



## RAYMOND SCHOOL DISTRICT 2020 ANNUAL REPORT



## RAYMOND SCHOOL DISTRICT 2020-2021 OFFICERS AND ADMINISTRATION

---

Edward F. French  
Linda J. Hoelzel  
Timothy Auclair

Moderator  
Clerk  
Treasurer

### School Board Members

Joseph Saulnier, Chair  
Janice Arsenault, Vice Chair  
Beth Paris, Secretary  
Anthony Clements  
Melissa Sytek

Term Expires March 2022  
Term Expires March 2022  
Term Expires March 2021  
Term Expires March 2023  
Term Expires March 2021

### District Administration

Tina H. McCoy  
Michael Whaland  
Marjorie Whitmore  
Michael Hatfield  
Steve Woodward  
Fiona Coomey  
Robert Bickford  
Brigitte Cunningham  
Laura Yacek  
Dorothy Franchini  
Kevin Federico  
Karen Stuart  
Todd Ledoux  
Judith DiNatale  
Patrick Arsenault  
Jessica Caron

Superintendent of Schools  
Director of Curriculum, Instruction, and Assessment  
Business Administrator  
Student Services Director  
Raymond High School Principal  
Raymond High School Assistant Principal  
Iber Holmes Gove Middle School Principal  
Iber Holmes Gove Middle School Assistant Principal  
Lamprey River Elementary School Principal  
Lamprey River Elementary School Assistant Principal  
Technology Director  
Director of Human Resources  
Safety & Facilities Director  
School Nutrition Services Director  
Youth Program Director  
Director of Student Behavioral Health

Raymond School District, 43 Harriman Hill Road, Raymond, NH 03077

895-4299, Fax 895-0147, [www.sau33.com](http://www.sau33.com)

The Raymond School District does not exclude from participation, deny the benefits of, or otherwise discriminate in the administration of its admissions or in its educational programs, activities, or employment practices on the basis of race, color, national origin, ancestry, religion, age, sex, handicap/disability, sexual orientation or marital status. This statement is reflective of the mission of the Raymond School District and refers to, but is not limited to, the provision of the following laws: Title VI and VII of the Civil Rights Act of 1964; The Age Discrimination Act of 1975; Title IX of the Education Amendments of 1972; Section 504 of the Rehabilitation Act of 1973; Title II of the Americans with Disabilities Act of 1990; NH Law Against Discrimination (RSA 354-A); State Rule: Ed. 303.01 (i) (j) (k).)

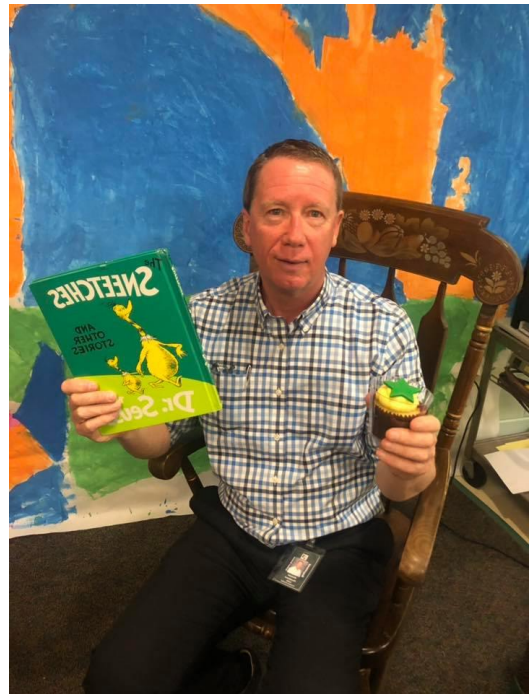
## RAYMOND SCHOOL BOARD – JOSEPH SAULNIER, CHAIRPERSON

---

Dear Citizens of Raymond,

I would like to thank the citizens of our town for all the support they have given us over the past year. When we started 2020 we could have never imagined it would have led us to the largest pandemic in American history in over 100 years. Over the course of 2020 we saw the retirements of Cynthia Carbone, Mary DeFlumeri, Suzanne Ives, Carmella Liggiero, James Maloney, Sue Puchacz, and Dorothy Yaris. They all made tremendous contributions to our district and will be missed. As many of you know, our long time Middle School Assistant Principal Mr. Chouinard also retired this year and is now spending even more time spoiling his grandkids. Just uttering the words “I had to go to Mr. Chouinard's office today” put fear in the hearts of parents until they found out their children were not in trouble. Mr. Chouinard was one of those Principals who will have long lasting effects on all the students he came across, not because of what went wrong, but for the help, advice, and guidance he would give all his students throughout the years.

We had some notable people join our district in 2020. Our new Middle School Assistant Principal Ms. Brigitte Cunningham and our new Director of Student Services Mr. Michael Hatfield. We hope they stay around for many years to come. Throughout 2020 we have seen great improvement in special education that we hope will provide a larger pathway for students to stay in the district. As many of you know this would not only save the district money, but also help students and parents stay in the district with the friends and families they may have grown up with.



*Mr. Chouinard*

Even with all that was going on in 2020, we were still able to have an in-person graduation, though it was slightly different. Fortunately, we were able to have an outdoor graduation and have our distinguished Governor Chris Sununu as our guest speaker. As many of you know our Governor was to be outdone by our own Mr. Bill Hayes as he gave a deeply inspiring and heartfelt speech that not only put tears in his eyes, but to many listening.

With all that has gone wrong in 2020 we have had some amazing accomplishments as well. Not all sports were able to be played this year, but here are some notable sports accomplishments:

Winter 2019-2020

- 3 Middle School basketball teams made it to the Tri County Playoffs with the Girls A2 team finishing Runner Up in Division 6



- H.S Varsity boys basketball competed in the 1st round of the NHIAA Division III State Tournament
- H.S Varsity Cheer qualified for the NHIAA Division III State Tournament
- H.S Varsity Bowling qualified and competed in the NHIAA State Championship Tournament and several team members qualified and competed in the NHIAA Individual State Championship Tournament

#### Fall 2020

- Middle School boys and girls soccer teams won the Division III Tri County Championship
- Varsity boys and girls soccer made it to the NHIAA Division III Final Four
- Varsity football made it to the NHIAA Division IV Final Four



One of our biggest accomplishments that I am very proud of not only for our school, but for our whole community is what this community was able to raise for Special Olympics during our Penguin Plunge. The students of this little town of under 400 high school students were able to raise more than forty-three thousand dollars, becoming the number one fundraising school in the state. Thank you to all those who participated and donated to this great cause.

If anyone has a question please do not hesitate to contact Superintendent Tina McCoy at 603-895-4299 or at [t.mccoy@sau33.com](mailto:t.mccoy@sau33.com). You may also contact your local School Board Representative. An updated list is available at [www.sau33.com](http://www.sau33.com) under the School Board tab.

On behalf of the School Board, I would like to thank our superintendent, administrators, faculty, support staff, and our volunteers for their hard work and dedication to this district, community and students. I would also like to thank the Raymond Community for their continued support.

Respectfully yours,

Joseph Saulnier

## SUPERINTENDENT'S REPORT – TINA H. MCCOY, ED.D., SUPERINTENDENT OF SCHOOLS

---

Dear Raymond Community,

The 2020-21 school year has been a year like no other. In the spring of 2020, most of us imagined that the pandemic would be over before school started in the fall. Life shows us that we cannot always predict or control our circumstances. It also shows us that we are surrounded by amazing, resilient people who can adapt quickly to new challenges.



The opening of school during the pandemic required extensive planning and groundwork to ensure that layers of protection were in place to safeguard against the spread of COVID-19. In every department and at every level, employees had to learn new routines which then had to be taught to students when they returned to our schools. I was truly impressed by the way our staff and our students (even the very youngest) became acclimated to new requirements and embraced them for the good of each other and the community. Students were glad to be back in school to engage directly with teachers and friends.

While social distancing requirements precluded the full opening of school, I was pleased that the District was able to offer to students two options: fully remote learning or hybrid learning (part on-site and part remote). Nearly one quarter of our student population opted for fully remote instruction, while others opted to come to school on site two days per week. Raymond School District teachers summoned all of their creativity and flexibility to combine teaching and technology to reach all students. Professionals at our schools developed systems for monitoring student engagement and reaching out to families with offers of support when needed. School Nutrition Services workers never missed a beat when preparing and distributing meals to students at school and at home. Our 21st Century Learning Community (LEAP) flexed to provide services during the school day when needed, and everyone worked well together to find solutions to obstacles as they were encountered.

The Technology Department has been the linchpin of the Raymond School District throughout the pandemic, allowing us to continue to achieve our mission and continue to work continually toward our vision despite the difficulties of our times.



I would also like to thank the parents and guardians of our students, who have been essential partners in the educational process more than ever before. The Raymond School Board also deserves acknowledgment for the many decisions that they have made to protect and strengthen our organization's ability to serve students and the community effectively in the face of adversity.

There are too many to thank individually this year, but I would like to underscore the value of the interconnectedness and partnerships in Raymond, and express my gratitude to all members of our education community. This is key to our mission to **ensure high levels of learning and critical thinking for all and to promote the skills, dispositions, and habits that allow students to become resilient, engaged citizens who value others and contribute positively to society. Through innovation and collaboration with our community, we will encourage and challenge each student with a rigorous and relevant program.**



As the school year progresses and the COVID-19 vaccine is rolled out in the State, we look forward to the 'good old days' when we can have all of our students in school full time. We are planning special events and taking steps to continually improve our schools. We are eager for a return to normalcy. At the same time, we are grateful for the innovation and opportunities that have allowed us to acquire new skills and resources that will stay with us over time. The future is bright and, with the continued support of the Raymond community, our students will thrive. We will continue to **unite to prepare our students for future success. We are ready for anything!**

To stay abreast of what is happening in the District throughout the school year, please [subscribe](#) to our Newsblog or [sign](#) up for our Community Newsletter. I appreciate the continued opportunity to serve as the educational leader of the Raymond School District, and thank you for your continued support of our schools .

Sincerely,

Tina H. McCoy, Ed.D. - Superintendent of Schools

## RAYMOND SCHOOL DISTRICT 2020-21 SALARIES

---

CARLA	AHEARN	Secretary	22,969.60
CRYSTAL	AJEMIAN	Elementary Teacher	53,583.00
ABIGAIL	ALDOUS	Social Worker	56,814.80
GAIL	AMIRAULT-ERNST	Financial Assistant	41,989.68
SARAH	ARSENAULT	IHGMS Library Media Specialist	45,227.00
PATRICK	ARSENAULT	Youth Program Director	49,481.00
JENNIFER	ATKINS	Elementary Teacher	56,828.00
DEBRA	AUCLAIR	Secretary	31,528.80
PAMELA	BAKER	Para-educator	17,881.11
ANGEL	BART	Food Service	11,803.00
MARC	BELANGER	High School Teacher	43,064.00
MARIE	BELL	Middle School Teacher	66,232.00
LUKE	BERGERON	IT Technician	39,140.00
KATIE	BERNTSEN	Para-educator	14,931.15
NICOLE	BERTRAND	LRES School Counselor	43,350.00
MARIELLE	BETTERS	Elementary Teacher	45,227.00
ROBERT	BICKFORD	IHGMS Principal	99,388.00
DENISE	BISSONNETTE	High School Teacher	36,348.00
ELIZABETH	BOUCHER	Para-educator	17,421.69
REBECCA	BOUCHER	Middle School Teacher	43,064.00
PATRICIA	BOUCHER	High School Teacher	65,156.00
STEPHANIE	BOYD	Elementary Teacher	66,232.00
KATHERINE	BRAND HOLT	Middle School Teacher	66,232.00
KERRY	BRANNAN	Food Service	12,260.88
MICHAEL	BRAZEAU	High School Teacher	67,328.00
DAVINNEY	BRAZEAU	High School Teacher	67,328.00
LISA	BRENNAN	Para-educator	15,318.03
RONALD	BRICKETT	Federal Funds Accountant	15,914.00
COLEEN	BRIDLE	Middle School Teacher	66,232.00
KATHRYN	BRONSON	Middle School Teacher	65,156.00
JENNIFER	BUCK	Food Service	9,113.40
WENDY	BUCKINGHAM	Para-educator	16,551.21
BARBARA	BUCKINGHAM	Middle School Teacher	68,452.00
GAIL	BUCKLEY	Para-educator	17,433.78
LINDA	BURKE	Food Service	21,121.45
CINDY	BURKE	Custodian	37,187.28
MICHELE	BUSBY	Elementary Teacher	67,328.00
CHRISTOPHER	CAMERON	High School Teacher	65,156.00
KIMBERLY	CAPEN	Special Education Transition/Process Coordinator	63,286.12

MEGAN	CARGILL	Preschool Teacher	41,954.00
JESSICA	CARON	Director of Student Behavioral Health	85,490.00
WILLIAM	CARR	IT Technician	44,027.00
BARBRA	CASS	Para-educator	17,881.11
LINDA	CHRETIEN	Elementary Teacher	67,328.00
JESSICA	CHRISTO	Middle School Teacher	57,777.00
SHELLEY	COCKERILL	High School Teacher	60,848.00
MARGARET	COITO	Food Service	25,488.38
MARY	COLBURN	Middle School Teacher	63,483.00
HEATHER	CONNELLY	LRES Library Media Specialist	53,081.00
FIONA	COOMEY	RHS Assistant Principal	84,460.00
JUNE	CORBIN	Para-educator	19,540.63
BERNARD	COTE	Custodian	20,304.00
DIANNE	COTE	Custodian	28,689.12
ARIANNA	COVIELLO	Para-educator	10,627.50
ELIZABETH	CREED	Para-educator	15,318.03
EMILY	CROMPTON	Elementary Teacher	63,065.00
BRIGITTE	CUNNINGHAM	IHGMS Assistant Principal	77,500.00
DEBORAH	DANIELS	Elementary Teacher	55,379.00
JENNIFER	DEARDORFF	High School Teacher	53,583.00
SANDRA	DECATO	Social Worker	57,000.00
JAMES	DEFILLIPPO	Custodian	31,737.60
CHRISTINE	DELLAS	Para-educator	17,578.86
DEBORAH	DELLAS	Secretary	29,456.96
ROY	DENNEHY	Custodian	17,337.60
LARA	DEPAOLA	Secretary	30,902.40
MAUREEN	DESROSIERS	Elementary Teacher	64,099.00
JUDITH	DINATALE	Director of School Nutrition Services	60,708.00
RYAN	DONAHUE	High School Teacher	50,043.00
EMILY	DONATI	School Nurse	48,146.23
SHARON	DOUMAS	Para-educator	20,480.46
JACQUELINE	DRISCOLL	Middle School Teacher	61,856.00
MICHELLE	DUBIN	Para-educator	14,447.55
MICHAEL	DUNDON	Middle School Teacher	34,840.00
PIERRE	DUPUIS	Maintenance	29,756.00
JENNAH	DUSSAULT	High School Teacher	43,064.00
MARIA	EANES	Para-educator	18,763.68
ANDREA	ELLIOTT	Elementary Teacher	39,564.00
PETER	ELSEMORE	Elementary Teacher	66,232.00
MACKENZIE	FALLON	Para-educator	14,931.15
KEVIN	FEDERICO	Technology Director	86,358.00
EVELYN	FENSTERMAKER	Custodian	32,238.72
LISA	FINNERAN	Para-educator	15,318.03
RACHAEL	FISHBEIN	Elementary Teacher	68,452.00
JENNIFER	FOLEY	Elementary Teacher	66,232.00



RENEE	FONTAINE	High School Teacher	39,564.00
JOSHUA	FORKEY	High School Teacher	51,021.00
FELICIA	FORMISANO	Middle School Teacher	38,544.00
DOROTHY	FRANCHINI	LRES Assistant Principal	81,689.00
KAREN	FRANCO	Middle School Teacher	39,564.00
JOHN	FULTON	Middle School Teacher	65,156.00
ROBERT	GAGNON	Para-educator	15,559.83
JEAN	GAGNON	Para-educator	16,744.65
SUZANNE	GAGNON	Middle School Teacher	62,888.00
SHELLIE	GALLAGHER	High School Teacher	58,323.00
JULIE	GAMAGE	Middle School Teacher	66,232.00
MONIQUE	GAUTHIER	School Nurse	48,532.40
SARA	GENO	Custodian	36,560.88
JODI	GIBBONS	Food Service	17,327.10
KIMBERLY	GIROUX	High School Teacher	66,232.00
NANCY	GOODWIN	Para-educator	19,622.07
GRETCHEN	GOTT	Para-educator	16,152.24
KATHRYN	GRIEVE	School Psychologist	76,382.00
SHAWN	HACKSHAW	High School Teacher	68,452.00
REBECCA	HADIK	Special Education Coordinator	82,170.00
MEREDITH	HALLMAN	RHS School Counselor	51,394.89
STEPHANIE	HAMM	Middle School Teacher	63,483.00
OMAYMA	HASSAN	Para-educator	15,318.03
MARK	HASTINGS	School Nurse	47,556.87
MICHAEL	HATFIELD	Director of Student Services	92,000.00
NICOLE	HAUSWIRTH	Elementary Teacher	49,705.00
WILLIAM	HAYES	High School Teacher	63,065.00
CASSAUNDRA	HAYNES	Elementary Teacher	39,564.00
HEIDI	HENDERSON	Para-educator	14,931.15
JENNIFER	HEYWOOD	Administrative Assistant to Superintendent	67,938.00
LINDA	HOHENBERGER	Para-educator	18,219.63
MARY	HOLMES	Para-educator	18,618.60
MEREDITH	HORGAN	Human Resources Assistant	16,340.00
MICHELLE	HOROWITZ	Middle School Teacher	46,874.00
ELENA	HUNTLEY	Custodian	36,915.84
ANDREA	HUNTLEY	Financial Assistant	40,089.60
CHRISTOPHER	HUNTLEY	Maintenance	44,558.00
ANN	INGALLS	Elementary Teacher	65,156.00
KATHRYN	JOHNSON	Middle School Teacher	41,277.00
LISA	JOLIMOIS	Para-educator	19,283.55
MARLENE	JONES	Elementary Teacher	68,452.00
JESSICA	JORTBERG	Elementary Teacher	39,564.00
DELANEY	KABAT	Middle School Teacher	36,589.00
ARIELLE	KAMEN	Elementary Teacher	38,174.00
ABIGAIL	KARWACKI-MICHAUD	Elementary Teacher	55,903.00

KRYSTAL	KEBLER	Middle School Teacher	51,021.00
APRIL	KELLY	Custodian	27,874.80
THOMAS	KOCH	High School Teacher	65,156.00
ROBIN	KOCZERA	Para-educator	15,922.53
JONI	KOWALCHUK	Para-educator	18,292.17
RANDALL	LACASSE	High School Teacher	63,065.00
ALISON	LACASSE	Elementary Teacher	65,156.00
DAVID	LANGLOIS	Para-educator	15,632.37
AMY	LATINI	Elementary Teacher	46,874.00
CONRADE	LAVIGNE	Groundskeeper	45,526.00
TODD	LEDoux	Safety & Facilities Director	90,275.00
KATHY	LEE	Para-educator	15,958.80
ROBERT	LEMOINE	RHS Library Media Specialist	62,888.00
MARY	LESSARD	Middle School Teacher	67,328.00
BRITTANY	L'HEUREUX	IT Technician	48,500.00
KELLY	LIVINGSTON	Para-educator	17,010.63
HOLLY	LONDO	High School Teacher	69,802.46
JOHN	LONG	High School Teacher	67,328.00
SUZANNE	LUSSIER	IHGMS School Counselor	70,297.05
JOSHUA	MACDONALD	Custodian	27,454.00
LISA	MACDOUGALL	Elementary Teacher	66,232.00
LINDA	MAHONEY	Student Services Secretary	36,999.36
MIRANDA	MAHONEY-BARNETT	Elementary Teacher	43,350.00
CAROLYN	MALO	Elementary Teacher	37,922.00
CRYSTAL	MARTEL	Para-educator	16,140.15
TANYA	MARTIN	Middle School Teacher	46,874.00
NICHOLE	MASI	Para-educator	17,436.25
CASEY	MATTHEWS	Elementary Teacher	36,348.00
MEGAN	MATULEWICZ	Middle School Teacher	68,452.00
AMY	MCAVOY	Elementary Teacher	66,232.00
TINA	MCCOY	Superintendent of Schools	120,350.00
KELSEY	MCDERMOTT	Licensed Practical Nurse	21,278.40
SHANNON	MCGHEE	Food Service	15,464.61
GLORIA	MENDEZ	Para-educator	19,283.55
ASHLEY	MEYER	Middle School Teacher	63,483.00
LAURA	MILNER	LRES School Counselor	45,227.00
AMY	MITCHELL	Para-educator	15,233.40
LINDY	MOULE	IHGMS School Counselor	70,297.05
KIMBERLY	MOYER	High School Teacher	65,156.00
MICHELLE	MUNSON	Elementary Teacher	55,535.00
KATELYN	MURPHY	Middle School Teacher	60,848.00
KATHY	MUTCH	High School Teacher	68,452.00
ADAM	MYCKO	Food Service	17,857.13
MARISSA	NERENBURG	Special Education Coordinator	70,040.00
HEATHER	NEWTON	Para-educator	15,318.03

ABBY	NIEVES	Para-educator	15,052.05
LISA	NIGL	Food Service	13,614.15
KRISTEN	NIVISON	Elementary Teacher	43,350.00
TRACEY	NORRIS	Secretary	27,435.52
TIFFANY	NYE	Middle School Teacher	43,350.00
JESSICA	OAKLEAF	Middle School Teacher	66,232.00
AMY	O'BOYLE	Elementary Teacher	56,828.00
SHARON	O'BRIEN	Elementary Teacher	68,452.00
SUSAN	PAGAN	IT Technician	40,000.00
GREGORY	PANTAZIS	Student Assistance Counselor	60,000.00
DEBORAH	PAPAMICHAEL	Licensed Practical Nurse	21,701.55
CHRISTINA	PAULI	High School Teacher	60,848.00
AMIE	PAYETTE	Custodian	38,064.24
KATJA	PELTZER-BECKSTED	Elementary Teacher	37,922.00
BRIAN	PERSON	Middle School Teacher	45,227.00
SUSAN	PETERS	Food Service	9,193.92
GRAHAM	PHILLIPS	High School Teacher	66,232.00
JOANN	PLENDER	High School Teacher	34,226.00
DEAN	PLENDER	High School Teacher	65,156.00
HEATHER	POWERS	Para-educator	15,318.03
BENJAMIN	RAMSEY	High School Teacher	67,328.00
GWEN	REED	Middle School Teacher	64,099.00
KATHRYN	ROBINSON	Elementary Teacher	63,483.00
AMY	ROCCI	Elementary Teacher	66,232.00
GINEEN	ROLLINS	Para-educator	14,931.15
LAUREN	ROLLINS	Para-educator	17,373.33
ANN	ROMAN	Secretary	33,449.76
ALEXANDRA	ROSCHEWSKI	Middle School Teacher	38,174.00
MEGAN	ROWTON	Para-educator	14,706.25
DOUGLAS	ROY	Elementary Teacher	66,232.00
LISA	RUSH	Site Coordinator	25,168.50
JENNIFER	SALTMARSH	Middle School Teacher	46,874.00
LAURA	SFORZA	Secretary	24,024.96
REBECCA	SHARROW	Middle School Teacher	66,232.00
MARY	SHEA	Custodian	46,437.12
JUDSON	SLACK	High School Teacher	66,232.00
DAVID	SMITH	Para-educator	16,152.24
ROSARIO	ST GERMAINE	Para-educator	15,318.03
LINDA	ST PIERRE	Food Service	22,468.25
DIANE	STEED	Food Service	11,803.00
DIANE	STEELE	Food Service	13,838.00
GAYBRIEL	STEVENS	Para-educator	16,442.40
REBECCA	STEWART	Para-educator	18,642.78
DEIDRE	STONE	Food Service	7,269.68
BRIANAH	STRAFFIN	Student Assistance Counselor	50,000.00

KAREN	STUART	Human Resources Director	59,236.00
SANDRA	SWIECHOWICZ	High School Teacher	67,328.00
SUSAN	TRUDEL	Secretary	16,644.00
SCOTT	TURCOTTE	Middle School Teacher	43,064.00
SUSAN	VAILLANCOURT	Para-educator	18,497.70
MARTIN	VAN LAARHOVEN	Middle School Teacher	66,232.00
LAURA	VAUGHN	Para-educator	15,318.03
ELAINE	VERNE	High School Teacher	66,232.00
PATRICIA	VINCENT	Preschool Teacher	41,551.00
DERRICK	WALCOTT	High School Teacher	47,185.00
CHRISTOPHER	WALKER	Custodian	29,649.60
CARA	WALKER	Middle School Teacher	65,156.00
KRISTIN	WALLACE	Middle School Teacher	65,156.00
KERI	WATTS	Elementary Teacher	42,239.00
JESSICA	WEBSTER-JONES	Elementary Teacher	43,350.00
DANA	WEEKS	Custodian	13,440.00
PATRICIA	WENTWORTH	RHS School Counselor	72,142.13
MICHAEL	WHALAND	Curriculum Director	85,996.00
MIRANDA	WHITE	Para-educator	16,442.40
JAMES	WHITE	Middle School Teacher	67,328.00
MARJORIE	WHITMORE	Business Administrator	101,908.00
BRENT	WHITNEY	High School Teacher	41,277.00
KATHERINE	WILCOTT	Middle School Teacher	66,232.00
CHRISTOPHER	WITHAM	Para-educator	15,052.05
STEVEN	WOODWARD	RHS Principal	99,778.00
LAURA	YACEK	LRES Principal	98,664.00
VICKY	YORK	Para-educator	15,318.03





## HIGH SCHOOL ROOF DEBT SCHEDULE

Debt Year	Period Ending	Principal Outstanding	Principal	Interest	Total Payment	Fiscal Year Total Payment
	2/15/2015			\$31,234.67	\$31,234.67	\$31,234.67
1	8/15/2015	\$1,060,000.00	\$110,000.00	\$27,030.00	\$137,030.00	
	2/15/2016			\$24,225.00	\$24,225.00	\$161,255.00
2	8/15/2016	\$950,000.00	\$110,000.00	\$24,225.00	\$134,225.00	
	2/15/2017			\$21,420.00	\$21,420.00	\$155,645.00
3	8/15/2017	\$840,000.00	\$105,000.00	\$21,420.00	\$126,420.00	
	2/15/2018			\$18,742.50	\$18,742.50	\$145,162.50
4	8/15/2018	\$735,000.00	\$105,000.00	\$18,742.50	\$123,742.50	
	2/15/2019			\$16,065.00	\$16,065.00	\$139,807.50
5	8/15/2019	\$630,000.00	\$105,000.00	\$16,065.00	\$121,065.00	
	2/15/2020			\$13,387.50	\$13,387.50	\$134,452.50
6	8/15/2020	\$525,000.00	\$105,000.00	\$13,387.50	\$118,387.50	
	2/15/2021			\$10,710.00	\$10,710.00	\$129,097.50
7	8/15/2021	\$420,000.00	\$105,000.00	\$10,710.00	\$115,710.00	
	2/15/2022			\$8,032.50	\$8,032.50	\$123,742.50
8	8/15/2022	\$315,000.00	\$105,000.00	\$8,032.50	\$113,032.50	
	2/15/2023			\$5,355.00	\$5,355.00	\$118,387.50
9	8/15/2023	\$210,000.00	\$105,000.00	\$5,355.00	\$110,355.00	
	2/15/2024			\$2,677.50	\$2,677.50	\$113,032.50
10	8/15/2024	\$105,000.00	\$105,000.00	\$2,677.50	\$107,677.50	\$107,677.50



## MIDDLE SCHOOL BUILDING DEBT SCHEDULE

Debt Year	Period Ending	Principal Outstanding	Principal	Interest after refunding	Total Payment	Fiscal Year Total Payment
	2/15/2006	\$13,402,490.00	\$341,194.00	\$8,589.27	\$349,783.27	\$349,783.27
1	8/15/2006	\$13,061,296.00	\$683,345.38	\$32,776.92	\$716,122.30	
	2/15/2007	\$12,377,950.62	\$280,461.35	\$20,021.15	\$300,482.50	\$1,016,604.80
2	8/15/2007	\$12,097,489.27	\$666,967.05	\$63,515.45	\$730,482.50	
	2/15/2008	\$11,430,522.22	\$258,783.27	\$30,949.23	\$289,732.50	\$1,020,215.00
3	8/15/2008	\$11,171,738.95	\$645,364.82	\$94,367.68	\$739,732.50	
	2/15/2009	\$10,526,374.13	\$237,609.62	\$40,872.88	\$278,482.50	\$1,018,215.00
4	8/15/2009	\$10,288,764.51	\$628,743.47	\$124,739.03	\$753,482.50	
	2/15/2010	\$9,660,021.04	\$217,575.71	\$49,031.79	\$266,607.50	\$1,020,090.00
5	8/15/2010	\$9,442,445.33	\$607,861.79	\$153,745.71	\$761,607.50	
	2/15/2011	\$8,834,583.54	\$198,446.26	\$55,786.24	\$254,232.50	\$1,015,840.00
6	8/15/2011	\$8,636,137.28	\$594,858.30	\$177,770.20	\$772,628.50	
	2/15/2012	\$8,041,278.98	\$180,010.86	\$61,096.64	\$241,107.50	\$1,013,736.00
7	8/15/2012	\$7,861,268.12	\$577,642.96	\$206,862.54	\$784,505.50	
	2/15/2013	\$7,283,625.16	\$162,355.99	\$65,001.51	\$227,357.50	\$1,011,863.00
8	8/15/2013	\$7,121,269.17	\$560,358.45	\$235,397.05	\$795,755.50	
	2/15/2014	\$6,560,910.72	\$145,471.31	\$67,511.19	\$212,982.50	\$1,008,738.00
9	8/15/2014	\$6,415,439.41	\$546,404.13	\$257,476.37	\$803,880.50	
	2/15/2015	\$5,869,035.28	\$129,258.33	\$68,599.17	\$197,857.50	\$1,001,738.00
10	8/15/2015	\$5,739,776.95	\$535,315.54	\$288,439.96	\$823,755.50	
	2/15/2016	\$5,204,461.41	\$113,633.66	\$68,223.84	\$181,857.50	\$1,005,613.00
11	8/15/2016	\$5,090,827.75	\$520,570.12	\$317,185.38	\$837,755.50	
	2/15/2017	\$4,570,257.63	\$98,678.15	\$66,429.35	\$165,107.50	\$1,002,863.00
12	8/15/2017	\$4,471,579.48	\$508,586.53	\$347,418.97	\$856,005.50	
	2/15/2018	\$3,962,992.95	\$84,306.90	\$63,175.60	\$147,482.50	\$1,003,488.00
13	8/15/2018	\$3,878,686.05	\$496,155.97	\$333,826.53	\$829,982.50	
	2/15/2019	\$3,382,530.08	\$72,343.18	\$59,969.32	\$132,312.50	\$962,295.00
14	8/15/2019	\$3,310,186.90	\$482,493.56	\$362,318.94	\$844,812.50	
	2/15/2020	\$2,827,693.34	\$60,888.89	\$55,542.36	\$116,431.25	\$961,243.75
15	8/15/2020	\$2,766,804.45	\$468,717.93	\$390,213.32	\$858,931.25	
	2/15/2021	\$2,298,086.52	\$49,835.55	\$49,795.70	\$99,631.25	\$958,562.50
16	8/15/2021	\$2,248,250.97	\$457,212.26	\$419,918.99	\$877,131.25	
	2/15/2022	\$1,791,038.71	\$39,177.44	\$42,710.06	\$81,887.50	\$959,018.75
17	8/15/2022	\$1,751,861.27	\$447,727.66	\$451,659.84	\$899,387.50	
	2/15/2023	\$1,304,133.61	\$28,863.12	\$34,211.88	\$63,075.00	\$962,462.50
18	8/15/2023	\$1,275,270.49	\$435,489.99	\$480,085.01	\$915,575.00	
	2/15/2024	\$839,780.50	\$18,894.53	\$24,274.22	\$43,168.75	\$958,743.75
19	8/15/2024	\$820,885.97	\$415,343.17	\$557,825.58	\$973,168.75	
	2/15/2025	\$405,542.80	\$8,934.63	\$13,452.87	\$22,387.50	\$995,556.25
20	8/15/2025	\$396,608.17	\$396,608.17	\$609,949.33	\$1,006,557.50	\$1,006,557.50

TREASURER'S REPORT – TIMOTHY AUCLAIR, TREASURER

---

**Raymond School District General Fund  
Schedule of Receipts and Disbursements  
7/1/19-6/30/20**

Cash Balance at 7/01/19			<b>\$922,019.69</b>
Receipts 7/1/19-6/30/20			
Receipts in Transit		0.00	
State Revenues			
State Education Tax	2,067,603.00		
State Adequacy Grant	5,323,036.73		
Subtotal		7,390,639.73	
Tax Appropriation		15,858,124.00	
General Revenue Receipts		2,194,588.09	
Lunch Program		187,203.00	
Interest Earned		155.47	
Other (transfer from Building Fund)		0.00	
Total Revenue & Receipts through 6/30/20			25,630,710.29
Less: School Board Orders Paid Out			<u>25,240,450.36</u>
<b>Cash on Hand at June 30, 2020</b>			<b>\$1,312,279.62</b>

## RAYMOND SCHOOL DISTRICT CAPITAL RESERVE FUNDS BALANCES AS OF JUNE 30, 2020

---

### Capital Reserve Funds:

District Wide Technology	\$ 60,459.82
District Wide Food Service Equipment	\$ 51,140.27
District Equipment, Facilities Maintenance and	\$ 656,843.62

### Expendable Trust Funds:

Special Education	\$ 202,895.94
-------------------	---------------

### Non-Expendable Trust Funds:

Blanchard / MacDougal Scholarship	\$ 24,841.11
Women's Civic Club Scholarship	\$ 6,140.46
George Goodrich Scholarship	\$ 15,289.90
Peter Stevens Scholarship	\$ 1,451.00
Norma S. Koos Scholarship	\$ 4,927.61
Iber Holmes Gove Scholarship	\$ 5,937.03



# SPECIAL EDUCATION EXPENDITURE AND REVENUE REPORT

FISCAL YEARS 2018-2020, PER RSA 32:11-A

---

<u>Description</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
EXPENDITURES:			
Special Education Costs & Services	\$ 5,861,982	\$ 6,308,813	\$ 5,723,764
Administrator & Legal	\$ 185,900	\$ 163,630	\$ 134,561
Transportation	\$ 406,052	\$ 312,559	\$ 545,542
Federal Funds - IDEA	\$ 332,438	\$ 364,269	\$ 409,633
<b>Total Expenditures</b>	<b>\$ 6,786,372</b>	<b>\$ 7,149,271</b>	<b>\$ 6,813,500</b>
REVENUES:			
Medicaid	\$ 328,549	\$ 237,626	\$ 76,299
Tuition	\$ -	\$ 154,497	\$ 73,939
Special Education Aid	\$ 205,641	\$ 143,750	\$ 196,153
Federal Funds - IDEA	\$ 332,438	\$ 364,269	\$ 409,633
<b>Total Revenues</b>	<b>\$ 866,628</b>	<b>\$ 900,142</b>	<b>\$ 756,024</b>



## **PLODZIK & SANDERSON**

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

### ***INDEPENDENT AUDITOR'S REPORT***

To the Members of the School Board  
Raymond School District  
Raymond, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Raymond School District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Raymond School District, as of June 30, 2020, the respective changes in financial position, and the respective budgetary comparisons for the general fund and grants fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

#### ***Change in Accounting Principle***

As discussed in Note 2-C to the financial statements, in fiscal year 2020 the School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinions are not modified with respect to this matter.

**Raymond School District  
Independent Auditor's Report**

**Other Matters**

**Required Supplementary Information** – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information** – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Raymond School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards*** – In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2021 on our consideration of the Raymond School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Raymond School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Raymond School District's internal control over financial reporting and compliance.

*Sheryl A. Platt, CPA*

February 22, 2021

PLODZIK & SANDERSON  
Professional Association

**EXHIBIT C-1**  
**RAYMOND SCHOOL DISTRICT**  
*Governmental Funds*  
*Balance Sheet*  
*June 30, 2020*

	General	Grants	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,873,414	\$ -	\$ 137,798	\$ 2,011,212
Receivables:				
Accounts	19,003	-	-	19,003
Intergovernmental	1,146,456	127,044	-	1,273,500
Interfund receivables	125,735	-	-	125,735
Total assets	<u>\$ 3,164,608</u>	<u>\$ 127,044</u>	<u>\$ 137,798</u>	<u>\$ 3,429,450</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 243,749	\$ -	\$ 17,502	\$ 261,251
Accrued salaries and benefits	162,804	1,309	-	164,113
Intergovernmental payable	348,167	-	-	348,167
Interfund payable	-	125,735	-	125,735
Total liabilities	<u>754,720</u>	<u>127,044</u>	<u>17,502</u>	<u>899,266</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - water easement	<u>22,000</u>	<u>-</u>	<u>-</u>	<u>22,000</u>
<b>FUND BALANCES</b>				
Committed	1,052,326	-	120,296	1,172,622
Assigned	322,442	-	-	322,442
Unassigned	1,013,120	-	-	1,013,120
Total fund balances	<u>2,387,888</u>	<u>-</u>	<u>120,296</u>	<u>2,508,184</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,164,608</u>	<u>\$ 127,044</u>	<u>\$ 137,798</u>	<u>\$ 3,429,450</u>

The Notes to the Basic Financial Statements are an integral part of this statement.



**RAYMOND SCHOOL DISTRICT  
STATE OF NEW HAMPSHIRE**

**TO THE INHABITANTS OF THE SCHOOL DISTRICT, IN THE TOWN OF RAYMOND,  
NEW HAMPSHIRE, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:**

**FIRST SESSION**

You are hereby notified to meet at Raymond High School Cafetorium in said District, on Saturday, the **30th** day of **January, 2021 at 10:00 AM in the morning**. This session shall consist of explanation, discussion and deliberation of the warrant articles numbered **2** through **10**. The warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

**SECOND SESSION**

**Voting Session to act on all Warrant Articles as amended, including the proposed budget, as a result of the action of the "FIRST SESSION" will be held Tuesday, March 9th, 2021 at the Iber Holmes Gove Middle School Gymnasium. Polls will be open from 7:00 AM - 7:00 PM.**

**1) Article 1, Election of Officers**

To choose the following School District Officers:

- a.) To choose two School Board Members for the ensuing three years.
- b.) To choose one School District Moderator for the ensuing three years.
- c.) To choose one School District Clerk for the ensuing three years.
- d.) To choose one School District Treasurer for the ensuing three years.

**2) (This article was amended at the Deliberative Session – see amended version immediately following this original version.)**

Shall the School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$26,186,721 (twenty six million, one hundred eighty six thousand, seven hundred twenty one dollars)? Should this article be defeated, the default, budget shall be \$26,237,757 (twenty six million, two hundred thirty seven thousand, seven hundred fifty seven dollars), which is the same as last year, with certain adjustments required by previous action of the Raymond School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (This article does not include appropriations proposed under any other warrant article.)

(Not Recommended by the School Board: Yes – 0; No - 4)

(Recommended by the Budget Committee: Yes – 4; No - 3)

**(The estimated tax impact of passing this article is an increase of \$1.05 per \$1000**

assessment.

**The estimated tax impact of not passing this article is an increase of \$1.10 per \$1000 assessment.)**

**WARRANT ARTICLE #2 AS AMENDED AT DELIBERATIVE SESSION JANUARY 30, 2021**

- 2) Shall the School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$26,386,721 (twenty six million, three hundred eighty six thousand, seven hundred twenty one dollars)? Should this article be defeated, the default, budget shall be \$26,237,757 (twenty six million, two hundred thirty seven thousand, seven hundred fifty seven dollars), which is the same as last year, with certain adjustments required by previous action of the Raymond School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (This article does not include appropriations proposed under any other warrant article.)

(Recommended by the School Board: Yes – 4; No - 0)

(Not Recommended by the Budget Committee: Yes – 3; No - 4)

**(The estimated tax impact of passing this article is an increase of \$1.26 per \$1000 assessment.**

**The estimated tax impact of not passing this article is an increase of \$1.10 per \$1000 assessment.)**

- 3) Shall the School District vote to approve the cost items included in the collective bargaining agreement reached between the Raymond School Board and the Raymond Education Association, which calls for the following changes in salaries and benefits at the current staffing levels from those paid in the prior fiscal year:

<u>Year</u>	<u>Estimated Increase</u>
2021-22	\$ 91,286
2022-23	\$459,316
2023-24	\$392,262

and further to raise and appropriate the sum of \$91,286 (ninety one thousand, two hundred and eighty six dollars) for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels?

(Recommended by the School Board: Yes – 4; No - 0)

(Recommended by the Budget Committee: Yes – 5; No - 2)

**(The estimated tax impact of this article is an increase of \$0.10 per \$1000 assessment.)**

- 4) Shall the School District, if article 3 is defeated, authorize the governing body to call one special meeting, at its option, to address article 3 cost items only?
- 5) Shall the district vote to increase the district treasurer's stipend by \$750 to \$3,750? (The amount to fund this increase is included in the district's operating budget.)

(RECOMMENDATIONS ADDED POST DELIBERATIVE SESSION)

(Recommended by the School Board: Yes - 4; No - 0)

(Recommended by the Budget Committee: Yes - 6; No - 1)

**(The estimated tax impact, which is included in the operating budget, is \$0.000784)**

- 6) Shall the district vote to add a stipend of \$500 for training purposes for a deputy treasurer to be appointed by the district treasurer, subject to the approval of the school board in accordance with RSA 197:24-a? (The amount to fund this stipend is included in the district's operating budget.)

(RECOMMENDATIONS ADDED POST DELIBERATIVE SESSION)

(Recommended by the School Board: Yes - 4; No - 0)

(Recommended by the Budget Committee: Yes - 4; No - 3)

**(The estimated tax impact, which is included in the operating budget, is \$0.000523)**

- 7) Shall the School District vote to raise and appropriate the sum of \$375,000 (in total) so that the following amounts can be added to the following previously established Capital Reserve Funds in order to implement the School District's 2021-2022 Capital Improvement Program?

Raymond School District Equipment, Facilities Maintenance And Replacement Capital Reserve Fund (established in 2006)	\$183,998
Technology Capital Reserve Fund (established in 2001)	\$151,992
Food Service Equipment Capital Reserve Fund (established in 2006)	\$ 39,010
Total	\$375,000

(Recommended by the School Board: Yes – 5; No - 0)

(Recommended by the Budget Committee: Yes – 5; No – 2)

**(The estimated tax impact of this article is an increase of \$0.04 per \$1000 assessment.)**

- 8) Shall the School District vote to raise and appropriate up to \$75,000 (seventy five thousand dollars) to be placed in the existing Equipment, Facilities Maintenance and Replacement Capital Reserve Fund (established in 2006), this sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised by taxation.

(Recommended by the School Board: Yes – 5; No - 0)

(Recommended by the Budget Committee: Yes – 5; No – 2)

**(No additional tax impact)**

- 9) Shall the School District vote to raise and appropriate the sum of \$10,003.00 (ten thousand and three dollars) to be added to the Raymond School District Equipment, Facilities Maintenance and Replacement Capital Reserve Fund (established in 2006) with this sum to come from the income generated by the water easement conveyed to the town and no amount is to be raised from taxation?

(Recommended by the School Board: Yes – 5; No - 0)

(Recommended by the Budget Committee: Yes – 7; No – 0)

**(No additional tax impact)**

- 10) Shall the district adopt the revisions to RSA 198:4-b, II approved by the legislature in 2020 to allow the district to retain up to 5% of the district's net assessment in any year and to allow the expenditure of any amount retained after a public hearing?

(Recommended by the School Board: Yes – 5; No - 0)

(Not Recommended by the Budget Committee: Yes – 3; No – 4)

**(No additional tax impact)**

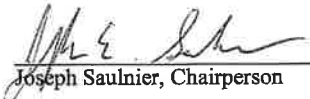


**Please Note: All of the above articles as amended, will be inserted on the "Official Ballot" to be voted on Tuesday, March 9th, 2021, at the so-called "Second Session."**

**THERE WILL BE NO EXPLANATION, DISCUSSION, OR DEBATE ON ANY WARRANT ARTICLE AT THE "SECOND SESSION," AND NO ARTICLE MAY BE AMENDED.**

Approved by the School Board on January 20, 2021 at its virtual meeting that date.

RAYMOND SCHOOL BOARD

  
Joseph Saulnier, Chairperson

1-21-21  
Date

  
Janice Arseneault

1-21-21  
Date

  
Anthony Clements

1-21-21  
Date

\_\_\_\_\_  
Elizabeth Paris

\_\_\_\_\_  
Date

  
Melissa Sytek

1-22-21  
Date



Proposed Budget  
Raymond Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24  
Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2021 to June 30, 2022

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 25, 2021

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Christine Harris	Chair BC	
Ruthleen M. Hoefel	select. Rep	
Michael Di Tommaso	Member Budget Committee	
RICHMOND T. MULRYAN	SECRETARY, BC	
Joseph Sullivan	School Board Rep.	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:

NH DRA Municipal and Property Division

(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



**New Hampshire**  
Department of  
Revenue Administration

**2021**  
**MS-27**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	02	\$8,043,616	\$8,642,875	\$8,641,678	\$0	\$8,441,678	\$0
1200-1299	Special Programs	02	\$5,569,909	\$6,175,552	\$6,026,561	\$0	\$6,026,561	\$0
1300-1399	Vocational Programs	02	\$147,888	\$130,360	\$167,500	\$0	\$167,500	\$0
1400-1499	Other Programs	02	\$314,421	\$443,183	\$451,133	\$0	\$451,133	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	02	\$17,148	\$22,843	\$19,404	\$0	\$19,404	\$0
<b>Instruction Subtotal</b>			<b>\$14,092,982</b>	<b>\$15,414,813</b>	<b>\$15,306,276</b>	<b>\$0</b>	<b>\$15,106,276</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	02	\$1,216,326	\$1,308,553	\$1,377,575	\$0	\$1,377,575	\$0
2200-2299	Instructional Staff Services	02	\$1,023,258	\$997,954	\$1,051,575	\$0	\$1,051,575	\$0
<b>Support Services Subtotal</b>			<b>\$2,239,584</b>	<b>\$2,306,507</b>	<b>\$2,429,150</b>	<b>\$0</b>	<b>\$2,429,150</b>	<b>\$0</b>
<b>General Administration</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$91,569	\$90,001	\$102,253	\$0	\$102,253	\$0
<b>General Administration Subtotal</b>			<b>\$91,569</b>	<b>\$90,001</b>	<b>\$102,253</b>	<b>\$0</b>	<b>\$102,253</b>	<b>\$0</b>



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2021**  
**MS-27**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$759,228	\$864,065	\$1,155,966	\$0	\$1,155,966	\$0
2400-2499	School Administration Service	02	\$1,451,029	\$1,469,946	\$1,521,556	\$0	\$1,521,556	\$0
2500-2599	Business	02	\$272,133	\$314,233	\$326,696	\$0	\$326,696	\$0
2600-2699	Plant Operations and Maintenance	02	\$1,881,709	\$1,991,292	\$1,946,880	\$0	\$1,946,880	\$0
2700-2799	Student Transportation	02	\$1,079,619	\$976,004	\$1,107,983	\$0	\$1,107,983	\$0
2800-2999	Support Service, Central and Other	02	\$2,154	\$2,000	\$2,000	\$0	\$2,000	\$0
<b>Executive Administration Subtotal</b>			<b>\$5,445,872</b>	<b>\$5,617,540</b>	<b>\$6,061,081</b>	<b>\$0</b>	<b>\$6,061,081</b>	<b>\$0</b>
<b>Non-Instructional Services</b>								
3100	Food Service Operations	02	\$547,734	\$601,149	\$620,200	\$0	\$620,200	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$547,734</b>	<b>\$601,149</b>	<b>\$620,200</b>	<b>\$0</b>	<b>\$620,200</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	02	\$0	\$1	\$1	\$0	\$1	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>			<b>\$0</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>
<b>Other Outlays</b>								
5110	Debt Service - Principal	02	\$648,382	\$623,554	\$601,389	\$0	\$601,389	\$0
5120	Debt Service - Interest	02	\$447,314	\$464,107	\$481,371	\$0	\$481,371	\$0
<b>Other Outlays Subtotal</b>			<b>\$1,095,696</b>	<b>\$1,087,661</b>	<b>\$1,082,760</b>	<b>\$0</b>	<b>\$1,082,760</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2021**  
**MS-27**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
<b>Fund Transfers</b>								
5220-5221	To Food Service	02	\$220,438	\$65,000	\$65,000	\$0	\$65,000	\$0
5222-5229	To Other Special Revenue	02	\$1,067,564	\$720,000	\$720,000	\$0	\$720,000	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>			<b>\$1,288,002</b>	<b>\$785,000</b>	<b>\$785,000</b>	<b>\$0</b>	<b>\$785,000</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$26,386,721</b>	<b>\$0</b>	<b>\$26,186,721</b>	<b>\$0</b>





New Hampshire  
Department of  
Revenue Administration

2021  
MS-27

Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	07	\$375,000	\$0	\$375,000	\$0
<i>Purpose: Appropriations to Capital Reserve Funds</i>						
5251	To Capital Reserve Fund	08	\$75,000	\$0	\$75,000	\$0
<i>Purpose: Transfer to Capital Reserve Fund from Surplus</i>						
5251	To Capital Reserve Fund	09	\$10,003	\$0	\$10,003	\$0
<i>Purpose: Appropriate Money from remaining Town Easement to</i>						
<b>Total Proposed Special Articles</b>			<b>\$460,003</b>	<b>\$0</b>	<b>\$460,003</b>	<b>\$0</b>



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2021**  
**MS-27**

**Individual Warrant Articles**

Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2022 (Recommended)	Appropriations for period ending 6/30/2022 (Not Recommended)	Committee's Appropriations for period ending 6/30/2022 (Recommended)	Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
0000-0000	Collective Bargaining	03	\$91,286	\$0	\$91,286	\$0
<i>Purpose: REA Collective Bargaining Agreement</i>						
<b>Total Proposed Individual Articles</b>			<b>\$91,286</b>	<b>\$0</b>	<b>\$91,286</b>	<b>\$0</b>



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2021**  
**MS-27**

**Revenues**

<b>Account</b>	<b>Source</b>	<b>Article</b>	<b>Revised Revenues for period ending 6/30/2021</b>	<b>School Board's Estimated Revenues for period ending 6/30/2022</b>	<b>Budget Committee's Estimated Revenues for period ending 6/30/2022</b>
<b>Local Sources</b>					
1300-1349	Tuition	02	\$22,000	\$25,000	\$25,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$170	\$170	\$170
1600-1699	Food Service Sales	02	\$394,149	\$394,149	\$394,149
1700-1799	Student Activities	02	\$85,000	\$85,000	\$85,000
1800-1899	Community Service Activities	02	\$0	\$0	\$0
1900-1999	Other Local Sources	02, 09	\$243,977	\$297,503	\$297,503
<b>Local Sources Subtotal</b>			<b>\$745,296</b>	<b>\$801,822</b>	<b>\$801,822</b>
<b>State Sources</b>					
3210	School Building Aid	02	\$297,455	\$284,432	\$284,432
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	02	\$130,000	\$130,000	\$130,000
3240-3249	Vocational Aid	02	\$13,684	\$15,000	\$15,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$7,000	\$7,000	\$7,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	02	\$14,316	\$10,000	\$10,000
<b>State Sources Subtotal</b>			<b>\$462,455</b>	<b>\$446,432</b>	<b>\$446,432</b>



**New Hampshire**  
Department of  
Revenue Administration

**2021**  
**MS-27**

**Revenues**

Account	Source	Article	Revised Revenues for period ending 6/30/2021	School Board's Estimated Revenues for period ending 6/30/2022	Budget Committee's Estimated Revenues for period ending 6/30/2022
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	02	\$350,071	\$350,071	\$350,071
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$200,000	\$200,000	\$200,000
4570	Disabilities Programs	02	\$369,929	\$369,929	\$369,929
4580	Medicaid Distribution	02	\$175,000	\$175,000	\$175,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$1,095,000</b>	<b>\$1,095,000</b>	<b>\$1,095,000</b>
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	08	\$0	\$75,000	\$75,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$2,302,751</b>	<b>\$2,418,254</b>	<b>\$2,418,254</b>



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2021**  
**MS-27**

**Budget Summary**

<b>Item</b>	<b>School Board Period ending 6/30/2022 (Recommended)</b>	<b>Budget Committee Period ending 6/30/2022 (Recommended)</b>
Operating Budget Appropriations	\$26,386,721	\$26,186,721
Special Warrant Articles	\$460,003	\$460,003
Individual Warrant Articles	\$91,286	\$91,286
Total Appropriations	\$26,938,010	\$26,738,010
Less Amount of Estimated Revenues & Credits	\$2,418,254	\$2,418,254
Less Amount of State Education Tax/Grant	\$6,776,021	\$6,776,021
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$17,743,735</b>	<b>\$17,543,735</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$26,738,010</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$601,389
3. Interest: Long-Term Bonds & Notes	\$481,371
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	\$1,082,760
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$25,655,250</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$2,565,525
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$91,286
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)</b>	<b>\$29,303,535</b>





**2021**  
**MS-DSB**



**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$8,642,875	(\$11,093)	(\$44,194)	\$8,587,588
1200-1299	Special Programs	\$6,175,552	(\$142,033)	\$0	\$6,033,519
1300-1399	Vocational Programs	\$130,360	\$37,140	\$0	\$167,500
1400-1499	Other Programs	\$443,183	(\$13,678)	\$0	\$429,505
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$22,843	\$0	\$0	\$22,843
<b>Instruction Subtotal</b>		<b>\$15,414,813</b>	<b>(\$129,664)</b>	<b>(\$44,194)</b>	<b>\$15,240,955</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$1,308,553	\$63,452	\$0	\$1,372,005
2200-2299	Instructional Staff Services	\$997,954	(\$8,848)	\$0	\$989,106
<b>Support Services Subtotal</b>		<b>\$2,306,507</b>	<b>\$54,604</b>	<b>\$0</b>	<b>\$2,361,111</b>
<b>General Administration</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$90,001	\$906	\$0	\$90,907
<b>General Administration Subtotal</b>		<b>\$90,001</b>	<b>\$906</b>	<b>\$0</b>	<b>\$90,907</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$864,065	\$245,355	(\$26,955)	\$1,082,465
2400-2499	School Administration Service	\$1,469,946	\$62,026	\$0	\$1,531,972
2500-2599	Business	\$314,233	\$13,763	\$0	\$327,996
2600-2699	Plant Operations and Maintenance	\$1,991,292	(\$3,263)	\$0	\$1,988,029
2700-2799	Student Transportation	\$976,004	\$131,979	\$0	\$1,107,983
2800-2999	Support Service, Central and Other	\$2,000	\$0	\$0	\$2,000
<b>Executive Administration Subtotal</b>		<b>\$5,617,540</b>	<b>\$449,860</b>	<b>(\$26,955)</b>	<b>\$6,040,445</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$601,149	\$35,429	\$0	\$636,578
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$601,149</b>	<b>\$35,429</b>	<b>\$0</b>	<b>\$636,578</b>



**Appropriations**

<b>Account</b>	<b>Purpose</b>	<b>Prior Year Adopted Budget</b>	<b>Reductions or Increases</b>	<b>One-Time Appropriations</b>	<b>Default Budget</b>
<b>Facilities Acquisition and Construction</b>					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$1	\$0	\$0	\$1
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$623,554	(\$22,165)	\$0	\$601,389
5120	Debt Service - Interest	\$464,107	\$17,264	\$0	\$481,371
<b>Other Outlays Subtotal</b>		<b>\$1,087,661</b>	<b>(\$4,901)</b>	<b>\$0</b>	<b>\$1,082,760</b>
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$65,000	\$0	\$0	\$65,000
5222-5229	To Other Special Revenue	\$720,000	\$0	\$0	\$720,000
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>		<b>\$785,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$785,000</b>
<b>Total Operating Budget Appropriations</b>		<b>\$25,902,672</b>	<b>\$406,234</b>	<b>(\$71,149)</b>	<b>\$26,237,757</b>



**Reasons for Reductions/Increases & One-Time Appropriations**

<b>Account</b>	<b>Explanation</b>
2320-2399	Increases due to moving salary & benefits of 2 special education coordinators to DW, increase in salaries, benefits and contracted services
2500-2599	Increase due to salaries & benefits
5120	Increase in Interest on Bond Payments
5110	Decrease in Principal on Bond Payments
3100	Increase due to salary & benefits
2200-2299	Decrease due to benefits & contracted services
1400-1499	Decrease due to salaries, related benefits and transportation costs
2310-2319	Increase due to contracted services
2600-2699	Decrease due to contracted services
1100-1199	One Time Approp & decreases in salaries, wages & supplies
2400-2499	Increase due to salaries & benefits
1200-1299	Decrease due to reclassifying 2 Special Education Coordinators to District Wide
2000-2199	Increase due to benefits and contracted services
2700-2799	Increase due to contracted services
1300-1399	Increase in tuition rate