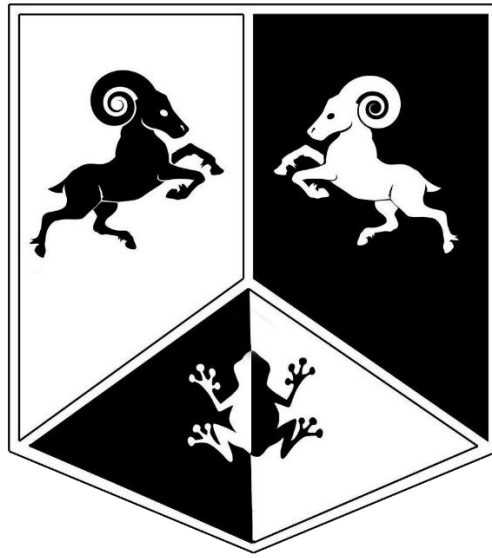


# RAYMOND SCHOOL DISTRICT

## 2022 ANNUAL REPORT



## RAYMOND SCHOOL DISTRICT 2022-23

### Officers and Administration

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Jonathan Wood	Moderator
Linda J. Hoelzel	Clerk
Timothy Auclair	Treasurer

### School Board Members

John Harmon, Chair	Term Expires March 2024
Joseph Saulnier, Vice Chair	Term Expires March 2025
Cindy Bennett, Secretary	Term Expires March 2025
Anthony Clements	Term Expires March 2023
Stephen Scarfo	Term Expires March 2023

### District Administration

Terry Leatherman	Superintendent of Schools
Marjorie Whitmore	Business Administrator
Jodi Gutterman	Executive Director of Student Support Services
Sharon Wilson	Raymond High School Principal
Joanne McCann	Raymond High School Assistant Principal
Robert Bickford	Iber Holmes Gove Middle School Principal
Brigitte Cunningham	Iber Holmes Gove Middle School Assistant Principal
Laura Yacek	Lamprey River Elementary School Principal
Dorothy Franchini	Lamprey River Elementary School Assistant Principal
Brittany L'Heureux	Technology Director
Karen Stuart	Director of Human Resources
Todd Ledoux	Safety and Facilities Director
Tasha Ball	Director of School Nutrition Services
Patrick Arsenault	Youth Program Director
Samantha Horrigan	Director of Health and Wellness

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 DISTRICT FIRST DELIBERATIVE SESSION

February 12, 2022

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The Raymond School District First Session (deliberative session) was called to order at 10:00 AM in the Raymond High School Gymnasium by the School District Moderator, Jonathan Wood.

The moderator gave an overview of the warrant and what we would be voting on today and stated the meeting was properly posted.

The moderator led the assembly in the Pledge of Allegiance.

Wayne Welch was the assistant moderator. Douglas Vogel and Christina Vogel were assisting the moderator, when necessary, in counting votes.

Method of Voting: Any article or motion needing to be voted upon by the meeting would be voted by those in attendance raising "salmon" colored voting cards with the letter "H" printed on them, unless declared otherwise by the moderator.

The moderator introduced Linda Hoelzel, School District Clerk.

Budget Committee chair, Christine Harris called the Budget Committee to order and asked the members of the Budget Committee to introduce themselves. Budget Committee members attending the deliberative session were Vice Chair Michael DiTommaso, Selectmen Representative Kathleen Hoelzel, School Representative Anthony Clements, Dennis Garnham, Cody Cramer and Julie Laughner.

Joseph Saulnier, School Board Chair, Introduced members of the school board. School Board Vice Chair John Harmon, Anthony Clements, Dawn Leamer, Ada Vadeboncoeur and Student Representative Mason Lord. He then introduced School District Attorney Gordon Graham, Business Administrator Marjorie Whitmore and Interim Superintendent Dr. David DeRousi. Dr. DeRousi then introduced the principals and directors of each school.

### **Supervisors of the Checklist**

Kathleen McDonald  
Amy Hayes

### **Ballot Clerks**

Elizabeth Wynne  
Michael Wynne

The moderator read and explained the rules of the meeting.

### **ARTICLE 1**

Election of Officers

To choose the following School District Officers:

To choose two School Board Members for the ensuing three years

The moderator stated that Article 1 would be voted on at the School District Election on March 8, 2022. The moderator moved Article 1 to the ballot.

## **ARTICLE 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 \$26,798,318 (twenty-six million, seven hundred ninety-eight thousand, three hundred eighteen dollars)? Should this article be defeated, the default budget shall be \$26,780,772 (twenty-six million, seven hundred eighty thousand, seven hundred seventy-two 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.)**

**(This article will be reduced by \$51,658 if Article 1 is adopted.)**

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

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

**(The estimated tax impact of passing this article is an increase of \$0.36 per \$1,000 assessment.)**

**(The estimated tax impact of not passing this article is an increase of \$0.34 per \$1,000 assessment.)**

The moderator opened the floor for discussion on Article 2.

Anthony Clements spoke to Article 2.

After discussion the moderator moved Article 2 to the ballot as read.

Motion: By John Harmon, duly seconded by Edward French to restrict reconsideration of Article 2.

Voted by a show of cards. Voted in the AFFIRMATIVE to restrict reconsideration of Article 2.

## **ARTICLE 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>
2022-2023	\$409,659
2023-2024	\$437,208
2024-2025	\$458,938

and further to raise and appropriate the sum of \$409,659 (four hundred nine thousand, six hundred fifty-nine 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-3; No-2)

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

**(The estimated tax impact, of this article is an increase of \$0.31 per \$1,000 assessment.)**

Motion: By Arlene French, duly seconded by Susan Hilchey to move Article 3 to the floor for discussion.

John Harmon spoke to Article 3.

After discussion the moderator moved Article 3 to the ballot as read.

Motion: By John Harmon, duly seconded by Edward French to restrict reconsideration of Article 3.

Voted by a show of cards. Voted in the AFFIRMATIVE to restrict reconsideration of Article 3.

#### **ARTICLE 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?

Motion: By Edward French, duly seconded by Douglas Vogel to move Article 4 to the floor for discussion.

There being no discussion on Article 4 the moderator moved Article 4 to the ballot as read.

#### **ARTICLE 5**

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 Educational Support Staff, 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/Decrease</u>
2022-2023	\$ (51,658 decrease)
2023-2024	\$171,930
2024-2025	\$127,535
2025-2026	\$162,371

and further to reduce the amount appropriated in Article 2, the operating budget, by the sum of \$51,658 (fifty-one thousand, six hundred fifty-eight dollars) for the upcoming fiscal year, such sum representing the savings attributable to the decrease 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-5; No-0)

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

**(The estimated tax impact, of this article is an increase of \$0.04 per \$1,000 assessment.)**

Motion: By Arlene French, duly seconded by Brady Ward to move Article 5 to the floor for discussion.

Joseph Saulnier spoke to Article 5.

After discussion the moderator moved Article 5 to the ballot as read.

Motion: By John Harmon, duly seconded by Kristin Wallace to restriction reconsideration on Article 5.

Voted by a show of cards. Voted in the AFFIRMATIVE to restrict reconsideration of Article 5.

#### **ARTICLE 6**

Shall the School District, if article 5 is defeated, authorize the governing body to call one special meeting, at its option, to address article 5 cost items only?

Motion:

By Joseph Saulnier, duly seconded by Michael DiTommaso to move Article 6 to the floor for discussion. There being no discussion on Article 6 the moderator moved Article 6 to the ballot as read.

#### **ARTICLE 7**

Shall the School District vote to raise and appropriate the sum of \$412,500 (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 2022-2023 Capital Improvement Program?

Raymond School District Equipment, Facilities Maintenance and Replacement Capital Reserve Fund (established in 2006)	\$160,305
Technology Capital Reserve Fund (established in 2001)	\$150,000
Food Service Equipment Capital Reserve Fund (established in 2006)	\$ 102,195
Total	\$412,500

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

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

**(The estimated tax impact of passing this article is an increase of \$0.03 per \$1,000 assessment.)**

The moderator moved Article 7 to the floor for discussion.

Dawn Leamer spoke to Article 7.

After discussion the moderator moved Article 7 to the ballot.

Motion: By John Harmon, duly seconded by Joseph Saulnier to restrict reconsideration of Article 7.

Voted by a show of cards. Voted in the AFFIRMATIVE to restrict reconsideration of Article 7.

#### **ARTICLE 8**

Shall the School District vote to raise and appropriate up to \$400,000 (four hundred 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 additional taxation.

(Recommended by the School Board: Yes-4; No-0)  
(Recommended by the Budget Committee: Yes-7; No-0)  
**(No additional tax impact.)**

Motion: By Kathy Pouliot, duly seconded by Arlene French to move Article 8 to the floor for discussion.

After much discussion, a motion was made by Edward French, duly seconded by Tony Clements to move the question.

Motion to move the question voted by a show of cards. Voted in the AFFIRMATIVE to move the question.

The moderator moved Article 8 to the ballot as read.

Motion: By Kiera Clements, duly seconded by Brady Ward to adjourn to adjourn the First Session (deliberative session) of February 12, 2022.

Motion to adjourn voted by a voice vote, Aye or Nay. Voted in the AFFIRMATIVE.

The moderator declared the Raymond School District First Session (deliberative session) of February 12, 2022 was adjourned at 12:14 PM.

Respectfully submitted,

Linda Hoelzel  
School District Clerk

A true copy of the minutes of the Raymond School District First Session (deliberative session) of February 12, 2022.

Attest:

Linda Hoelzel  
School District Clerk

## RAYMOND SCHOOL DISTRICT ELECTION SECOND SESSION

March 8, 2022

---

The Raymond School District Election, Second Session, was held in the Iber Holmes Gove Middle School Gymnasium. The moderator for the election was the town moderator, Wayne Welch.

The ballot boxes were tested on Wednesday, March 2<sup>nd</sup>, at 9:00 AM, by the town clerk, town moderator, school district clerk and school district moderator.

On Tuesday, March 8, 2022, the moderator opened and inspected the ballot boxes. They were declared empty by the moderator. The ballot boxes were then locked.

Zero total slips were printed and posted.

The ballot clerks and election officials were sworn in by the moderator.

### BALLOT CLERKS:

Michelle Dubin  
Jennifer Ferrante  
Brian Harjula  
Rita Huston  
Kerry Pratt

Russell Pomerleau  
Tracy Stickney  
Kathleen Stockley  
Kimberlee Tyndall  
Dana Zulager

The moderator led those present in the Pledge of Allegiance.

The moderator declared the polls open at 7:00 AM.

Absentee ballots were processed at 9:00 AM. There were 56 school absentee ballots.

The moderator declared the polls closed at 7:00 p.m.

Regular Ballots Cast: 1,390  
Absentee Ballots Cast 56  
Total Ballots Cast: 1,446

Spoiled Ballots: 8

### Results of the Election:

#### School Board for three (3) years

\*Joe Saulnier  
\*Cindy Bennett  
Dawn Leamer  
Matt Luquette

#### Vote for two (2)

739 votes  
523 votes  
510 votes  
491 votes



Write-Ins:

Tina Thomas  
Tanya Martin

3 votes  
2 votes

There were 14 persons receiving one vote each.

**ARTICLE 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 \$26,798,318 (twenty-six million, seven hundred ninety-eight thousand, three hundred eighteen dollars)? Should this article be defeated, the default budget shall be \$26,780,772 (twenty-six million, seven hundred eighty thousand, seven hundred seventy-two 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-5; No-0)

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

**(The estimated tax impact of passing this article is an increase of \$0.36 per \$1,000 assessment.)**

**(The estimated tax impact of not passing this article is an increase of \$0.34 per \$1,000 assessment.)**

YES: 872\*

NO: 518

**ARTICLE 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>
2022-2023	\$409,659
2023-2024	\$437,208
2024-2025	\$458,938

and further to raise and appropriate the sum of \$409,659 (four hundred nine thousand, six hundred fifty-nine 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-3; No-2)

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

**(The estimated tax impact, of this article is an increase of \$0.31 per \$1,000 assessment.)**

YES: 864\*

NO: 542

**ARTICLE 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?

YES: 801\*

NO: 585

**ARTICLE 5**

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 Educational Support Staff, 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/Decrease</u>
2022-2023	\$ (51,658 decrease)
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and further to reduce the amount appropriated in Article 2, the operating budget, by the sum of \$51,658 (fifty-one thousand, six hundred fifty-eight dollars) for the upcoming fiscal year, such sum representing the savings attributable to the decrease 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-5; No-0)

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

**(The estimated tax impact, of this article is an increase of \$0.04 per \$1,000 assessment.)**

YES: 962\*

NO: 428

**ARTICLE 6**

Shall the School District, if article 5 is defeated, authorize the governing body to call one special meeting, at its option, to address article 5 cost items only?

YES: 821\*

NO: 564

**ARTICLE 7** Shall the School District vote to raise and appropriate the sum of \$412,500 (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 2022-2023 Capital Improvement Program?

Raymond School District Equipment, Facilities Maintenance and Replacement Capital Reserve Fund (established in 2006)	\$160,305
Technology Capital Reserve Fund (established in 2001)	\$150,000

Food Service Equipment Capital Reserve Fund  
(established in 2006)

\$ 102,195

Total \$412,500

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

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

**(The estimated tax impact of passing this article is an increase of \$.03 per \$1,000 assessment.)**

YES: 918\*

NO: 464

**ARTICLE 8** Shall the School District vote to raise and appropriate up to \$400,000 (four hundred 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 additional taxation.

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

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

**(No additional tax impact.)**

YES: 997\*

NO: 396

The Raymond School District Election (Second Session), of March 8, 2022 adjourned at 9:45 PM.

Respectfully submitted,

Linda Hoelzel  
School District Clerk

A true copy of the minutes of the Raymond School District Election (Second Session), of March 8, 2022.

Attest:

Linda Hoelzel  
School District Clerk

# RAYMOND SCHOOL DISTRICT ARTICLE 1 RECOUNT MINUTES

March 16, 2022

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## Recount of Article 1 – Election of Officers – 3 Years (2)

The Raymond School District Recount for Article 1 – Election of Officers was called to order at 6:04 PM in the Iber Holmes Gove Middle School Cafe by the School District Moderator, Jonathan Wood.

The Board of Recount and Ballot Counters were sworn in before the meeting.

The Board of Recount consisted of the following:

School District Moderator Jonathan Wood  
School District Clerk Linda Hoelzel  
School Board Member Tony Clements  
School Board Member John Harmon  
School Board Member Ada Vadeboncoeur

School Board Members Dawn Leamer and Joe Saulnier were replaced by Michelle McManus and Doug Vogel on the Board of Recount.

Other Election Officials:

Wayne Welch  
Kathy McDonald  
Arlene French  
Robert Gagnon  
Elizabeth Wynne

The Pledge of Allegiance was recited by all those in attendance.

The moderator read the rules of the recount to the Board of Recount, Ballot Counters and Observers.

The sealed ballots were unsealed and opened.

The Board of Recount and Ballot Counters counted all the cast ballots from the March 8, 2022 School District Election and put them in bundles of 50. There were a total of 1446 ballots which matched the total from the March 8, 2022 election.

Ballots were counted by the Ballot Counters. The tally sheets were verified by the School District Clerk and School District Moderator.

RESULTS:	BEFORE	AFTER
Joe Saliner	739 *	741 *
Cindy Bennett	523 *	524 *
Dawn Leamer	510	510
Matt Luquette	491	491

The moderator, chair of the Board of Recount, declared Joe Saulnier and Cindy Bennett elected.

After the results were declared by the moderator, Cindy Bennett and Joe Saulnier were sworn in by the clerk.

The ballots of the March 8, 2022 School District Election were resealed.

The Raymond, NH School District Recount of March 8, 2022 concluded at 7:35 PM.

Respectfully submitted,

Linda Hoelzel  
School District Clerk

A true copy of the minutes of the Raymond, NH School District Recount of March 16, 2022.

Attest:

Linda Hoelzel  
School District Clerk

## RAYMOND SCHOOL BOARD

John Harmon, Chairperson

---

This is the year of transition. The District is trying to get back to the pre-pandemic “normal.” We have encountered obstacles along the way to that goal. One such obstacle is that we are short-staffed. At the time of writing this, we are short seven teachers and seventeen paraeducators. This has caused the school administrators and staff to get creative with ways to fill these openings. For example, at the middle school our physical education teacher, Daniel Bartlein, is teaching both physical education and health. Another example is that teachers are stepping up and volunteering by giving up their planning period to substitute teach another class. Thank you to all the District employees for stepping up and giving of yourselves to our students.

Another transition is we have a new Superintendent, Terry Leatherman. Terry comes to us from Barrington Middle School where he was the principal for nine years. Before that Terry was the assistant principal at Nottingham School. Terry has jumped in and is working to continue to put our students first.

In the spring of 2022, the School Board decided to redo our strategic plan and established a Strategic Planning Committee. The Strategic Planning Committee met for six months and created our Strategic Plan. The Plan includes a Portrait of a Graduate and four focus areas. The Portrait of a Graduate represents what characteristics Raymond High School graduates will possess when they graduate. The characteristics are as follows:

- Self-motivated and resilient
- Knowledgeable
- Critical thinker
- Good citizen and empathetic

The committee established the following four focus areas:

- Universal supports for all students in both academics and behavior – Tier 1 Instruction
- Culture and Climate
- Parent and Community Engagement
- District wide consistency in Communication, Process, Expectations and Accountability

For the complete strategic plan, please visit our website at [SAU33.com](http://SAU33.com).

Raymond students continue to excel in all aspects of school. Last year was the first time RHS students participated in wrestling. Hayden Robinson became our first Division III Wrestling State Champion. Our student’s artwork won countless ribbons at the Deerfield Fair and the Iber Holmes Gove Middle School won the Red Ribbon (2<sup>nd</sup> Place) for middle schools. RHS students and staff continued our annual participation in the Penguin Plunge and raised over \$50,000 for Special Olympics of NH.

On behalf of the School Board, again thank you to all the District staff for stepping up for our students. Also, thank you to the District volunteers and the Raymond community for your continued support.

Respectfully,

John Harmon  
Raymond School Board, Chair

## SUPERINTENDENT'S REPORT

Terry Leatherman, Superintendent of Schools

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I started my tenure as Superintendent on July 1, 2022, replacing Interim Superintendent Dr. David DeRousi Jr. In just one year Dr. DeRousi had a positive impact on the Raymond School District. Dr. DeRousi led the negotiating teams to secure agreements with the Raymond Education Association (REA) and the Raymond Educational Support Staff (RESS). The beginning of the school year had its challenges as well. We progressed to a more “normal” setting in schools and in life. Dr. DeRousi made sure the Raymond School District was meeting those challenges.

The Raymond School District worked hard to meet the needs of our students and staff. There has been an emphasis on not only academics but the whole child. There was an increased awareness of the social and emotional needs of all individuals in the Raymond School District. All three schools had regular meetings to discuss these needs and develop plans, programs, and lessons for the whole school and grade levels while also developing individual plans when needed.

Lamprey River Elementary School worked hard to meet the needs of students. Lamprey River Elementary struggled with staffing during the school year and this impacted the extra services that they hoped to provide. However, the school worked extremely hard developing teams to look at individual students and developing interventions to help students grow in achievement. They continued to partner with Constellations Behavioral Services, working to develop their social emotional support for students, staff and families

At Iber Holmes Middle School, staff and administration did an outstanding job of coming out of the pandemic. The staff continued its practice from the previous year developing a Tier III intervention for students struggling academically. In addition, the staff and students made gains on the New Hampshire State Assessment. Students also took advantage of after school activities, participating in a variety of sports and clubs. The middle school softball team were runners up in the Tri County League Division III.

At Raymond High School some longstanding traditions returned with Spirit Week returning. The RHS Penguin Plunge was the top fundraiser in the state, raising \$50,118 with 169 participants and 143 plungers. This activity was recognized by naming Raymond High School an ESPN Top 25 school in the Country. Raymond High School was also selected as a New Hampshire Unified Champion School. The National Honor Society inducted 13 new members, bringing the total number to 34 members. In the first year wrestling was offered, Sophomore Hayden Robinson was state champion and Freshman Michael Morse was runner up in their weight class. Our Bowling team made it to the state semifinals. The Financial Literacy Team made it to the state finals and finished 4th overall.

In November the RHS Counseling Department hosted *I Am College or Career Bound* for the whole senior class. Representatives from local colleges volunteered their time, and seniors were expected to submit at least one college application, or meet with the ELO Coordinator to develop a plan for entering the workforce or securing an internship/training program. As a result, 61% of the graduating class applied to college. The total amount of money given to students in scholarships was \$757,960.

Our Extended Learning Opportunities (ELO) program has provided students with options to explore and participate in numerous career and college pathways. 67 students participated in the

program. Areas of focus included welding courses, automotive repair, music theory, plumbing apprenticeship and many more. Field trips included Granite State Trade School, Advanced Trade School, Empire Beauty School, and Forest Career Day.

Raymond School District continues to work hard ensuring we are doing what is best for our students. We will continue to look at our practices and make changes when necessary. As administrators and staff, we want to thank you for your continued support.

Respectfully,

Terry Leatherman  
Superintendent of Schools



## RAYMOND HIGH SCHOOL

Sharon Wilson, Principal

Joanne McCann, Assistant Principal

---

It is with tremendous enthusiasm that I share with you the work accomplished at Raymond High School this past year. Under the leadership of Interim Superintendent David DeRousi Jr., Raymond High School started the 2021-2022 school year by hosting a much needed transition day for freshmen. Bringing students back to school remained a process of in-person learning punctuated with hybrid and remote options in response to the ebb and flow of COVID cases.

To provide the best support to our students who were navigating the challenges of reintegrating to in person schooling, Raymond expanded the family and welcomed new staff. More and more traditional events were re-started including Homecoming 2021 and an impressive return to the athletic fields, courts and greens. The Connections Program held their annual "Friendsgiving" Feast. Invited guests were served a homemade Thanksgiving meal complete with desserts.

Our Student Athlete Leadership Team (SALT) held a donation drive for the NH Veterans Home during December. Students from the entire school participated and were recognized with Spirit points for bringing in items. It certainly is appropriate that a school as rich in tradition and pride as RHS recognizes that true school spirit involves community service.

January brought word that Raymond High School earned the College Board AP Computer Science Female Diversity Award for achieving high female representation in AP Computer Science Principles. Schools honored with the AP Computer Science Female Diversity Award have expanded girls' access in AP computer science courses. More than 1000 institutions achieved either 50 percent or higher female representation in one of the two AP computer science courses or a percentage of the female computer science exam takers meeting or exceeding that of the school's female population during the 2020-21 school year. In 2021, Raymond High School was one of 760 recognized in the category of AP Computer Science Principles (CSP).

One tradition that continued in 2022 was an exceptionally strong showing at the Penguin Plunge. Raymond, *the little engine that could*, raised over \$50,000. Once again, RHS was topped the charts because when we come together we are unstoppable. Thank you to Bill Hayes, Head Ramguin, for your leadership. Out of all the many things we do well, this is the one to be most proud of.





Under the leadership of Holly Londo, Extended Learning Opportunities Coordinator, RHS has provided tremendous guidance for students in their post-graduation planning. Professionals from a wide variety of career paths visit the high school to meet with interested students. In addition, Holly works non-stop to provide access to both work based and extended learning opportunities for our students. Court reporting and stenography, Licensed Nursing Assistant training, Intro to Welding Trades, experiential opportunities with Maritime Commissions, Apprenticeships through the

Portsmouth Naval Shipyard and Internships through Portsmouth Regional Hospital were only a few of the opportunities our ELO program brought to our students.

I am honored to share with you this snapshot of the exceptional work accomplished at Raymond High School by the students and staff. We are proud to be a school community committed to evolving to meet the changing needs of our students and to ensure they are truly *Ready for Anything* when they graduate.

Respectfully,

Sharon Wilson,  
RHS Principal

## IBER HOLMES GOVE MIDDLE SCHOOL

Robert Bickford, Principal

Brigitte Cunningham, Assistant Principal

---

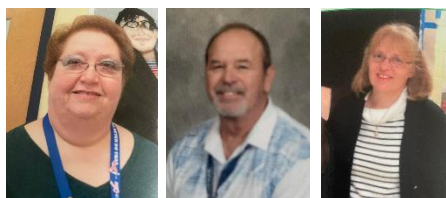
2022 was a year of transition and celebrations! In the spring of 2022 we had the great fortune to have not one, but two different classes be able to travel to Nature's Classroom for a week long overnight adventure in the great outdoors. These were the first overnight field trips since the spring of 2019. Our 8th graders were able to attend the annual trip to Washington DC, again for the first time in two years.

Not only were our students and staff able to start attending field trips again but we were also able to invite the public to come to school for concerts and art shows.



Teaching and learning were able to return to more of a pre-Covid environment and our students and staff excelled! Late each spring all of our students are engaged in a series of academic assessments in English, math and science. When we receive our test results we like to look and see how much growth our students have made from the previous year as well as how our students compare to their peers from across the state.

In English and math, with one exception, our students, on average, made twenty percentage points in growth as compared to their previous year's scores or scored at or higher than their peers across the state. This is outstanding academic performance in light of what our students experienced the previous two school years.



At the end of the year we had the privilege of honoring three of our veteran teachers as they prepared to retire. Barbara Buckingham, Reading Specialist, John Fulton, Physical Education, and Mary Ann Lessard, Art. Between the three of them they had 89 years of teaching experience at IHGMS.

As we began the 2022-2023 school year in the fall of 2022 we continued to have a significant shortage of staff here at the middle school. We started the school year with five open teaching positions and 6 open paraeducator positions. Unlike years in the past when we did not have to hire any staff for a new school year because everyone returned to their previous year's position, this current school year has been increasingly difficult to hire new staff and to retain the staff that we have. We had three educators leave us after the school year started. The open positions have had a ripple effect throughout the school which has resulted in everyone needing to take on additional responsibilities in order to best support our students and their learning. We can't thank everyone enough for all their hard work and dedication!

Iber Holmes Gove Middle School is a very special place where many people love what they do and come back year after year to educate the youth of Raymond. A perfect example of this dedication was demonstrated in the fall when the school district honored those staff members who had worked in the district for 20 years or more. When they all gathered for a photo, at least half, if not more than half were members of the IHGMS staff!



Respectfully,

Bob Bickford,  
IHGMS Principal



## LAMPREY RIVER ELEMENTARY SCHOOL

Laura Yacek, Principal

Dorothy Franchini, Assistant Principal

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As principal of Lamprey River Elementary School, it is with great pride that I provide you with the annual report for the 2021-2022 school year. I would like to take a moment to acknowledge the entire LRES staff for their dedication to our students, families, and colleagues as we work together to ensure we are following our school mission of "Encouraging Every Learner, Every Day, In Every Way!"

The staff, students, and families were very happy to return to school in August in a full-time capacity. The lessons we learned from full remote and hybrid teaching and learning from the previous school years did not go to the wayside. We were able to introduce remote days as an option for inclement weather during the winter months. I would not be remiss to say that the 2021-2022 school year brought a feeling of normalcy back to our day to day practices. This was welcomed by the entire school community. We welcomed the following new staff to Lamprey River Elementary School: *Laura Pierce & Lisa Baka* (reading specialists), *LeeAnn Wells* (math specialist), *Jenifer Lee* (school counselor), *Hailey Mercer* (special education teacher/case manager), *Cameron Tkalcic* (technical support specialist), *Miranda Sanders* (SLP), *Kirstin Sederquest* (Constellations staff), *Christine Wirtz* (LPN), *Jennifer Johnston* (paraeducator), *Eliza Polanco* (paraeducator), *Caitryn Bushor* (paraeducator), *Jazmine Rogers* (paraeducator), and *Danielle Botsch* (Title I).

### Back To Normal at LRES

The main focus for this school year was to ensure we responded to the impact that the pandemic had on our students both academically and socially/emotionally. We offered different classroom models such as team teaching classrooms, looping classes, as well as our traditional classrooms. These new and exciting classroom models provided opportunities for students to interact with other classes and teachers to support all learners and enhance their overall learning experience.

Our DOE-accredited ASD program at Lamprey River Elementary School, "Leaps and Bounds" had its first full year of implementation with success. We have partnered with Constellations Behavioral Services to provide effective programming that supports the needs of our ASD student population. We have also partnered with Constellations to develop and implement "The Pond." This is a resource for students who require more individualized behavior plans and support. This resource includes a supportive space and trained staff available for a certain population of students. We are so proud to have both Leaps and Bounds and The Pond for our students and staff.





Themed events, field trips, and month-long activities returned for the 2021-2022 school year, which brought back some of our traditions that were temporarily canceled, due to the pandemic. It was exciting to be able to invite parent volunteers back into our building for various school activities. Some of these schoolwide events included; Read Across America, Earth Day Celebration, Book fair and Art Show, Memorial Day Concert, and Field Day. The PTO was also able to host schoolwide events that included; Night Under the Stars, a Halloween party, Family Bingo Night, and the Daddy/Daughter Dance.

There were still some challenges during the 2021-2022 school year that were related to the ongoing pandemic, but our staff and families had ongoing communication and effectively collaborated so that we could provide the best possible learning experience for our students, which resulted in student progress.

I am honored to serve this community and thankful to have the opportunity to work alongside the staff at Lamprey River Elementary School. On behalf of the staff and students, I want to thank the Raymond Community for your support. Go Bullfrogs!

Respectfully,

Laura Yacek,  
LRES Principal

## STUDENT SERVICES

Jodi Gutterman, Executive Director of Student Support Services

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As the Executive Director of Student Support Services, it is my pleasure to respectfully submit the annual report for the 2021-2022 school year. While my tenure here has been short thus far, I hope to be a noteworthy addition to the Raymond School District and community. Education encompasses the needs of the whole child, academically, socially, emotionally, and behaviorally and throughout my tenure at Raymond, I will focus my efforts aligned with Raymond's mission to ensure high levels of learning for all through innovation and collaboration and Raymond's vision to prepare students for future success and prepare them to be ready for anything.

Raymond continues to look to improve programming and educational opportunities available to all students, service delivery models, and staff recruitment and retention. The Raymond School District ensures that students with disabilities are provided a Free Appropriate Public Education (FAPE) and educated in the Least Restrictive Environment possible, all while being financially conscious. As of October 1, 2021, the identification rate of students with disabilities and IEPs was 23% for the 21-22 school year and as of October 1, 2022 was at 20% for grades PreK-12 for the 22-23 school year. For grades K-12, we offer a resource room model of support at each of our three levels for students that require specialized instruction less than 60% of the time, and a modified, academic and life skills-based, self-contained program for students that require specialized instruction for more than 60% of the time at each of our levels. We currently offer Social Emotional learning support for all of our at-risk students, with and without disabilities, across our K-12 grade span. The high school continues to house our integrated preschool program. As a department, we are working on ensuring the preschool program is integrated into the climate and culture of the high school, versus functioning as a school within a school.

In an effort to build our instructional capacity, our district partnered with an internationally known consultant, Dr. Marilyn Friend. Her expertise lies in co-teaching, tier 1 instruction, and specially designed instruction. Dr. Friend provided support to our staff and administration in an effort to strengthen our inclusionary practices, collaboration, and service delivery model.

During the 21-22 school year, counselors received 504 training sessions with Drummond and Woodsum and the district worked on developing Parent University as a technology support system for parents and guardians.

During the 2021-2022 school year, the Special Education Department looked at restructuring the department to eliminate the Special Education Coordinator roles and hire three Deans, a Special Education Administrator, for each building; a change to be implemented for the 2022-2023 school year. The district looked into this change based on a perception of the needs within the district and department. Staff have indicated there is a perceived lack of consistency amongst buildings on services, programming, and special education procedures, and a desire for more professional development.

The district continues to be the recipient of the Project AWARE grant, which sunsets in 2024, which aims to provide a Multi-Tiered System of Support for Student Behavioral Health Wellness (MTSS-B) to students and families within the Raymond community. The Project AWARE grant will continue to support the SEL and mental health needs of our community. To date, Raymond has taken significant steps to leverage Project AWARE funds to implement this model. Through Raymond's District Community Leadership Team (DCLT), priority focus areas have been

developed to guide a systematic approach to this tiered model of support. Areas of focus are: truancy, discipline practices, tier I interventions, and response to student crisis.

There is a shortage of professional and support staff in educational institutions, nationally, and state-wide. This makes programming and service delivery challenging due to staff turnover and vacancies. Despite this challenge, the district continues to provide all students with the services they need to the best of our ability. Staff continue to go above and beyond as they all have the student's best interest at heart.

Respectfully,

Jodi Gutterman, CAGS  
Executive Director of Student Support Services



## TECHNOLOGY

Brittany L'Heureux, Director of Technology

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The Technology Department had another busy year in 2022. We spent the busy summer season short-staffed, but were able to get back to full staff for the start of the new school year. We continue to be thankful for the incredible districtwide staff who are flexible and adjust to learning new technology that changes almost every day.

In April, we were invited to participate in an Education Expo at IHGMS. Technology staff brought some old equipment with matching labels for students to identify parts of a desktop, Chromebook, and other network-related tools. We also set up an iPad with a coding robot for students to explore. It was a great experience for all that we hope to be a part of for years to come!



Summer 2022 included many changes to software platforms that the district uses. We saw through a change in the grading system for teachers and the portal through which parents access it. We also completed a changeover to a new ticketing and inventory system which will improve our ability to track assets and related needs while saving the district money in the licensing fees. We have also supported a change in an online assessment tool that is used for students at all grade levels.

At the end of the year, our contract with our copier vendor expired, and we went out to bid for a new contract. As a result, a new fleet of copiers has been installed throughout the district.

During our time with remote learning, we were able to gain access to more technology for classrooms. This technology continues to be updated regularly to maintain its performance. Chromebooks are still assigned to all students in the district. At the middle and high school levels, students take these devices back and forth to school and home as necessary, while at the elementary level the devices stay in the classroom with the ability to go home if needed.

The Technology Department continues to keep security and privacy at the forefront of everything we do. The district is a part of the Student Data Privacy Consortium, and we have created a reference sheet for staff outlining technology that currently has a Data Privacy Agreement (DPA) on file. As the technology landscape continues to change every day, we will continue to shift to support all students and staff.

Respectfully,

Brittany L'Heureux,  
Director of Technology

## NUTRITION SERVICES

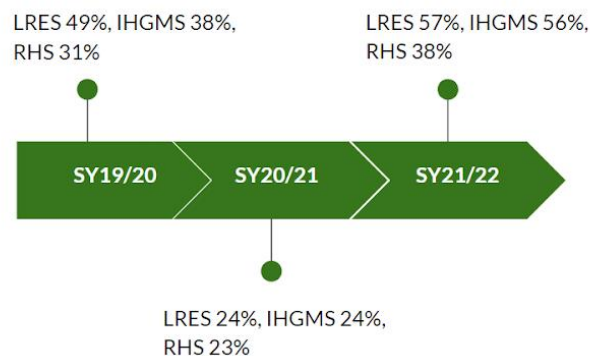
Tasha Ball, Director of School Nutrition Services

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The 2021-2022 school year brought a return to a more familiar serving model after the changes and uncertainty of the prior few years. While restrictions eased, School Nutrition Programs still had the availability of waivers to ensure flexibilities as the year progressed, should serving models need to be adjusted quickly due to the pandemic. Additional federal reimbursements were also put in place to aid programs in addressing some of the challenges such as costly supply chain substitutions and disruptions.

The free meal waivers allowed us to provide a breakfast and lunch meal to any student regardless of income and eligibility. Due to meals being free, we saw increased participation in all three schools.

### Meal Participation Summary



Supply chain challenges meant that on many occasions items ordered would not be received. Creativity was required to deal with continuing disruptions and delays in deliveries. The result was recipe innovations and increased scratch cooking. In spite of the challenges, the dedicated Nutrition Services team made sure students continued to have balanced nutritious meals.

Respectfully,

Tasha Ball,  
Director of School Nutrition Services

## Meals Served in SY 2021-2022

	Days in School	Breakfast	Lunch	Days in School	Breakfast	Lunch	Days in School	Breakfast	Lunch
Aug-21	1	58	139	1	6	190	1	10	113
Sep-21	21	3249	3745	21	1603	5137	21	508	2762
Oct-21	19	3308	3895	19	1771	4827	19	433	2263
Nov-21	18	2734	3773	18	1765	4258	18	697	2581
Dec-21	15	2300	3109	15	1443	3663	15	844	2071
Jan-22	19	2749	3655	19	1675	4475	19	860	2122
Feb-22	17	2853	3913	17	1787	4339	17	1106	2465
Mar-22	18	3131	4219	18	1915	4369	18	1244	2437
Apr-22	16	2647	3805	16	1697	3951	16	1228	2215
May-22	21	3513	5074	21	2506	5369	21	1691	3012
Jun-22	14	2247	3375	14	1571	3461	14	963	1331
Totals	179	28789	38702	179	17739	44039	179	9584	23372

## SAFETY AND FACILITIES

Todd Ledoux, Safety and Facilities Director

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The Facilities Department had a successful year despite the staffing challenges we faced in the custodial area. We had an extremely difficult time trying to fill full-time positions and went the year filling these positions with substitute custodians, who are mostly Raymond High School students. We were able to complete our normal routines including our deep cleaning over the summer months. Providing a safe and clean environment is always the top priority.

Through the use of the Capital Improvements Plan we were able to complete some larger projects including:

Replacing fencing at IHGMS: We replaced the fence material along the entrance to the middle school re-using most of the existing poles. We completely replaced the fencing behind the middle school separating the upper and lower fields. This new fencing looks great and is a big improvement over the worn out existing fence.

Replacing exterior doors in the attached portables at LRES: We were able to replace four single and two double exterior doors in the attached portables. These doors serve as both emergency exits and typical entrance/exit doors for that area of the building. The new doors were installed later than originally planned due to supply issues but went in without issue and are functioning well.

Replacing IHGMS student restroom floors: We upgraded the IHGMS student restrooms as well as the lobby visitor restrooms to epoxy floors. The original VCT floors served their purpose but after approximately 16 years and multiple repairs they were due for replacement. The new epoxy floors are a much more durable type of flooring for that environment and we expect them to last for many years to come.

The in-house maintenance staff also completed many smaller projects throughout the district.

As part of our continued focus on student safety we again trained for all different types of emergencies utilizing our eight emergency response actions. The annual drill involving the town's first responders took place at LRES. This drill allowed us to practice some of our emergency response training including, evacuation, off site evacuation, and reunification. Smaller scaled drills are held throughout the year at all three schools.

In closing I would like to thank all the maintenance and custodial staff for their efforts over the past year. It was a very difficult year given the pandemic, but they all made it happen. I would also like to thank the town employees for their continued cooperation and support with projects over the past year. The Facilities Department will continue to work to ensure our buildings are clean, safe, and efficient for all building users.

Respectfully,

Todd Ledoux,  
Safety and Facilities Director

## RAYMOND SCHOOL DISTRICT 2022-23 SALARIES

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BROMLEY	TRACY	Custodian	28,810.00
AHEARN	CARLA	Middle School Secretary	26,598.00
AJEMIAN	CRYSTAL	Elementary School Teacher	58,698.00
ALDOUS	ABIGAIL	Social Worker	60,892.78
AMIRAULT-ERNST	GAIL	Financial Assistant	46,687.68
ARSENAULT	PATRICK	Director of Youth Services	52,749.22
AUCLAIR	DEBRA	Middle School Secretary	36,226.80
BAKA	LISA	Elementary School Teacher	51,689.00
BALL	TASHA	Director of School Nutrition Services	62,000.00
BART	ANGEL	Food Service	14,168.55
BARTLEIN	DANIEL	Middle School Teacher	69,544.00
BELL	MARIE	Middle School Teacher	69,544.00
BERNTSEN	KATIE	Paraeducator	17,746.30
BERUBE	KAREN	Paraeducator	19,751.88
BETTERS	MARIELLE	Elementary School Teacher	49,544.00
BICKFORD	ROBERT	Middle School Principal	105,937.67
BIEDRZYCKI	JOCELYN	Social Worker	53,500.00
BLASENS	KATHRYN	Middle School Teacher	45,217.00
BOTA	AGNETA	Food Service	16,951.00
BOUCHER	PATRICIA	High School Teacher	68,414.00
BOUCHER	ELIZABETH	Paraeducator	20,250.23
BOYD	STEPHANIE	Elementary School Teacher	69,544.00
BRAND HOLT	KATHERINE	Middle School Teacher	69,544.00
BRASLEY	STACIE	Elementary School Secretary	29,250.00
BRAZEAU	MICHAEL	High School Teacher	70,694.00
BRAZEAU	DAVINNEY	High School Teacher	70,694.00
BRICKETT	RONALD	Federal Funds Accountant	16,311.85
BRIDLE	COLEEN	Middle School Teacher	70,694.00
BRONSON	KATHRYN	Middle School Teacher	69,544.00
BUCKINGHAM	WENDY	Paraeducator	19,375.07
BUCKLEY	GAIL	Custodian	34,806.96
BURKE	LINDA	Food Service	24,165.12
BUSBY	MICHELE	Elementary School Teacher	70,694.00
CALDWELL	ALVIN	Psychologist	80,000.00
CAMERON	CHRISTOPHER	Middle School Teacher	68,414.00
CAPEN	KIMBERLY	High School Teacher	68,414.00
CARPENTER	KATIE	Psychologist	80,340.00
CASHMAN	BETH	Food Service	12,320.00
CASTONGUAY	AIMEE	Middle School Teacher	38,165.00
CHRETIEN	LINDA	Elementary School Teacher	70,694.00

CHRISTO	JESSICA	Middle School Teacher	63,292.00
CLIFTON	MATTHEW	Technology and Data Specialist	56,020.00
COCKERILL	SHELLEY	High School Teacher	66,657.00
COITO	MARGARET	Food Service	28,764.90
COLBURN	LISA	Elementary School Teacher	69,544.00
COLBURN	MARY	Middle School Teacher	69,544.00
COLLINS	LAURIE	Elementary School Teacher	47,175.00
CONNELLY	HEATHER	Elementary School Media Specialist	58,148.00
CORBIN	JUNE	Paraeducator	22,486.75
COSTELLO	JAMES	High School Teacher	69,197.26
COTE	DIANNE	Custodian	33,387.12
COUGHLIN	JESSICA	Elementary School Teacher	43,341.00
COVIELLO	ARIANNA	Paraeducator	20,967.38
CROMPTON	EMILY	Elementary School Teacher	66,218.00
CUNNINGHAM	BRIGITTE	Middle School Assistant Principal	81,816.75
DARWENT	STACEY	Middle School Teacher	69,544.00
DAVIS	JENNA	Social Worker	52,500.00
DEAN	SAMANTHA	High School Teacher	36,582.00
DELLAS	CHRISTINE	Paraeducator	20,408.25
DOHERTY	KRISTEN	Student Assistance Counselor	57,000.00
DONAHUE	RYAN	High School Teacher	54,821.00
DONATI	EMILY	Elementary School Nurse	53,586.78
DRISCOLL	JACQUELINE	Middle School Teacher	67,761.00
DUBIN	MICHELLE	Paraeducator	17,260.10
DUPUIS	JAIMIE	Elementary School Dean of Student Support Services	80,000.00
DUPUIS	PIERRE	Maintenance	31,413.41
DUSSAULT	JENNAH	High School Teacher	47,175.00
EANES	MARIA	High School Teacher	40,083.00
ELLIOTT	ANDREA	Elementary School Teacher	43,341.00
ELSEMORE	PETER	Elementary School Teacher	69,544.00
EMERY	SHONA	Middle School Teacher	66,657.00
FENSTERMAKER	EVELYN	Custodian	36,936.72
FINNERAN	LISA	Paraeducator	18,135.26
FISHBEIN	RACHAEL	Elementary School Teacher	71,875.00
FONTAINE	RENEE	High School Teacher	43,341.00
FORKEY	JOSHUA	High School Teacher	55,892.00
FOURNIER	KRYSTAL	Social Worker	58,995.00
FRANCHINI	DOROTHY	Elementary School Assistant Principal	87,505.26
FRANCO	KAREN	Middle School Teacher	43,341.00
GAGNON	JEAN	Food Service	9,384.00
GAGNON	SUZANNE	Middle School Teacher	68,892.00
GALLAGHER	SHELLIE	High School Teacher	63,890.00
GAMAGE	JULIE	Middle School Teacher	69,544.00
GARDNER	MELISSA	Middle School Teacher	41,817.00
GAUTHIER	MONIQUE	Middle School Nurse	53,759.34

GENO	SARA	Middle School Head Custodian	41,258.88
GIBBONS	JODI	Food Service	20,350.26
GIROUX	KIMBERLY	High School Teacher	69,544.00
GLENNON	TRAVIS	High School Teacher	56,262.00
GOGUEN	TAYLOR	Paraeducator	18,840.25
GOODWIN	NANCY	Paraeducator	22,462.44
GOTT	GRETCHEN	Paraeducator	18,973.96
GRACE-MYERS	KATHLEEN	High School Counselor	38,418.00
GRENIER	SHANYN	High School Counselor	75,749.67
GUTTERMAN	JODI	Executive Director of Student Support Services	115,000.00
HAMM	STEPHANIE	Middle School Teacher	69,544.00
HASSAN	OMAYMA	Paraeducator	18,135.26
HAUSWIRTH	NICOLE	Elementary School Teacher	54,451.00
HAYES	WILLIAM	High School Teacher	66,218.00
HEYWOOD	JENNIFER	Admin Assistant to Superintendent	73,364.06
HOLDEN	JENNA	Middle School Teacher	63,890.00
HOLMES	MARY	Elementary School Secretary	33,592.00
HORGAN	MEREDITH	Human Resources Assistant	21,760.00
HORRIGAN	SAMANTHA	Director of Health and Wellness	95,000.00
HUNTLEY	ELENA	Custodian	41,613.84
HUNTLEY	CHRISTOPHER	Maintenance	49,806.93
HUNTLEY	ANDREA	Financial Assistant	44,787.60
INGALLS	ANN	Elementary School Teacher	68,414.00
JENNINGS	TINA	Paraeducator	22,790.63
JOHNSTON	JENNIFER	Paraeducator	18,232.50
KABAT	DELANEY	Middle School Teacher	40,083.00
KARWACKI-MICHAUD	ABIGAIL	Elementary School Teacher	61,239.00
KEBLER	KRYSTAL	Middle School Teacher	55,892.00
KELLY	BARBARA	Middle School Dean Student Support Services	85,000.00
KING	KRYSTAL	Paraeducator	10,237.50
KOCH	THOMAS	High School Teacher	68,414.00
KOCH	CHRISTINA	High School Teacher	66,657.00
KOCZERA	ROBIN	Paraeducator	18,743.01
KOWALCHUK	JONI	Paraeducator	21,125.39
LACASSE	ALISON	Elementary School Teacher	68,414.00
LACASSE	RANDALL	High School Teacher	66,218.00
LATINI	AMY	Elementary School Teacher	51,349.00
LAVALLEE	SHARON	High School Secretary	33,320.00
LAVIGNE	CONRADE	Groundskeeper	48,061.80
LEATHERMAN	TERRENCE	Superintendent of Schools	125,000.00
LEAVITT	BENJAMIN	IT Technician	35,000.00
LEDoux	TODD	Director of Safety and Facilities	97,632.41
LEE	KATHY	Paraeducator	18,779.48
LEMIEUX	KRISTIANNE	High School Teacher	71,875.00
LEMOINE	ROBERT	High School Media Specialist	68,892.00

LEWIS	ASHLEY	Elementary School Teacher	38,165.00
L'HEUREUX	BRITTANY	Technology Director	79,125.00
LIVINGSTON	KELLY	Paraeducator	19,836.96
LOCKWOOD	MICHELLE	Food Service	10,672.00
LONDO	HOLLY	High School Teacher	73,293.00
LONG	JOHN	High School Teacher	70,694.00
LUNDSTED	LORI	Middle School Teacher	39,818.00
MACDOUGALL	LISA	Elementary School Teacher	69,544.00
MAHONEY	LINDA	Secretary to Executive Assistant of Student Services	41,697.36
MAKI	MARIAH	Middle School Counselor	40,083.00
MALO	CAROLYN	Elementary School Teacher	43,629.00
MARTIN	TANYA	Middle School Teacher	51,349.00
MASSEY	ABIGAIL	Student Assistance Counselor	55,000.00
MATULEWICZ	MEGAN	Middle School Teacher	71,875.00
MCAVOY	AMY	Elementary School Teacher	69,544.00
MCCANN	JOANNE	High School Assistant Principal	81,000.00
MCGHEE	SHANNON	Food Service	18,582.33
MCGOVERN	ELIZABETH	Middle School Teacher	71,875.00
MCLEAN	CHRISTA	Paraeducator	9,564.75
MCQUAID	AMBER	Elementary School Teacher	39,818.00
MENDEZ	GLORIA	Paraeducator	22,122.10
MERCER	HAILEY	Elementary School Teacher	38,165.00
MEYER	ASHLEY	Middle School Teacher	69,544.00
MILLER	PATRICIA	Custodian	11,574.75
MILLER	JEFFREY	High School Teacher	69,544.00
MILNER	LAURA	Elementary School Counselor	49,544.00
MOULE	LINDY	Middle School Counselor	73,812.33
MOYER	KIMBERLY	High School Teacher	68,414.00
MUNSON	MICHELLE	Elementary School Teacher	60,836.00
MURPHY	KATELYN	Middle School Teacher	66,657.00
MYCKO	ADAM	Food Service	20,673.90
NADEAU	JERILYN	High School Nurse	53,000.00
NIGL	LISA	Food Service	15,989.49
NIVISON	KRISTEN	Elementary School Teacher	47,488.00
NORMANDIN	HEATHER	Paraeducator	10,266.75
NORRIS	TRACEY	Middle School Secretary	31,608.00
OAKLEAF	JESSICA	Middle School Teacher	69,544.00
O'BOYLE	AMY	Elementary School Teacher	62,253.00
O'BRIEN	SHARON	Elementary School Teacher	71,875.00
OLIVEIRA	PAULA	High School Dean Student Support Services	80,000.00
PAPAMICHAEL	DEBORAH	Middle School LPN	24,553.10
PAPPALARDO	MATTHEW	Custodian	22,936.00
PAYETTE	AMIE	Elementary School Head Custodian	42,762.24
PELLETIER	JENNIFER	High School Teacher	45,091.00
PETERS	SUSAN	Food Service	10,900.16



PIERCE	LAURA	Elementary School Teacher	69,544.00
PLENDER	DEAN	High School Teacher	68,414.00
PLENDER	JOANN	High School Teacher	35,937.50
POST	ALICIA	Paraeducator	17,624.75
RAMSEY	BENJAMIN	High School Teacher	70,694.00
REGIS-MCCLURE	NATHAN	IT Technician	45,000.00
ROBINSON	KATHRYN	Elementary School Teacher	69,544.00
ROCCI	AMY	Elementary School Teacher	69,544.00
ROLLINS	GINEEN	Paraeducator	17,746.30
ROLLINS	LAUREN	Paraeducator	20,201.61
ROMAN	ANN	High School Secretary	38,147.76
ROWTON	MEGAN	Paraeducator	17,928.63
ROY	DOUGLAS	Elementary School Teacher	69,544.00
RUSH	LISA	Site Coordinator	25,923.55
SALTMARSH	JENNIFER	Middle School Teacher	51,349.00
SCHAEFFER	JENNIFER	High School Teacher	69,544.00
SEASTREAM	DORIS	Paraeducator	22,303.13
SEASTREAM	ROBERT	Paraeducator	14,040.00
SFORZA	LAURA	High School Secretary	27,658.80
SHARROW	REBECCA	Middle School Teacher	69,544.00
SHEA	MARY	High School Head Custodian	51,135.12
SMITH	DAVID	Paraeducator	18,973.96
ST PIERRE	LINDA	Food Service	25,519.20
STEED	DIANE	Food Service	14,168.55
STICKNEY	KAYLA	Elementary School Teacher	36,582.00
STUART	KAREN	Director of Human Resources	66,533.88
SUDOL	TAYLOR	Custodian	9,920.00
SWIECHOWICZ	SANDRA	High School Teacher	70,694.00
TESSIER	RHONA	Paraeducator	20,967.38
THIBEAULT	CHELSEA	Elementary School Teacher	45,217.00
TKALCIC	CAMERON	IT Technician	45,000.00
TRUDEL	SUSAN	High School Guidance Secretary	33,620.00
TURNER	BRIANNA	Elementary School Teacher	41,542.00
ULRICH	REBECCA	Middle School Teacher	47,175.00
VADEBONCOEUR	ADA	Preschool Teacher	69,544.00
VAILLANCOURT	SUSAN	Paraeducator	21,332.03
VAN LAARHOVEN	MARTIN	Middle School Teacher	69,544.00
VAUGHN	LAURA	Paraeducator	18,135.26
VERNE	ELAINE	High School Teacher	69,544.00
VINCENT	PATRICIA	Preschool School Teacher	45,518.00
WALKER	CHRISTOPHER	Custodian	34,347.60
WALKER	CARA	Middle School Teacher	68,414.00
WALLACE	KRISTIN	Middle School Teacher	68,414.00
WATTS	KERI	Elementary School Teacher	46,271.00
WATTS	EMILY	Middle School Teacher	40,083.00

WEBSTER-JONES	JESSICA	Elementary School Teacher	47,488.00
WELLS	LEEANN	Elementary School Teacher	58,148.00
WENTWORTH	PATRICIA	High School Counselor	75,749.66
WHITE	MIRANDA	Paraeducator	19,265.68
WHITMORE	MARJORIE	Business Administrator	107,044.16
WILCOTT	KATHERINE	Middle School Teacher	69,544.00
WILSON	SHARON	High School Principal	110,000.00
WIRTZ	CHRISTINE	Elementary School LPN	24,006.13
WISE	DIANE	Elementary School Secretary	43,326.00
YACEK	LAURA	Elementary School Principal	104,159.58
YORK	VICKY	Paraeducator	18,135.26
YOUNG	BUFFY	Custodian	31,842.00

As of February 1, 2023

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

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**Raymond School District General Fund  
Schedule of Receipts and Disbursements  
7/1/21-6/30/22**

Cash Balance at 7/01/21			<b>\$1,149,133.96</b>
Receipts 7/1/21-6/30/22			
Receipts in Transit		0.00	
State Revenues			
State Education Tax	2,130,251.00		
State Adequacy Grant	5,359,639.10		
Subtotal		7,489,890.10	
Tax Appropriation		16,195,175.00	
General Revenue Receipts		1,661,928.36	
Lunch Program		727,968.48	
Interest Earned		216.51	
Other (transfer from Building Fund)		0.00	
Total Revenue & Receipts through 6/30/22			26,075,178.45
Less: School Board Orders Paid Out			<u>25,093,701.24</u>
<b>Cash on Hand at June 30, 2022</b>			<b>\$2,130,611.17</b>

RAYMOND SCHOOL DISTRICT CAPITAL RESERVE FUNDS  
BALANCES AS OF JUNE 30, 2022

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Capital Reserve Funds:

District Wide Technology	\$ 264,050.18
District Wide Food Service Equipment	\$ 98,755.40
District Equipment, Facilities Maintenance and Replacement	\$ 1,064,815.36

Expendable Trust Funds:

Special Education	\$ 192,781.71
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Non-Expendable Trust Funds:

Blanchard / MacDougal Scholarship	\$ 29,168.57
Women's Civic Club Scholarship	\$ 6,900.59
George Goodrich Scholarship	\$ 17,172.30
Peter Stevens Scholarship	\$ 1,703.69
Norma S. Koos Scholarship	\$ 5,682.70
Iber Holmes Gove Scholarship	\$ 6,809.70

SPECIAL EDUCATION EXPENDITURE AND REVENUE REPORT  
FISCAL YEARS 2020-2022, PER RSA 32:11-A

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<u>Description</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
EXPENDITURES:			
Special Education Costs & Services	\$ 5,723,764	\$ 6,368,028	\$ 5,699,502
Administrator & Legal	\$ 134,561	\$ 152,623	\$ 470,971
Transportation	\$ 545,542	\$ 524,234	\$ 606,695
Federal Funds - IDEA	\$ 409,633	\$ 335,100	\$ 288,568
<b>Total Expenditures</b>	<b>\$ 6,813,500</b>	<b>\$ 7,379,985</b>	<b>\$ 7,065,736</b>
REVENUES:			
Medicaid	\$ 76,299	\$ 125,901	\$ 146,431
Tuition	\$ 73,939	\$ -	\$ 39,299
Special Education Aid	\$ 196,153	\$ 231,192	\$ 537,475
Federal Funds - IDEA	\$ 409,633	\$ 335,100	\$ 288,568
<b>Total Revenues</b>	<b>\$ 756,024</b>	<b>\$ 692,193</b>	<b>\$ 1,011,773</b>

## SUMMARY OF FINDINGS FROM AUDITOR

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**Note:**

As of the date to submit documents to the printer for inclusion in the Annual Report, a summary of findings from the auditor for the 2021-22 school year was not yet complete. These documents will be uploaded to the Raymond School District website at [www.sau33.com](http://www.sau33.com) as soon as they are available





# **PLODZIK & SANDERSON**

*Professional Association/Certified Public Accountants*

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

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

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, 2022, 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.

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, 2022, and the respective changes in financial position and the respective budgetary comparison for the general fund, grants and food service fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Raymond School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

The Raymond School District's 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Raymond School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Raymond School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Raymond School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Change in Accounting Principle***

As discussed in Note 2-C to the financial statements, in the fiscal year 2022, the School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

**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 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.

**Supplementary 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.

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2023 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*

June 8, 2023  
Concord, New Hampshire

PLODZIK & SANDERSON  
Professional Association

**EXHIBIT C-1**  
**RAYMOND SCHOOL DISTRICT**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2022**

	General	Grants	Food Service	Other Governmental Fund (Student Activities)	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,583,864	\$ -	\$ 100	\$ 133,260	\$ 2,717,224
Receivables:					
Accounts	4,767	-	-	-	4,767
Intergovernmental	1,647,904	271,007	194,848	-	2,113,759
Interfund receivables	441,937	-	-	-	441,937
Prepaid items	50,500	-	-	-	50,500
Total assets	<u>\$ 4,728,972</u>	<u>\$ 271,007</u>	<u>\$ 194,948</u>	<u>\$ 133,260</u>	<u>\$ 5,328,187</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 450,284	\$ -	\$ 11,196	\$ -	\$ 461,480
Accrued salaries and benefits	170,118	449	3,270	-	173,837
Intergovernmental payable	410,196	-	-	-	410,196
Interfund payable	-	270,558	171,379	-	441,937
Total liabilities	<u>1,030,598</u>	<u>271,007</u>	<u>185,845</u>	<u>-</u>	<u>1,487,450</u>
<b>FUND BALANCES</b>					
Nonspendable	50,500	-	-	-	50,500
Restricted	-	-	9,103	-	9,103
Committed	1,893,454	-	-	-	1,893,454
Assigned	574,776	-	-	133,260	708,036
Unassigned	1,179,644	-	-	-	1,179,644
Total fund balances	<u>3,698,374</u>	<u>-</u>	<u>9,103</u>	<u>133,260</u>	<u>3,840,737</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,728,972</u>	<u>\$ 271,007</u>	<u>\$ 194,948</u>	<u>\$ 133,260</u>	<u>\$ 5,328,187</u>

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