

# SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2023

For School District of \_\_\_\_\_, NH

SAU # \_\_\_\_\_

**DUE TO THE NH DEPARTMENT OF REVENUE**

Not Later Than September 1, 2023

"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

<b>School Board Chairperson</b>	<b>Date</b>

<b>Superintendent of Schools</b>	<b>Date</b>

**School Board Members**  
*Please sign in ink.*


NAME:							
Raymond							
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	TOTALS
<b>ASSETS</b>							
<b>Current Assets</b>							
1. CASH	100	3,502,630.67	12,020.12	0.00	0.00	0.00	3,514,650.79
2. INVESTMENTS	110	0.00	0.00	0.00	0.00	1,858,684.42	1,858,684.42
3. ASSESSMENTS RECEIVABLE	120	0.00					0.00
4. INTERFUND RECEIVABLE	130	290,542.93	0.00	0.00	0.00	0.00	290,542.93
5. INTERGOV'T REC	140	48,984.89	0.00	0.00	0.00	0.00	48,984.89
6. OTHER RECEIVABLES	150	17,639.70	0.00	0.00	0.00	0.00	17,639.70
7. BOND PROCEEDS REC	160				0.00		0.00
8. INVENTORIES	170	0.00	0.00	0.00	0.00		0.00
9. PREPAID EXPENSES	180	0.00	0.00	0.00	0.00	0.00	0.00
10. OTHER CURRENT ASSETS	190	0.00	0.00	0.00	0.00	0.00	0.00
<b>11. Total Current Assets lines 1 - 10</b>		<b>3,859,798.19</b>	<b>12,020.12</b>	<b>0.00</b>	<b>0.00</b>	<b>1,858,684.42</b>	<b>5,730,502.73</b>
<b>LIAB &amp; FUND EQUITY</b>							
<b>Current Liabilities</b>							
12. INTERFUND PAYABLES	400	0.00	0.00	0.00	0.00	0.00	0.00
13. INTERGOV'T PAYABLES	410	0.00	0.00	0.00	0.00	0.00	0.00
14. OTHER PAYABLES	420	1,158,831.01	0.00	0.00	0.00	0.00	1,158,831.01
15. CONTRACTS PAYABLE	430	0.00	0.00	0.00	0.00		0.00
16. BOND AND INTEREST PAY	440	0.00			0.00		0.00
17. LOANS AND INTEREST PAY	450	0.00			0.00		0.00
18. ACCRUED EXPENSES	460	60,477.90	0.00	0.00	0.00		60,477.90
19. PAYROLL DEDUCTIONS	470	723,725.14	0.00	0.00	0.00		723,725.14
20. DEFERRED REVENUES	480	1,425.00	12,020.12	0.00	0.00		13,445.12
21. OTHER CURRENT LIAB	490	0.00	0.00	0.00	0.00	0.00	0.00
<b>22. Total Current Liabilities lines 12 - 21</b>		<b>1,944,459.05</b>	<b>12,020.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,956,479.17</b>
<b>Fund Equity</b>							
<b>Nonspendable:</b>							
23. RESERVE FOR INVENTORIES	751	0.00	0.00	0.00	0.00		0.00
24. RESERVE FOR PREPAID EXPENSES	752	0.00	0.00	0.00	0.00		0.00
25. RESERVE FOR ENDOWMENTS (principal only)	756	0.00	0.00	0.00	0.00	0.00	0.00
<b>Restricted:</b>							
26. RESERVE FOR ENDOWMENTS (interest)	756	0.00	0.00	0.00	0.00	0.00	0.00
27. RESTRICTED FOR FOOD SERVICE			0.00				0.00
28. UNSPENT BOND PROCEEDS					0.00		0.00
<b>Committed:</b>							
29. RESERVE FOR CONTINUING APPROPRIATIONS	754	0.00	0.00	0.00	0.00	0.00	0.00
30. RESERVE FOR AMTS VOTED	755	400,000.00	0.00	0.00	0.00		400,000.00
31. RESERVE FOR ENCUMBRANCES (non-lapsing)	753	0.00	0.00	0.00	0.00	0.00	0.00
32. UNASSIGNED FUND BALANCE RETAINED		447,952.02					447,952.02
<b>Assigned:</b>							
33. RESERVED FOR SPECIAL PURPOSES	760	0.00	0.00	0.00	0.00	1,858,684.42	1,858,684.42
34. RESERVE FOR ENCUMBRANCES	753	56,488.46	0.00	0.00	0.00	0.00	56,488.46
35. UNASSIGNED FUND BALANCE	770	1,010,898.66					1,010,898.66
<b>36. Total Fund Equity lines 23-35</b>		<b>1,915,339.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,858,684.42</b>	<b>3,774,023.56</b>
<b>37. TOT LIAB &amp; FUND EQUITY lines 22 &amp; 36</b>		<b>3,859,798.19</b>	<b>12,020.12</b>	<b>0.00</b>	<b>0.00</b>	<b>1,858,684.42</b>	<b>5,730,502.73</b>
<b>REVENUES</b>							
		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST	

Revenue From Local Sources							
1. Total Assessments	1100-1119	16,385,010.00	0.00	0.00	0.00	0.00	16,385,010.00
2. Tuition from All Sources	1300-1399	36,675.20		0.00			36,675.20
3. Transportation Fees from All Sources	1400-1499	0.00		0.00			0.00
4. Earnings on Investments	1500-1599	263.12		0.00		59,620.04	59,883.16
5. Food Services Sales	1600-1699		314,975.73				314,975.73
6. Other Revenue from Local Sources	1700-1999	323,280.39	100.00	0.00	0.00	0.00	323,380.39
<b>7. Total Local Non-Tax Revenue Lines 2-6</b>		<b>360,218.71</b>	<b>315,075.73</b>	<b>0.00</b>	<b>0.00</b>	<b>59,620.04</b>	<b>734,914.48</b>
<b>8. Total Local Revenue Lines 1 &amp; 7</b>		<b>16,745,228.71</b>	<b>315,075.73</b>	<b>0.00</b>	<b>0.00</b>	<b>59,620.04</b>	<b>17,119,924.48</b>
Revenue from State Sources							
<b>UNRESTRICTED GRANTS-IN-AID</b>							
9. Adequacy Education Grant	3111	5,970,732.97					5,970,732.97
10. Statewide Enhanced Education Tax	3112	1,533,071.00					1,533,071.00
11. Shared Revenues	3119						
12. Other (Specify)	3190-3199	7,390.23	0.00	0.00	0.00	0.00	7,390.23
<b>13. Total Unrestricted Grants-in-Aid 9-12</b>		<b>7,511,194.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,511,194.20</b>
<b>RESTRICTED GRANTS-IN-AID</b>							
14. School Building Aid	3210	272,745.24			0.00		272,745.24
15. Kindergarten Building Aid	3215	0.00			0.00		0.00
16. Kindergarten Aid	3220	0.00					0.00
17. Catastrophic Aid	3230	537,416.73					537,416.73
18. Vocational Education	3241-3249	17,664.00		0.00	0.00		17,664.00
19. All Other Restricted Grants-in Aid	3250-3299	0.00	7,063.07	0.00	0.00	0.00	7,063.07
<b>20. Total Restricted Grants-in Aid (Lines 14-19)</b>		<b>827,825.97</b>	<b>7,063.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>834,889.04</b>
21. Grants-in-Aid Through Other Public Intermediate Agenci	3700	0.00	0.00	0.00			0.00
22. Revenue In Lieu of Taxes	3800	0.00		0.00			0.00
<b>23. Total Revenue from State Sources Lines 13, and 20-22</b>		<b>8,339,020.17</b>	<b>7,063.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,346,083.24</b>
		<b>GENERAL</b>	<b>FOOD SERVICE</b>	<b>ALL OTHER</b>	<b>CAPITAL PROJECTS</b>	<b>TRUST</b>	

<b>REVENUES</b>							
<b>Revenue From Federal Sources</b>							
24. Unrestricted Grants-In-Aid	4100-4299	0.00	0.00	0.00	0.00		0.00
<b>RESTRICTED GRANTS-IN-AID</b>							
25. Restricted Grants-in-Aid Direct from Fed Gov't	4300-4399	0.00		0.00	0.00		0.00
26. Restricted Grants-in-Aid from Fed Gov't thru State	4500-4599	65,134.56	221,672.29	2,290,368.08	0.00		2,577,174.93
27. Other Revenue for /on Behalf of LEA	4700-4999	0.00	0.00	1,705.76	0.00		1,705.76
28. Federal Forest Land Distribution	4810	0.00					0.00
<b>29. Total Revenue from Federal Gov't (Lines 24-28)</b>		<b>65,134.56</b>	<b>221,672.29</b>	<b>2,292,073.84</b>	<b>0.00</b>		<b>2,578,880.69</b>
<b>Other Financing Sources</b>							
30. Sale of Bonds and Notes	5100-5139	0.00			0.00		0.00
31. Reimbursement Anticipation Notes	5140	0.00			0.00		0.00
<b>Interfund Transfers</b>							
32. Transfer from General Fund	5210		127,554.40	0.00	0.00	412,500.00	540,054.40
33. Transfer from Special Revenue Funds	5220-5229	42,840.12	0.00	0.00	0.00	1,000.00	43,840.12
34. Transfer from Capital Projects	5230-5239	0.00	0.00	0.00		0.00	0.00
35. Transfer from Capital Reserve Funds	5251	0.00	0.00	0.00	0.00		0.00
36. Transfer from Trust Funds	5252-5253	0.00	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		0.00
38. Capital Lease/Lease Purchases	5500-5600	0.00	0.00	0.00	0.00		0.00
<b>39. Total Other Financing Sources (Lines 30-38)</b>		<b>42,840.12</b>	<b>127,554.40</b>	<b>0.00</b>	<b>0.00</b>	<b>413,500.00</b>	<b>583,894.52</b>
<b>40. Total Revenue &amp; Other Financing Sources (Lines 8,23,29,39)</b>		<b>25,192,223.56</b>	<b>671,365.49</b>	<b>2,292,073.84</b>	<b>0.00</b>	<b>473,120.04</b>	<b>28,628,782.93</b>

		GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY	
<b>EXPENDITURES</b>							
<b>Instruction</b>							
1. Regular Programs	1100-1199	8,719,574.27		584,047.96			9,303,622.23
2. Special Programs	1200-1299	5,671,145.88		269,513.39			5,940,659.27
3. Vocational Programs	1300-1399	157,652.00		0.00			157,652.00
4. Other Instructional Programs	1400-1499	372,194.05		296,557.66			668,751.71
5. Non-Public Programs	1500-1599	0.00		1,705.76			1,705.76
6. Adult & Community Programs	1600-1899	38,358.88		0.00			38,358.88
<b>7. Total Instructional Expenditures (Lines 1-6)</b>		<b>14,958,925.08</b>	<b>0.00</b>	<b>1,151,824.77</b>	<b>0.00</b>	<b>0.00</b>	<b>16,110,749.85</b>
<b>Support Services</b>							
8. Student Services	2100-2199	1,271,432.21		757,199.32			2,028,631.53
9. Instructional Staff	2200-2299	892,698.96		83,816.99			976,515.95
10. General Administration - SAU Level	2300-2399	1,237,624.10		26,997.44			1,264,621.54
11. School Administration	2400-2499	1,516,381.76		0.00			1,516,381.76
12. Business	2500-2599	334,624.59		12,702.70			347,327.29
13. Operation/Maintenance of Plant	2600-2699	1,964,253.52		216,692.50			2,180,946.02
14. Student Transportation	2700-2799	1,675,758.94		0.00			1,675,758.94
15. Centralized Services	2800-2899	9,201.19		0.00			9,201.19
16. Other Support Services	2900-2999						
17. Food Service Operation	3100-3199		680,468.49				680,468.49
<b>18. Total Support Services (Lines 8-17)</b>		<b>8,901,975.27</b>	<b>680,468.49</b>	<b>1,097,408.95</b>	<b>0.00</b>	<b>0.00</b>	<b>10,679,852.71</b>
<b>Other Outlays</b>							
19. Facility Acquisition & Construction	4000-4999	0.00		0.00	0.00		0.00
20. Debt Service - Principal	5110	581,590.78		0.00			581,590.78
21. Debt Service - Interest	5120	499,259.22		0.00			499,259.22
<b>Other Financing Uses</b>							
22. Transfer to General Fund	5210		0.00	42,840.12	0.00	0.00	42,840.12
23. Transfer to Food Service (Special Revenue) Funds	5220-5221	127,554.40		0.00			127,554.40
24. Transfers to All Other Special Revenue Funds	5222-5229	0.00					0.00
25. Transfer to Capital Projects Funds	5230-5239	0.00		0.00			0.00
26. Transfer to Capital Reserves	5251	0.00					0.00
27. Transfer to Expendable Trust Funds	5252	470,546.08					470,546.08
28. Transfer to Nonexpendable Trust Funds	5253	2,573.96					2,573.96
29. Transfer to Fiduciary Fund	5254	(59,620.04)					(59,620.04)
30. Allocation to Charter Schools	5310	0.00		0.00			0.00
31. Allocation to Other Agencies	5390	0.00		0.00			0.00
<b>32. Total Other Outlays and Financing Uses (Lines 19-31)</b>		<b>1,621,904.40</b>	<b>0.00</b>	<b>42,840.12</b>	<b>0.00</b>	<b>0.00</b>	<b>1,664,744.52</b>
<b>33. Total Expenditures for All Purposes (Lines, 7,18 &amp; 32)</b>		<b>25,482,804.75</b>	<b>680,468.49</b>	<b>2,292,073.84</b>	<b>0.00</b>	<b>0.00</b>	<b>28,455,347.08</b>

<b>AMORTIZATION OF LONG TERM DEBT</b>						
For the Fiscal Year Ending on June 30th						
<b>REPORT IN WHOLE DOLLARS</b>	(1)	(2)	(3)	(4)	(5)	(6)
	DEBT 1	DEBT 2	DEBT 3	DEBT 4	DEBT 5	TOTAL
Length of Debt (yrs)	20	10	0	0	0	.....
Date of Issue (mm/yy)	8/05	8/14	0	0	0	.....
Date of Final Payment(mm/yy)	8/25	8/24	0	0	0	.....
Original Debt Amount	13,402,490.00	1,060,000.00	0.00	0.00	0.00	.....
Interest Rate	4.12	5.10	0.00	0.00	0.00	.....
Principal at Beginning of Yr	1,751,861.27	315,000.00	0.00	0.00	0.00	2066861.27
New Issues This Year	0.00	0.00	0.00	0.00	0.00	0.00
Retired Issues This Yr	476,590.78	105,000.00	0.00	0.00	0.00	581590.78
Remaining Principal Bal Due	1,275,270.49	210,000.00	0.00	0.00	0.00	1485270.49
Remaining Interest Bal Due	1,685,587.01	10,710.00	0.00	0.00	0.00	1696297.01
Remaining Debt(P&I) Bal Due	2,960,857.50	220,710.00	0.00	0.00	0.00	3181567.50
Amount of Prin to be Paid Next Fisc. Yr	454,384.52	105,000.00	0.00	0.00	0.00	559384.52
Amount of Interest to be Paid Next Fisc Yr.	504,359.23	8,032.50	0.00	0.00	0.00	512391.73
<b>Total Debt (P&amp;I) to be Paid Next Fisc. Yr</b>	<b>958,743.75</b>	<b>113,032.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1071776.25</b>