCATIONAL	3	5	1423								
<i>Other LEAs Outside NH</i>			1430								
REGULAR DAY SCHOOL	3	6	1431								
SPECIAL EDUCATION	3	7	1432								
VOCATIONAL	3	8	1433								
TRANSPORTATION FEES FOR NON-STUDENT	3	9	1440								
Total Transportation	3	10	1400	0.00		0.00					
<i>Additional Revenues</i>											
EARNINGS ON INVESTMENTS	3	11	1500	170.55				14,276.95			
FOOD SERVICE SALES	3	12	1600		265,128.68						
STUDENT ACTIVITIES	3	13	1700	60,105.00							
COMMUNITY SERVICE ACTIVITIES	3	14	1800								
<i>Other Revenue from Local Sources</i>											
RENTALS	3	15	1910	1,590.23							
CONTRIBUTION & DONATIONS	3	16	1920	132.73							
SALE OF FIXED ASSETS	3	17	1930								
SALE OF TEXTBOOKS & MATERIALS	3	18	1940								
SERVICES PROVIDED OTHER LEAs WITHIN NH	3	19	1951								
SERVICES PROVIDED OTHER LEAs OUTSIDE NH	3	20	1952								
SERVICES PROVIDED SAUs	3	21	1953								
SERVICES PROVIDED TO LOCAL GOV UNITS	3	22	1960								
REFUND OF PRIOR YEAR EXPENDITURES	3	23	1980								
OTHER	3	24	1990	25,337.53	13,500.40						
Total Additional/Other Revenue	3	25		87,336.04	278,629.08	0.00	0.00	14,276.95			
Total Local Revenue	3	26	1000	13,334,160.71	278,629.08	0.00	0.00	14,276.95			

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2016-2017			(5)	(6)	(7)
RAYMOND SCHOOL DISTRICT											
TITLES	PAGE	LINE	No	Fund 10	Fund 21	Fund 22	Fund 30	Fund 70			
						ALL OTHER					
REVENUES				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY			
<i>Revenue from State Sources</i>											
<i>Unrestricted Grants-In-Aid</i>											
ADEQUACY AID GRANT	4	1	3111	5,582,301.11							
STATEWIDE ENHANCED EDUCATION TAX	4	2	3112	1,957,535.00							
SHARED REVENUE	4	3	3119								
OTHER STATE AID	4	4	3190								
Total Unrestricted Grants-In-Aid	4	5	3100	7,539,836.11	0.00	0.00	0.00	0.00			
<i>Restricted Grants-In-Aid</i>											
SCHOOL BUILDING AID	4	6	3210	356,923.36							
KINDERGARTEN BUILDING AID	4	7	3215								
KINDERGARTEN AID	4	8	3220								
CATASTROPHIC AID	4	9	3230	336,508.67							
VOCATIONAL EDUCATION (TUITION)	4	10	3241								
VOCATIONAL EDUCATION (TRANSPORTATION)	4	11	3242	18,589.20							
VOCATIONAL EDUCATION (BUILDING)	4	12	3243								
VOCATIONAL EDUCATION (OTHER)	4	13	3249								
ADULT EDUCATION	4	14	3250								
CHILD NUTRITION	4	15	3260		7,130.90						
DRIVER EDUCATION	4	16	3270								
SCHOOL IMPROVEMENT AID	4	17	3280								
OTHER RESTRICTED STATE AID	4	18	3290	10,077.42							
Total Restricted Grants-In-Aid	4	19	3200	722,098.65	7,130.90	0.00	0.00	0.00			
PUBLIC INTER AGENCIES	4	20	3700								
REVENUE IN LIEU OF TAXES	4	21	3800								
REVENUE FOR/ON BEHALF OF LEA	4	22	3900								
Total State Revenue	4	23	3000	8,261,934.76	7,130.90	0.00	0.00	0.00			

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2016-2017		(4)	(5)	(6)	(7)
RAYMOND SCHOOL DISTRICT						(3)					
TITLES	PAGE	LINE	No	Fund 10	Fund 21	Fund 22	Fund 30	Fund 70			
REVENUES						ALL OTHER					
<i>Revenues from Federal sources</i>				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY			
<i>Unrestricted Grants-In-Aid</i>											
FROM THE FEDERAL GOV'T DIRECT	5	1	4100								
FROM THE FEDERAL GOV'T THROUGH STATE	5	2	4200								
Total Unrestricted Grants-In-Aid	5	3		0.00	0.00	0.00	0.00				
<i>Restricted Grants-In-Aid</i>											
FROM THE FEDERAL GOV'T DIRECT			4300								
ELEMENTARY/SECONDARY PROGRAMS	5	4	4310								
VOCATIONAL PROGRAMS	5	5	4330								
DISABILITIES PROGRAMS	5	6	4350								
FROM THE FEDERAL GOV'T THROUGH STATE			4500								
ELEM/SEC(ESEA) - TITLE 1	5	7	4520			257,178.51					
ELEM/SEC(ESEA) - ALL OTHER PROGRAMS	5	8	4530			66,682.78					
VOCATION EDU (ALL PROGRAMS)	5	9	4540								
ADULT EDUCATION	5	10	4550								
CHILD NUTRITION	5	11	4560		205,050.04						
DISABILITIES PROGRAMS	5	12	4570			433,273.52					
MEDICAID DISTRIBUTIONS	5	13	4580	315,372.82							
OTHER RESTRICTED FED AID THROUGH STATE	5	14	4590								
Total Restricted Grants-In-Aid	5	15		315,372.82	205,050.04	757,134.81	0.00				
OTHER PUBLIC INTERMEDIATE AGENCIES	5	16	4700								
<i>Revenue in Lieu of Taxes</i>											
FEDERAL FOREST RESERVE	5	17	4810								
OTHER REVENUE IN LIEU OF TAXES	5	18	4890								
<i>Revenue For/On Behalf of LEA</i>											
REVENUE FOR/ON BEHALF OF LEA	5	19	4900								
Total Revenue from Federal Sources	5	20	4000	315,372.82	205,050.04	757,134.81	0.00				

NAME:	DIST	LOC		DOE 25 2016-2017						
RAYMOND SCHOOL DISTRICT			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No	Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
OTHER FINANCING SOURCES						ALL OTHER				
<i>Sales of Bonds & Notes Proceeds</i>				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
PRINCIPAL	6	1	5110		.....	.....		.....	.....	.....
PREMIUM	6	2	5120		.....	.....		.....	.....	.....
ACCRUED INTEREST	6	3	5130		.....	.....		.....	.....	.....
REIMBURSEMENT ANTICIPATION NOTES	6	4	5140		.....	.....		.....	.....	.....
Total Sale of Bonds and Notes	6	5	5100	0.00	.....	.....	0.00	.....	.....	.....
<i>Interfund Transfers</i>										
TRANS FROM GENERAL FUND	6	6	5210	.....	38,295.78	.....		214,000.00	.....	.....
TRANS FROM FOOD SERVICE SPECIAL REV FUND	6	7	5221	.....	.....	.....		.....	.....	.....
TRANS FROM ALL OTHER SPEC REV FUNDS	6	8	5222	19,333.73	.....	.....		.....	.....	.....
TRANS FROM CAPITAL PROJECTS FUNDS	6	9	5230	.....	.....	.....		.....	.....	.....
Total Interfund Transfers	6	10	5200	19,333.73	38,295.78	0.00	0.00	214,000.00	.....	.....
<i>Transfer from Trust Funds</i>										
FROM CAPITAL RESERVE FUND	6	11	5251	.....	.....	.....		.....	.....	.....
FROM OTHER EXPENDABLE TRUST FUNDS	6	12	5252	.....	.....	.....		.....	.....	.....
FROM NONEXPENDABLE TRUST FUNDS	6	13	5253	.....	.....	.....		.....	.....	.....
Total Transfer from Trust Funds	6	14	5250	0.00	0.00	0.00	0.00	.....	.....	.....
COMPENSATION FOR LOSS OF FIXED ASSETS	6	15	5300	.....	.....	.....		.....	.....	.....
CAPITAL LEASES	6	16	5500	.....	.....	.....		.....	.....	.....
LEASE PURCHASES	6	17	5600	.....	.....	.....		.....	.....	.....
Total Other Financing Sources	6	18	5000	19,333.73	38,295.78	0.00	0.00	214,000.00	.....	.....
Total Revenue & Other Financing Sources	6	19		21,930,802.02	529,105.80	757,134.81	0.00	228,276.95	.....	.....

NAME:	DIST	LOC		DOE 25 2016-2017						
RAYMOND SCHOOL DISTRICT			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
GENERAL FUND				100	200	300,400,500	600	700	800/900	
ELEMENTARY EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Instruction</i>										
REGULAR PROGRAMS	7	1	1100	1,774,136.89	827,387.11	41,643.27	60,909.52	7,183.01		2,711,259.80
SPECIAL PROGRAMS	7	2	1200	795,747.94	590,760.42	435,168.34	4,391.14	1,528.73	9,163.18	1,836,759.75
VOCATIONAL PROGRAMS	7	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	7	4	1400	72,265.75	17,669.11	15,472.93	7,682.64			113,090.43
<i>Support Services</i>										
STUDENT	7	5	2100	299,619.72	165,871.83	1,202.00	5,524.60			472,218.15
INSTRUCTIONAL STAFF	7	6	2200	107,592.67	50,562.62	29,170.69	29,815.98	16,005.38		233,147.34
GENERAL ADMINISTRATION	7	7	2300	161,049.19	71,873.33	43,557.32	6,411.92		8,975.02	291,866.78
SCHOOL ADMINISTRATION	7	8	2400	247,240.55	153,720.12	30,752.67	742.50		1,215.00	433,670.84
BUSINESS	7	9	2500	57,779.76	20,751.21	2,176.89			2,074.05	82,781.91
OPERATION/MAINTENANCE OF PLANT	7	10	2600	194,697.82	104,415.39	158,481.00	117,078.37	4,549.99		579,222.57
STUDENT TRANSPORTATION	7	11	2700			297,309.68				297,309.68
CENTRAL	7	12	2800			889.30				889.30
OTHER	7	13	2900							
Total Elementary Expenditures	7	14		3,710,130.29	2,003,011.14	1,055,824.09	232,556.67	29,267.11	21,427.25	7,052,216.55

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2016-2017		(4)	(5)	(6)	(7)
RAYMOND SCHOOL DISTRICT						(3)					
TITLES	PAGE	LINE	No								
GENERAL FUND				100	200	300,400,500	600	700	800/900		
MIDDLE/JUNIOR HIGH EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total	
<i>Instruction</i>											
REGULAR PROGRAMS	8	1	1100	1,708,796.97	869,358.35	14,655.14	45,762.90	10,898.29			2,649,471.65
SPECIAL PROGRAMS	8	2	1200	528,715.47	382,195.54	678,626.60	2,800.05	977.53	7,377.14		1,600,692.33
VOCATIONAL PROGRAMS	8	3	1300								0.00
OTHER INSTRUCTIONAL PROGRAMS	8	4	1400	39,361.60	9,122.38	10,301.72	3,495.04				62,280.74
<i>Support Services</i>											
STUDENT	8	5	2100	250,831.09	147,787.72	130.57	4,854.18				403,603.56
INSTRUCTIONAL STAFF	8	6	2200	79,750.79	34,152.08	19,561.23	33,075.00	18,140.29			184,679.39
GENERAL ADMINISTRATION	8	7	2300	129,027.18	57,582.49	34,896.66	5,137.01		7,190.48		233,833.82
SCHOOL ADMINISTRATION	8	8	2400	259,001.03	137,882.90	29,516.34	1,570.49		1,090.00		429,060.76
BUSINESS	8	9	2500	46,291.19	16,625.18	1,744.05			1,661.66		66,322.08
OPERATION/MAINTENANCE OF PLANT	8	10	2600	208,915.14	124,800.99	106,800.67	157,465.57	3,645.30			601,627.67
STUDENT TRANSPORTATION	8	11	2700			240,061.86					240,061.86
CENTRAL	8	12	2800			712.48					712.48
OTHER	8	13	2900								
Total Middle/Junior High Expenditures	8	14		3,250,690.46	1,779,507.63	1,137,007.32	254,160.24	33,661.41	17,319.28		6,472,346.34

NAME:	DIST	LOC		DOE 25 2016-2017						
RAYMOND SCHOOL DISTRICT			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
GENERAL FUND				100	200	300,400,500	600	700	800/900	
HIGH SCHOOL EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Instruction</i>										
REGULAR PROGRAMS	9	1	1100	1,724,709.70	828,067.26	39,308.10	53,460.39	5,274.89	885.00	2,651,705.34
SPECIAL PROGRAMS	9	2	1200	475,300.05	350,598.73	524,568.46	2,486.31	4,829.37	6,600.60	1,364,383.52
VOCATIONAL PROGRAMS	9	3	1300			134,995.00				134,995.00
OTHER INSTRUCTIONAL PROGRAMS	9	4	1400	122,023.46	19,620.55	33,527.29	10,007.38	6,327.80	6,985.00	198,491.48
<i>Support Services</i>										
STUDENT	9	5	2100	271,977.32	147,215.79	42,222.50	7,042.89	411.56		468,870.06
INSTRUCTIONAL STAFF	9	6	2200	93,060.20	37,465.85	14,216.91	31,775.27	16,572.90		193,091.13
GENERAL ADMINISTRATION	9	7	2300	132,907.64	59,314.28	35,946.16	5,291.51		7,406.74	240,866.33
SCHOOL ADMINISTRATION	9	8	2400	251,455.65	109,363.77	36,299.81	9,553.09		5,086.05	411,758.37
BUSINESS	9	9	2500	47,683.39	17,125.17	1,796.50			1,711.64	68,316.70
OPERATION/MAINTENANCE OF PLANT	9	10	2600	183,636.09	87,711.03	129,512.71	110,414.65	3,754.93		515,029.41
STUDENT TRANSPORTATION	9	11	2700			386,339.53				386,339.53
CENTRAL	9	12	2800			733.91				733.91
OTHER	9	13	2900							
Total High School Expenditures	9	14		3,302,753.50	1,656,482.43	1,379,466.88	230,031.49	37,171.45	28,675.03	6,634,580.78

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TITLES	PAGE	LINE	No	100	200	300,400,500	600	700	800/900	Total
				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	
DISTRICT WIDE EXPENDITURES										
PRIVATE PROGRAMS	10	1	1500							0.00
ADULT/CONTINUING ED PROGRAMS	10	2	1600							0.00
COMMUNITY/JR. COLLEGE ED. PROGRAMS	10	3	1700							0.00
COMMUNITY SERVICE PROGRAMS	10	4	1800				16,814.77			16,814.77
NON-STUDENT TRANSPORTATION	10	5	2750							0.00
FACILITIES ACQUISITION & CONSTRUCTION	10	6	4000			6,892.91				6,892.91
Total District Wide Expenditures	10	7		0.00	0.00	6,892.91	16,814.77	0.00	0.00	23,707.68
Total Expenditures General Fund	10	8		10,263,574.25	5,439,001.20	3,579,191.20	733,563.17	100,099.97	67,421.56	20,182,851.35
OTHER FINANCING USES										
<i>Debt Service</i>			5100	.....	.....	.....	.....	.....	.....	.....
PRINCIPAL	10	9	5110	.....	.....	.....	.....	.....	729,248.27	729,248.27
INTEREST	10	10	5120	.....	.....	.....	.....	.....	429,259.73	429,259.73
<i>Fund Transfers</i>			5200	.....	.....	.....	.....	.....	.....	.....
FOOD SERVICE SPECIAL REV. FUND	10	11	5221	.....	.....	.....	.....	.....	38,295.78	38,295.78
ALL OTHER SPECIAL REV. FUNDS	10	12	5222	.....	.....	.....	.....	.....		0.00
CAPITAL PROJECT FUNDS	10	13	5230	.....	.....	.....	.....	.....		0.00
TRUST/AGENCY FUNDS	10	14	5250	.....	.....	.....	.....	.....	214,000.00	214,000.00
<i>Intergovernmental Agency Allocations</i>			5300	.....	.....	.....	.....	.....	.....	.....
TO CHARTER SCHOOLS	10	15	5310	.....	.....	.....	.....	.....		0.00
TO OTHER AGENCIES	10	16	5390	.....	.....	.....	.....	.....		0.00
Total Other Financing Uses	10	17		0.00	0.00	0.00	0.00	0.00	1,410,803.78	1,410,803.78
Total Expenditures & Other Financing Uses	10	18		10,263,574.25	5,439,001.20	3,579,191.20	733,563.17	100,099.97	1,478,225.34	21,593,655.13

NAME:	DIST	LOC		DOE 25 2016-2017						
RAYMOND SCHOOL DISTRICT			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
SPECIAL REVENUE FUND				100	200	300,400,500	600	700	800/900	
ELEMENTARY EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Instruction</i>				*****	*****	*****	*****	*****	*****	*****
REGULAR PROGRAMS	11	1	1100	124,389.50	29,815.60	1,674.97	9,291.23	1,236.71		166,408.01
SPECIAL PROGRAMS	11	2	1200	34,995.00	16,702.14	8,241.00	5,345.64			65,283.78
VOCATIONAL PROGRAMS	11	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	11	4	1400	957.70	95.01		20,779.28			21,831.99
<i>Support Services</i>				*****	*****	*****	*****	*****	*****	*****
STUDENT	11	5	2100	23,362.42	13,680.74	46,830.36				83,873.52
INSTRUCTIONAL STAFF	11	6	2200	2,821.31	1,436.31	12,125.56				16,383.18
GENERAL ADMINISTRATION	11	7	2300							0.00
SCHOOL ADMINISTRATION	11	8	2400							0.00
BUSINESS	11	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	11	10	2600							0.00
STUDENT TRANSPORTATION	11	11	2700							0.00
CENTRAL	11	12	2800							0.00
OTHER	11	13	2900							0.00
Total Elementary Expenditures	11	14		186,525.93	61,729.80	68,871.89	35,416.15	1,236.71	0.00	353,780.48

NAME:	DIST	LOC		DOE 25 2016-2017						
RAYMOND SCHOOL DISTRICT			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
SPECIAL REVENUE FUND				100	200	300,400,500	600	700	800/900	
MIDDLE/JUNIOR HIGH EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Instruction</i>				*****	*****	*****	*****	*****	*****	*****
REGULAR PROGRAMS	12	1	1100	66,348.00	6,064.55	1,348.49	9,945.35	1,236.70		84,943.09
SPECIAL PROGRAMS	12	2	1200				4,303.69			4,303.69
VOCATIONAL PROGRAMS	12	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	12	4	1400							0.00
<i>Support Services</i>				*****	*****	*****	*****	*****	*****	*****
STUDENT	12	5	2100	18,808.72	11,014.16	37,702.41				67,525.29
INSTRUCTIONAL STAFF	12	6	2200	2,271.39	1,156.34	13,136.29				16,564.02
GENERAL ADMINISTRATION	12	7	2300							0.00
SCHOOL ADMINISTRATION	12	8	2400							0.00
BUSINESS	12	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	12	10	2600							0.00
STUDENT TRANSPORTATION	12	11	2700							0.00
CENTRAL	12	12	2800							0.00
OTHER	12	13	2900							0.00
Total Middle/Junior High Expenditures	12	14		87,428.11	18,235.05	52,187.19	14,249.04	1,236.70	0.00	173,336.09

NAME:	DIST	LOC		DOE 25 2016-2017						
RAYMOND SCHOOL DISTRICT			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
SPECIAL REVENUE FUND				100	200	300,400,500	600	700	800/900	
HIGH SCHOOL EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Instruction</i>				*****	*****	*****	*****	*****	*****	*****
REGULAR PROGRAMS	13	1	1100			1,206.54	171.74	1,236.71		2,614.99
SPECIAL PROGRAMS	13	2	1200	85,830.80	51,215.17	1,561.05	4,400.67			143,007.69
VOCATIONAL PROGRAMS	13	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	13	4	1400							0.00
<i>Support Services</i>				*****	*****	*****	*****	*****	*****	*****
STUDENT	13	5	2100	16,828.86	9,854.77	33,733.73				60,417.36
INSTRUCTIONAL STAFF	13	6	2200	2,032.30	1,034.63	508.79	1,068.75			4,644.47
GENERAL ADMINISTRATION	13	7	2300							0.00
SCHOOL ADMINISTRATION	13	8	2400							0.00
BUSINESS	13	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	13	10	2600							0.00
STUDENT TRANSPORTATION	13	11	2700							0.00
CENTRAL	13	12	2800							0.00
OTHER	13	13	2900							0.00
Total High School Expenditures	13	14		104,691.96	62,104.57	37,010.11	5,641.16	1,236.71	0.00	210,684.51

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2016-2017 (3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				100	200	300,400,500	600	700	800/900	
				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
ALL OTHER SPEC REV FUNDS										
DISTRICT WIDE EXPENDITURES										
PRIVATE PROGRAMS	14	1	1500							0.00
ADULT/CONTINUING ED PROGRAMS	14	2	1600							0.00
COMMUNITY/JR. COLLEGE ED. PROGRAMS	14	3	1700							0.00
COMMUNITY SERVICE PROGRAMS	14	4	1800							0.00
FACILITIES ACQUISITION & CONSTRUCTION	14	5	4000							0.00
Total District Wide Expenditures	14	6		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Special Revenue Funds	14	7		378,646.00	142,069.42	158,069.19	55,306.35	3,710.12	0.00	737,801.08
OTHER FINANCING USES										
<i>Debt Service</i>			5100	.....	.....	.....	.....	.....	.....	.....
PRINCIPAL	14	8	5100	.....	.....	.....	.....	.....	.....	0.00
INTEREST	14	9	5120	.....	.....	.....	.....	.....	.....	0.00
<i>Fund Transfers</i>	14		5200	.....	.....	.....	.....	.....	.....	.....
TO GENERAL FUND	14	10	5210	.....	.....	.....	.....	.....	19,333.73	19,333.73
TO FOOD SERVICE SPEC REV. FUND	14	11	5221	.....	.....	.....	.....	.....	.....	0.00
TO CAPITAL PROJECTS FUNDS	14	12	5230	.....	.....	.....	.....	.....	.....	0.00
TO TRUST/AGENCY FUNDS	14	13	5250	.....	.....	.....	.....	.....	.....	0.00
<i>Intergovernmental Agency Allocations</i>			5300	.....	.....	.....	.....	.....	.....	.....
TO CHARTER SCHOOLS	14	14	5310	.....	.....	.....	.....	.....	.....	0.00
TO OTHER AGENCIES	14	15	5390	.....	.....	.....	.....	.....	.....	0.00
Total Other Financing Uses	14	16		.....	.....	.....	.....	.....	19,333.73	19,333.73
Total Expenditures & Other Financing Uses	14	17		378,646.00	142,069.42	158,069.19	55,306.35	3,710.12	19,333.73	757,134.81

NAME:	DIST	LOC		DOE 25 2016-2017						
RAYMOND SCHOOL DISTRICT			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				100	200	300,400,500	600	700	800/900	
				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
FOOD SERVICE										
<i>Operation of Non-Instructional Services</i>			3000	.....	.....	.....	.....	.....	.....	.....
<i>Food service Operations</i>			3100	.....	.....	.....	.....	.....	.....	.....
ELEMENTARY	15	1		82,397.96	20,525.23	6,513.78	60,816.95	77.34	353.52	170,684.78
MIDDLE/JUNIOR HIGH	15	2		72,344.72	39,669.73	11,376.48	60,651.77	208.48	283.23	184,534.41
HIGH	15	3		81,739.33	22,905.29	4,242.15	63,578.24	1,129.85	291.75	173,886.61
TRANSFER TO OTHER FUNDS	15	4	5200	.....	.....	.....	.....	.....	.....	0.00
Total Expenditures & Other Financing Uses	15	5		236,482.01	83,100.25	22,132.41	185,046.96	1,415.67	928.50	529,105.80
SUMMARY OF OBJECT 600 SUPPLIES (COLUMN 4)										
				(1)	(2)	(3)	(4)			
				ELEMENTARY	MIDDLE/JR HIGH	HIGH	TOTAL	.....	.....	.....
FOOD	15	6		56,352.57	55,052.88	59,558.18	170,963.63	.....	.....	.....
OTHER SUPPLIES	15	7		4,464.38	5,598.89	4,020.06	14,083.33	.....	.....	.....
TOTAL	15	8		60,816.95	60,651.77	63,578.24	185,046.96	.....	.....	.....
CAPITAL PROJECTS										
FUNCTION				100	200	300,400,500	600	700	800/900	Total
				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	
<i>Facilities Acquisition & Construction</i>			4000	.....	.....	.....	.....	.....	.....	.....
SITE ACQUISITION	15	9	4100							0.00
SITE IMPROVEMENT	15	10	4200							0.00
ARCHITECTURAL/ENGINEERING	15	11	4300							0.00
EDU SPECIFICATION DEVELOPMENT	15	12	4400							0.00
BUILDING ACQUISITION/CONSTRUCTION	15	13	4500							0.00
BUILDING IMPROVEMENT	15	14	4600							0.00
OTHER	15	15	4900							0.00
TRANSFER TO OTHER FUNDS	15	16	5200	.....	.....	.....	.....	.....	.....	0.00
Total Expenditures & Other Financing Uses	15	17		0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2016-2017 (3)	(4)	(5)	(6)	(7)
RAYMOND SCHOOL DISTRICT			No							
TITLES	PAGE	LINE								
TRUST FUNDS:										
COMBINING STATEMENT OF REVENUES										
Capital Reserve Funds				APPROPRIATIONS	INTERFUND TRANSFERS	INTEREST EARNED	OTHER INCOME			TOTAL
LAND ACQUISITION	16	1						.....	.....	0.00
BUILDING CONSTRUCTION	16	2						.....	.....	0.00
BUILDING RENOVATION	16	3						.....	.....	0.00
SCHOOL BUS	16	4						.....	.....	0.00
ATHLETIC FIELDS	16	5						.....	.....	0.00
OTHER	16	6						.....	.....	0.00
Subtotal (Lines 1 thru 6)	16	7	5251	0.00	0.00	0.00	0.00	.....	.....	0.00
Other Expendable Funds				.....	.....	.....	.....	.....	.....	0.00
HEALTH MAINTENANCE FUND	16	8						.....	.....	0.00
FACILITIES MAINTENANCE/REPAIR	16	9			205,000.00	6,341.29		.....	.....	211,341.29
SPECIAL EDUCATION	16	10				3,187.64		.....	.....	3,187.64
TUITION	16	11						.....	.....	0.00
TECHNOLOGY	16	12				990.67		.....	.....	990.67
OTHER	16	13			9,000.00	681.30		.....	.....	9,681.30
Subtotal (Lines 8 thru 13)	16	14	5252	0.00	214,000.00	11,200.90	0.00	.....	.....	225,200.90
Non-Expendable Funds				.....	.....	.....	.....	.....	.....	3,076.05
Scholarship Funds	16	15				3,076.05		.....	.....	3,076.05
	16	16						.....	.....	0.00
	16	17						.....	.....	0.00
	16	18						.....	.....	0.00
Subtotal (Lines 15 thru 19)	16	19	5253	0.00	0.00	3,076.05	0.00	.....	.....	3,076.05
Total Trust Fund Revenue	16	20		0.00	214,000.00	14,276.95	0.00	.....	.....	228,276.95

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2016-2017 (3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No	100	200	300,400,500	600	700	800/900	
TRUST FUNDS:					EMPLOYEE	PURCHASE				
COMBINING STATEMENT OF EXPENDITURES				SALARIES	BENEFITS	SERVICES	SUPPLIES	PROPERTY	Fund Transfers	TOTAL
Capital Reserve Funds				*****	*****	*****	*****	*****	*****	*****
LAND ACQUISITION	17	1								0.00
BUILDING CONSTRUCTION	17	2								0.00
BUILDING RENOVATION	17	3								0.00
SCHOOL BUS	17	4								0.00
ATHLETIC FIELDS	17	5								0.00
OTHER	17	6								0.00
Subtotal (Lines 1 thru 6)	17	7	5251	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expendable Funds				*****	*****	*****	*****	*****	*****	*****
HEALTH MAINTENANCE FUND	17	8								0.00
FACILITIES MAINTENANCE/REPAIR	17	9						224,298.34		224,298.34
SPECIAL EDUCATION	17	10								0.00
TUITION	17	11								0.00
TECHNOLOGY	17	12						13,000.00		13,000.00
OTHER	17	13						5,345.00		5,345.00
Subtotal (Lines 8 thru 13)	17	14	5252	0.00	0.00	0.00	0.00	242,643.34	0.00	242,643.34
Non-Expendable Funds				*****	*****	*****	*****	*****	*****	*****
Scholarship Funds	17	15				1,400.00				1,400.00
	17	16								0.00
	17	17								0.00
	17	18								0.00
Subtotal (Lines 15 thru 19)	17	19	5253	0.00	0.00	1,400.00	0.00	0.00	0.00	1,400.00
Total Trust Fund Expenditures	17	20		0.00	0.00	1,400.00	0.00	242,643.34	0.00	244,043.34

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2016-2017	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No								
TRUST FUNDS:											
COMBINING BALANCE SHEET				Capital Reserve	Other Expendable	Non-Expendable	Total				
CURRENT ASSETS											
CASH	18	1	100				0.00				
INVESTMENTS	18	2	110	594,964.99		57,228.06	652,193.05				
INTERFUND RECEIVABLES	18	3	130				0.00				
INTERGOVERNMENTAL RECEIVABLES	18	4	140				0.00				
OTHER RECEIVABLES	18	5	150				0.00				
PREPAID EXPENSE	18	6	180				0.00				
OTHER ASSETS	18	7	190				0.00				
Total Current Assets	18	8		594,964.99	0.00	57,228.06	652,193.05				
CURRENT LIABILITIES											
INTERFUND PAYABLES	18	9	400				0.00				
INTERGOVERNMENTAL PAYABLES	18	10	410				0.00				
OTHER PAYABLES	18	11	420				0.00				
OTHER LIABILITIES	18	12	490				0.00				
Total Current Liabilities	18	13		0.00	0.00	0.00	0.00				
FUND EQUITY											
RESERVED FOR ENCUMBRANCES	18	14	753				0.00				
RESERVE FOR ENCUMBRANCES (NON-LAPSING)	18	15	753				0.00				
RESERVED FOR CONTINUING APPROPRIATIONS	18	16	754				0.00				
RESERVED FOR ENDOWMENTS (principal)	18	17	756				0.00				
RESERVED FOR ENDOWMENTS (Interest)	18	18	756				0.00				
RESERVED FOR SPECIAL PURPOSES	18	19	760	594,964.99		57,228.06	652,193.05				
Total Fund Equity	18	20		594,964.99	0.00	57,228.06	652,193.05				
Tot Liabilities & Fund Equity	18	21		594,964.99	0.00	57,228.06	652,193.05				

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2016-2017	(3)	(4)	(5)	(6)	(7)
RAYMOND SCHOOL DISTRICT											
TITLES	PAGE	LINE	No								
STATEMENT OF ANALYSIS OF CHANGE IN FUND EQUITY				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70			
				General	Food Service	All Other	Capital Projects	Trust			
TOTAL FUND EQUITY, JULY 1, 2016	19	1		751,565.73	0.00		0.00	689,699.81	.....	.....	.....
Additions											
REVENUE *	19	2		21,930,802.02	529,105.80	757,134.81		228,276.95	.....	.....	.....
OTHER ADDITIONS **	19	3							.....	.....	.....
Total Additions	19	4		21,930,802.02	529,105.80	757,134.81	0.00	228,276.95	.....	.....	.....
Deletions											
EXPENDITURES ***	19	5		21,593,655.13	529,105.80	757,134.81		244,043.34	.....	.....	.....
OTHER DELETIONS **	19	6						21,740.37	.....	.....	.....
Total Deletions	19	7		21,593,655.13	529,105.80	757,134.81	0.00	265,783.71	.....	.....	.....
Total Fund Equity June 30, 2017****	19	8		1,088,712.62	0.00	0.00	0.00	652,193.05	.....	.....	.....
* Must agree with totals on Page 6, line 19						*** Must agree with total for:					
** Other Additions - (Explain below)						General Fund on.....Page 10,Line 18, Col. 7					
						Food Service Special Revenue Fund on.....Page 15, Line 5, Col. 7					
						All Other Special Revenue Funds on .....Page 14, Line 17, Col. 7					
** Other Deletions - (Explain below)						Capital Projects Funds on.....Page 15, Line 17, Col. 7					
Transfer of Guptil Scholarship Fund to UNH Foundation						Trust Funds on.....Page 17, Line 20, Col.7					
						**** Must agree with.....Page 1, Line 31					

NAME:	DIST	LOC	DOE 25 2016-2017							
RAYMOND SCHOOL DISTRICT			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
AMORTIZATION SCHEDULE OF LONG TERM DEBT										
For the Fiscal Year Ending on June 30, 2017										
REPORT IN WHOLE DOLLARS										
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
				DEBT 1	DEBT 2	DEBT 3	DEBT 4	DEBT 5	TOTAL	
Length of Debt (yrs)	20	1		20	10				.....	.....
Date of Issue (mm/yy)	20	2		8/05	8/14				.....	.....
Date of Final Payment(mm/yy)	20	3		8/25	8/24				.....	.....
Original Debt Amount	20	4		13,402,490.00	1,060,000.00				.....	.....
Interest Rate	20	5		4.13	5.10				.....	.....
Principal at Beginning of Year	20	6		5,090,827.75	950,000.00				6,040,827.75	.....
New Issues This Year	20	7							0.00	.....
Retired Issues This Year	20	8		619,248.27	110,000.00				729,248.27	.....
Remaining Principal Balance Due	20	9		4,471,579.48	840,000.00				5,311,579.48	.....
Remaining Interest Balance Due	20	10		4,296,348.52	171,360.00				4,467,708.52	.....
Remaining Debt(P&I) (Lines 9 plus 10)	20	11		8,767,928.00	1,011,360.00	0.00	0.00	0.00	9,779,288.00	.....
Amount of Principal to be Paid Next Fiscal Year	20	12		592,893.43	105,000.00				697,893.43	.....
Amount of Interest to be Paid Next Fiscal Year	20	13		410,594.57	40,162.50				450,757.07	.....
Total Debt Next Fiscal Year Lines 12 plus 13)	20	14		1,003,488.00	145,162.50	0.00	0.00	0.00	1,148,650.50	.....
				BAL BEG OF YEAR	ADDITIONS	DEDUCTIONS	BAL END OF YEAR		.....	.....
COMPENSATED ABSENCES PAYABLE	20	15							.....	.....
FIXED ASSET GROUP OF ACCOUNTS (OPTIONAL)										
For Fiscal Year Ending June 30, 2017										
				BEGINNING OF YEAR		END OF YEAR				
				Debit	Credit	Debit	Credit			
SITES	20	16	210		.....		.....		.....	.....
SITE IMPROVEMENTS	20	17	220		.....		.....		.....	.....
BUILDINGS AND IMPROVEMENTS	20	18	230		.....		.....		.....	.....
MACHINERY AND EQUIPMENT	20	19	240		.....		.....		.....	.....
CONSTRUCTION IN PROGRESS	20	20	250		.....		.....		.....	.....
INVESTMENT IN GENERAL FIXED ASSETS	20	21	710		.....		.....		.....	.....
Total	20	22		0.00	0.00	0.00	0.00		.....	.....

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2016-2017	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No								
DETAILED EXP DATA FOR SPECIAL EDUCATION (Data for Handicapped/Disabled Only) (All Funds)				100	200	300,400,500	600	700	800/900	Total	
				Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other		
INSTRUCTION											
Elementary	21	1		825,240.87	607,046.98	439,501.06	9,490.44	1,528.73	13,559.44	1,896,367.52	
Middle/Junior High	21	2		524,307.39	381,862.59	675,480.10	6,906.38	977.53	10,916.50	1,600,450.49	
High	21	3		556,470.20	401,461.76	521,753.18	6,133.68	4,829.37	9,767.40	1,500,415.59	
Subtotal (Lines 1 thru 3)	21	4		1,906,018.46	1,390,371.33	1,636,734.34	22,530.50	7,335.63	34,243.34	4,997,233.60	
RELATED SERVICES											
Elementary	21	5		167,006.17	110,120.68	46,984.76	2,861.60	274.40		327,247.61	
Middle/Junior High	21	6		41,746.98	24,072.14	37,826.71	2,303.82	220.93		106,170.58	
High	21	7		37,352.57	21,538.23	33,844.95	2,061.31	197.67		94,994.73	
Subtotal (Lines 5 thru 7)	21	8		246,105.72	155,731.05	118,656.42	7,226.73	693.00	0.00	528,412.92	
ADMINISTRATION											
Elementary	21	9		43,118.57	24,754.71	687.17				68,560.45	
Middle/Junior High	21	10		34,714.11	19,929.64	553.22				55,196.97	
High	21	11		31,059.99	17,831.78	495.00				49,386.77	
Subtotal (Lines 9 thru 11)	21	12		108,892.67	62,516.13	1,735.39	0.00	0.00	0.00	173,144.19	
LEGAL											
Elementary	21	13				3,908.28				3,908.28	
Middle/Junior High	21	14				3,146.50				3,146.50	
High	21	15				2,815.28				2,815.28	
Subtotal (Lines 13 thru 15)	21	16		0.00	0.00	9,870.06	0.00	0.00	0.00	9,870.06	
TRANSPORTATION											
Elementary	21	17				127,331.89				127,331.89	
Middle/Junior High	21	18				64,011.42				64,011.42	
High	21	19				168,763.31				168,763.31	
Subtotal (Lines 17 thru 19)	21	20		0.00	0.00	360,106.62	0.00	0.00	0.00	360,106.62	
TOTAL (Lines 4,8,12,16,20)	21	21		2,261,016.85	1,608,618.51	2,127,102.83	29,757.23	8,028.63	34,243.34	6,068,767.39	
Total by Instructional Level				(1) Instruction Lines 1,2,3	(2) Related Svcs. Lines 5,6,7	(3) Administration Lines 9,10,11	(4) Legal Lines 13, 14,15	(5) Transportation Lines 17, 18,19	(6) Total		
Elementary	21	22		1,896,367.52	327,247.61	68,560.45	3,908.28	127,331.89	2,423,415.75		
Middle/Junior High	21	23		1,600,450.49	106,170.58	55,196.97	3,146.50	64,011.42	1,828,975.96		
High	21	24		1,500,415.59	94,994.73	49,386.77	2,815.28	168,763.31	1,816,375.68		
TOTAL	21	25		4,997,233.60	528,412.92	173,144.19	9,870.06	360,106.62	6,068,767.39		

NAME:	DIST	LOC	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
DOE 25 2016-2017										
RAYMOND SCHOOL DISTRICT										
DETAILED EXP DATA FOR SPECIAL EDUCATION (Data for Culturally Deprived, Bilingual and Gifted/Talented) (All Funds)										
				100	200	300,400,500	600	700	800/900	
ACTIVITY				Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Total
CULTURALLY DEPRIVED										
Elementary	22	1								0.00
Middle/Junior High	22	2								0.00
High	22	3								0.00
Subtotal (Lines 1 thru 3)	22	4		0.00	0.00	0.00	0.00	0.00	0.00	0.00
BILINGUAL										
Elementary	22	5		5,502.07	415.58		246.34			6,163.99
Middle/Junior High	22	6		4,408.08	332.95		197.36			4,938.39
High	22	7		4,540.65	342.96		203.30			5,086.91
Subtotal (Lines 5 thru 7)	22	8		14,450.80	1,091.49	0.00	647.00	0.00	0.00	16,189.29
GIFTED AND TALENTED										
Elementary	22	9								0.00
Middle/Junior High	22	10								0.00
High	22	11								0.00
Subtotal (Lines 9 thru 11)	22	12		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL (Lines 4, 8, 12)	22	13		14,450.80	1,091.49	0.00	647.00	0.00	0.00	16,189.29
DETAILED EXPENDITURE DATA REGARDING TUITION (All Funds) - DO NOT INCLUDE CHARTER SCHOOLS										
Description			Object	(1) Elementary	(2) Middle/Jr. High	(3) High	(4) Total			
Regular Program Tuition to LEAs within NH	22	14	561			545.00	545.00			
Regular Program Tuition to LEAs outside NH	22	15	562				0.00			
Regular Program Tuition to Public Academies/JMA	22	16	563				0.00			
Regular Program Tuition to Private and Other Sch	22	17	564				0.00			
Special Program Tuition to LEAs within NH	22	18	561	44,493.64		450.00	44,943.64			
Special Program Tuition to LEAs outside NH	22	19	562				0.00			
Special Program Tuition to Public Academies/JMA	22	20	563				0.00			
Special Program Tuition to Private and Other Sch	22	21	564	42,828.00	398,941.77	275,957.76	717,727.53			
Special Program Residential Costs	22	22	569				0.00			
Vocational Program Tuition to LEAs within NH	22	23	561			134,995.00	134,995.00			
Vocational Program Tuition to LEAs outside NH	22	24	562				0.00			
Vocational Program Tuition to Public Academies/J	22	25	563				0.00			
Vocational Program Tuition to Private & Other Sch	22	26	564				0.00			
*Coe-Brown, Pinkerton and Prospect Mtn only										

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2016-2017	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No								
RAYMOND SCHOOL DISTRICT											
DOE 25 2016-2017											
DETAILED EXPENDITURE DATA ON TRANSPORTATION EXPENDITURES (General Fund only)											
Description				Function	Object	Elementary	Middle/Jr. High	High	Total		
Regular To and From Transportation	23	1		2721	ALL	151,492.00	151,492.00	113,619.00	416,603.00	.....
All Special Education Transportation	23	2		2722	ALL	127,331.89	64,011.42	168,763.31	360,106.62	.....
Vocational Education Transportation	23	3		2723	ALL			52,075.00	52,075.00	.....
Athletic Trips	23	4		2724	ALL		5,879.11	30,215.42	36,094.53	.....
Co curricular Trips/Field Trips	23	5		2725	ALL	3,615.42	3,808.96	6,796.43	14,220.81	.....
Intra-District Transportation	23	6		2726	ALL				0.00	.....
Other Transportation	23	7		2729	ALL	14,870.37	14,870.37	14,870.37	44,611.11	.....
TOTAL	23	8		2700	ALL	297,309.68	240,061.86	386,339.53	923,711.07	.....
DETAILED EXPENDITURE DATA ON CAPITAL ITEMS IN THE GENERAL AND OTHER SPECIAL REV FUNDS											
Description				Function	Object	Elementary	Middle/Jr. High	High	Total		
Land and Improvements	23	9		All except 4000	710				0.00	.....
Buildings	23	10		All except 4000	720				0.00	.....
Equipment (Mach/Furn/Veh/Computers)	23	11		All except 4000	730	30,476.95	34,873.85	38,459.29	103,810.09	.....
TOTAL	23	12		All except 4000	700	30,476.95	34,873.85	38,459.29	103,810.09	.....
DETAILED EXPENDITURE DATA ON SUMMER SCHOOL PROGRAMS EXPENDITURES (All Funds Combined)											
Description				100	200	300,400,500	600	700	800/900	Total	
				Salaries	Employee Benefits	Purchased	Supplies	Property	Other		
Elementary	23	13								0.00	
Middle/Junior High	23	14		1,720.00	401.10					2,121.10	
High School	23	15		20,100.00	4,774.75					24,874.75	
TOTAL	23	16		21,820.00	5,175.85	0.00	0.00	0.00	0.00	26,995.85	

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2016-2017	(3)	(4)	(5)	(6)	(7)
RAYMOND SCHOOL DISTRICT			No								
TITLES	PAGE	LINE		Page/Line/Column			Page/Line/Column				
				1/11/1	1,870,795.31	1,870,795.31	1/37/1		0.00		
CHECK				1/11/2	17,022.53	17,022.53	1/37/2		0.00		
TOTALS				1/11/3	149,226.64	149,226.64	1/37/3		0.00		
				1/11/4	0.00	0.00	1/37/4		0.00		
				1/11/5	652,193.05	652,193.05	1/37/5		0.00		
				1/36/1	1,088,712.62	1,088,712.62	19/8/1		0.00		
				1/36/2	0.00	0.00	19/8/2		0.00		
				1/36/3	0.00	0.00	19/8/3		0.00		
				1/36/4	0.00	0.00	19/8/4		0.00		
				1/36/5	652,193.05	652,193.05	19/8/5		0.00		
				6/19/1	21,930,802.02	21,930,802.02	19/2/1		0.00		
				6/19/2	529,105.80	529,105.80	19/2/2		0.00		
				6/19/3	757,134.81	757,134.81	19/2/3		0.00		
				6/19/4	0.00	0.00	19/2/4		0.00		
				6/19/5	228,276.95	228,276.95	19/2/5		0.00		
				10/18/7	21,593,655.13	21,593,655.13	19/5/1		0.00		
				14/17/7	757,134.81	757,134.81	19/5/3		0.00		
				15/5/4	185,046.96	185,046.96	15/8/4		0.00		
				15/5/7	529,105.80	529,105.80	19/5/2		0.00		
				15/17/7	0.00	0.00	19/5/4		0.00		
				16/20/7	228,276.95	228,276.95	19/2/5		0.00		
				17/20/7	244,043.34	244,043.34	19/5/5		0.00		
				18/8/1	594,964.99	594,964.99	18/21/1		0.00		
				18/8/2	0.00	0.00	18/21/2		0.00		
				18/8/3	57,228.06	57,228.06	18/21/3		0.00		
				18/8/4	652,193.05	652,193.05	18/21/4		0.00		
				2/1/5	0.00	0.00	16/20/1		0.00		
				3/11/5	14,276.95	14,276.95	16/20/3		0.00		
				6/10/5	214,000.00	214,000.00	16/20/2		0.00		
				6/19/5	228,276.95	228,276.95	16/20/7		0.00		
				23/8/6	923,711.07	923,711.07	7/11/7+8/11/7+9/11/		0.00		
				23/12/6	103,810.09	103,810.09	(10/8/5+14/7/5)-		0.00		
				7/11/7	297,309.68	297,309.68	23/8/3		0.00		
				8/11/7	240,061.86	240,061.86	23/8/4		0.00		
				9/11/7	386,339.53	386,339.53	23/8/5		0.00		
				6/6/2	38,295.78	38,295.78	(10/11/6+14/11/6)		0.00		
				6/6/3	0.00	0.00	10/12/6		0.00		
				6/6/4	0.00	0.00	10/13/6+14/12/6		0.00		
				6/6/5	214,000.00	214,000.00	10/14/6+14/13/6		0.00		
				BALANCE CHECK		0.00					

NAME:	DIST	LOC		DOE 25 2016-2017						
RAYMOND SCHOOL DISTRICT			Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
PER PUPIL COST				ELEM	MID/JH	HIGH	TOTAL			
2016-2017										
CURRENT EXPENDITURES				7,576,681.81	6,830,216.84	7,019,151.90	21,426,050.55			
LESS: FOOD SERVICE REVENUE				89,883.24	97,176.51	91,569.33	278,629.08			
LESS: TRANSPORTATION EXPENDITURES				297,309.68	240,061.86	386,339.53	923,711.07			
LESS: SUPPLMT EXPENDITURES				117,798.59	435,936.72	475,281.80	1,029,017.11			
PUPIL COST				7,071,690.30	6,057,041.75	6,065,961.24	19,194,693.29			
AVE DAILY MEMBERSHIP				493.88	395.68	407.58	1,297.14			
COST PER PUPIL				14,318.64	15,307.93	14,882.87	14,797.70			
Adjustment to Cost							0.00			
Adjustment to ADM							0.00			
Adjusted Cost per Pupil	99	1		14,318.64	15,307.93	14,882.87	14,797.70			

Salaries-Benefits
FY2016-2017

District Name:	RAYMOND SCHOOL DISTRICT	See Instructions on Row 48
General and Special Revenue Fund Personnel Expenditures for Instruction DOE 25 2016-2017		
Totals - Reported on Pages 7-9 and 11-13		
Account Code - 1100	Regular Programs	
	Salaries	Benefits
Totals	5,398,381.06	2,560,692.87
1. Teachers	4,977,080.62	2,416,835.60
2. Aides/Paras	115,756.73	67,649.43
3. Other	305,543.71	76,207.84
Check Total OK	5,398,381.06	2,560,692.87
Totals - Reported on Pages 7-9 and 11-13		
Account Code - 1200	Special Programs	
	Salaries	Benefits
Totals	1,920,589.26	1,391,472.00
1. Teachers	1,079,510.60	582,539.52
2. Aides/Paras	836,006.16	808,544.42
3. Other	5,072.50	388.06
Check Total OK	1,920,589.26	1,391,472.00
Totals - Reported on Pages 7-9 and 11-13		
Account Code - 1300	Vocational Programs	
	Salaries	Benefits
Totals	0.00	0.00
1. Teachers		
2. Aides/Paras		
3. Other		
Check Total OK	0.00	0.00
Totals - Reported on Pages 7-9 and 11-13		
Account Code - 1400	Other Instructional Programs	
	Salaries	Benefits
Totals	234,608.51	46,507.05
1. Teachers	90,527.15	20,467.49
2. Aides/Paras	14,695.50	1,108.75
3. Other	129,385.86	24,930.81
Check Total OK	234,608.51	46,507.05
Note: Please provide the instructional salaries and benefits by job classification. Personal costs constitute about 85% of current expenditures, and this information will allow the NH DOE to report a more comprehensive analysis of expenditures for districts, elected officials and the public. This breakout of expenditures will also be reported to the US Department of Education.		
Instructions		
1. The top line in each section is the sum of amounts reported at all grade levels for both the general and special revenue funds on the DOE-25 worksheet.		
2. Allocate the full amount to the three employee categories. If the allocations do not sum to the total, "Check Total OK", will change to "Check Total Error" in cells A13, A22, A31 and A40.		

Schedule of Expenditures for Computation of Indirect Cost

Dist Name: RAYMOND SCHOOL DISTRICT		Total Expenditures	Direct/	Indirect	Excluded Cost per OMB Circular A-87		
Function	General Fund		Disallowed Cost	Cost	Capital Outlay/Property	Other	Debt Services
Code	Fund		Objects 100-600	Objects 100-600	Object 700	Object 800-900	Function 5100
1000	Instruction	13,323,130.04	13,255,099.50		37,019.62	31,010.92	
2100	Support Services - Student	1,344,691.77	1,344,280.21		411.56	0.00	
2200	Support Services - Instructional Staff	610,917.86	560,199.29		50,718.57	0.00	
2300	General Administration	492,061.82		468,489.58	0.00	23,572.24	
2310	School Board Cost ¹	30,550.39	30,550.39				
2317	School Board Audit ²	16,150.00		16,150.00			
2321	Cost of Superintendent & Sec & Assistant Super ³	243,954.72	243,954.72				
2400	School Administration	1,274,489.97	1,267,098.92		0.00	7,391.05	
2500	Business	217,420.69		211,973.34	0.00	5,447.35	
2600	Operation and Maintenance of Plant	1,695,879.65	1,683,929.43		11,950.22	0.00	
2700	Student Transportation	923,711.07	923,711.07		0.00	0.00	
2800	Central	2,335.69		2,335.69	0.00	0.00	
1600	Adult/Continuing Ed Programs	0.00	0.00		0.00	0.00	
1700	Community/Jr. College Programs	0.00	0.00		0.00	0.00	
1800	Community Service Programs	16,814.77	16,814.77		0.00	0.00	
Capital Outlay							
4000	Facilities Acquisition And Construction	6,892.91			6,892.91		
Debt Service							
5110-5120	Principal & Interest	1,158,508.00					1,158,508.00
Special Revenue Funds							
3100	1. Food Service Operations minus Cost of Food	358,142.17	355,798.00		1,415.67	928.50	
1000-2800	2. Special Revenue Expenditures	737,801.08	734,090.96		3,710.12	0.00	
Total Grand Expenditures			20,415,527.26	698,948.61	112,118.67	68,350.06	1,158,508.00
Total Indirect Cost				698,948.61			
Total Direct Cost			20,415,527.26				

Indirect Cost Rate to be determine at later date for FY2018-2019

Includes Audit - Y/N

Y

Notes

1) 2310 School Board Costs - Enter the total expenditures for the District School Board Operations. This is an "unallowed" cost that is subtracted from the indirect pool of expenditures, and is added to the direct pool of expenditures.

2) 2317 Cost of Audit - Enter the cost of the audit. This is an "allowed" cost that is added back in to the indirect pool of expenditures.

3) 2321 Cost of Superintendent & Secretary and Assistant Superintendent - Enter the cost which reflects the salary, benefits, fixed charges, supplies and other cost of the Superintendent, Superintendent's Secretary and Assistant Superintendent (where applicable) whose responsibilities is directing and managing all affairs of the LEA. The activities of the Assistant Superintendent's office should be charge here, unless the activities can be placed properly into a service area such as; 2500 Business - Assistant Superintendent of Finance. This is an "unallowed" cost that is subtracted from the indirect pool of expenditures, and is added to the direct pool of expenditures.

District Profile

School District Profile			
Dist Name:	RAYMOND SCHOOL DISTRICT		
	2016-2017 Current Expenditure Per Pupil(in dollars)		
	Elementary	14,319	
	Middle/Junior	15,308	
	High	14,883	
	District Total	14,798	
Function	2016-17-Current Expenditure Per Pupil	\$	%
1100	Regular Education	8,266,403	38.3
1200	Special Programs	5,014,431	23.2
1300	Vocational Programs	134,995	0.6
1400	Other Instructional Programs	395,695	1.8
2100	Student Support Services	1,556,508	7.2
2200	Instructional Staff Support	648,510	3.0
2300&2800	Genral Administration & Business	768,903	3.6
2400	School Administration	1,274,490	5.9
2500	Business Services	217,421	1.0
2600	Plant Operations	1,695,880	7.9
2700	Transportation	923,711	4.3
2900	Other Support Services	0	0.0
1500	Non-public Programs	0	0.0
1600-1800,2750	Community Programs	16,815	0.1
5120	Bond Interest	429,260	2.0
5310+5390	Charter Schools/Other Agencies	0	0.0
3100	Food Service	250,477	1.2
	Total Recurring Expenditures	21,593,499	100.0
4000	Facility Construction	6,893	
	Total Expenditures	21,600,392	
5100	Bonds & Notes Principal Repayment	729,248	
Function	2016-17-Total Revenues	\$	%
1100	Local Property Tax	13,213,500	57.7
	Tuition, Food & Other Local Services	134,938	0.6
3111&3112&3119	State Foundation/Adequacy Aid	7,539,836	32.9
3120-3900	Other State Aid	729,230	3.2
4000	Federal Aid	1,277,558	5.6
5300-5600	Other	0	0.0
	Total Revenues	22,895,062	100.0
5110&5140	Sales of Bonds & Notes	0	

