

# HUDSON SCHOOL DISTRICT



Office of the Superintendent

## Annual Report 2021



Alvirne High School



Hudson Memorial School



Hills Garrison School



Dr. H. O. Smith School



Library Street School



Nottingham West School

The information contained in the following pages is also available at [www.sau81.org](http://www.sau81.org).

**Annual Report**  
of the  
**HUDSON**  
New Hampshire  
**SCHOOL DISTRICT**

Year Ending June 30, 2021

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**HUDSON SCHOOL DISTRICT  
2021 ANNUAL REPORT**

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# **DISTRICT OFFICERS**

## **MODERATOR**

Paul Inderbitzen  
Term expires 2023

## **CLERK**

Diane Cannava  
Term Expires 2023

## **TREASURER**

Tom Barrett  
Term expires 2023

# **SCHOOL BOARD**

Gary Gasdia  
Term expires 2022

Diana LaMothe  
Term expires 2022

Ethan Beals  
Term expires 2023

Gretchen Whiting  
Term Expires 2024

Michael Campbell  
Term expires 2024

## In Memoriam



Lois Ann Connors  
February 9, 1953 - July 26, 2021

For 36 years Ms. Connors, an impactful leader, served the Hudson School District. She first served as a language arts teacher at Hudson Memorial School, then as the department head of language arts. Lois was a life-long learner who was passionate about reading and extremely knowledgeable about a wide variety of children's books. Ms. Connors kept current by participating in a myriad of professional activities. She attended workshops, seminars, and conferences. A great deal of time was given to serving on district committees and embracing initiatives aimed at improving practices and procedures with the goal of improving student achievement. During her tenure at the middle school, she worked on her own pursuing advanced degrees, the last of which was School Administration. All of her experiences served her well as she moved forward to opening Hills Garrison School in 2001. Ms. Connors worked collaboratively to develop the vision and mission for the school. Her supportive leadership fostered a positive culture for all in an atmosphere where the growth of both her students and staff flourished. A safe learning environment was a priority; her desire for students to have their best day ever, every single day, was at the heart of her work. Lois' extensive knowledge of children's literature and commitment of reading permeated classrooms, extended the library collection, and was celebrated in many school-wide experiences. Community reads, author studies, and staff book talk groups were hallmarks of Ms. Connors' work.

As principal, Lois Connors gave her best, day after day, treating everyone with warmth, caring, and respect. She served as an example for others. The Hudson community benefitted greatly from her 36 years of commitment, professionalism, and dedication to educating the youth of our town. Her warm smile, enthusiasm and genuine love for learning are memorable attributes to be remembered by all who had the privilege of knowing this magnificent lady.

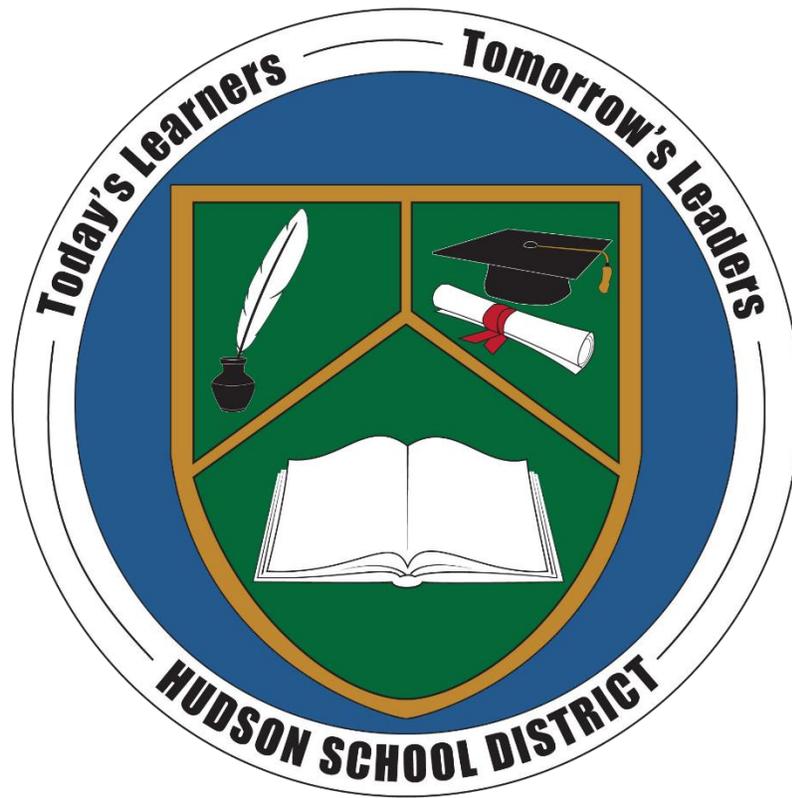
## In Memoriam



Cara Elizabeth Sevigny  
June 22, 1981 - March 13, 2021

Cara Sevigny was a highly regarded member of the Hudson School District and the Alvirne Community for 17 years. She was a math teacher from 2004 through 2021, coached the Math Team and the Color Guard, and served as the Advisor to the National Honor Society.

Cara was dedicated to her students and was passionate about mathematics education. She was the embodiment of school spirit and exemplified the Alvirne High School core values. Cara was kind, generous, and compassionate to all. She was what all educators aspire to be and will be missed.



## OUR VISION

**HUDSON EXEMPLIFIES EXCELLENCE IN EDUCATION**

## OUR MISSION

**INNOVATIVE LEARNING PRACTICES AND  
EMPOWERED EDUCATORS FACILITATE AND INSPIRE  
LEARNERS TO ACHIEVE PERSONAL ACADEMIC  
EXCELLENCE IN A SAFE AND DYNAMIC ENVIRONMENT  
THAT ELEVATES THEIR ENGAGEMENT AS VALUED  
ACTIVE COMMUNITY MEMBERS**

## A MESSAGE FROM THE HUDSON SCHOOL BOARD

*Hudson exemplifies excellence in education.* This is the vision statement of the Hudson School District and as members of your Hudson School Board, we are proud of the work that has been done in our district this past year as we continue to march towards that vision despite the backdrop of a global pandemic.

In 2020 when the pandemic hit, the world went into survival mode hoping to just wait it out, but the pandemic dragged on longer than any of us could have imagined. As the calendar changed to 2021, we needed to change as well. We needed to learn to live with this pandemic and start dealing with the impact that it had on all us, especially our students and staff within our district.

From the day that this pandemic hit, the belief of this district and this board has been that the best place for students is to be in the classroom. Except for one week in early January 2021, our schools have been open for live in-person education to any student that wanted it, and initially with an option for remote for those who did not. By the spring of 2021, the “hybrid” model was a thing of the past and school was back in session 5 days a week for all students in all grades except for those who had chosen to be part of the remote learning academy. As we sit here now, despite a pandemic that still rages on, our schools are fully open. Learning is happening, ideas are being shared and all extracurricular activities are taking place as planned. Sporting events, concerts, plays and non-school events such as rec-basketball are now back in full swing and utilizing our schools for the benefit of our children. Even large-scale events such as Prom, Graduation and the 8<sup>th</sup> grade Washington DC trip are being planned as they would have been in a pre-Covid world. It’s not over, but we are 99% back!

This did not just happen. Thanks to the efforts of every employee of the school district, the tremendous partnership between the school district and the town of Hudson, and the cooperation of the students and parents, we were able to enact Covid Protocols which have allowed our children to flourish and experience all that school has to offer. We all hope for a day soon where these protocols are unnecessary, but keeping these students in a safe environment at school, engaged and active continues to be a top priority.

Academically and from a mental health perspective, the impact of the pandemic was, and continues to be, significant. We needed to take unprecedented steps to help minimize the learning loss, provide the mental health support our students and staff needed and in many cases be a beacon of hope for families who were struggling. With the help of significant federal funding, a Summer Scholars program launched to help those 1<sup>st</sup> – 8<sup>th</sup> graders who suffered the most significant learning loss. Initial results were very positive. In many cases eliminating all the loss that had occurred and some students saw their reading level increase by nearly two full grades! On a day-to-day basis in our schools, our students and staff need help which we provide through technology integrators, additional counselling help and more direct individual, personalized learning plans to meet individual needs.

How we educate our children is continually evolving. “School” is a different experience for the current generation, and it will be different in the future. This is called progress and all of us in our society, whether you have children in our school district or not, will benefit from a good education system. We hope that as you look through this annual report, you will see just how integral a part of the Hudson community our school system is and how by working together we will reach our vision – *Hudson exemplifies excellence in education.*

Sincerely,

Mr. Gary Gasdia, Chair

Mrs. Diana LaMothe, Vice-Chair

Mr. Ethan Beals, Member

Mr. Michael Campbell, Member

Mrs. Gretchen Whiting, Member

**ANNUAL REPORT  
OF THE  
SUPERINTENDENT OF SCHOOLS**

This is the third school year that has been impacted by COVID-19 and it tends to dominate the preparations, plans and reactions that we go through to prepare a safe and vibrant learning environment. I am proud of the work that every employee has put forth to keep the Hudson School District on the highest level of success possible over the past two years. After having a fully remote Spring of 2020, we were still able to have an in-person graduation, which the class of 2020 richly deserved. Hudson is a community that perseveres and comes together in the time of a crisis and that's what separates us from all the rest.

In between conversations and plans for reducing the amount of transmission of COVID-19 in our schools, we have continued to grow in curriculum development, academics and co-curricular activities. Using our Strategic Plan, we have looked at deficiencies and strengths in order to determine where our resources are needed to support students' academic growth, mental health and social well-being. This is all supported by our communication within the schools and the communication from the schools to students' homes and the community at large. While it seems that you cannot communicate enough, people have commented on how this is now a strength of the school district, instead of a weakness.

Along with the pandemic came financial support in the form of ESSER (Elementary and Secondary Schools Relief) funds. In addition to shoring up our ventilation systems and procuring PPE (Personal Protection Equipment) for our students and staff, we have increased our use of student technology, instructional coaching, technology integration and mental health support. This has helped us to grow as a district, even in a time of a pandemic. It is the human capital in the district that has best served the students and their families, and I am proud and appreciative of the selfless dedication that it takes to keep in-person learning. Everybody is exhausted, but that doesn't slow down the much-needed contributions over and above their regular jobs.

As I wind down in my tenure as the superintendent of the Hudson School District, I reflect back on my overarching goal when I was first appointed – to leave the district in better shape than I found it in. I believe that the district now has a common vision for excellence, a road map on how to achieve the level of excellence we'd all like to see in the Strategic Plan, a model of what we would like every graduating student to look like and the right people in place to make that plan a reality. Of all my twenty-five years in education, this experience has been the sweetest and most fulfilling of all. I salute Hudson for all that it has to offer the students and wish nothing but success moving forward.

Respectfully submitted,

Lawrence W. Russell, Jr.  
Superintendent of Schools

**ANNUAL REPORT  
OF THE  
ASSISTANT SUPERINTENDENT**

As the Hudson School District continues to navigate through this pandemic, we are continually reminded of the simple things we took for granted; sharing snacks with friends, play dates, and knowing a head cold was truly just that... a cold. As a community we have managed to move forward with life as normally as possible, while following health and safety guidelines and continuing to keep the needs of our students and staff in mind.

This school year was surprisingly more of a challenge for us than last year. We are grateful for the staff who have given their time to cover classes when we lacked substitutes and have gone above and beyond their daily duties to ensure the students' needs are met.

During the 2021-2022 school year, we created "on demand" professional development for our teachers. Our Instructional Coaches have supported teachers in their instructional practices and worked with new instructional staff to boost their confidence in taking on a new teaching assignment in our district. Our Technology Integrators have worked diligently in the classrooms, assisting teachers with using technology in their instruction. This year, we rolled out our learning management system, Schoology, in order to take our instruction to the next level, not only strengthening the bridge between home and school, but also increasing student engagement in their learning. We added iReady, a tool teachers can use to identify students' strengths and areas for improvement, which will allow for more targeted, personalized instruction.

Last summer, we used our ESSER (Elementary and Secondary Schools Relief) funds to create a Summer Scholars program to support students who have experienced significant impacts due to COVID-19. The program was very successful in bringing students who tested below grade level up one to two grade levels from where they were at the end of the school year. We are excited to be able to offer this program again in the summer of 2022 to strengthen our students' academic skills.

The Hudson School District is devoted to providing our students with the highest quality education possible. I am honored to be a part of such a dedicated team that works hard every day to make that happen.

Respectfully Submitted,

Kimberly Organeck  
Assistant Superintendent

**ANNUAL REPORT  
OF THE  
DIRECTOR OF SPECIAL SERVICES**

The Special Services Department is responsible for the provision of Special Education, Nursing, and McKinney-Vento services for the students of the Hudson School District.

Special Education and related services are provided to students age 3 through 21 who experience educational disabilities and have not yet received a regular high school diploma. Students may be referred to special education as early as age 2.5. Special education teams are charged with determining if students present with educational disabilities as defined in both State and Federal guidelines. Once a student has been determined to require special education services as a result of an educational disability, the Special Education Team is responsible to develop and implement a plan that is reasonably calculated to provide measurable benefit to the student within the least restrictive educational environment. This is possible through ongoing collaboration between special education and general education staff, related service providers and families. The Hudson School District currently records 476 students as eligible for Special Education Services with an additional 53 students participating in some phase of the referral process.

The nursing department provides services to all students. Services range from the provision of first aid and the assessment of illness to the management of significant medical conditions. The nursing department is also responsible to monitor compliance with immunization regulations, administer medications and oversee health care plans for students. A school nurse is vital to the climate, culture, and day-to-day operation of a school. Over the course of the last 2 years, school nurses have also manned the front lines of the COVID-19 response. They have met the responsibility of caring for students, contacting parents, being a liaison to state and local health teams and informing school staff relative to COVID safe practices with a level of dedication and professionalism heretofore unnecessary in the world of school nursing.

The McKinney-Vento Homeless Assistance Act is the primary piece of federal legislation related to the education of children and youth experiencing homelessness. The provisions of The McKinney-Vento Homeless Assistance Act support educational stability for children who lack fixed, adequate nighttime housing. The district's Homeless Liaison is responsible to determine if a child's circumstances align with the established definitions set forth in the Act. Children who are determined eligible for McKinney-Vento services can continue to attend their school of origin for the remainder of the school year even if stable housing has been secured in another community. In this way school remains a stable environment for children experiencing an otherwise unstable lifestyle. The Hudson School District currently records 20 students on its rolls as eligible for services under the McKinney-Vento Homeless Assistance Act.

The students who engage with the Special Services Department represent a uniquely diverse portion of our student body with greatly variable learning needs. The staff with whom they interact continue to dedicate themselves to the educational, physical, and emotional well-being of Hudson's students. It does so by consistently assessing its service delivery practices and instructional outcomes, monitoring for observable gains in student engagement and educational performance as hallmarks of successful service delivery.

It is essential that we do not overlook the commitment of the Special Services staff over the course of the pandemic, members of the Special Services Department have routinely stepped above and beyond to engage learners in a COVID environment. Many of our students require educational services that cannot be delivered in a socially distant manner, and some are physically unable to utilize PPE as it is intended. We are forever grateful to the staff who continue to come to school every day with full recognition of the new challenges brought forward by COVID-19.

Respectfully Submitted,

Rachel Borge  
Director of Special Services

**ANNUAL REPORT  
OF THE  
BUSINESS ADMINISTRATOR**

It is a pleasure to write this annual report in my second year of service as a part of the Hudson School District administrative team. I wish to thank the School Board, Superintendent Russell, the SAU staff, and all school personnel who strive to make the District's Business Office responsive to the needs of our schools, students, and citizens.

It is the job of my department to ensure a safe, well-staffed and well-maintained educational environment for the children of the Town of Hudson. I oversee the support services critical to the successful education of our students. Finance, Food Service, Student Transportation and Facilities Management together provide support to the school board, administration, and the schools so that each is better able to perform its function effectively.

The operational budget of the school district is over \$59 million. Approximately seventy-nine percent is comprised of salaries and benefits. We have approximately 670 full- and part-time employees within the school district.

The Finance Office has oversight of the efficient operations of the financial affairs of the district. This includes, but is not limited to, the accounting system, federal fund management, budgeting, audit, purchasing, fixed asset inventory, payroll, and related tax issues.

The Food Service Program strives to serve quality food, including fresh fruit and vegetables, to all students. The Food Service Director, who was just hired in July 2021, manages the program's financials, menu design, catering/vendor operations, facility maintenance, and student services all within the compliance measures set by local, state, and federal government standards.

The Facilities Department is responsible for the overall maintenance of buildings and grounds to ensure a safe and comfortable learning environment for students and school district staff. This department's responsibilities include preventative and corrective maintenance of all buildings, property and mechanical systems, coordination of training programs for custodial employees, developing and maintaining a district-wide standard for supply and equipment purchasing, along with routine custodial inspections. The district continues to maintain the infrastructure of the buildings and grounds using existing staff, keeping outsourcing as a last resort.

Transportation for Special Education students is supplied by Durham School Services. Within Hudson, they utilize five fourteen-passenger buses, and additional transportation services are provided to students who attend day programs outside the district. Regular transportation is with First Student, A FirstGroup America Company. The district has twenty-five buses as well as three spare buses. Our goal is to continue to provide safe and efficient transportation services to all students.

My staff and I encourage the residents of Hudson to contact us with questions, concerns or suggestions that might improve our areas of responsibility. My office is located on the second floor of the Kimball Webster Building at 20 Library Street. I may be reached by calling Susan Marquis, at 886-1258.

In summary, I would like to thank the members of the Hudson School Board, Superintendent of Schools Lawrence Russell, Assistant Superintendent Kimberly Organek, Special Services Director Rachel Borge and all SAU for their support, hard work and efforts. The citizens of Hudson can be assured that the staff in the Business Office will continue to offer the high-quality level of services they deserve and to which they have become accustomed.

Respectfully submitted,

Jennifer Burk  
Business Administrator

**ANNUAL REPORT  
OF THE  
HUDSON ELEMENTARY SCHOOLS**

The common vision and mission of creating and developing a lifelong interest in learning is the driving force behind all that is done in the Hudson elementary schools. To support this mission, our elementary schools have developed and implemented curriculum and assessment initiatives that focus on defining and achieving high standards of learning and instructions. Our elementary school academic curriculum is based on standards that allow students to acquire knowledge and skill sets in the areas of literacy, oral and written communication, mathematical reasoning and numeracy, science and technology, and social studies, fine arts, and physical and emotional well-being. Collaboration, problem solving, and critical thinking skills are interwoven into every aspect of instruction.

Language Arts instruction at the elementary level continues to focus on individual instruction, based on the teachings of Fountas and Pinnell. In this model, teachers use guided reading groups and direct instruction based on a student's specific skills, reading levels, and areas for growth. Ongoing assessments are conducted on each student to guide instruction and assure that students are continually challenged to read and comprehend books of increasing complexity. Students need to have a dedicated time each day at home as well where they are reading "just right" level material.

The elementary schools implemented a new math program called Math in Focus. Math in Focus is a K-8 comprehensive program that develops strong algebraic concepts and problem-solving skills. Instructional strategies incorporate direct instruction, cooperative learning, and guided and independent practice. Each unit begins with a pre-assessment to determine what students are ready to learn.

For writing instruction, The Six Traits is the model used at the elementary level. With the increasing demands for students to produce coherent informational writing in assessment, instructional emphasis on writing continues to be a priority. Students use writing as a tool for learning in all subject areas.

Science instruction continued to focus on Next Generation Science Standards. These standards were introduced in the 15-16 School Year, and with the support of Dan Pooler, STEAM coordinator for the district, teachers built upon what they learned last year to develop and enhance science instruction at every elementary grade level.

Teachers in all elementary schools collaborate with the district technology integrationist to implement technology in instruction. Access to computers has increased at each grade-level and with the need to teach and work remotely during the end of the 19-20 school year and throughout the 20-21 school year, for both staff and students, technology skills never became more critical. This created a need for more professional development training to be able to provide effective remote instruction (Schoology, Zoom, Screencastify, Teams, etc.), which our elementary teachers participated in and applied, learning along the way.

At the heart of instruction in all academic areas is collaboration. The elementary schools achieve this through ongoing Professional Learning Communities. The focus of the PLC model is always on student learning-what is going well, and what can be improved. This involves teacher reflection, both as individuals and as grade-level colleagues, as well as building-wide, cross grade-level collaboration. During weekly PLC meetings assessment data and student progress are shared, interventions and instruction are planned, and strategies discussed. This sharing of strategies and ideas supports both learners and teachers at every level.

We are proud to announce that we now have full-day Kindergarten in Hudson. The district explored various means of implementing a full day kindergarten program, and this work continued throughout the 19-20 school year, ultimately leading to implementation for the 20-21 school year.

Thank you to parents for their time and effort to instill lifelong good learning habits; making sure that students arrive to school on time and following the district attendance and truancy policy. Student transition forms and

meetings for at-risk children are helping teachers be prepared to support children who experience challenges. Our school counselors delivered classroom guidance lessons helping children learn about bullying, good decision making, self-advocacy, goal setting and study skills. Again, parent support and conversations with your children help reinforce these important lessons. Along the same lines, teachers continue to learn about social emotional learning and the impact trauma for learners. Social emotional learning has become a huge part of daily work within each elementary school.

Parents are important partners with us in their children's education. Together, we can help students achieve success in learning. Together, we can help children become invested in their dreams. We could not provide many of the extra programs and activities for students without our PTO groups. Our parent teacher organizations are comprised of enthusiastic and generous parents who give many hours to help schools accomplish our mission. Dedicated volunteers make specific events possible, such as Special Friends' Day, fifth grade farewell activities, assemblies, author visits, book fairs, field trips, in-school enrichment presentations, and more. The support of parents is one of our greatest resources. All schools are fortunate to have parents who show their children that education is a collaborative effort of home and schools working together. Thank you!

We thank the community for the opportunity to work in positions of leadership in our elementary schools. This work is challenging and rewarding, exciting and ever changing. We continually reflect on our practices as well as the changing demands and expectations of our world. We appreciate and take pride in the work and dedication of our many teachers who show us that the best teachers are lifelong learners. Every day, our students remind us that they are at the heart of our efforts. Together, we will continue to move forward and help make the Hudson schools the best they can be.

Respectfully submitted by elementary principals:

Scott Baker  
Nottingham West

William McCarthy  
Hill Garrison

Mary-Ellen Labrie  
Dr. H.O. Smith

Nancy McGuire  
Library Street

**ANNUAL REPORT  
OF  
HUDSON MEMORIAL SCHOOL**

Hudson Memorial School is a student-focused community committed to delivering a comprehensive curriculum which fosters student engagement through diverse learning opportunities for all students that focus on higher-order reasoning skills. Provided with a personalized, safe, and healthy learning environment, each student will develop and demonstrate respect, responsibility, and a strong work ethic that are core tools necessary for future success, as well as a lifelong commitment to learning.

The transition to the 2021-22 school year began much differently due to the ongoing pandemic. Hudson Memorial School continued with its plan to maintain safety standards to slow the spread of COVID-19. This year, we supported the transition process of the 5<sup>th</sup> grade students entering the 6<sup>th</sup> grade within the constraints of the ongoing pandemic and by offering some remote/virtual opportunities at the conclusion of the 2020-21 school year, as well as in person small group opportunities during the summer of 2021. For the 2021-22 school year, we updated a virtual video tour for the incoming 6th grade and new students to view with the support of HCTV, we held a 6th grade orientation outside allowing for cohorts of students to meet their teachers and see the inside of Hudson Memorial School prior to the first day of school, and we hosted a remote Parent Information Night. Recognizing the importance of relationship building with our students and the importance of transitioning students from school year to school year, Hudson Memorial School placed an emphasis on relationship building with teachers and peers, as well as academic goal setting for all students this fall.

As part of the school's continued commitment to providing an individualized approach to curriculum, instruction, and assessment, Hudson Memorial School has maintained its work with Universal Design for Learning (UDL) strategies. This work conducted by the faculty and staff identifies the barriers to student learning that are present within our curriculum and strategies are developed to remove those barriers from the students' learning experiences. Identifying and removing barriers to student learning has been critical to the school's development of a multi-tiered system of support for student learning. Our Intervention Design Teams continue to provide the appropriate tier 1, tier 2, and tier 3 supports based on individual need using authentic student data, I-Ready data, and a collaborative teaming process. During the 2021-22 school year, a stronger emphasis continues to be placed on the increased development of our tier 1 intervention strategies and implementation. During the 2021-22 school year, Hudson Memorial School has piloted IXL. IXL is a technology-based support that allows students the ability to remediate or extend their skill sets across all content areas throughout the K-12 continuum to meet students where they are at academically and enhance their learning experience.

Hudson Memorial School's organizational structure continues to reflect an emphasis on making a large school environment feel smaller as the students and teachers continue to be grouped into eight core academic teams. As a result, students, parents, and teachers are provided with a smaller environment needed to develop the strong and dynamic working relationship necessary for student learning. As part of this relationship building, we have incorporated the use of Responsive Classroom strategies, but ultimately had to postpone our planned training for our third and final cohort of teachers this past summer. To maintain the school's organizational structure and facilitate strong lines of communication, Hudson Memorial School continues to assign team facilitators to each of the teams to organize team meetings, communicate with school leadership, ensure consistency of practices across all teams, and develop integrated approaches to student learning. The structure continues to allow the professional staff the time to collaborate and address the diverse needs of their students, as well as create a more student-centered environment that addresses the social, emotional, and educational needs of the middle school-aged student more effectively. There continues to be a coordinated effort with teachers, counselors, and administration to offer additional support to struggling students in conjunction with families.

In accordance with the New Hampshire Department of Education's requirement to establish a competency process for schools (grades K-8) by September of 2017, Hudson Memorial School has continued to work as a

professional staff throughout the 2021-22 school year within each of our academic departments to adhere to this guideline. Our work with competencies has continued to develop during the 2021-22 school year. A shift in Hudson Memorial School's 2021-22 grade scale has also occurred to place stronger emphasis on student practice and learning. Hudson Memorial School continues to utilize the Work-Study Practices model established during the 2016-17 school year and aligned to the core values of the school to promote the development of skills necessary for academic success and citizenship.

The 2021-22 school year signaled a return to our "traditional" eight period day as we returned to full in person instruction with Covid protocols such as 3-foot social distancing, mask wearing, etc. remaining in place. The return to a "traditional" schedule at Hudson Memorial School allowed for the opportunity to engage students in varied academic opportunities throughout their school experience with Unified Arts being offered twice a day every day. A unified arts class is a non-core class offering such as Art, Health, Computers, PLTW, Band, Chorus, General Music, Physical Education, etc.

During the 2021-22 school year, Hudson Memorial School has partnered with the Alvirne CTE Center to share with 6th, 7th, and 8th Grade students different career exploration activities monthly. Each month, a new career cluster is introduced and shared with students. Students will explore computer science, manufacturing, culinary, construction technology, health sciences, animal science and natural resources, STEM, and law. Seventh and eighth grade students will also have an opportunity to tour the Palmer CTE Center.

Hudson Memorial School has continued to develop and utilize a What I Need (WIN) Block. This academic period provides students with intensive and targeted support for their specific academic areas of need in literacy and numeracy through a direct and personalized approach to learning. The Academic Focus period continues to be a welcomed addition to the professional practices at Hudson Memorial School. This class period provides students with a rotating opportunity to meet with their teachers, with their cohort for remediation, or extension of core content material, time to complete their homework with their teacher for guidance and extension opportunities that teachers provide outside of the general curriculum.

Hudson Memorial School continues to provide Academic Assistance Tuesday through Thursday after school for any student who chooses to attend. This opportunity for students provides them with direct support in each content area based on individual need. Students attending the Academic Assistance program can receive support and instruction from teachers during that time. The Academic Assistance sessions take place on Tuesday, Wednesday, and Thursday each week after school from 2:20pm to 3:30pm.

The Music Department provides a variety of programs including band, chorus, and general music. This year, due to the ongoing pandemic, the spring and winter concerts were modified for family, student, and teacher safety. For the second time in 11 years, Hudson Memorial School did not have an in-person Spring Musical in 2021. Although we adapted to our virtual environment in 2021 by sharing virtually a filmed student performance, we are looking forward to this spring as we plan, prepare, and work towards a return of our annual in person musical in April of 2022.

During the 2021-22 school year with increased knowledge and awareness of pandemic safety protocols, we have resumed participation in all our interscholastic competitions and athletic offerings. These offerings include soccer, cross-country, basketball, wrestling, baseball, softball, spirit, volleyball, and track. Our students and staff are proud of the positive contributions of all our student-athletes both on the field and in the classroom. For the 2021-22 school year, we were able to reinstate our intramural offerings as well with kickball being offered in the fall to all students who wanted to participate. As we look forward to the spring of 2022, plans are underway to offer corn hole and/or dodgeball as an intramural activity for our students.

The Hudson Memorial PTO continues to support the school community through a variety of activities and volunteer committees. The efforts of the PTO emphasize the need for parent involvement in the school. During the fall of 2021, our PTO supported Hudson Memorial School's annual Book Fair as well as hosted our schools first ever Jack-O-Lanterns and Scarecrows event. The PTO continues to be a vital, supportive, valued group within our school's community.

The Facilities Department continues to make improvements to the building. This past summer, new windows were placed on several classrooms at the front along the bottom floor of our building. These windows are casement windows which allow for much better airflow in the classrooms. The library media center was updated with new furniture, vibrant colors, and charging stations. Additionally, Hudson Memorial School concluded the scheduled roof replacement plan by repairing the remaining three sections of the roof.

The staff of Hudson Memorial School continues to value its Community Partnerships and the work being done through the collaborative efforts of each to support the academic, social, and emotional growth of our students. We look forward to our continued work with our local partners and the continued development of new partnerships and opportunities for our students.

Respectfully submitted,

Keith Bowen, Principal

**ANNUAL REPORT  
OF  
ALVIRNE HIGH SCHOOL**

**School Highlights:** The Class of 2021 attended the commencement ceremony on the Alvirne athletic field on June 10, 2021, graduating 275 students. A graduation luncheon was also held to celebrate students who earned their high school diplomas through the Alvirne Continuing Education (ACE) program or successful completion of the HiSET equivalency exam in the Barnyard Cafe. In November, fifty-six students were inducted into the National Honor Society based on their outstanding character, service, leadership, and scholarship, joining nineteen established members inducted the previous year. We continue to have additional honor societies in French, Spanish, Music, and Career and Technical Education.

School staff, students and parents are to be commended for the way they have endured the school pandemic throughout this year. For the first three quarters, students were either enrolled in a hybrid schedule attending school every other day, or in our remote learning school. During the fourth quarter, students returned to full time attendance. We were thankful to offer our seniors a traditional prom and graduation activities.

In addition, we completed the construction and renovation of the Wilbur Palmer CTE. Our teachers, students, parents, and community celebrated a Rededication Ceremony and some open house activities to highlight the new areas. Our thanks to our building partners Harvey Construction, Lavallee-Brensinger Architects, and the countless trades for their work on the project. Appreciation is also extended to the CTE Building Committee, Town of Hudson Inspectional Services, and the community for their continued support of career and technical education.

The high school has worked in unison with the other district schools in the implementation of the Strategic Plan, and we are very excited to start implementation of one-to-one computing for all students. In addition, we have implemented the senior capstone project as an elective with hopes of requiring in the future to help define our Portrait of a Graduate.

**Athletics:** Athletics has looked very different since the pandemic hit back in March of 2020. While we were unable to have a spring season that year, we were able to come back the following school year and provide our athletes an opportunity to compete. Thanks to the perseverance of our athletes, coaches and families, our athletes have continued to compete every season.

The New Hampshire Interscholastic Athletic Association and New Hampshire Athletic Directors Association canceled the in person Annual NHIAA and NHADA Scholar Athlete Awards Ceremony. Alvirne hosted an event on May 27, 2021, recognizing our eighteen scholar athletes. NHIAA high school student athletes from throughout New Hampshire were recognized for achieving academic and athletic excellence. Award recipients are nominated each year by their school principals based on criteria which require the high school seniors to have a B+ grade point average, letter, be currently active in at least two varsity sports, participate in community service activities, and serve as role models to their peers. The recipients from Alvirne High School include Abigail Tarrant, Alex Kolodziej, Anthony Santos, Camila Isaza, Charlie Thomas, Cooper Downey, Dalbert Santos Veras, Eric Figueroa, Erin Baker, Evan Beals, Hannah LoVerdi, Jessica O'Connor, Jonathan Rudy, Matt Fitzpatrick, Mia Gora, Michael Ciampo, Tom Bondaruk, and Zaira O'Leary.

Five students were recognized as twelve season athletes: Abigail Tarrant, Charlie Thomas, Evan Beals, Jagger Forsyth, and Liam McNeil. Congratulations to Zaira O'Leary and Cooper Downey for being named the James V. Regan Sportsmanship recipients. Congratulations to Kelly Perry and Charlie Thomas for being named Athlete of

the Year. Abigail Tarrant and Evan Beals were recognized as the Mike Lee Scholar Athlete recipients. The Athletic Booster Scholarships went to Cooper Downey, Evan Beals, Erin Baker, Jessica O'Connor, Kelly Perry, and Matt Fitzpatrick. Evan Beals was named the Barbara Hamilton Award recipient.

The Student Athlete Leadership Council (SALC) provided community service by collecting money and food for the local food pantry. At both Thanksgiving and Christmas, the group worked together to "adopt" a local family to provide food as well as carefully chosen gifts to both the adults and children. They also participated in the Penguin Plunge in early February in support of the Special Olympics.

### **Career and Technical Education (CTE):**

**Career/College Readiness:** The Career Development Coordinator, in partnership with the school counseling office, has worked to enhance our focus on Career and College Readiness. Ongoing initiatives such as the CTE Open House, 7th and 8<sup>th</sup> Grade Career Days, Freshman Seminar and College & Career Day, etc., continue to play a large role. Additionally, we have established the Hudson Career & Workforce Development Committee. The CTE Ambassador group has been active in support of these activities and program promotion.

**Career and Technical Student Organizations (CTSOs):** CTOS are increasingly more prevalent across programs in the Wilbur H. Palmer CTE Center. Our FFA Chapter continues to dominate in State Competitions. Forestry and Veterinary Science teams qualified to represent New Hampshire at the National FFA Convention and Expo in Indianapolis this past October. Our FFA Veterinary Science Team placed 6<sup>th</sup> overall in the nation, and one of our teams placed 5<sup>th</sup> individually. Due to the covid pandemic, many of the CTSO competitions were canceled in the spring of 2021. We anticipate that all our groups will acquit themselves at the highest level in the State Championships coming this spring.

**Industry Certifications:** Building Trades, Heavy Duty Mechanics, and Welding Technology students earned OSHA 10 Certifications. Health Science students earned their LNA Certification and Culinary Arts students earned their Serv-Safe certification. For the upcoming year, we are planning to add Snap-On Credentials for Heavy Duty Mechanics, a phlebotomy option for Health Science students, credentialing from the American Welding Society, and drone pilot and ground school certifications within JROTC.

**Volunteer Service:** Many CTE students participate in the co-curricular career and technical student organizations beyond the competitive events. In addition to developing leadership skills, staff and students partake in numerous volunteer activities. Retail Floristry students decorated the Hills House for its Annual Holiday Open House. The Veterinary Science students raised more than \$18,000 for the Greater Nashua Humane Society and created dozens of pet blankets for the Salem Animal Rescue League. Students enrolled in the Air Force Junior Reserve Officer Training Corps (AFJROTC) can regularly be seen out and about in the community providing a variety of service components.

**Open Farm Day:** Unfortunately, due to the covid pandemic, there was no Farm Day in the spring of 2021. Look for a big return in 2022.

**Music:** This year has had a much more normal feel to it than last year. After a hiatus in 2020-21, the Alvirne marching band resumed this year with performances at the Londonderry Old Home Day Parade, the Alvirne High School varsity football games, the Hudson 9/11 Commemoration at Benson's Park, the Salem Band Show, and the Derry Christmas Parade. Our choirs kept busy during the fall with various performances including the Hudson 9/11 Commemoration. We are pleased to welcome Ms. Aimee O'Meara as a yearlong student teacher

in the music department. A highlight of the fall semester was the Tri M Music Honor Society induction ceremony during which we welcomed 21 new members.

On December 4, 2021, the music department hosted a winter concert. We are currently preparing for the return of Cabaret on March 26 & 27, 2022, and we look forward to our spring concert on May 21, 2022.

Music department students were very successful at both Jazz All-State auditions and “Classical” All-State Auditions with 12 students selected to each festival. Sophomore Clara Moesel earned the top score in the state for soprano voice at Jazz All-State auditions. Emily Barrett is a four-year participant of both festivals, and Jackson Rogers is a four-year participant of the Jazz All-State festival.

The following students will represent the Music Department at the New Hampshire Music Educators Jazz All-State Festival February 3-5, 2022, at Pinkerton Academy and the New Hampshire Music Educators All-State Festival April 7-9, 2022, in Manchester, NH:

**Jazz All-State:** Emily Barrett, Madisyn Dubuque, Erin Farrell, Aleksy Garcia, Matthew Gerling, Clara Moesel, Aliyah Oliveira, Elaine Quarles, Jackson Rogers, AJ Rousseau, Isabella Twining, Hillary Weston.

**All-State:** Emily Barrett, Madisyn Dubuque, Erin Farrell, Aleksy Garcia, Matthew Gerling, Adrielle Martin, Aliyah Oliveira, Elaine Quarles, Jackson Rogers, Tristan Roethler, Isabella Twining, Hillary Weston.

In addition to the selection to All-State, seniors Matthew Gerling, Elaine Quarles, and Jackson Rogers were also selected to represent Alvirne at the New Hampshire Chamber Music Festival.

We thank the Hudson community for their ongoing support of Alvirne and the Palmer Center.

Respectfully submitted,

Steven Beals, Principal

## RETIREES

The Hudson School District would like to thank and acknowledge:



Sara Conrad  
Alvirne High School  
31 years



Renee Hartnett  
Alvirne High School  
16 years



Joseph Hurley  
Hills Garrison School  
25 years



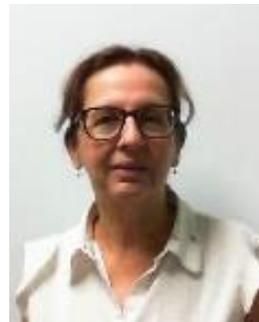
Lise Linehan  
Alvirne High School  
25 years



Raelynn Martin  
Nottingham West Elementary School  
12 years



Doris McMullen  
Hills Garrison School  
25 years



MaryAnn Melizzi-Golja  
District-wide  
6 years

## RETIREES

The Hudson School District would like to thank and acknowledge:



Dorothy Murray  
Alvirne High School  
20 years



Christine Robinson  
Nottingham Elementary School  
13 years



David Roustio  
Hills Garrison School  
24 years



Shirley Sapienza  
Hudson Memorial School  
9 years



Beverly Stanley  
Library Street School  
30 years



Ann-Lee Thibeault  
Alvirne High School  
28 years



Doug West  
Hudson Memorial School  
37 years



John Wilcox  
Alvirne High School  
40 years

**Early Learning Center Staff Roster  
2021-2022**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Alvayero, Maria	Food Service Worker	7,310.94
Anselmo, Ashley	Teacher	38,000.00
Armstrong, William	Custodian	45,468.80
Bennett, Christina	Paraeducator - PT	20,807.80
Blaikie, Shellene	Paraeducator - PT	19,501.56
Boutin, Melissa	Paraeducator - PT	18,832.84
Breen, Melissa	Teacher	48,000.00
Brier, Holly	Paraeducator - PT	8,624.44
Brigham, Dale	Paraeducator - PT	15,356.38
Brooks, Stephanie	Teacher	55,500.00
Brown, Therese	Paraeducator - PT	19,416.54
Campbell, Christine	Paraeducator - PT	20,807.80
Campo, Amy	Tutor-Title I	30,855.00
Catalano, Christina	Special Services Department Head	74,734.00
Cherkaoui, Aicha	Paraeducator - PT	19,536.48
Coleman, Yvonne	Teacher	43,000.00
Crane, Anglina	Paraeducator - PT	14,236.82
Dane, Nicole	Teacher	68,000.00
Demember, Tina	Teacher	56,750.00
Dillon, Alyssa	Teacher	40,000.00
Dlubac, Colleet	Paraeducator - PT	16,868.28
Doherty, Laurie	Tutor-Title I	30,855.00
Fazio, Desiree	Teacher	39,000.00
Fournier, Theresa	Paraeducator - PT	25,755.66
Frappier, Robin	Teacher	44,500.00
Garas, Kelly	Teacher	70,000.00
Gasper, Nicole	Paraeducator - PT	14,389.44
Gebing, Laura	Paraeducator - PT	15,469.48
Golden, Douglas	Custodian	45,468.80
Goyette, Brittany	Teacher	41,000.00
Guilbeault, Payel	Paraeducator - PT	14,976.15
Hall, David	Custodian	27,495.00
Holder, Katherine	Teacher	42,000.00
Johnson, Laureen	Nurse	52,500.00
Jozokos, Maureen	Tutor	30,690.00
Kallelis, Heather	Food Service Worker	12,683.58
Kelley, Jennifer	Teacher	62,500.00
Kuczkowski, Kathleen	Tutor	30,690.00
Labrie, Mary Ellen	Principal	102,319.00
Lacasse, Shawna	Teacher	46,250.00
Lerner, Lauren	School Counselor	44,958.00
Levesque, Alisha	Teacher	40,200.00
Livingston, Terry	Administrative Assistant	38,142.00
Maguire, Nancy	Principal	99,893.00

**Early Learning Center Staff Roster  
2021-2022**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Malizia, Deanne	Teacher	65,000.00
Mastacouris, Marina	Teacher	44,500.00
Milne, Cynthia	Teacher	39,000.00
Moeckel, Nicole	Teacher	42,000.00
Munroe, Krystal	Teacher	45,000.00
Naughton, Elizabeth	Teacher	49,750.00
Neish, Lauren	Teacher	43,000.00
Nichols-Cruz, Robin	Teacher	70,000.00
Ouellette, Chelsea	Teacher	45,000.00
Peters, Laure	Teacher	38,000.00
Phillips, Crista	Tutor-Title I	30,855.00
Piedra, Jacob	Teacher	44,000.00
Plante, Melanie	Paraeducator - PT	15,469.48
Precourt, Brianna	Teacher	31,235.07
Richards, Eryn	Tutor	30,690.00
Roche, Donna	Paraeducator - PT	19,625.34
Romano, Denise	Administrative Assistant	49,179.00
Root, Deborah	Interventionist	62,500.00
Saia, Daniel	Teacher	45,000.00
Sarcia, Jacqueline	Paraeducator - PT	15,356.38
Schultz, Jenna	Paraeducator - PT	15,193.71
Scotina, Diane	Nurse	47,700.00
Seidlich, Odette	Paraeducator - PT	14,389.83
Shatzoff, Marissa	Teacher	70,000.00
Shumsky, Pamela	Administrative Assistant - PT	11,971.00
Smith, Megan	Teacher	51,500.00
Snyder, Sarah	Paraeducator - PT	20,180.42
Stanley, Beverly	Teacher	65,000.00
Stevens, Tammy	Paraeducator - PT	19,758.70
Sullivan, Mary	Tutor- Title I	30,855.00
Tereschuk, Sarah	Teacher	44,000.00
Thomas, Margaret	Tutor-Title I	30,855.00
Treadwell, Kathy	Food Service Worker	13,022.10
Treadwell, William	Custodian	54,142.40
Vurgaropoulos, Colleen	Paraeducator - FT	21,202.00
Whitely, Brenda	Teacher	70,000.00
Wise, Deirdre	Teacher	51,500.00
Wolfe, Kathryn	Paraeducator - FT	31,182.00
Woodard, Anastacia	Paraeducator - PT	14,389.65
Wright, Susan	Administrative Assistant - PT	13,742.00

**Nottingham West Elementary School Staff Roster  
2021-2022**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Abdallaha, Rachel	Paraeducator - PT	15,356.38
Alukonis, Michele	Teacher	65,000.00
Armstrong, Lisa	Teacher	61,500.00
Baker, Scott	Principal	107,224.00
Bates, Tina	Teacher	65,000.00
Bennett, Andrea	Paraeducator - PT	14,914.12
Bergeron, Jessica	Speech Pathologist	64,000.00
Bliss, Jessica	Teacher	55,500.00
Bistany, Susan	Tutor	30,690.00
Bonney-Liles, Sam	Paraeducator - PT	9,160.34
Camargo, Christine	Administrative Assistant	37,772.80
Cloutier, Tami	Food Service Worker	8,291.92
Cormier, Patricia	Administrative Assistant	47,326.50
Cotter, Kathleen	Paraeducator - PT	20,180.42
Coupal, Lisa	Administrative Assistant	34,495.50
Cripss, Colleen	Paraeducator - PT	19,948.24
Crivac, Eric	Teacher	68,000.00
Currier, Barry	Custodian	54,142.40
Dean, Adelina	Food Service Worker	16,230.76
Dillon, Louise	Teacher	58,750.00
Dooley, Jillian	Paraeducator - PT	15,130.18
Dubois, Anna-Louise	Teacher	62,000.00
Ducharme, Ashley	Teacher	64,000.00
Fitzgerald, Christal	School Counselor	46,563.00
Frederickson, Jenifer	Paraeducator - PT	16,868.28
Fredette, Amanda	Teacher	55,500.00
Galvin, Carol	Food Service Worker	24,624.60
Garruba, Lillian	Teacher	70,000.00
Germinara, Amy	Teacher	46,250.00
Goss, Laura	Teacher	62,000.00
Greaves, Heidi	Special Services Department Head	77,351.00
Greene, Heidi	Paraeducator - PT	16,323.32
Hamblin, Lisa	Teacher	55,500.00
Hussey, Gloria	Assistant Principal	91,813.00
Jackson, Elizabeth	Speech Assistant	43,021.58
Javier, Elisa	Custodian	43,992.00
Johansson, Ashley	Teacher	42,000.00
Johnson, Melissa	Administrative Assistant	38,161.50
Kenison, Kristen	Paraeducator - PT	9,860.85
Lacy, Angela	Paraeducator - PT	13,349.96
Lavoie, Cheryle	Tutor	30,690.00
Lear, Alyson	Teacher	48,000.00
Leary, Lauren	Special Services Department Head	77,351.00
Lehto, Jane	Teacher	41,000.00

**Nottingham West Elementary School Staff Roster  
2021-2022**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Leshane, Kristi	Library Media Specialist	46,250.00
Linnehan, Mary	Paraeducator - PT	18,175.08
Mackenzie, Erica	Paraeducator - PT	23,379.20
Mahoney, Michelle	Teacher	68,000.00
Martin, Linda	Paraeducator - PT	23,379.20
McCarthy, Andrea	Teacher	22,065.48
McCarthy, Cornelia	Teacher	36,591.38
Mohring, Kirsten	Teacher	62,000.00
Morgan, Teresa	Teacher	58,750.00
Murphy, Karen	Teacher	66,500.00
Nadeau, Kara	Teacher	65,000.00
Noonan, Laura	Paraeducator - PT	22,720.88
Normand, Kim	Tutor	30,690.00
Ouellette, Kallie	Teacher	57,000.00
Parillo, Patricia	Paraeducator - PT	24,788.82
Pattelena, Francis	Custodian	45,468.80
Picard, Laurie	Nurse	55,000.00
Pillot, Brenna	Paraeducator - PT	12,499.41
Plante, Elissa	Teacher	42,000.00
Quirion, Shana	Teacher	49,750.00
Reynolds, Jaclyn	Teacher	48,000.00
Reynolds, Meaghan	Teacher	43,000.00
Ribeck, Amy	Teacher	55,000.00
Robidoux, Jennifer	Paraeducator - PT	22,464.12
Rothhaus, Sarah	Teacher	44,500.00
Savoie, Marlene	Paraeducator - PT	28,182.00
Schanda, Kimberly	Paraeducator - PT	23,965.50
Searles-Allen, Kelli	Teacher	65,000.00
Sewade, Sylvia	Teacher	65,000.00
Stanton, Julie	Food Service Worker	13,733.72
Stone, Allison	Behavior Analyst	60,000.00
Swanson, Kimberly	Teacher	49,750.00
Thomas, Julia	Teacher	45,000.00
Tighe, Gina	Teacher	70,000.00
Tighe-Leary, Kimberly	Teacher	47,500.00
Vandeventer, Emily	Teacher	51,250.00
Vesy, Jennifer	Teacher	66,500.00
Wagner, Susan	Paraeducator - PT	19,080.60
Walton, Richard	Custodian	19,547.84
Weigand, Tracy	Paraeducator - FT	27,832.00
Williams, Meg	School Counselor	75,652.00
Zaccaria, Maura	Teacher	53,250.00

**Hills Garrison School Roster  
2021-2022**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Beaulieu, Marissa	Teacher	51,500.00
Boucher, Kate	Teacher	49,750.00
Bozek, Nancy	Tutor	30,690.00
Brasley, Danyelle	Teacher	38,000.00
Burns, Gregg	Custodian	43,992.00
Carson, Maria	Paraeducator - PT	21,538.14
Casiano, Santos	Custodian	45,468.80
Chase, Emily	Teacher	42,000.00
Connors, Maggie	Teacher	43,000.00
Cotronee, Amy	Paraeducator - PT	15,901.60
Daggett, Nicole	Paraeducator - PT	18,832.84
Dangora, Mark	Assistant Principal	98,256.00
Dodge, Lori	Teacher	53,000.00
Dufour, Tara	Paraeducator - PT	19,501.56
Dunne, Pageen	Teacher	68,000.00
Farrante, Karen	Teacher	62,000.00
Forrence, Taylor	Teacher	41,000.00
Giuffrida, Diana	Teacher	66,500.00
Hansen, Lisa	Teacher	60,000.00
Hurley, Lucille	Teacher	59,000.00
Hyam, Nancy	Food Service worker	21,827.26
Illg, Laura	Paraeducator - PT	25,755.08
Jackson, Ellen	Food Service worker	7,098.00
Jutras, Allyson	Teacher	53,250.00
Kenney, Guida	Food Service worker	15,335.32
King, Hayley	Custodian	17,856.00
Kingsley, Christine	Teacher	68,000.00
Lacy, Angela	Paraeducator - PT	13,349.96
Laliberte, Amanda	Teacher	59,000.00
Lavoie, Sherri	Department Head	92,974.00
Levesque, Mary	Teacher	70,000.00
Levesque, Meghan	Teacher	63,000.00
Lysy, Barbara	Tutor-Title I	30,855.00
MacDougall, Debra	Teacher	46,500.00
Martin, Janice	Administrative Assistant	32,730.60
McCarthy, William	Principal	91,384.00
McMullen, Doris	Paraeducator - PT	23,708.36
Messuri, Jennifer	Paraeducator - PT	16,323.32
Misenheimer, Karyn	Teacher	72,500.00
Moloney, Dorothy	Teacher	46,250.00
Neary, Tracie	Teacher	68,000.00
Negron, Justine	Teacher	46,250.00
Nikander, Jane	Librarian	55,500.00
Perkins, Adam	Teacher	51,000.00

**Hills Garrison School Roster  
2021-2022**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Perkins, Jennifer	School Counselor	48,163.00
Pinardi, Marisa	Teacher	59,000.00
Poulin, Line	Teacher	43,000.00
Poulin, Nancy	Paraeducator - PT	25,755.08
Provencher, Jillian	Teacher	48,000.00
Roustio, David	Paraeducator - FT	32,182.00
Ryan, Michael	Paraeducator - PT	14,914.41
Shaw, Michaela	Teacher	43,000.00
Small, Valerie	Paraeducator - FT	32,182.00
Tanuma, Matthew	Teacher	64,000.00
Teague, Karen	Paraeducator - PT	19,614.66
Thibeault, Margaux	Teacher	44,000.00
Turcotte, Amy	Administrative Assistant	35,178.00
Udice, Gina	Teacher	60,000.00
Viger, Jeffrey	Custodian	54,142.40
Whitney, Kathryn	Nurse	57,150.00
Woolridge, Brenda	Administrative Assistant	47,326.50

**Hudson Memorial School Staff Roster  
2021-2022**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Atherton, Karen	Food Service Worker	23,805.60
Atwood, Susan	Paraeducator - PT	34,272.00
Blais, Abigail	Teacher	45,000.00
Borrere, Angel	Custodian	61,880.00
Bourassa, Kimberly	Teacher	64,000.00
Bowen, Keith	Principal	114,869.00
Brand, Amanda	Teacher	51,500.00
Brown, Cindy	Paraeducator - PT	14,914.12
Brown, Jerrel	Teacher	42,000.00
Censullo, Jami	Administrative Assistant	32,136.00
Chabot, Tracy	Teacher	59,000.00
Ciancetta, Barbara	Paraeducator - PT	14,975.74
Coccia, Brianna	Paraeducator - PT	9,160.34
Cochran, Kathleen	Teacher	43,000.00
Collins, Laurie	Teacher	42,000.00
Crivello, Rebecca	Teacher	43,000.00
Croteau, Kristin	Nurse	50,500.00
Curran, Mary Beth	Paraeducator - PT	23,410.14
Curtis, Elizabeth	Teacher	65,000.00
Curtis, John	Teacher	65,000.00
Dalrymple, Sheila	Teacher	62,500.00
Dargue, Alison	Paraeducator - PT	15,356.67
Decker, Rebecca	Teacher	65,000.00
Denomme, Kerri	Teacher	55,500.00
Denufrio, Vincent	Teacher	66,750.00
Dolley, Lois	Teacher	39,000.00
Droznick, Ann	Paraeducator - PT	16,323.51
Duque, Carlos	Custodian	41,059.20
Fillmore, Heather	Teacher	41,000.00
Fox, Melissa	Teacher	43,000.00
Freemantle, Leonie	Teacher	42,000.00
Gannon, Olivia	Teacher	39,000.00
Giles, Amanda	Behavior Specialist	66,500.00
Girginis, Frank	Paraeducator - PT	32,182.00
Glaude, Meghan	Teacher	51,500.00
Goldstein, Adam	Department Head	71,029.00
Gordan, Doriane	Teacher	70,000.00
Goulet, Louise	Teacher	58,000.00
Griffin, Carla	Teacher	70,000.00
Guilbeault, Erica	Teacher	45,000.00
Hall, Sheila	Food Service Worker	8,816.08
Hastbacka, Kendra	Administrative Assistant	36,016.50
Hines, Jeannine	Teacher	65,000.00
Iannaco, Carol	Administrative Assistant	33,348.12

**Hudson Memorial School Staff Roster  
2021-2022**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Ide, Elizabeth	Interventionist	38,377.54
Javier, Carlos	Custodian	43,992.00
Joncos, Jordan	Teacher	42,000.00
Joyal, Jamieson	Teacher	62,500.00
Kalsi, Rajbir	Teacher	68,500.00
Kiely, Erin	Teacher	43,000.00
King, Lauren	Paraeducator - PT	21,538.14
Knightly, Kristin	Paraeducator - PT	15,469.48
Korsak, Michelle	Teacher	63,500.00
Lafreniere, Stephanie	Assistant Principal	66,601.51
Laporte, Rebecca	Food Service Worker	15,402.66
Lavoie, Joshua	Paraeducator - PT	15,892.60
Leary, Christopher	Teacher	46,000.00
Leary, Rebecca	Teacher	54,750.00
Lelievre, Kathleen	Teacher	55,000.00
MacDonald, Elizabeth	Teacher	46,250.00
Marshall, Marianne	Paraeducator - PT	15,356.38
McAlman, Donald	Custodian	45,468.80
McGivern, Elizabeth	Teacher	68,500.00
Michailides, Michelle	Paraeducator - PT	17,762.72
Nardelli, Catherine	Paraeducator - PT	20,807.80
Newhouse, Helen	Teacher	55,500.00
Nutile, Robert	Custodian	45,468.80
O'Brien, Karen	School Counselor	74,926.00
Olden, Timothy	Teacher	60,000.00
O'Leary, Amy	Teacher	70,000.00
Perkins, Amy	Teacher	47,500.00
Petrakos, Peter	Custodian	45,468.80
Phaneuf, Leanne	Teacher	55,500.00
Pimentel, Ashley	School Counselor	46,167.00
Piper, Susan	Paraeducator - PT	24,880.96
Piper, Susan	Administrative Assistant	46,897.50
Pooler, Daniel	Department Head	77,103.00
Pooler, Sarah	Special Services Department Head	78,457.00
Ramsey, Pamela	Paraeducator - PT	11,166.68
Reinitzer, Elaine	Teacher	57,000.00
Roche, Kyle	Teacher	65,000.00
Rowell, Melissa	Teacher	47,500.00
Salach, Jane	Teacher	42,000.00
Sawyer, Mandi	School Counselor	62,365.00
Scanzani, Rachel	Department Head	72,045.00
Schmidt, Neil	Teacher	49,750.00
Seckla, Michael	Teacher	61,500.00
Sensing, Charlene	Paraeducator - PT	12,698.40

**Hudson Memorial School Staff Roster  
2021-2022**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Shannon, Joy	Paraeducator - PT	14,914.12
Sherman, Rebecca	Teacher	30,207.32
Simons, Laurie	Paraeducator - PT	25,755.08
Sloat, Beth	Library Media Specialist	45,200.00
Smith, Bradley	Teacher	70,000.00
Spinelli, Lisa	Department Head	76,087.00
Staib, Hanna	Teacher	45,000.00
Stilphen, Michael	Teacher	46,250.00
Stilphen, Patricia	Teacher	62,000.00
Sullivan, Janice	Paraeducator - PT	15,469.86
Thomas, Kristine	Nurse	41,952.60
Tollefson, Thomas	Teacher	32,689.60
Trunca, Danielle	Paraeducator - PT	24,881.43
Truncellito, Megan	Teacher	41,000.00
Tucker, Amy	School Counselor	44,522.00
Tufts, Theodora	Assistant Principal	42,859.83
Vivan, Susan	Teacher	59,000.00
Walter, Kathleen	Paraeducator - FT	32,182.00
Whitaker, Joy	Teacher	51,500.00
White, Catherine	Administrative Assistant	47,326.50
Williams, Aimee	Teacher	43,000.00
Winslow, Bonnie	Food Service Worker	9,968.14
Zavala, Joan	Paraeducator - PT	15,469.86

**Alvirne High School Staff Roster  
2021-2022**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Anger, David	Teacher	60,500.00
Atwood, Susan	Paraeducator - FT	34,272.00
Baptista, Michael	Custodian	43,992.00
Beals, Steven	Principal	122,494.00
Beaudet, Jacqueline	At Risk Teacher	39,512.15
Beaudry, Jenny	Teacher	51,000.00
Bernier, Laura	Administrative Assistant	27,258.66
Blanchard, Joan	Teacher	72,500.00
Blankenbicker, Richard	Teacher	62,000.00
Bliss, Corie	Teacher	54,000.00
Boisvert, Lauren	Teacher	42,000.00
Bressler, David	Teacher	60,500.00
Brown, Ernest	Teacher	65,000.00
Brown, Sara	Department Head	81,164.00
Buckley, Eliana	Teacher	51,500.00
Bureau, Susan	Dean of Academics	108,247.00
Carbee, Caroline	School Counselor	69,826.00
Carper, Mary	School Counselor	57,790.00
Cassetta, Kim	Paraeducator - FT	32,182.00
Cheetham, Christian	Teacher	83,413.80
Cole, Christopher	Teacher	54,750.00
Cole, Deborah	Library Media Specialist	55,500.00
Compagna, Sarah	Teacher	60,000.00
Conrad, Sara	Department Head	92,493.00
Corcoran, Sheryl-Ann	Administrative Assistant - PT	19,778.98
Currier, Colleen	Teacher	45,000.00
Currier, Collin	Teacher	41,000.00
Curry, Joanne	Teacher	70,000.00
Daigle, Thomas	Teacher	65,000.00
Danberg, Jack	Teacher	42,000.00
Denis, Lauren	Teacher	53,250.00
Detour, Judith	Teacher	70,000.00
Digiantommaso, Nina	Food Service Worker	22,877.40
Doane, Martha	Administrative Assistant	32,730.60
Dunn, Michelle	Teacher	60,000.00
Fetters, Lee	Teacher	64,000.00
Fontaine, Kelly	Administrative Assistant	47,326.50
Forger, Anna-Maria	Teacher	41,200.00
Foskitt, Erica	Department Head	73,632.00
Frauworth, Eric	CTE Director	99,893.00
Gallagan, Michael	Teacher	46,000.00
Garon, Seth	Teacher	59,000.00
Gilliam, Sarah	Assistant Principal	74,685.00
Glazier, Ruth	Teacher	43,200.00

**Alvirne High School Staff Roster  
2021-2022**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Goble, Hannah	Teacher	42,000.00
Gora, Chevon	Paraeducator - PT	13,560.11
Goulding, William	Teacher - PT	10,573.00
Goulet, Colleen	Paraeducator - PT	17,629.56
Hallas, Jodi	Assistant Principal	96,027.00
Hanik, Dawn	Teacher	72,500.00
Hanson, Thomas	Teacher	39,000.00
Heaton, Jacqueline	Teacher	49,000.00
Hill-Blouin, Susan	Teacher - PT	17,997.00
Hilton, Sarah	School Counselor	52,441.00
Jackson, Thomas	Teacher	49,750.00
Jones, Susan	Paraeducator - PT	23,379.20
Kelvington, Barbara	Food Service Worker	7,420.14
Killmer, Emily	Teacher	39,000.00
LaFrance, Jennifer	Teacher	64,000.00
Larson, Alexander	Teacher	38,000.00
Lathrop, Leonard	Paraeducator - PT	15,469.48
Leary, Kathleen	Paraeducator - PT	16,868.28
Leary, Ryan	Custodian	45,468.80
Lecklider, Rebecca	Teacher	59,000.00
Ledrew, Dianne	Paraeducator - PT	14,914.12
Linehan, Lise	Paraeducator - FT	32,182.00
Linstad, Janice	Paraeducator - FT	18,833.22
Low, Gail	Administrative Assistant	18,626.16
Macklin, Claire	Speech Assistant	40,000.00
Marchant, Melissa	Teacher	49,750.00
Marcotte, Kate	School Counselor	62,130.00
Marcure, Jessica	Teacher	38,000.00
Marro, Eiric	Teacher	58,500.00
Marshall, Benjamin	Teacher - PT	11,142.00
McAlevy, Tyler	Teacher	46,000.00
McCarthy, Shannon	Teacher	39,000.00
McDonald, Dianne	Administrative Assistant	33,579.00
Medeiros, Karen	Teacher	70,000.00
Michaud, Jacqueline	Department Head	76,209.00
Morales, Judith	Teacher	60,000.00
Moriarty, Brian	Teacher	40,000.00
Morin, Donna	Teacher	55,500.00
Mulligan, James	Custodian	45,468.80
Murray, Dorothy	Administrative Assistant	16,560.44
Nadeau, Emery	Farm Manager	50,392.05
Nassif, Sarah	Department Head	71,141.00
Noonan, Caryn	Administrative Assistant	46,371.00
Nyhan, Elyse	Teacher	45,000.00

**Alvirne High School Staff Roster  
2021-2022**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Oakley, Maria	Teacher	63,750.00
O'Neil, William	Custodian	45,468.80
O'Toole, Melanie	Teacher	49,750.00
Paiva, Richard	School Counselor Coordinator	75,980.67
Paquette, Rebecca	Teacher	46,250.00
Peckham, Douglas	Teacher	57,250.00
Peterson, Jeffrey	Department Head	85,548.00
Pfaff, Melinda	Teacher	51,500.00
Plamondon, Ann	Paraeducator - PT	23,379.20
Psaradelis, Maureen	Teacher	42,000.00
Quarles, Patricia	Paraeducator - PT	11,218.93
Reece, Jacob	Teacher	54,750.00
Reven, Leslis	Administrative Assistant	47,463.00
Robinson, Douglas	Paraeducator - PT	15,901.60
Roche, Kristen	Teacher	46,250.00
Ross, Susan	Paraeducator - PT	34,272.00
Rothe, Tarek	Paraeducator - PT	20,252.82
Rush, Scott	Teacher	46,250.00
Ryan, Sharon	Paraeducator - PT	20,180.42
Saranich, Kara	Teacher	65,750.00
Sawyer, Liam	Paraeducator - PT	12,852.96
Sawyer, Suzanne	Teacher	65,000.00
Sedlisky, Michael	Teacher	65,000.00
Shangraw, Kathryn	Teacher	41,000.00
Smith, David	Custodian	45,468.80
Smith, Michelle	Teacher	55,500.00
Somers, Matthew	Teacher	58,500.00
Stamoulis, Efthimios	Teacher	44,200.00
Stevens, Tracy	Math Support Specialist	30,690.00
Stewart, Svetlana	Teacher	70,000.00
Stitsel, Donna	Paraeducator - PT	25,755.08
Stolos, Lori	Administrative Assistant	37,011.00
Stolos, Nicholas	Teacher - PT	19,999.00
Sutton, Barbara	Food Service Worker	16,751.28
Sweeney, Catherine	Paraeducator - PT	22,833.98
Swinimer, Danielle	Food Service Worker	12,692.68
Taylor, Brian	Teacher	49,000.00
Tesini, Jason	Assistant Principal	95,027.00
Thibeault, Ann-Lee	Teacher	72,500.00
Tieman, Michelle	Teacher	41,000.00
Tobin, Amanda	Teacher	40,000.00
Toomey, Jessica	Teacher	39,000.00
Urbina, Road	Custodian	27,495.00
Vance, Brett	Teacher	65,000.00

**Alvirne High School Staff Roster  
2021-2022**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Waisanen-Morin, Lynn	Teacher	41,000.00
Wakeham, Erin	Teacher	47,500.00
Walker, Alyssa	Paraeducator - PT	15,469.48
Ware, M. Vickie	Teacher	65,000.00
Weaver, Lisa	Paraeducator - PT	25,755.08
Weaver, Varinia	Paraeducator - PT	14,275.25
Wells, Danie	School Counselor	79,718.00
Wetmore, Alexander	Teacher	41,000.00
Wilbur, James	Custodian	45,468.80
Wilbur, James	Custodian	41,059.20
Wilbur, Tina-Lynn	Custodian	41,059.20
Wilcox, John	Custodian	61,880.00
Wilder, David	Teacher	42,000.00
Wise, Joyce	Department Head	74,685.00
Yetto, Caterina	Tutor	30,690.00
Young, Kathleen	Teacher	70,000.00

**SAU District-wide Staff Roster  
2021-2022**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Beals, Regina	Occupational Therapist	31,250.00
Begonis, Patricia	Department Head	73,632.00
Beote, Kristina	Physical Therapist	65,750.00
Bienvenue, Ronald	Maintenance	61,880.00
Bloom, Tracy	Speech Assistant	38,000.00
Bonney, Karen	Director of Athletics	101,681.76
Borge, Rachel	Director of Special Services	115,000.00
Brackett, Cathy	Human Resoucre Generalist	58,000.00
Brigham, Christina	Autism Coordinator	75,287.99
Broadhurst, Kacey	Psychologist	88,629.00
Burk, Jennifer	Business Administrator	120,546.00
Carr, Emily	Instructional Coach	63,203.80
Chartrain, Amy	Integration Specialist	65,750.00
Chauvette, Leanne	Integration Specialist	66,500.00
Chung, Kevin	Technician	56,110.00
Clark, Pamela	Administrative Assistant	24,830.00
Coll, Joyce	Human Resource Director	87,668.00
Dejesus, Ryan	Technician	30,880.00
Donaldson, Patricia	Interventionist	35,345.63
Durso, Kerry	Outreach Coordinator	57,493.84
El Hassnaoui, Siham	Custodian	20,529.60
Emerson, Karen	Teacher	40,000.00
Fernandes, Elizabeth	Special Education Manager	60,189.55
Forhart, Lindsay	Title I Coordinator	47,471.00
Frost, Elissa	Instructional Coach	55,980.60
Gasper, Sandra	Payroll Coordinator	58,066.60
Gordon, Jennifer	Finance Director	77,063.00
Hales, Jennifer	Speech Pathologist	70,000.00
Hammond, Mary Beth	Adult Ed Coordinator	68,735.00
Harden, Diana	Interventionist	65,000.00
Hardy, Jenna	Interventionist	43,017.47
Harper, Joan	Teacher	58,000.00
Henderson, Lisa	Paraeducator - FT	31,682.00
Hughen, William	Director of School Counseling	103,772.00
Jackson, Suzette	Administrative Assistant	34,279.70
Kaplan, Abigail	Food Service Director	72,000.00
Kivette, Nicole	School Psychologist	72,131.00
Labrecque, Melissa	Speech Pathologist	66,500.00
Loder, Diana	Custodial Manager	72,319.30
Lyna, Christine	Interventionist - PLTW	38,000.00
Macklin, Claire	Speech Assistant	40,000.00
Makin, Karl	Electrician	72,467.20
Marquis, Susan	Administrative Assistant	44,226.00
Martin, Ann	Interventionist	42,823.38

**SAU District-wide Staff Roster  
2021-2022**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Martin, Kimberley	Psychologist	87,583.00
McDermott, Lori	Data Manager	63,345.38
McInnis, Colleen	Interventionist	53,697.08
Melizzi-Golja, Mary Ann	Speech Pathologist	70,500.00
Merrill, Lee Ann	Teacher	62,000.00
Messina, Mary Ellen	Tutor-Title I	30,855.00
Muncey, Sarah	Director of Student Wellness	92,000.00
Nihan, Giulia	Licensed Mental Health Clinician	66,014.33
Olisky, Jeffrey	Teacher	53,250.00
Organek, Kimberly	Assistant Superintendent	122,272.00
Paepflow, Jessica	ESOL Coordinator	73,632.00
Pelletier, Amy	Speech Pathologist	70,000.00
Perry, Kelly	Psychologist	77,268.00
Peterson, David	HVAC	72,467.20
Peterson, Kevin	IT Director	90,000.00
Pierce, Scott	Plumber	72,467.20
Porter, Gail	Administrative Assistant	56,555.05
Pratte, John	Director of Facilities	100,885.09
Ripel, Sherryl	Out of District Coordinator	77,768.56
Robbe, Donald	Groundskeeper	61,880.00
Rosa, Theresa	Tutor	30,690.00
Russell, Lawrence	Superintendent	152,500.00
Scagnelli, Robert	Music Director	92,813.00
Shimp, Deidre	Occupational Therapist	64,000.00
Skinner, Kimberly	Occupational Therapist	31,750.00
Stephens, Kimberly	Accounts Payable	48,564.79
Sullivan, Thomas	Occupational Therapist	68,000.00
Tarrier, Linda	Benefits Coordinator	56,439.24
Tebbetts, Sy	Groundskeeper	54,142.40
Tucker, Lise	Accountant	58,066.59
Webb, Jacobson	Technician	32,091.15
White, Amy	Integration Specialist	66,500.00
Wolf, Teresa	Community Engagement Coordinator	82,500.00

**ALVIRNE HIGH SCHOOL  
71st  
COMMENCEMENT**



**JUNE 10, 2021  
7:00 p.m.  
ALVIRNE HIGH SCHOOL**

**Cover Art by  
Hannah McDonald - Class of 2023**

**PROGRAM**

Processional	Alvirne Band
*Pledge of Allegiance	Military Bound Seniors
Welcome	Jason Tesini
Superintendent Remarks	Lawrence Russell
School Board Remarks	Gary Gasdia
Salutatorian Address	Sadie LaMothe
Salutatorian Address	Suryam Gupta
Vienna	by Billy Joel
Performed by:	Rachel Hickey
Valedictorian Address	Ryann Dionne
President's Address	Justin Bolduc
Principal's Message	Jason Tesini
Presentation of Diplomas	
Closing Comments	Steve Beals
Movement of Tassel	Justin Bolduc

**ALVIRNE HIGH SCHOOL ADMINISTRATION**

Steven Beals - Principal on Special Assignment  
Karen Bonney - District Athletic Director  
Susan Bureau - Dean of Academics  
Andrew Conrad - Interim Assistant Principal  
Sarah Gilliam- Assistant Principal  
Jodi Hallas - Associate Principal  
William Hughen - District Dir. of School Counseling  
Sherri Lavoie - Assistant Principal of Student Services  
Robert Scagnelli- District Music Director  
Jason Tesini - Interim Principal

### CLASS OFFICERS

President.....	Justin Paul Bolduc
Vice President.....	Camila Isaza
Treasurer.....	Tatum Michelle McClelland
Secretary.....	Charles Joseph Thomas

### SENIOR STUDENT COUNCIL OFFICERS

President.....	Jessica Irene O'Connor
Vice President.....	Kelly Grace Perry
Treasurer.....	Ella April Davis

### CLASS MARSHALS

Shaylee Apitz	Celia Phillips-Lacasse
Mia Francisco	Colin Prescott

### DECORATED SENIORS

Seniors wearing various cords and stoles proudly represent organizations at Alvirne High School.

Academic Excellence	Gold w/ "Academic Excellence"
Academic Honors	Gold w/ "Academic Honors"
Honors	Honor Student Pin
Academy of Finance	Green/Gold Cords
FFA	Blue & Gold Cords
Health Occupations Students	White Stoles
International Thespian Scholars	Gold & Blue Cords
Key Club	White Cords
LEO Club	Royal/White/Gold Cords
Model U.N.	Sky Blue & White
Nat. French Honor Society	Blue/Red/White Cords
Nat. Spanish Honor Society	Yellow/Orange/Red Cords
Nat. Technical Honor Society	Purple/Silver Cords
National Honor Society	Blue & Gold Cords
Thespian Honors	Blue Stole
Tri M Music Honor Society	Pink Cords
Yearbook	Red & White Cords

### HUDSON SCHOOL BOARD MEMBERS

Mr. Ethan Beals
Mr. Michael Campbell
Mr. Gary Gasdia, Chair
Mrs. Diana LaMothe, Vice-Chair
Mrs. Gretchen Whiting

### HUDSON SCHOOL DISTRICT ADMINISTRATION

Mr. Lawrence Russell - Superintendent
Mrs. Kimberly Organek - Assist. Superintendent Curr. & Inst.
Mrs. Rachel Borge - Director of Special Services
Mrs. Jennifer Burk - Business Administrator

Class of 2021,

Your high school experience has certainly been one of the most unique and challenging experiences in recent memory. In the midst of a global pandemic, you have lived a "new normal" that has altered your school experiences in so many ways. You have felt the impact in academics, athletics, theater, music, clubs/activities, as well as your general social life; nothing has really concluded in the manner in which you had expected. However, you have made it through all of it! The Alvirne faculty and staff join in your celebration of accomplishment and share in the pride that you and your family members feel today. As a school community we wish you all the best in overcoming whatever challenges lie ahead and hope that you have built a strong foundation for success rooted in our core values of: Character, Curiosity, Commitment, and Community

*When the dreams you're dreamin' come to you*

*When the work you put in is realized*

*Let yourself feel the pride but*

*Always stay humble and kind. -Tim McGraw*

Special thanks to the following partners in making this graduation ceremony possible:

Christian Party Rental
Country Brook Farms
Events United
Geskus Photography
Hudson Community Television
Hudson Fire Department
Hudson Police Department

## Class of 2021

Allison Renee Abbott	Nathin Robert Carboneau	Ryann Elizabeth Dionne ΩV	Jack Michael Goulet
Maximus Antonio Abreu	Krystal Rose Carter	Joshua Dolan Ω	Emma Grace Greenlaw §
Stephen M. Alberty	Kaitlyn Casciotti ΩE	Tyler Dom	Amanda Lee Griego Ω
Robert J. Alford	Cameron Martin Castaneda	Cooper Michael Downey §	Evan Gruenfelder
Allison Angelli *	Alexis Leah Chadwick	Ryan Dube	Matthew Guerrero *
Joseph R. Arena §	Ryan David Chaisson	Abigail Rose Dufault Ω	Suryam Gupta ΩS
Gregory J. Aslanian	Drew Chamberlin *	Hayley Elizabeth Dufour	Dylan J. Haley
Sarah J. Aslanian §	Neha Chava	Brian Paul Dupras	Kyle D. Harmon *
Erin Della Baker §	Matthew R. Chenel Ω	Daniel M. Duran Henriques	Jacob Gerald Hibbard
Gabrieli Barbosa	Michael Daniel Ciampo §	Emma Kaylin Durand	Rachel Ann Hickey Ω
Evan Ronald Beals §	Kevin J. Connelly *	Emily Elizabeth Elston *	Cameron Hill
Jeremy S. Bertolaccini	Alexandra Corcoran §	Laiza Simioni Eugênio *	Relena Summer Hinckley
Cameron M. Bickford *	Aiden Correia *	John Justice Fain	Jacob C. Hobart
Christian Birch	Benjamin Michael Costantini Ω	Kylie Noelle Fay §	Emily Hazel Horgan §
Roseleigh Birch	Joshua Michael Costantini Ω	Leah Kailey Ferguson *	Samantha M. Hosking §
Jeremy Blau *	Sarah Francisca Coughlin §	Eric Anthony Figueroa §	Stephanie L. Hosking §
Nidhi Kalpesh Bodalwala Ω	Connor C. Coyle	Leah Marie Filteau	Owen Clemore Hoskins
Justin Paul Bolduc §	Angelina Marie Crane §	Matthew R. Fitzpatrick Ω	Sarah Marie Howorth
Thomas Bondaruk Ω	Julie Anna Crane Ω	Chase James Forbes	Camila Isaza §
Kayli Jordyn Boucher §	Justin Grant Crane	Kaleigh E. Forbes-Iwanicki	Mackenzie Jacques §
Kyle Boulanger *	Alexis Morgan Crocker	Jagger Conrad Forsyth	Megan Elizabeth Jacques
Aidan Carter Bowie	Cody Michael Crossland	Hannah Fortin *	Nicholas Alexander Jacques
Caroline Rose Breen Ω	James M. Crowley	Anna A. Fraser	Kolbe E.L. Jerome
Chandra Alma Brown	Kaylee Lynne Cwiklik §	Craig Joseph Freni	Ryan Joseph Johnson *
James Brown	Dylan James Ellison Davani	Dea Simone Gagnon	Joseph Steven Jussaume
Gage Alexander Bucknam	Ella April Davis §	Meghan Elizabeth Gauthier	Annika Kallgren
Danielle Lauren Burge Ω	Giovanni DeBenedictis	Olivia Rose Gentile	Emily Michele Kanan
Brody Burke	Abigail Rose Deely *	Jacob G. Goodell Ω	Alexander E. Kolodziej §
Carlos A. Camargo	Dylan E. DeNauw-Jillson	Kyle Patrick Gora	Emily B. Kraus
Francis A. Campos Untiveros	Kelly R. Desmond §	Mia Alexis Gora §	Matthew W. Krok

## Class of 2021

Chloe Anna Kroner §	Destiny Lynn Medeiros	Kylie M. Phosy Ω	Lucas Munik Argente Silveira Ω
Zaccary Lacasse §	Edgar Mendoza	Mikaila Marie Picanco	Priya Slingerland Ω
Jade Marie Ladd	Mackenzie Paige Mendoza Ω	Vincent Pich	James Slossar
Sadie Grace LaMothe ΩS	James Methot Jr.	Josiah S. Pillot	Imoni Smith
Brandon Shane Landry	Matthew Misserville	Brianna Enid Pintado	Tyler Ryan Smith
Faith Ann Lanzillo Ω	Charlotte Moloney §	Rhiannon Neveah Pockett	Jacob Soucy
Carmen Olivia Lapointe Ω	Alexis B. Monahan	Rebecca V. Pomarolli *	Loukas Speros
Peter Charles LaPorte Jr.	Jason Christopher Moro *	Bryanna Faith Porter *	Madison Jade Stacey Ω
Ava Elizabeth Lavigne	Connor Mullaney	Hailey Cecile Ramalhinho	Amy Steed Ω
Kendall A. Lawson *	Keegan Murphy	David Reed Jr.	Abigail S. Tarrant §
Siena Lee *	Michael Mwaura	Cameron J. Reid	Darian M. Taylor *
Nia Lauren Lessard Ω	Emma Nault-Tate	Daniel Richard Rennie Ω	Gregory Taylor
Alex Linke	Alexandra Nicole Nazario	Murray James Reynolds Ω	Charles Joseph Thomas §
Hunter A. Linke	Jeffrey Nichols	Emma Lynn Rhyner *	Aidan Tierney
Devyn Lonardo	Evan Noone	Jessica Kelly Rice §	Kevin Daniel Tierney
Hannah LoVerdi Ω	James Shaw Novick Jr.	Joseph Richards §	Tommy John Tierney
Joshua Timothy MacDonald	Jessica Irene O'Connor Ω	James Rivers	Jared James Turmel
Gracie Elizabeth MacLeod	Zaira A. O'Leary §	Sarah Nicole Roderick *	Tyler Varnum
Lara Christine Malizia §	Liam James O'Neil	Luys Henrique Rodrigues	Sydney J. Volk §
Rachel Mank *	Sabrina O'Toole	Angela Diana Vieira-Roy	Matthew Thomas Vowels
Courtney Elizabeth Marioles §	Gianna Renée Pace	Jonathan Michael Rudy §	James White
Jennasis N. Martin Ω	Chantel K. Paradise §	Luz Antara Sanchez Ω	Jacob Evan Wright
Edward J. Masse IV	Reiley D. Peaslee	Xavier Santiago Thomas Santana	Amaya Yi-Sing *
Ben Alexander Masterson	Grace Elizabeth Pedersen *	Andrew M. Santos	
Mahriah Nichole Masterson	Makayla Pelletier	Anthony James Santos Ω	
Tatum Michelle McClelland §	Julia Christine Peloquin §	Dalbert Santos Veras §	
Brenna Catherine McClure *	Christopher Penny	Nicole Schiabel §	Ω Academic Excellence
Connor W. McKee	John W. Perkins	Brianna Morgen Schommer *	§ Academic Honors
Makayla C. McLendon *	Kelly Grace Perry Ω	Kaliana H. Secchiaroli	* Honors
Liam McNeil	Anthony Philbrook	Quinn J. Silva	

### Scholarship Recipients 2021

Recipient	Scholarship Organization	Scholarship Name	Amount
Amanda Griego	Alvirne Trustees	Hills Family Scholarship	10,000.00
Ryann Dionne	Alvirne Trustees	Hills Family Scholarship	2,000.00
Daniel Rennie	Alvirne Trustees	Hills Family Scholarship	2,000.00
Cooper Downey	The Gove Family	Jonathan P. Gove Memorial Scholarship	2,000.00
Amanda Griego	The Gove Family	Jonathan P. Gove Memorial Scholarship	2,000.00
Mackenzie Jacques	The Gove Family	Jonathan P. Gove Memorial Scholarship	2,000.00
Carmen Lapointe	The Gove Family	Jonathan P. Gove Memorial Scholarship	2,000.00
Daniel Rennie	The Gove Family	Jonathan P. Gove Memorial Scholarship	2,000.00
Carmen Lapointe	Hudson Federation of Teachers	Barbara Hamilton Award	500.00
Danielle Burge	Slattery/Dullea Family		500.00
Evan Beals	Rotary Club of Hudson/Litchfield		500.00
Laiza Eugenio	Rotary Club of Hudson/Litchfield		500.00
Ryann Dionne	Rotary Club of Hudson/Litchfield		500.00
Danielle Burge	Rotary Club of Hudson/Litchfield		500.00
Mackenzie Jacques	Rotary Club of Hudson/Litchfield		500.00
Cooper Downey	Rotary Club of Hudson/Litchfield		500.00
Jessica O'Connor	Rotary Club of Hudson/Litchfield		500.00
Evan Beals	Hudson Memorial VFW Post #5791	VFW Memorial Scholarship	1,000.00
Ryann Dionne	Hudson Memorial VFW Post #5791	VFW Memorial Scholarship	1,000.00
Hannah LoVerdi	Hudson Memorial VFW Post #5791	VFW Memorial Scholarship	1,000.00
Thomas Bondaruk	Hudson Memorial VFW Post #5791	VFW Memorial Scholarship	1,000.00
Evan Beals	The Meyerhoefer Family	Clyde Meyerhoefer Memorial	1,000.00
Thomas Bondaruk	The Meyerhoefer Family	Clyde Meyerhoefer Memorial	1,000.00
Evan Beals	American Legion Post #48	Hudson Community Scholarship	1,000.00
Thomas Bondaruk	American Legion Post #48	Hudson Community Scholarship	1,000.00
Ryann Dionne	American Legion Post #48	Hudson Community Scholarship	1,000.00
Jonathan Rudy	American Legion Post #48	Hudson Community Scholarship	1,000.00
Evan Beals	McKenzie Lowe Memorial Scholarship		500.00
Jessica O'Connor	McKenzie Lowe Memorial Scholarship		500.00
Ella Davis	McKenzie Lowe Memorial Scholarship		500.00
Danielle Burge	Brian McCoy Memorial Scholarship		1,000.00
Benjamin Costantini	Alvirne High School Friends of Music		1,000.00
Joshua Costantini	Alvirne High School Friends of Music		1,000.00
Benjamin Costantini	Alvirne High School Friends of Music	Gerry Bastien	500.00
Courtney Marioles	Alvirne High School Friends of Music	Dee Bastien	500.00
Erin Baker	Alvirne High School Booster Club	Booster Club Scholarship	500.00
Evan Beals	Alvirne High School Booster Club	Booster Club Scholarship	500.00
Cooper Downey	Alvirne High School Booster Club	Booster Club Scholarship	500.00

### Scholarship Recipients 2021

Matthew Fitzpatrick	Alvirne High School Booster Club	Booster Club Scholarship	500.00
Jessica O'Connor	Alvirne High School Booster Club	Booster Club Scholarship	500.00
Kelly Perry	Alvirne High School Booster Club	Booster Club Scholarship	500.00
Lara Malizia	Hudson Recreation Department		500.00
Carmen Lapointe	Hudson Recreation Department		500.00
Evan Beals	Hudson Youth Baseball	Dave Weaver Memorial Scholarship	500.00
Jacob Hobart	Hudson Youth Baseball	Dave Weaver Memorial Scholarship	500.00
Matthew Fitzpatrick	Hudson United Soccer		1,000.00
Kelly Perry	Hudson United Soccer		1,000.00
Carmen Lapointe	Hudson Grange #11	Mildred Chalifaux Memorial	500.00
Hannah LoVerdi	The Barkley Family	Jeannie Barkley Memorial	1,000.00
Mia Gora	Friends of Hudson Spirit	Nicole Jacques Memorial Scholarship	1,000.00
Hannah LoVerdi	GFWC-Hudson Women's Club	Hudson Women's Club	1,000.00
Jessica O'Connor	GFWC-Hudson Women's Club	Hudson Women's Club	1,000.00
Evan Beals	GFWC-Hudson Women's Club	Gail Linck Memorial Scholarship	1,200.00
Emily Elston	Kiwanis Club of Hudson	Key Club Kiwanis Scholarship	1,000.00
Zaira O'Leary	Kiwanis Club of Hudson	Kiwanis Scholarship	1,000.00
Gregory Aslanian	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Sarah Aslanian	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Evan Beals	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Caroline Breen	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Cooper Downey	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Laiza Eugenio	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Matthew Fitzpatrick	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Amanda Griego	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Hannah LoVerdi	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Gracie MacLeod	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Lara Malizia	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Jessica O'Connor	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Evan Beals	Hudson Lions Club		1,000.00
Danielle Burge	Hudson Lions Club		1,000.00
Rachel Hickey	Hudson Lions Club		1,000.00
Faith Lanzillo	Hudson Lions Club		1,000.00
Nidhi Bodalwala	Hudson Lions Club Leo's Scholarship		1,000.00
Rachel Hickey	New Hampshire Rehabilitation Association		500.00
Hannah Loverdi	New Hampshire Rehabilitation Association		500.00
Mackenzie Jacques	New Hampshire Rehabilitation Association		500.00
Ryann Dionne	United States JCI Senate		300.00
Evan Beals	New Hampshire Association of Educational Office Professionals		500.00

### Scholarship Recipients 2021

Jacob Goodell	Hudson Old Home Days Scholarship		500.00
Reiley Peaslee	Hudson Old Home Days Scholarship		500.00
Rachel Hickey	Nicholas Jennings Memorial Scholarship		1,000.00
Danielle Burge	The Denaro Family	Christopher J. Denaro Memorial	850.00
Ryann Dionne	The Denaro Family	Christopher J. Denaro Memorial	850.00
Sarah Aslanian	The Denaro Family	Christopher J. Denaro Memorial	850.00
Sadie Lamothe	The Chalifoux Family	Ethel Chalifoux Memorial Scholarship	1,000.00
	Pennichuck Corporation		500.00
Erin Baker	DCU		2,000.00
Ella Davis	DCU		2,000.00
Laiza Eugenio	DCU		2,000.00
Zaccary Lacasse	DCU		2,000.00
Dalbert Santos Vera	DCU		2,000.00
Megan Jacques	Alvirne High School Trustees	Barbara A. Fuller Scholarship	1,000.00
Caroline Breen	Nate Hergenbahn Memorial		1,175.00
Cooper Downey	Nate Hergenbahn Memorial		1,175.00
Zaira O'Leary	Nate Hergenbahn Memorial		1,175.00
Dalbert Santos Veras	Nate Hergenbahn Memorial		1,175.00
Justin Bolduc	Cara E. Sevigny Memorial Scholarship		1,250.00
Joshua Costantini	Cara E. Sevigny Memorial Scholarship		1,250.00
Joshua Costantini	Hodgkins Family	John Hodgkins Memorial Scholarship	1,000.00
Matthew Guerrero	7-11 Community Scholarship		1,500.00
Gregory Taylor	7-11 Community Scholarship		1,500.00
Madison Stacey	I Applied Day		500.00
Justin Bolduc	Chester J. Steckevicz Memorial Scholarship		1,000.00
Matthew Fitzpatrick	Amy Dutton Memorial Scholarship		500.00
Abigail Dufault	Alvirne High School Leo Club Scholarship		1,000.00
Lara Malizia	Hudson Republican Committee		500.00
Evan Beals	Greater Hudson Chamber of Commerce	Junior Citizen of the Year	1,000.00
			105,250.00

**Minutes of the School District Deliberative Session of February 6, 2021  
Community Center, Lyons Avenue  
Hudson, New Hampshire 03051**

**1. CALL TO ORDER BY THE MODERATOR**

The Honorable Paul Inderbitzen called the meeting to order at 9:00 am.

**PLEDGE OF ALLEGIANCE** led by Darcy Orellana, School Board Chairman.

**2. REMARKS BY THE MODERATOR**

Town Moderator Inderbitzen reminded attendees of COVID-19 guidelines.

Moderator announced "This is the Deliberative Session of the Hudson School District Meeting. You will act as a legislative body to determine the final form of the Warrant Articles that will be voted on at the March 9th. Election. All the Articles, by law, MUST be placed on the ballot....As a Legislature, we will be discussing the Warrant Articles before us....Only registered voters of Hudson are allowed to participate in the discussion of the warrant. There are some non-voters, staff members of the School District and some others who will be allowed to speak and answer questions to assist us in the meeting."

Moderator stated "This meeting is being televised and streamed live on Hudson Cable and will be available for viewing and streaming after today on HCTV."

Moderator further stated "If you have registered on the Hudson Town or School web site to participate remotely, you can use the 'raise your hand' option when you want to speak on an article. You can still register during the meeting to participate remotely."

**3. NONVOTERS**

Nonvoter staff will be allowed to speak to assist with the meeting.

Lawrence Russell, Superintendent

Kimberly Organck, Assistant Superintendent

Rachel Borge, Director of Special Services

Jennifer Burk, Business Administrator

Hannah LoVerdi, Student Representative

Barbara Loughman, Attorney for the District

**4. INTRODUCTION OF SCHOOL BOARD MEMBERS BY CHAIRMAN DARCY ORELLANA**

Gary Gasdia, Vice-chairman: in person

Diana Lamothe, Member: in person

Fabiana Fickett, Member: remote

Ethan Beals, Member: absent

**5. INTRODUCTION OF BUDGET COMMITTEE MEMBERS BY CHAIRMAN SHAWN MURRAY**

Hasan Goode, Vice-chairman: in person

Richard Weissgarger, Clerk: in person

Robert Guessferd, Member: in person

Ted Trost, Member: in person

Alejandro Urrutia, Member: in person

Michael Fedele, Member: in person

Norman Martin, Selectman Representative

Nicole DeJesus, Member: absent

**6. RETURN OF THE WARRANT TO THE SCHOOL DISTRICT**

Moderator Inderbitzen confirmed that the appointed School District Clerk, Diane Cannava, was in possession of the Warrant.

**7. READING OF THE WARRANT ARTICLES AND ACTION OF THE MEETING:**

Moderator Inderbitzen made the following notifications to the inhabitants of the School District of Hudson, New Hampshire, qualified to vote in district affairs:

You are hereby notified to meet in the Hudson Community Center in said district on the 6th. Day of February 2021 at 9:00 am for the first session of the annual meeting, for explanation, discussion, and debate of the Warrant Articles 1 through 5. 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 shall be amended to eliminate the subject matter of the article.

You are hereby notified to meet again at the Hudson Community Center in said district on Tuesday, March 9, 2021 between the hours of 7:00 am and 8:00 pm for the second session of the annual school district meeting to vote by official ballot upon the following subjects:

**ELECTION OF OFFICERS** (separate ballot vote)

- \* To choose one (1) member of the School Board for the ensuing three (3) years
- \* To choose one (1) member of the School Board for the ensuing two (2) years
- \* To choose one (1) School District Clerk for the ensuing three (3) years

**WARRANT ARTICLE 1 Alvirne High School Renovation Bond Amount: \$9,900,000**

Shall the Hudson School District raise and appropriate the sum of \$9,900,000 for the design, construction, and equipping of additions and renovations to Alvirne High School; and further authorize the School Board to issue not more than \$9,900,000 in bonds and notes for the balance of the project costs in accordance with the Municipal Finance Act, (RSA Chapter 33) and authorize the School Board to issue, negotiate, sell, and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and further raise and appropriate the additional sum of \$250,000 for the first year payment on the bond and authorize the School Board to take any other action necessary to carry out this vote or pass any other vote relative thereto?

(3/5 ballot vote required)  
Estimated tax rate impact: \$0.08

Recommended by the Hudson School Board 3-2  
Recommended by the Budget Committee 8-2

PRESENTED BY: School Board Member Diana Lamothe; Superintendent Lawrence Russell

School Board Member Lamothe began by sharing history about Alvirne High School renovations that have been proposed for the last three years. Stated that because this is a Bond Warrant Article, it requires a 3/5 ballot vote which is 60% of the voters that must vote "yes" for it to pass. In 2018, 58.7% voted "yes", in 2019, 58.3% voted "yes", in 2020, after a recount, 59.8% voted "yes", thus the Warrant Article failed by 6 votes. Lamothe explained, "We decided to focus this year's warrant article on safety improvements... We selected an option that would involve minimal reconstruction...in light of the pandemic and

some economic uncertainty, we felt that we selected the best option for the year...we focussed on safety improvements for the safety of students, staff, and visitors."

In conjunction with a slide presentation, Lamothe continued her explanation emphasizing the *Project Priorities: safe/secure drop-off sequence (site improvements); safe/secure building entrance with main office; improved function for high school cafeteria (student safety & accessibility)*. Lamothe stated, "We want to provide 21st. century safety in a 1975 building." Further explanation included the estimated tax impact of \$0.08 per thousand that when based on a \$300,00 home value would be \$24 for Year 1(interest only) and \$108 for Year 2 (principal and interest). Also explained was *Bond Term Comparison* for Warrant Article Years 2020 and 2021. In comparison, \$18,000,000 bond for 2020 was for 30 years with an estimated interest rate of 4.25%, and the \$9,900,000 bond for 2021 is for 10 years with an estimated interest rate of 1.50%. Lamothe pointed out that we are looking at an approximate eight million dollar lower project cost that will save us eleven million dollars in interest alone. Lamothe concluded, "This is a great opportunity to address safety needs this year."

Superintendent Russell stated "the important aspect of this project as it is being presented today is that this is the core of the projects that were presented over the last three years. This is the heart of it, this is the main starting point for everything."

In conjunction with additional slides, Russell explained *Changes From 2020 Proposal: Focus is on safety & security components only - building entrance, cafeteria; Removes or reduces: Gymnasium work (only relocate locker room from 1st. floor to 2nd. floor), No auditorium, No exterior addition with offices (only a small addition for added doors/vestibule)*. Russell further explained *Parking Lot/Drop Off and Plan Highlights*.

Russell concluded, "So, those are the things we are putting in place to focus purely on safety, ABA compliance, and they do meet all the guidelines that were presented by the Homeland Security recommendations that were given to us, so it does check all those boxes off for us." Russell closed with, "...this is the opportune time, in my opinion, for the people who want the most streamlined, easiest project...this is the year to do it."

Moderator opened Warrant Article 1, The Alvirne High School Renovation Bond, for questions, comments; anyone wishes to speak on Warrant Article 1....

Kathy Leary, 8 Par Lane: I also work as a paraeducator at Alvirne, so I just rise in favor of the project because I can speak from personal experience what it's like having to go through the cafeteria to get to the various offices. And, even under this plan, the nurse's office is still upstairs. So, I just wanted to kinda give you my personal opinion and my personal experience. Thank you.

Tom Barrett, 37 Winnhaven Drive: I'd like to move the question.

Moderator: Well, we've only had one person speak, Mr. Barrett. I am not going to take a motion to move the question when we haven't really moved anything yet.

Tom Barrett: That's fine.

Moderator: So, I'm just going to ask one more time, does anyone else wish to speak on Warrant Article number 1, for or against - seeing none, I will close the discussion on Warrant Article number 1.

Tom Barrett: motioned to restrict reconsideration on Warrant Article 1.

**MOTION TO RESTRICT THE QUESTION FOR RECONSIDERATION  
MOVED BY: TOM BARRETT SECONDED BY: DIANA LAMOTHE**

Moderator called for a vote by raising vote cards. The Motion failed.  
A voter asked for a count of the vote. Moderator called for a vote count which tallied 22-11.  
Moderator declared that the Motion failed because a two-thirds vote in favor was not received.  
**NOTE:** Later in the meeting, the Moderator corrected the outcome of the above Motion. He was in error calling for a two-thirds vote; his correction called for a majority vote to pass.

**THE MOTION CARRIED TO RESTRICT RECONSIDERATION:22 YEA;11 NAY[majority vote]**

Moderator: Closed discussion on Warrant Article number 1; Introduces Warrant Article 2

**WARRANT ARTICLE 2                      Operating Budget                      Amount: \$58,260,827**

Shall the Hudson School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant article and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by the vote at the first session for the purposes set forth therein, totaling \$58,260,827? Should this article be defeated, the operating budget will be \$57,449,171 which is the same as last year with certain adjustments required by previous action of the Hudson School District or by law; or the governing body may hold one special meeting under RSA 40:13-X and XVI to take up a revised operating budget only.

Estimated tax rate impact: \$0.22

Default tax rate impact: \$0.00

Estimated tax rate: \$14.30

Recommended by the Hudson School Board 5-0

Default estimated tax rate: \$14.08

Recommended by the Budget Committee 10-0

[The Budget Committee vote was misprinted in today's meeting handout as 5-0; the correct Budget Committee vote taken was 10-0, as written in today's Minutes.]

PRESENTED BY: Budget Committee Chairman Shawn Murray; School Board Vice-chairman Gary Gasdia

Budget Committee Chairman Murray initiated his presentation by giving a brief description of the *Budget Process* (slide) as it involves the interactions of school level teachers, department heads, principals, SAU administration, Superintendent, School Board and the Budget Committee.

Murray stated, "The School District and School Board believe that the Budget as presented this year ensures that the needs of the students are met through a fiscally responsible Budget. The 20-21 school year provided some challenges to the staff and their students so planning for the 21-22 school year focussed on a return to fully in-person learning and the next steps in the Strategic Plan which was designed for the 2018-2019 school year.

From the Budget Committee's perspective, with the pandemic, we agreed with the School District that there are a lot of financial challenges and whether there was going to be state or federal reimbursement was a question that we looked into carefully.

So after our deliberations in a Public Hearing, the Warrant Article bringing forth is an Operating Budget of \$58,260,827 and a Default Budget of \$57,449,171... so the difference between the the Operating and the Default Budget this year is \$811,656, and this Budget will result in an estimated tax irate increase of \$0.22 per thousand."

School Board Vice-Chairman Gasdia presented detailed information with the assistance of slides: *Budget Overview (All Funds); Tax Impact & Default Budget; General Fund Summary; General Fund Budget History FY21; Community School Tax Rates 2021 [Hudson Local Tax Rate 12.00, State Ed Tax 2.08, Total Tax Rate 14.08]; Cost Per Pupil FY20 [State \$16,824, Hudson \$15,432].*

Gasdia concluded, "Hats off to everyone in the District for being below the average from a funding standpoint and delivering above the average for results. But again, when we look at the Budget, I think it's clear... that we are not going above and beyond. We are meeting the needs. We are moving forward, but we are maintaining fiscal responsibility."

Moderator: announced that there was a typo in the Warrant handed out today; the recommendation of the the Budget Committee was 10-0, not 5-0  
Opened Warrant Article 2 to questions, comments, amendments;  
anyone wishes to speak on Warrant Article 2

Shawn Jasper, 83 Old Derry Road: rise more with questions toward the future, and perhaps comments; "Dollars by themselves do not provide Education; it's a number of other things." Voiced concern about the Budget increase that when you add everything up, all the tax rate impacts, the tax rate is a little bit north of 5% for this year.  
Put question to School Board concerning "planning for decline in enrollment".

Vice-Chairman Gasdia: responded that another dynamic that is happening in our schools is the support we need is very different...we are asking our teachers to do a lot...to play many different roles because it's expanded beyond reading, writing, and arithmetic.. there are Para supports... I think what you're probably going to see over the next years initially is a shift where the resources go...may not result in a decline, per se, but it is something we spent a lot of time talking about...this year we did move some money from some positions to earmark in other ways...but it is something we are keeping an eye on.

Superintendent Russell: stated that while there definitely is a declining student enrollment trend it is one with longitudinal ups and downs...we need to address the next ten years, be ready, that is what this town really values, planning ahead...that is the whole point of the Strategic Plan to make this as attractive as possible of a place to bring your family and become educated and raise your children....beyond that, I suggest, we are transparent, very open to collaborating with any group...there are very complex dynamics that go into public education that have to be parsed out and looked at and applied to what is going on in his specific town... the school district does a lot more than what was traditional, we are in a sense the social service of the community addressing the changing demographics of the town, the state and the country, that's where a lot of the funds have to go towards unfortunately, if you go without that you'll have bigger problems than you do now...that all has to be put in to consideration... there is a trend, we must go about it wisely, we can't be shortsighted, and go about it wisely.

Heather Smally, 18 Farmington Drive: commented that she has a daughter in fourth grade who has had three brand new teachers within those years, She stated this is quite sad and questioned why we can't retain teachers. Suspects it may be salaries, town of commuters, retirement community; we need to invest in our future.

Bob Guessferd, 39 Flying Rock Road: shared that the Budget Committee did talk about, discuss the headcount, we requested headcount information from the school district, very forthcoming...there is a concern, population going down...school has been very cooperative in providing information...our town, the population is increasing and the student population is decreasing; that is a symptom...there are bigger things at play here for our future...what do we want to be when we grow up...ten years from now...what do we want to attract; do we want to attract young families with children...we need to collaborate as a town what we want to do about it.

Lana Pally, 19 Library Street: asked what kind of an impact on budget will there be if the state voucher program passes. Commented that most people do not show up for local election, important to do so, mostly elderly who do not have children in the system.

Superintendent Russell: referenced that there are two Bills going to the Legislature right now, one being House Bill 20 for a statewide individual education account (voucher program) and another that may have a local effect in the long run, in about five years. No immediate impact, HB20 is a pretty broad Bill, needs some work, should be on narrowing the achievement gap. This is a politically charge conversation of educational financing. There are 2,000 students not in public school system, at \$5,000 per student, if half of parents took the voucher, the expense would equal \$44 million impact among the state. This would significantly impact the state as a whole and local funds.

School Board Member Lamothe: commented that as these Bills come to the Legislature, they need to hear from us. The School Board is planning to give their input. We will add information to our website for where to direct your input.

Randy Brownrigg, 2 Little Hills Lane: wanted to point out that maybe teachers aren't paid enough, but it is 80% of the Budget.

Shawn Jasper, 83 Old Derry Road: in reference to a previous question that has been discussed for years, that money be shifted to private schools. He believed the State Adequacy Grant is approximately \$3,500 per student range. [corrected by Superintendent Russell to \$3,600]. The argument being if you take a student out of the district, needs to be more than a few, enough to cut classrooms, then you're better off financially...don't imagine many parents affording private school...kind of a red herring, not necessarily a negative if we lose that \$3,600.

Superintendent Russell: commented that it's important not to look at the polarized views of this...so many more factors that go into this...absolutely going to be a financial impact and how you would operate in a school, how much to work with...if we do get into a smaller student population with a smaller financial background, it will be much more difficult to operate and there are going to be sacrifices in what we do for our students today.

Budget Committee Member Michael Fedele: raised to a point of order his concern that the discussion of the voucher program was not relevant to the discussion of this Warrant Article.

Moderator: replied that it was relevant because speakers questioned its impact on the budget, but did asked speakers to refocus on the Operating Budget.

Lana Pally, 19 Library Street: commented that schools are still responsible for special needs students that attend private schools ... concerned that non-public education schools are not held to same standards and that a student could go out to one of those schools and come back needing significant assistance to catch up on graduation requirements.

Moderator: reminded speakers that we are going to limit discussion as to things that affect this budget.

Budget Committee Member, Selectman Norman Martin: moves the question to cut off debate.

**MOTION TO MOVE THE QUESTION AND TO CUT OFF DEBATE  
MOVED BY: NORMAN MARTIN SECONDED BY: MICHAEL FEDELE  
MOTION FAILED: 18 YEA; 13 NAY [two-thirds vote]**

Randy Brownrigg, 2 Little Hills Lane: asked if he could move restriction on Warrant Article I

Moderator: "Restrictions can be offered at any time for previously acted on Articles."

Brownrigg: asked if he could do that now, just for Article 1

Budget Committee Chairman, Shawn Murray: asked for a point of order: "Haven't we already voted on that...."

Moderator: explained that Motion failed, but could still be voted on again. The Moderator reviewed his rules and stated, "I made a mistake, ladies and gentlemen." He explained that a majority vote was needed to carry a Motion to restrict reconsideration and a two-thirds vote to cut off debate.

**The Moderator corrected his decision on Warrant Article 1:**

**THE MOTION CARRIED TO RESTRICT RECONSIDERATION; 22 YAH, 11 NAY  
THE ARTICLE WAS RESTRICTED.**

**MOTION TO RESTRICT RECONSIDERATION ON WARRANT ARTICLE 2  
MOVED BY: TED TROST SECONDED BY: DARCY ORELLANA  
MOTION FAILED: 11 YEA, 14 NAY [majority vote]**

**WARRANT ARTICLE 3**

**Collective Bargaining Agreement between the Hudson School Board and the Hudson Federation of Teachers**

Shall the Hudson School District vote to approve the cost items in the collective bargaining agreement between the Hudson Federation of Teachers, Local 2263 AFT-NH, AFL-CIO and the Hudson School Board which calls for the following increases in salaries and benefits at the current staffing levels over the amount paid in the prior fiscal year:

2021-22	\$587,977
2022-23	\$693,268

And to further raise and appropriate \$587,977 for the upcoming fiscal year, such sum representing the additional cost attributable to the increase in salaries and benefits required by the new agreement that would be paid under current staffing conditions.

Estimated tax rate impact: \$0.18

Recommended by the Hudson School Board 5-0  
Recommended by the Budget Committee 10-0

[The Budget Committee vote was misprinted in today's handout as 5-0; the correct Budget Committee vote taken was 10-0, as written in today's Minutes]

PRESENTED BY: Darcy Orellana, School Board Chairman

Darcy Orellana: began by saying that "Our teachers make up 278 employees, they are not nice to have, they are we have to have. This collective bargaining agreement and this body of employees are the heart of our educational system."

Referring to slides *Warrant Article 3 Hudson Federation of Teachers*, listed staff Included in agreement: full and part time teachers, speech pathologists, occupational and physical therapists, nurses, plus our full time paraeducators and Licensed Practical Nurses...and explained that this contract is a two year agreement negotiated in good faith which will have a total increase of \$1,281,245...year one represents an average increase of 4.1% over this year's cost...year two has a projected wage increase of 3.9%.

Stressing the importance of retaining teachers: "we need to create a dynamic environment where employees feel that they are being fairly paid while they give their time, their hearts, their minds to our children, to our students, to our families."

Orellana further explained that the increase is partial offset by Union agreement to modify insurance Employer Paid/Employee Paid contributions in FY 2021/2022 and FY 2022/2023... current year: 93%/7%, 2021/2022: 90%/10%(savings around \$159,000), 2022/2023: 89.5%/10.5%(savings around \$26,500).

Orellana concluded: that this contract provides the beginning of that notion of retaining teachers and providing a wage that will allow us to both attract and retain them.

Moderator: I will now open Article 3, the Collective Bargaining Agreement Between the Hudson School Board and the Hudson Federation of Teachers to questions, comments, concerns....

Ted Trost, 63 Rangers Drive: stated that teachers deserve to be paid fairly and adequately so we retain the good ones; will leave to get paid more; vote "yes" on Article 3.

Shawn Jasper, 83 Old Derry Road: first question on teacher turnover, where are we at, do we have a very senior staff...unfortunately we are still on an agrarian calendar ...accounts for discrepancy in pay, we need to move that calendar...

Moderator: try to stick to the Article.

Jasper: continued that this is about our teachers and the salaries, because when people say we don't pay our teacher enough, we need to be working on that schedule if we want to get them up there, we need to start moving that calendar to have our students in school long day or longer year...crazy to still be in that model, a hundred years later

Jacqueline Duane, 64 Glen Drive: wanted to speak in favor of Warrant Article 3, so impressed with Hudson teachers through remote learning and so grateful able to be in-person most of the year due to our teachers..seems fair, not asking for a lot...worry about filling some positions as teaching staff starts to ages...if we don't stay competitive we may not be able to hire staff that is qualified.

Jack Gasdia, 4 McCann Road: former Alvirne High School student, Class of 2020; stated that this is the most important thing on the school side of the ballot this year...teachers and the staff are the life blood of our education system...especially during these difficult times...it's high time that we appreciate them to that next level...rises in support of our Hudson teachers...vote "yes" on Article 3.

School Board Member Fabiana Fickett, 13 Tamarac Street: participating remotely; emphasized worked closely with the Hudson Federation of Teachers...impressed with their flexibility, professionalism, love, and support they give to our youngest members of the town...working with same salary for the last five years...contract averages s \$1,000 extra, at most \$1,500 to \$1,800.

Moderator: further discussion Warrant Article 3; seeing none, we will close the discussion on Warrant Article 3

#### **WARRANT ARTICLE 4      Partial Roof Replacement at Hudson Memorial School**

Shall the Hudson School District vote to raise and appropriate the sum of \$355,000 to replace a section of the roof at Hudson Memorial School?

Estimated tax rate impact: \$0.11

Recommended by the Hudson School Board 5-0

Recommended by the Budget Committee 10-0

[The Budget Committee vote was misprinted in today's handout as 5-0; the correct Budget Committee vote taken was 10-0, as written in today's Minutes]

PRESENTED BY: School Board Member Diana Lamothe

Diana Lamothe: with the assistance of a slide *Warrant Article 4 Roof Replacement at Hudson Memorial*; explained the color coded diagram depicting areas for roof replacement and the scope of work...stated this will complete the roof replacement phasing, over last three years.

Moderator: I will now open Warrant Article 3 the Partial Roof Replacement at Hudson Memorial School for questions, comments, concerns. Anyone have any questions. Seeing none, closing Warrant Article number 4.

**WARRANT ARTICLE 5 Partial Roof Replacement at Hills Garrison School**

Shall the Hudson School District vote to raise and appropriate a sum of \$345,000 to replace a section of the roof at the Hills Garrison School?

Estimated tax rate impact: \$0.11

Recommended by the Hudson School Board 5-0

Recommended by the Budget Committee 10-0

[The Budget Committee vote was misprinted in today's handout as 5-0; the correct Budget Committee vote taken was 10-0, as written in today's Minutes]

PRESENTED BY: School Board Vice-chairman Gary Gasdia

Gary Gasdia: with the assistance of slide *Warrant Article 5 Hills Garrison Partial Roof Replacement*; explained the color coded diagram depicting areas for roof replacement and scope of work...these sections are beyond their useable life...stated that this will fully complete the membrane roof project...the metal sections are under warranty until 2026.

Moderator: will now open Warrant Article 5 to questions, comments, concerns....anyone to discuss Warrant Article 5 the partial Roof Replacement at Hills Garrison School

Kara Roy, 46 March Road: questioned is this the last of a cycle for roof replacements...when would we see another roof replacement

Superintendent Russell: stated that this is the last of both of these roofs...probably Library Street and Nottingham next...we do have a long term facilities plan

Moderator: further discussion on Warrant Article 5; seeing none, we will close the discussion on Warrant Article 5

Election Day will be Tuesday, March 9, 2021, from 7:00 am to 8:00 pm at the Hudson Community Center.

**8. ADJOURNMENT**

Moderator; I will entertain Motion to adjourn

**MOTION TO ADJOURN**

**MOVED BY: NORMAM MARTIN SECONDED BY: LEO BERNARD**

**MOTION CARRIED**

The meeting is adjourned at 10:44 am.

Transcribed by

---

Diane Cannava, School District Clerk

**HUDSON SCHOOL DISTRICT BALLOT  
MARCH 9, 2021**

<b>Total Ballots Cast</b>	<b>3027</b>
---------------------------	-------------

<b>School Board 1 (3 Yr. Term)</b>	<b>Votes</b>
Gretchen Whiting *	<b>2191</b>
Write-ins	42

<b>School Board 1 (2 Yr. Term)</b>	<b>Votes</b>
Michael Campbell *	<b>1235</b>
Timothy Wyatt	855
Write-ins	23

<b>School District Clerk (2 Yr. Term)</b>	<b>Votes</b>
Write-in: Diane Cannava *	<b>137</b>
Write-ins	264

\* elected

**WARRANT ARTICLES**

ARTICLE	DESCRIPTION	AMOUNT	YES	NO	DECISION
1	Alvirne High School Renovation Bond 3/5 required	\$ 9,900,000	1229	1753	Failed
2	Operating Budget	\$ 58,260,827	1525	1453	Passed
3	Collective Bargaining Agreement with Hudson Federation of Teachers	\$ 587,977	1799	1175	Passed
4	Partial Roof Replacement at Hudson Memorial School	\$355,000	2151	825	Passed
5	Partial Roof Replacement at Hills Garrison School	\$ 345,000	2104	873	Passed

Declared by the School District Moderator: \_\_\_\_\_ 3/9/2021  
Paul E. Inderbitzen

# WARRANT ARTICLES

## HUDSON SCHOOL DISTRICT State of New Hampshire

To the inhabitants of the School District of Hudson, New Hampshire qualified to vote in district affairs:

### FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE SESSION)

You are hereby notified to meet in the Hudson Community Center in said district on Saturday, February 5, 2022 at 9:00 am for the first session of the annual school district meeting, for explanation, discussion, and debate of the Warrant Articles 1 through 10. 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 OF ANNUAL MEETING (OFFICIAL BALLOT VOTING)

You are hereby notified to meet again at the Hudson Community Center or the Alvirne High School Cafeteria in said district on Tuesday, March 8, 2022 between the hours of 7:00 am and 8:00 pm for the second session of the annual school district meeting to vote by official ballot upon the following subjects:

### ELECTION OF OFFICERS (Separate Ballot Vote)

- To choose two (2) members of the School Board for the ensuing three (3) years

## WARRANT ARTICLES 2022-2023

### Warrant Article 1 Operating Budget

Shall the Hudson School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant article and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session, for the purposes set forth therein, totaling \$61,595,033? Should this article be defeated, the operating budget will be \$62,023,797 which is the same as last year with certain adjustments required by previous action of the Hudson School District or by law; or the governing body may hold one special meeting under RSA 40:13-X and XVI to take up a revised operating budget only.

Estimated tax rate impact: \$.15

Default tax rate impact: \$.25

Estimated tax rate: \$14.10

Default estimated tax rate: \$14.20

Not Recommended by the Hudson School Board 5-0  
Recommended by the Budget Committee 6-5

# WARRANT ARTICLES

## Warrant Article 2

### Collective Bargaining Agreement between the Hudson School Board and PSRPs

Shall the Hudson School District vote to approve the cost items in the collective bargaining agreement between the PSRP AFT Local #6245, AFT-NH, AFL-CIO (Hudson School District full- and part-time cafeteria personnel, part-time para-educators and part-time licensed practical nurses) and the Hudson School Board which calls for the following increases in salaries and benefits at the current staffing levels over the amount paid in the prior fiscal year:

2022-23	\$138,994
2023-24	\$96,231

and to further raise and appropriate \$138,994 for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid under current staffing levels.

Estimated tax rate impact: \$.05

Recommended by the Hudson School Board 5-0  
Recommended by the Budget Committee 10-0

## Warrant Article 3

### Collective Bargaining Agreement between the Hudson School Board and AFSCME

Shall the Hudson School District vote to approve the cost items in the collective bargaining agreement between the AFSCME Local 1906 (Hudson School District building administration, department heads, psychologists and school counselors) and the Hudson School Board which calls for the following increases in salaries and benefits at the current staffing levels over the amount paid in the prior fiscal year:

2022-23	\$181,631
2023-24	\$231,020

and to further raise and appropriate \$181,631 for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid under current staffing levels.

Estimated tax rate impact: \$.06

Recommended by the Hudson School Board 5-0  
Recommended by the Budget Committee 11-0

## Warrant Article 4

### Collective Bargaining Agreement between the Hudson School Board and the Secretaries

Shall the Hudson School District vote to approve the cost items in the collective bargaining agreement between the Secretaries AFT Local #6260, AFT-NH, AFL-CIO (Hudson School District Secretaries) and the Hudson School Board which calls for the following increases in salaries and benefits at the current staffing levels over the amount paid in the prior fiscal year:

## WARRANT ARTICLES

2022-23	\$50,427
2023-24	\$33,566
2024-25	\$34,506

and to further raise and appropriate \$50,427 for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid under current staffing levels.

Estimated tax rate impact: \$.02

Recommended by the Hudson School Board 5-0  
Recommended by the Budget Committee 10-0

### **Warrant Article 5 Partial Roof Replacement at Nottingham West Elementary School**

Shall the Hudson School District vote to raise and appropriate a sum of \$550,000 to replace a section of the roof at Nottingham West Elementary School?

Estimated tax rate impact: \$.17

Recommended by the Hudson School Board 5-0  
Recommended by the Budget Committee 6-5

### **Warrant Article 6 Increasing Funds in the Capital Reserve School Renovation Fund**

Shall the Hudson School District vote to raise and appropriate a sum of up to \$150,000 to be added to the Capital Reserve School Renovation Fund established in September 1999? This sum is to come from the June 30 fund balance available for transfer on July 1 with no amount to be raised by additional taxation.

Estimated tax rate impact: \$.00

Recommended by the Hudson School Board 5-0  
Not recommended by the Budget Committee 7-3-1

### **Warrant Article 7 Transfer of Property to the Hudson Lions Club**

Shall the Hudson School District authorize the School Board to convey an approximately .511 acre portion of the District's property at the HO Smith Elementary School, Tax Map 182 Lot 109, to the School District's abutter, the Hudson Lions Club, Inc., which is presently using the property for the bleachers and dugout for a ball field on their property, all on such terms and conditions as the School Board shall determine are in the best interest of the District?

Estimated tax rate impact: \$.00

Recommended by the Hudson School Board 4-0-1

## WARRANT ARTICLES

### **Warrant Article 8**

#### **Add Playground to Dr. H.O. Smith Elementary School**

Shall the Hudson School District vote to raise and appropriate a sum of \$75,000 to build a playground at the Dr. H.O. Smith Elementary School? This is a special warrant article.

Estimated tax rate impact: \$.02

Recommended by the Hudson School Board 5-0

Not recommended by the Budget Committee 5-6

### **Warrant Article 9**

#### **Face Masks**

Shall the Hudson, NH school district require a 'face mask optional' policy pertaining to wearing COVID-19 face mask? The personal choice for wearing face masks will rest with the parent(s)/guardian(s) of the student. Additionally, face masks will be a personal choice of the faculty, staff, volunteers, and visitors of the Hudson schools. This requirement will apply to the schools' classrooms, hallways, bathrooms, and common areas (e.g. gymnasium, cafeterias, theaters, libraries, music & art rooms, etc.), school events, and outdoors on school property. Additionally, this policy would apply to all other educational related buildings. Exceptions for the policy would be for limited mask mandatory specific rooms. This warrant article would take effect immediately upon passage.

*Submitted by petition*

Not Recommended by the Hudson School Board 5-0

### **Warrant Article 10**

#### **State of the Hudson Schools Town Meeting**

Shall the Hudson, NH school board hold an annual 'State of the Hudson Schools' town meeting and presentation that shall be open to the public? This event would include the attendance and participation of the school board, superintendent and select staff. This event would present all school curriculums, school spending, budget and costs, overall student academic standings and expectations, conduct a public comment/questions & answers session, and make available all presentation material for public review on the SAU81 website no later than 14 calendar days prior to the event. Results and findings from the meeting shall be posted for public review on the SAU81 website no later than 60 calendar days after the event. Funding would be taken from the existing school budgets. This warrant article would take effect immediately upon passage.

*Submitted by petition*

Not Recommended by the Hudson School Board 1-4

WARRANT ARTICLES

GIVEN UNDER OUR HANDS AT SAID HUDSON THIS 28<sup>th</sup> DAY OF JANUARY 2022.

True Copy of Warrant – Attest:

Diana Lerothe  
Miss Connors  
[Signature]  
[Signature]  
[Signature]

Hudson School Board

**HUDSON SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**HUDSON SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

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**HUDSON SCHOOL DISTRICT  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2021**

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# 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  
Hudson School District  
Hudson, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Hudson School District (the School District) as of and for the year ended June 30, 2021, 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 Hudson School District, as of June 30, 2021, and the respective changes in financial position and the respective budgetary comparison for the major general and grants funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

**Management's Discussion and Analysis** – Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting

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

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. Our opinion on the basic financial statements is not affected by the missing information.

**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:

- 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.

**Other Information** – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Hudson 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 January 24, 2022, on our consideration of the Hudson 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 Hudson 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 Hudson School District's internal control over financial reporting and compliance.

*Sheryl A. Platt, CPA*

January 24, 2022

PLODZIK & SANDERSON  
Professional Association

***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**HUDSON SCHOOL DISTRICT**  
*Statement of Net Position*  
*June 30, 2021*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 5,557,755
Other receivables	1,980
Intergovernmental receivable	3,496,016
Capital assets, not being depreciated	25,405,270
Capital assets, net of accumulated depreciation	20,813,406
Total assets	55,274,427
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	14,465,302
Amounts related to other postemployment benefits	2,733,412
Total deferred outflows of resources	17,198,714
<b>LIABILITIES</b>	
Accounts payable	589,090
Accrued salaries and benefits	2,082,744
Intergovernmental payable	3,253
Contracts payable	569,084
Retainage payable	25,000
Noncurrent obligations:	
Due within one year	413,835
Due in more than one year	71,201,692
Total liabilities	74,884,698
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - donations	5,800
Amounts related to pensions	1,063,235
Amounts related to other postemployment benefits	1,123,075
Total deferred inflows of resources	2,192,110
<b>NET POSITION</b>	
Net investment in capital assets	38,781,646
Restricted	89,623
Unrestricted	(43,474,936)
Total net position	\$ (4,603,667)

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

**EXHIBIT B**  
**HUDSON SCHOOL DISTRICT**  
*Statement of Activities*  
For the Fiscal Year Ended June 30, 2021

	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 35,967,212	\$ 272,658	\$ 2,988,216	\$ -	\$ (32,706,338)
Support services:					
Student	5,632,907	-	202,184	-	(5,430,723)
Instructional staff	2,027,690	-	163,725	-	(1,863,965)
General administration	163,374	-	-	-	(163,374)
Executive administration	934,878	-	7,832	-	(927,046)
School administration	3,918,398	-	-	-	(3,918,398)
Business	1,126,397	-	-	-	(1,126,397)
Operation and maintenance of plant	6,434,164	-	523,303	8,837,567	2,926,706
Student transportation	2,121,280	-	97,142	-	(2,024,138)
Other	468,858	-	54,070	-	(414,788)
Noninstructional services	1,087,956	131,807	602,059	-	(354,090)
Interest on long-term debt	268,193	-	-	-	(268,193)
Total governmental activities	<u>\$ 60,151,307</u>	<u>\$ 404,465</u>	<u>\$ 4,638,531</u>	<u>\$ 8,837,567</u>	<u>(46,270,744)</u>
General revenues:					
School district assessment					38,141,751
Grants and contributions not restricted to specific programs					13,400,841
Interest					211,154
Miscellaneous					640,463
Total general revenues					<u>52,394,209</u>
Change in net position					6,123,465
Net position, beginning					(10,727,132)
Net position, ending					<u>\$ (4,603,667)</u>

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

**EXHIBIT C-1**  
**HUDSON SCHOOL DISTRICT**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2021**

	General	Grants	Capital Project Vocational Technical Center	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 4,643,875	\$ -	\$ 165,782	\$ 748,098	\$ 5,557,755
Accounts receivable	1,980	-	-	-	1,980
Intergovernmental receivable	1,554,716	820,254	1,076,870	44,176	3,496,016
Interfund receivables	1,509,262	-	-	-	1,509,262
Prepaid items	144,491	-	-	-	144,491
Total assets	<u>\$ 7,854,324</u>	<u>\$ 820,254</u>	<u>\$ 1,242,652</u>	<u>\$ 792,274</u>	<u>\$ 10,709,504</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 470,362	\$ 47,280	\$ -	\$ 71,448	\$ 589,090
Accrued salaries and benefits	1,987,132	95,612	-	-	2,082,744
Intergovernmental payable	3,253	-	-	-	3,253
Interfund payable	-	677,362	831,900	-	1,509,262
Contracts payable	-	-	569,084	-	569,084
Retainage payable	-	-	25,000	-	25,000
Total liabilities	<u>2,460,747</u>	<u>820,254</u>	<u>1,425,984</u>	<u>71,448</u>	<u>4,778,433</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - donations	-	-	-	5,800	5,800
<b>FUND BALANCES (DEFICIT)</b>					
Nonspendable	144,491	-	-	-	144,491
Restricted	-	-	-	89,623	89,623
Committed	1,183,666	-	-	317,275	1,500,941
Assigned	1,649,098	-	-	308,128	1,957,226
Unassigned (deficit)	2,416,322	-	(183,332)	-	2,232,990
Total fund balances (deficit)	<u>5,393,577</u>	<u>-</u>	<u>(183,332)</u>	<u>715,026</u>	<u>5,925,271</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,854,324</u>	<u>\$ 820,254</u>	<u>\$ 1,242,652</u>	<u>\$ 792,274</u>	<u>\$ 10,709,504</u>

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

**EXHIBIT C-2**  
**HUDSON SCHOOL DISTRICT**  
*Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position*  
**June 30, 2021**

Total fund balances of governmental funds (Exhibit C-1)		\$ 5,925,271
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 77,166,335	
Less accumulated depreciation	<u>(30,947,659)</u>	46,218,676
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 14,465,302	
Deferred inflows of resources related to pensions	(1,063,235)	
Deferred outflows of resources related to OPEB	2,733,412	
Deferred inflows of resources related to OPEB	<u>(1,123,075)</u>	15,012,404
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (1,509,262)	
Payables	<u>1,509,262</u>	
Repayment of long-term liabilities and related interest not due until subsequent year is recorded in the governmental funds as a prepaid item, but reduce the liability or is recognized as an expense on the government-wide financial statements.		
		(144,491)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bond	\$ 6,918,000	
Unamortized bond premium	519,030	
Compensated absences	2,209,868	
Net pension liability	50,598,978	
Other postemployment benefits	<u>11,369,651</u>	(71,615,527)
Net position of governmental activities (Exhibit A)		<u><u>\$ (4,603,667)</u></u>

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

**EXHIBIT C-3**  
**HUDSON SCHOOL DISTRICT**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2021**

	General	Grants	Capital Project Vocational Technical Center	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
School district assessment	\$38,141,751	\$ -	\$ -	\$ -	\$38,141,751
Other local	638,003	-	206,590	411,489	1,256,082
State	14,516,853	57,256	8,558,935	15,196	23,148,240
Federal	129,454	3,035,230	-	564,015	3,728,699
Total revenues	<u>53,426,061</u>	<u>3,092,486</u>	<u>8,765,525</u>	<u>990,700</u>	<u>66,274,772</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	29,106,638	2,021,382	-	288,484	31,416,504
Support services:					
Student	4,841,279	202,184	-	-	5,043,463
Instructional staff	1,739,638	163,725	-	-	1,903,363
General administration	163,374	-	-	-	163,374
Executive administration	818,109	7,832	-	-	825,941
School administration	3,439,322	-	-	-	3,439,322
Business	1,047,013	-	-	-	1,047,013
Operation and maintenance of plant	5,535,976	523,303	-	-	6,059,279
Student transportation	2,024,138	97,142	-	-	2,121,280
Other	414,788	54,070	-	-	468,858
Noninstructional services	-	22,848	-	1,071,962	1,094,810
Debt service:					
Principal	1,100,000	-	-	-	1,100,000
Interest	325,742	-	-	-	325,742
Facilities acquisition and construction	489,072	-	10,047,847	-	10,536,919
Total expenditures	<u>51,045,089</u>	<u>3,092,486</u>	<u>10,047,847</u>	<u>1,360,446</u>	<u>65,545,868</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,380,972</u>	<u>-</u>	<u>(1,282,322)</u>	<u>(369,746)</u>	<u>728,904</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	361,032	361,032
Transfers out	(361,032)	-	-	-	(361,032)
Total other financing sources (uses)	<u>(361,032)</u>	<u>-</u>	<u>-</u>	<u>361,032</u>	<u>-</u>
Net change in fund balances	2,019,940	-	(1,282,322)	(8,714)	728,904
Fund balances, beginning	3,373,637	-	1,098,990	723,740	5,196,367
Fund balances (deficit), ending	<u>\$ 5,393,577</u>	<u>\$ -</u>	<u>\$ (183,332)</u>	<u>\$ 715,026</u>	<u>\$ 5,925,271</u>

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

*EXHIBIT C-4*  
**HUDSON SCHOOL DISTRICT**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances - Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended June 30, 2021*

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ 728,904
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 10,773,126	
Depreciation expense	<u>(1,228,243)</u>	9,544,883
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (361,032)	
Transfers out	<u>361,032</u>	-
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Principal repayment of bond	\$ 1,100,000	
Amortization of bond premium	<u>40,600</u>	1,140,600
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Change in accrued interest expense	\$ 7,132	
Change in compensated absences payable	(1,322)	
Change in prepaid bond interest	9,817	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(4,413,723)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(892,826)</u>	<u>(5,290,922)</u>
Change in net position of governmental activities (Exhibit B)		<u><u>\$ 6,123,465</u></u>

**EXHIBIT D-1**  
**HUDSON SCHOOL DISTRICT**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
**General Fund**  
*For the Fiscal Year Ended June 30, 2021*

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
School district assessment	\$ 38,141,751	\$ 38,141,751	\$ 38,141,751	\$ -
Other local	544,080	544,080	305,176	(238,904)
State	14,172,061	14,172,061	14,516,853	344,792
Federal	115,000	115,000	129,454	14,454
Total revenues	<u>52,972,892</u>	<u>52,972,892</u>	<u>53,093,234</u>	<u>120,342</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	31,273,100	30,706,709	28,868,720	1,837,989
Support services:				
Student	4,942,576	5,038,006	4,834,069	203,937
Instructional staff	1,992,897	2,016,933	1,773,357	243,576
General administration	152,743	338,815	163,374	175,441
Executive administration	846,281	844,480	945,227	(100,747)
School administration	3,316,091	3,510,188	3,437,494	72,694
Business	1,016,517	1,083,643	1,049,013	34,630
Operation and maintenance of plant	5,666,227	5,899,158	5,557,455	341,703
Student transportation	2,482,321	2,233,497	2,024,138	209,359
Other	368,837	455,481	397,067	58,414
Debt service:				
Principal	1,100,000	1,100,000	1,100,000	-
Interest	326,942	326,942	325,742	1,200
Facilities acquisition and construction	450,000	380,680	311,680	69,000
Total expenditures	<u>53,934,532</u>	<u>53,934,532</u>	<u>50,787,336</u>	<u>3,147,196</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(961,640)</u>	<u>(961,640)</u>	<u>2,305,898</u>	<u>3,267,538</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>-</u>	<u>-</u>	<u>(361,032)</u>	<u>(361,032)</u>
Net change in fund balance	<u>\$ (961,640)</u>	<u>\$ (961,640)</u>	1,944,866	<u>\$ 2,906,506</u>
Decrease in nonspendable fund balance			9,817	
Increase in assigned fund balance (non-encumbrances)			(1,100,000)	
Unassigned fund balance, beginning			1,561,639	
Unassigned fund balance, ending			<u>\$ 2,416,322</u>	

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

**EXHIBIT D-2**  
**HUDSON SCHOOL DISTRICT**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (GAAP Basis)*  
**Grants Fund**  
*For the Fiscal Year Ended June 30, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
State	\$ -	\$ 57,256	\$ 57,256	\$ -
Federal	1,734,390	3,035,230	3,035,230	-
Total revenues	<u>1,734,390</u>	<u>3,092,486</u>	<u>3,092,486</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	1,734,390	2,021,382	2,021,382	-
Support services:				
Student	-	202,184	202,184	-
Instructional staff	-	163,725	163,725	-
Executive administration	-	7,832	7,832	-
Operation and maintenance of plant	-	523,303	523,303	-
Student transportation	-	97,142	97,142	-
Noninstructional services	-	22,848	22,848	-
Total expenditures	<u>1,734,390</u>	<u>3,092,486</u>	<u>3,092,486</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning			-	
Fund balance, ending			<u>\$ -</u>	

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

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

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**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Hudson School District, in Hudson, New Hampshire (the School District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

***1-A Reporting Entity***

The Hudson School District is a municipal corporation governed by an elected five-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The School District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies:

***1-B Government-wide and Fund Financial Statements***

***Government-wide Financial Statements*** – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This Statement includes all of the School District’s non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Assessments and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

***Fund Financial Statements*** – Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds, and are presented in the other governmental column of the fund financial statements.

In the governmental fund financial statements, expenditures are reported by character: current, support services, debt services, facilities acquisition, and construction or noninstructional. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds. Capital outlay includes expenditures for equipment, real property, or infrastructure.

**Other Financing Sources (Uses)** – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as “transfers in” by the receiving fund and as “transfers out” by the disbursing fund.

***1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

***Measurement Focus and Basis of Accounting*** – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement based grants, which use a period of one year. District assessments,

**HUDSON SCHOOL DISTRICT**  
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intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**Financial Statement Presentation** – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental funds:

**General Fund** – is the School District’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, debt service, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the district related student activity funds and expendable trust funds are consolidated in the general fund.

**Grants Fund** – accounts for the resources received from various federal, state, and local agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

**Vocational Technical Center Capital Project Fund** – the vocational technical center capital project fund accounts for the activity pertaining to the construction/renovation of the Wilbur H. Palmer Vocational Center.

**Nonmajor Funds** – The School District also reports six nonmajor governmental funds.

***1-D Cash and Cash Equivalents***

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the State. Funds may be deposited in banks outside the State if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

***1-E Receivables***

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

***1-F Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items and expensed as the items are used.

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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***1-G Capital Assets***

Capital assets are reported in the governmental activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015, are recorded at acquisition value. The School District has established a threshold of \$5,000 or more and an estimated useful life in excess of one year for capitalization of depreciable assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund’s measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the School District are depreciated using the straight-line method over the following estimated useful lives:

<b>Capital Asset Class:</b>	<u>Years</u>
Land improvements	15-30
Buildings and building improvements	30
Machinery, equipment, and vehicles	7-15
Intangible assets	10

***1-H Interfund Activities***

Interfund activities are reported as follows:

***Interfund Receivables and Payables*** – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., the current portion of interfund loans). Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

***Interfund Transfers*** – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

***1-I Accounts Payable***

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2021.

***1-J Deferred Outflows/Inflows of Resources***

***Deferred outflows of resources***, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

***Deferred inflows of resources***, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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***1-K Long-term Obligations***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums are deferred and amortized over the life of the bond using the straight-line method. Bonds payable are reported net of the bond premium. In the fund financial statements, governmental fund types report bond premiums during the current period.

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the School District utilizes the following classification to categorize the financial transaction:

**Direct Placements** – financial transactions for the sale of bonds where the School District engages with a single buyer or limited number of buyers without a public offering.

***1-L Compensated Absences***

General leave for the School District includes vacation pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the School District's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the governmental fund and government-wide presentations.

***1-M Defined Benefit Pension Plan***

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

***1-N Postemployment Benefits Other Than Pensions (OPEB)***

The School District maintains two separate other postemployment benefit plans, as follows:

***New Hampshire Retirement System Plan*** – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

***Single Employer Plan*** – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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***1-O Net Position/Fund Balances***

Government-wide statements – Equity is classified as net position and displayed in three components:

**Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds or other debt attributable to the acquisition, construction, or improvement of those assets.

**Restricted Net Position** – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future period.

**Unrestricted Net Position** – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

**Fund Balance Classifications** – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable** – Amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

**Restricted** – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

**Assigned** – Amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

**Unassigned** – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

When multiple net position/fund balance classifications are available for use, it is the School District's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In accordance with RSA 198:4-bII, *Contingency Fund*, the School District voted to retain general fund unassigned fund balance in an amount not to exceed 2.5% of the net assessment, to be used for emergency expenditures, or to use as a revenue source to reduce the tax rate. For June 30, 2021, the maximum amount be retained is \$1,110,736. As of June 30, 2021, \$1,100,000 has been retained which is within the allowable amount.

***1-P Use of Estimates***

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include the useful lives of capital assets, net pension liability, other postemployment benefit liability, and deferred outflows and inflows of resources related to both pension and other postemployment benefits among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

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**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**2-A Budgetary Information**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District’s operations. At its annual meeting, the School District adopts a budget for the current year for the general and grant funds, as well as the nonmajor funds (food service, Alvirne Farm, vocational center, and Alvirne Trustees). However, the School Board has voted and accepted the federal grants awarded to the District through the year, so these amounts beyond the original budget voted have been added and are reported as a final budget for the grants fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2021, \$961,640 of the beginning general fund unassigned fund balance was applied for this purpose.

**2-B Budgetary Reconciliation to GAAP Basis**

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major governmental fund which had a budget. There are no differences between the budgetary basis and GAAP basis of accounting for the major grant or capital project funds. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:	
Per Exhibit D-1 (budgetary basis)	\$ 53,093,234
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
To record revenue of the blended funds	332,827
Per Exhibit C-3 (GAAP Basis)	<u>\$ 53,426,061</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 51,148,368
Adjustments:	
Basis difference:	
Encumbrances, beginning	641,980
Encumbrances, ending	(522,695)
GASB Statement No. 54:	
To record expenditures of the blended funds	138,468
Per Exhibit C-3 (GAAP basis)	<u>\$ 51,406,121</u>

**2-C Deficit Fund Balance**

The capital project fund had a fund balance deficit of \$183,332 at June 30, 2021. This deficit is a result of the ongoing construction and renovation of the vocational center. The School District plans to receive additional funding to cover this deficit in 2021-22.

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**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The School District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$5,557,755 and the bank balances totaled \$7,351,500. Petty cash totaled \$650.

**NOTE 4 – RECEIVABLES**

Receivables at June 30, 2021, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, and expendable trust funds held by the Town of Hudson Trustees of Trust Funds for the School District. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

**NOTE 5 – PREPAID ITEMS**

	Governmental Activities	General Fund
Interest payment on long-term bonds	\$ -	\$ 144,491 *

\*Not recognized on the full accrual basis of accounting

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2021, consisted of the following:

	Balance, beginning	Additions	Balance, ending
At cost:			
Not being depreciated:			
Land	\$ 329,201	\$ -	\$ 329,201
Construction in progress	15,028,222	10,047,847	25,076,069
Total capital assets not being depreciated	15,357,423	10,047,847	25,405,270
Being depreciated:			
Land improvements	1,340,640	-	1,340,640
Buildings and building improvements	47,053,044	512,890	47,565,934
Machinery, equipment, and vehicles	2,629,390	212,389	2,841,779
Intangible assets	12,712	-	12,712
Total capital assets being depreciated	51,035,786	725,279	51,761,065
Total capital assets	66,393,209	10,773,126	77,166,335
Less accumulated depreciation:			
Land improvements	(250,374)	(64,712)	(315,086)
Buildings and building improvements	(28,170,397)	(963,172)	(29,133,569)
Machinery, equipment, and vehicles	(1,287,204)	(200,359)	(1,487,563)
Intangible assets	(11,441)	-	(11,441)
Total accumulated depreciation	(29,719,416)	(1,228,243)	(30,947,659)
Net book value, capital assets being depreciated	21,316,370	(502,964)	20,813,406
Net book value, all capital assets	\$ 36,673,793	\$ 9,544,883	\$ 46,218,676

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Depreciation expense was charged to functions of the School District based on their usage of the related assets. The amounts allocated to each function are as follows:

Instruction	\$ 1,154,180
Support services:	
Instructional staff	10,317
Operation and maintenance of plant	40,041
Noninstructional services	23,705
Total depreciation expense	\$ 1,228,243

**NOTE 7 – INTERFUND BALANCES AND TRANSFERS**

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2021, are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	\$ 677,362
General	Capital Project Fund	831,900
		\$1,509,262

Interfund transfers during the year ended June 30, 2021 are as follows:

	Transfers In:
	Nonmajor
	Fund
Transfers out:	
General fund	\$ 361,032

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources at June 30, 2021, consist of amounts related to pensions totaling \$14,465,302 and amounts related to OPEB totaling \$2,733,412. For further discussion on these amounts, see Notes 10 and 11, respectively.

Deferred inflows of resources at June 30, 2021, consist of the following:

	Governmental Activities	Nonmajor Governmental Funds
Donations collected in advance of eligible expenditures being made	\$ 5,800	\$ 5,800
Amounts related to pensions, see Note 10	1,063,235	-
Amounts related to OPEB, see Note 11	1,123,075	-
Total deferred inflows of resources	\$ 2,192,110	\$ 5,800

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**NOTE 9 – LONG-TERM LIABILITIES**

Changes in the School District’s long-term liabilities consisted of the following for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due Within One Year	Due in More Than One Year
Bond payable:						
Direct placement	\$ 8,018,000	\$ -	\$ (1,100,000)	\$ 6,918,000	\$ 385,000	\$ 6,533,000
Premium	559,630	-	(40,600)	519,030	28,835	490,195
Total bond payable	8,577,630	-	(1,140,600)	7,437,030	413,835	7,023,195
Compensated absences	2,208,546	171,806	(170,484)	2,209,868	-	2,209,868
Pension related liability	37,498,614	13,100,364	-	50,598,978	-	50,598,978
Net other postemployment benefits	8,912,479	2,457,172	-	11,369,651	-	11,369,651
Total long-term liabilities	<u>\$ 57,197,269</u>	<u>\$ 15,729,342</u>	<u>\$ (1,311,084)</u>	<u>\$ 71,615,527</u>	<u>\$ 413,835</u>	<u>\$ 71,201,692</u>

Long-term bond is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2021
Bond payable:					
Direct placement:					
Technical center improvements	\$ 7,685,800	2019	2039	3.05%	<u>\$ 6,918,000</u>

The annual requirements to amortize the general obligation bond outstanding as of June 30, 2021, including interest payments, are as follows:

Fiscal Year Ending June 30,	Bond - Direct Placement		
	Principal	Interest	Total
2022	\$ 385,000	\$ 144,491	\$ 529,491
2023	385,000	269,347	654,347
2024	385,000	249,712	634,712
2025	385,000	230,077	615,077
2026	385,000	210,442	595,442
2027-2031	1,923,000	769,399	2,692,399
2032-2036	1,925,000	397,637	2,322,637
2037-2039	1,145,000	81,777	1,226,777
Totals	<u>\$ 6,918,000</u>	<u>\$ 2,352,882</u>	<u>\$ 9,270,882</u>

**NOTE 10 – DEFINED BENEFIT PENSION PLAN**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

**Benefits Provided** – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

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Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

**Contributions** – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2021, the School District contributed 15.99% for teachers and 10.88% for other employees. The contribution requirement for the fiscal year 2021 was \$3,581,496, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At June 30, 2021, the School District reported a liability of \$50,598,978 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The School District’s proportion of the net pension liability was based on a projection of the School District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2020, the School District’s proportion was 0.79108478% which was an increase of 0.01175590% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the School District recognized pension expense of \$7,996,615. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 1,382,545	\$ 519,947
Net difference between projected and actual investment earnings on pension plan investments	3,129,601	-
Changes in assumptions	5,005,243	-
Differences between expected and actual experience	1,366,417	543,288
Contributions subsequent to the measurement date	3,581,496	-
Total	\$ 14,465,302	\$ 1,063,235

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The \$3,581,496 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2022	\$ 2,172.126
2023	2,692.280
2024	2,506.015
2025	2,450.150
Thereafter	-
Totals	<u>\$ 9,820.571</u>

**Actuarial Assumptions** – The collective total pension liability was determined by an actuarial performed as of June 30, 2019, rolled forward to June 30, 2020, using the following assumptions:

Inflation:	2.00% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.60% average, including inflation
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2020:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2020</u>
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equities	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	<u>20.00%</u>	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	<u>25.00%</u>	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	2.95%
Total	<u>100.00%</u>	

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**Discount Rate** – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

**Sensitivity of the School District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the School District’s proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	\$65,505,083	\$ 50,598,978	\$38,418,716

**Pension Plan Fiduciary Net Position** – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

**NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**11-A New Hampshire Retirement System (NHRS)**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the system’s website at [www.nhrs.org](http://www.nhrs.org).

**Benefits Provided** – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age, and retirement date. Group II benefits are based on hire date, age, and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2019 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year

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2020, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2021, the School District contributed 1.81% for teachers and 0.29% for other employees. The contribution requirement for the fiscal year 2021 was \$354,458, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At June 30, 2021, the School District reported a liability of \$3,272,727 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The School District’s proportion of the net OPEB liability was based on a projection of the School District’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2020, the School District’s proportion was 0.74769474% which was an increase of 0.05779605% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the School District recognized OPEB expense of \$523,517. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 31,540	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	12,245	-
Changes in assumptions	21,043	-
Differences between expected and actual experience	-	9,483
Contributions subsequent to the measurement date	354,458	-
Total	\$ 419,286	\$ 9,483

The \$354,458 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2022	\$ 44,028
2023	3,625
2024	4,321
2025	3,371
Thereafter	-
Totals	\$ 55,345

**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2019, and a measurement date of June 30, 2020. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.00% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.60% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

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The actuarial assumptions used in the June 30, 2019, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2020:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2020
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	20.00%	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	25.00%	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	15.00%	
Real estate	10.00%	2.95%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2020, was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

**Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate** – The following table presents the School District’s proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	\$ 3,553,840	\$ 3,272,727	\$ 3,028,666

**Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate** – GASB No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

**OPEB Plan Fiduciary Net Position** – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

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**JUNE 30, 2021**

**11-B Retiree Health Benefit Program**

**Plan Description** – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time. The School District OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The total OPEB liability is based on the School District offering retirees post-employment healthcare insurance governed by RSA 100-A:50. The retirees pay 100% of the premium cost to participate and are included in the same pool as the active members. The inclusion of the retirees in the same pool effects the insurance rates of the active employees as the rates for the retirees are assumed to be higher due to the age consideration, thereby creating an implicit rate subsidy.

**Funding Policy** – The School District’s funding policy for the implicit rate subsidy is a pay-as-you-go basis.

**Benefits Provided** – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees. The benefits are provided through the New Hampshire Health Care Coalition.

**Employees Covered by Benefit Terms** – At July 1, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	13
Active employees	<u>366</u>
Total participants covered by OPEB plan	<u><u>379</u></u>

**Total OPEB Liability** – The School District’s total OPEB liability of \$8,096,924 was measured as of June 30, 2021, and was determined by an actuarial valuation as of July 1, 2020. The School District contract with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the School District business office.

**Actuarial Assumptions and Other Inputs** – The total OPEB liability of \$8,096,924 in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	2.16%
Healthcare Cost Trend Rates:	
Current Year Trend	7.42%
Second Year Trend	7.00%
Ultimate Trend	4.04%
Year Ultimate Trend is Reached	2089
Salary Increases	2.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2021.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2020 (Base Rate 2006).

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**Changes in the Total OPEB Liability**

	June 30,	
	2020	2021
Total OPEB liability beginning of year	\$ 5,534,758	\$ 5,887,894
Changes for the year:		
Service cost	373,216	517,934
Interest	189,913	163,494
Assumption changes and difference between actual and expected experience	-	1,834,915
Benefit payments	(209,993)	(307,313)
Total OPEB liability end of year	<u>\$ 5,887,894</u>	<u>\$ 8,096,924</u>

**Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate** – The July 1, 2020, actuarial valuation was prepared using a discount rate of 2.16%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$7,515,795 or by 7.18%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$8,687,161 or by 7.29%.

	Discount Rate		
	1% Decrease	Baseline 2.16%	1% Increase
Total OPEB Liability	<u>\$ 8,687,161</u>	<u>\$ 8,096,924</u>	<u>\$ 7,515,795</u>

**Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates** – The July 1, 2020, actuarial valuation was prepared using an initial trend rate of 7.42%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$9,190,525 or by 13.51%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$7,150,261 or by 11.69%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 7.42%	1% Increase
Total OPEB Liability	<u>\$ 7,150,261</u>	<u>\$ 8,096,924</u>	<u>\$ 9,190,525</u>

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2021, the School District recognized OPEB expense of \$1,031,088. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 2,205,280	\$ 120,658
Differences between expected and actual experience	108,846	992,934
Total	<u>\$ 2,314,126</u>	<u>\$ 1,113,592</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2022	\$ 349,660
2023	189,884
2024	47,315
2025	305,310
2026	308,365
Thereafter	-
Totals	<u>\$ 1,200,534</u>

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 12 – CONSTRUCTION COMMITMENTS**

The School District has an active construction project as of December 31, 2020. At year-end the School District’s remaining commitment with contractors for the specific project is as follows:

	Construction Commitments
Description:	
CTE Renovations	\$ 780,517

**NOTE 13 - ENCUMBRANCES**

Encumbrances outstanding at June 30, 2021, are as follows:

Current:	
Instruction:	
Regular programs	\$ 165
Special programs	19,033
Vocational programs	11,406
Other	17,592
Total instruction	48,196
Support services:	
Student	209
Instructional staff	70,044
Executive administration	127,118
School administration	1,232
Business	2,000
Operation and maintenance of plant	162,906
Other	108,382
Total support services	471,891
Facilities acquisition and construction	2,608
Total encumbrances	\$ 522,695

**NOTE 14 – GOVERNMENTAL ACTIVITIES NET POSITION**

Net position reported on the government-wide Statement of Net Position at June 30, 2021, include the following:

	Governmental Activities
Net investment in capital assets:	
Net book value of all capital assets	\$ 46,218,676
Less:	
General obligation bond payable	(6,918,000)
Unamortized bond premium	(519,030)
Total net investment in capital assets	38,781,646
Restricted net position:	
Food service	89,623
Unrestricted	(43,474,936)
Total net position	\$ (4,603,667)

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**JUNE 30, 2021**

**NOTE 15 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances at June 30, 2021, consist of the following:

	General Fund	Capital Project Fund Vocational Technical Center	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>				
Prepaid items	\$ 144,491	\$ -	\$ -	\$ 144,491
<b>Restricted:</b>				
Food service	-	-	89,623	89,623
<b>Committed:</b>				
Expendable trust	1,183,666	-	-	1,183,666
Alvirne Farm	-	-	52,254	52,254
Vocational center	-	-	265,021	265,021
Total committed fund balance	<u>1,183,666</u>	<u>-</u>	<u>317,275</u>	<u>1,500,941</u>
<b>Assigned:</b>				
Encumbrances	522,695	-	-	522,695
District student activities	26,403	-	308,128	334,531
Retained fund balance (RSA 198:4-bII)	1,100,000	-	-	1,100,000
Total assigned fund balance	<u>1,649,098</u>	<u>-</u>	<u>308,128</u>	<u>1,957,226</u>
<b>Unassigned (deficit):</b>				
Unassigned - retained (RSA 198:4-bII)	1,100,000	-	-	1,100,000
Unassigned (deficit)	1,316,322	(183,332)	-	1,132,990
Total unassigned (deficit)	<u>2,416,322</u>	<u>(183,332)</u>	<u>-</u>	<u>2,232,990</u>
Total governmental fund balances	<u>\$ 5,393,577</u>	<u>\$ (183,332)</u>	<u>\$ 715,026</u>	<u>\$ 5,925,271</u>

**NOTE 16 – RISK MANAGEMENT**

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2021, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2020, to June 30, 2021 by Primex<sup>3</sup>, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2020-21 the School District paid \$195,424 and \$117,259, respectively, to Primex for workers' compensation and property/liability. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 17 – CONTINGENT LIABILITIES**

There are various claims and suits pending against the School District which arose in the normal course of the School District's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the School District.

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

**NOTE 18 – COVID-19**

As a result of the spread of COVID-19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES Act) in response to the economic downfall caused by the COVID-19 pandemic. This Act provided funding through the Coronavirus Relief Fund (CRF) as well as the Education Stabilization Fund (ESF). On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) was signed into law, which provided additional funding for the ESF programs.

The CRF requires that the payment from these funds be used to cover expenses that: are necessary expenditures incurred due to the public health emergency with respect to COVID-19; were not accounted for in the most recently approved budget as of March 27, 2020; and were incurred during the period that begins March 1, 2020, and ends on December 31, 2021. The School District was awarded a portion of this Federal funding totaling \$620,800 in the fall of 2020, through the Supplemental Public School Response Fund (SPSRF).

The ESF provided funds to the School District through the Elementary and Secondary School Emergency Relief Fund (ESSER). The objective of ESSER is to provide local education agencies with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. This funding was awarded to the School District under the ESSER I and II grants, with the School District expending \$525,951 of this funding in the fiscal year 2021 and must be used for activities to prevent, prepare, and respond to the coronavirus.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

**NOTE 19 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through January 24, 2022, the date the June 30, 2021, financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

*REQUIRED SUPPLEMENTARY INFORMATION*

**EXHIBIT E**  
**HUDSON SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of Net Pension Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*  
*Unaudited*

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
School District's								
Proportion of the net pension liability	0.76716162%	0.76044482%	0.73202836%	0.74577970%	0.74249308%	0.79766440%	0.77932888%	0.79108478%
Proportionate share of the net pension liability	\$33,016,983	\$28,543,948	\$28,999,502	\$39,657,547	\$36,515,756	\$38,409,155	\$37,498,614	\$50,598,978
Covered payroll	\$21,414,546	\$20,257,696	\$21,099,057	\$21,070,322	\$22,076,550	\$22,970,505	\$23,087,257	\$23,087,257
Proportionate share of the net pension liability as a percentage of its covered payroll	154.18%	140.90%	137.44%	188.22%	165.41%	167.21%	162.42%	219.16%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%

**EXHIBIT F**  
**HUDSON SCHOOL DISTRICT**  
*Schedule of School District Contributions - Pensions*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*  
**Unaudited**

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	<u>June 30, 2013</u>	<u>June 30, 2014</u>	<u>June 30, 2015</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>
Contractually required contribution	\$ 1,907,575	\$ 2,467,059	\$ 2,455,868	\$ 2,670,481	\$ 2,720,074	\$ 3,371,390	\$ 3,391,496	\$ 3,581,496
Contributions in relation to the contractually required contributions	<u>1,907,575</u>	<u>2,467,059</u>	<u>2,455,868</u>	<u>2,670,481</u>	<u>2,720,074</u>	<u>3,371,390</u>	<u>3,391,496</u>	<u>3,581,496</u>
Contribution deficiency (excess)	<u>\$ -</u>							
School District's covered payroll	<u>\$ 21,414,546</u>	<u>\$ 20,257,696</u>	<u>\$ 21,099,057</u>	<u>\$ 21,070,322</u>	<u>\$ 22,076,550</u>	<u>\$ 22,970,505</u>	<u>\$ 23,087,257</u>	<u>\$ 24,127,691</u>
Contributions as a percentage of covered payroll	8.91%	12.18%	11.64%	12.67%	12.32%	14.68%	14.69%	15.51%



**EXHIBIT G**  
**HUDSON SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*  
*Unaudited*

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
School District's proportion of the net OPEB liability	0.89634636%	0.88790834%	0.70567486%	0.68989869%	0.74769474%
School District's proportionate share of the net OPEB liability (asset)	\$ 4,339,259	\$ 4,059,818	\$ 3,230,902	\$ 3,024,585	\$ 3,272,727
School District's covered payroll	\$21,070,322	\$22,076,550	\$22,970,505	\$23,087,257	\$23,087,257
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	20.59%	18.39%	14.07%	13.10%	14.18%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**EXHIBIT H**  
**HUDSON SCHOOL DISTRICT**  
*Schedule of School District Contributions - Other Postemployment Benefits*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*  
*Unaudited*

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Contractually required contribution	\$ 520,832	\$ 526,264	\$ 312,141	\$ 314,841	\$ 354,458
Contributions in relation to the contractually required contribution	520,832	526,264	312,141	314,841	354,458
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 21,070,322	\$ 22,076,550	\$ 22,970,505	\$ 23,087,257	\$ 24,127,691
Contributions as a percentage of covered payroll	2.47%	2.38%	1.36%	1.36%	1.54%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**EXHIBIT I**  
**HUDSON SCHOOL DISTRICT**  
*Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios*  
*For the Fiscal Year Ended June 30, 2021*  
**Unaudited**

	June 30,				
	2017	2018	2019	2020	2021
OPEB liability, beginning of year	\$ 5,924,019	\$ 6,216,880	\$ 6,486,024	\$ 5,534,758	\$ 5,887,894
Changes for the year:					
Service cost	468,157	477,519	360,595	373,216	517,934
Interest	166,208	174,645	178,402	189,913	163,494
Assumption changes and difference between actual and expected experience	(157,209)	(205,046)	(1,287,371)	-	1,834,915
Benefit payments	(184,295)	(177,974)	(202,892)	(209,993)	(307,313)
OPEB liability, end of year	<u>\$ 6,216,880</u>	<u>\$ 6,486,024</u>	<u>\$ 5,534,758</u>	<u>\$ 5,887,894</u>	<u>\$ 8,096,924</u>
Covered payroll	<u>\$ 18,852,561</u>	<u>\$ 19,229,612</u>	<u>\$ 19,750,099</u>	<u>\$ 20,145,101</u>	<u>\$20,135,104</u>
Total OPEB liability as a percentage of covered pay roll	32.98%	33.73%	28.02%	29.23%	40.21%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFITS LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

***Schedule of the School District’s Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits***

As required by GASB Statement No. 75, Exhibits G and H represent the actuarial determined costs associated with the School District’s other postemployment benefits at June 30, 2021. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated economic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables).

**Methods and Assumptions:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.00% per year
Wage Inflation	2.75% per year
Salary Increases	5.60% Average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Funding Discount Rate	3.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.
Health Care Trend Rates	Not applicable, given that benefits are fixed stipends.
Aging Factors	Not applicable, given that the benefits are fixed stipends.

***Schedule of Changes in School District’s Total Other Postemployment Benefits Liability and Related Ratios***

As required by GASB Statement No. 75, Exhibit I represents the actuarial determined costs associated with the School District’s other postemployment benefits at June 30, 2021. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

***COMBINING AND INDIVIDUAL FUND SCHEDULES***

*SCHEDULE 1  
HUDSON SCHOOL DISTRICT  
Major General Fund  
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)  
For the Fiscal Year Ended June 30, 2021*

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 38,141,751	\$ 38,141,751	\$ -
Other local sources:			
Tuition	185,000	172,593	(12,407)
Investment earnings	30,000	12,624	(17,376)
Student activities	29,080	21,205	(7,875)
Miscellaneous	300,000	98,754	(201,246)
Total from other local sources	<u>544,080</u>	<u>305,176</u>	<u>(238,904)</u>
State sources:			
Adequacy aid (grant)	7,097,203	7,095,388	(1,815)
Adequacy aid (tax)	6,287,702	6,287,702	-
School building aid	278,632	278,632	-
Catastrophic aid	278,524	382,860	104,336
Vocational aid	230,000	454,520	224,520
Other state aid	-	17,751	17,751
Total from state sources	<u>14,172,061</u>	<u>14,516,853</u>	<u>344,792</u>
Federal sources:			
Medicaid	50,000	51,108	1,108
Air Force JROTC	65,000	78,346	13,346
Total from federal sources	<u>115,000</u>	<u>129,454</u>	<u>14,454</u>
Total revenues	52,972,892	<u>\$ 53,093,234</u>	<u>\$ 120,342</u>
Use of fund balance to reduce school district assessment	961,640		
Total revenues and use of fund balance	<u>\$ 53,934,532</u>		

**SCHEDULE 2**  
**HUDSON SCHOOL DISTRICT**  
**Major General Fund**  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2021*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 73,983	\$ 20,610,282	\$ 19,725,457	\$ 165	\$ 958,643
Special programs	3,154	7,512,359	6,996,813	19,033	499,667
Vocational programs	50,955	1,805,428	1,616,409	11,406	228,568
Other programs	19,554	778,640	629,491	17,592	151,111
Total instruction	<u>147,646</u>	<u>30,706,709</u>	<u>28,968,170</u>	<u>48,196</u>	<u>1,837,989</u>
Support services:					
Student	7,419	5,038,006	4,841,279	209	203,937
Instructional staff	36,325	2,016,933	1,739,638	70,044	243,576
General administration	-	338,815	163,374	-	175,441
Executive administration	-	844,480	818,109	127,118	(100,747)
School administration	3,060	3,510,188	3,439,322	1,232	72,694
Business	-	1,083,643	1,047,013	2,000	34,630
Operation and maintenance of plant	141,427	5,899,158	5,535,976	162,906	341,703
Student transportation	-	2,233,497	2,024,138	-	209,359
Other	126,103	455,481	414,788	108,382	58,414
Total support services	<u>314,334</u>	<u>21,420,201</u>	<u>20,023,637</u>	<u>471,891</u>	<u>1,239,007</u>
Debt service:					
Principal of long-term debt	-	1,100,000	1,100,000	-	-
Interest on long-term debt	-	326,942	325,742	-	1,200
Total debt service	<u>-</u>	<u>1,426,942</u>	<u>1,425,742</u>	<u>-</u>	<u>1,200</u>
Facilities acquisition and construction	<u>180,000</u>	<u>380,680</u>	<u>489,072</u>	<u>2,608</u>	<u>69,000</u>
Noninstructional	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing uses:					
Transfers out	<u>-</u>	<u>-</u>	<u>361,032</u>	<u>-</u>	<u>(361,032)</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 641,980</u>	<u>\$ 53,934,532</u>	<u>\$ 51,267,653</u>	<u>\$ 522,695</u>	<u>\$ 2,786,164</u>

*SCHEDULE 3  
HUDSON SCHOOL DISTRICT  
Major General Fund  
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)  
For the Fiscal Year Ended June 30, 2021*

Unassigned fund balance, beginning		\$1,561,639
Changes:		
Unassigned fund balance used to reduce school district assessment		(961,640)
2020-2021 Budget summary:		
Revenue surplus (Schedule 1)	\$ 120,342	
Unexpended balance of appropriations (Schedule 2)	<u>2,786,164</u>	
2020-2021 Budget surplus		2,906,506
Decrease in nonspendable fund balance		9,817
Increase in assigned fund balance (non-encumbrances)		<u>(1,100,000)</u>
Unassigned fund balance, ending		<u>\$2,416,322</u>

**SCHEDULE 4**  
**HUDSON SCHOOL DISTRICT**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2021**

	Special Revenue Funds						Total
	Food Service	Alvirne Farm	Vocational Center	Alvirne Trustees	Apprenticeship	Student Activities	
<b>ASSETS</b>							
Cash and cash equivalents	\$ 110,412	\$ 58,721	\$ 265,021	\$ 16	\$ 5,800	\$ 308,128	\$ 748,098
Intergovernmental receivable	44,176	-	-	-	-	-	44,176
Total assets	<u>\$ 154,588</u>	<u>\$ 58,721</u>	<u>\$ 265,021</u>	<u>\$ 16</u>	<u>\$ 5,800</u>	<u>\$ 308,128</u>	<u>\$ 792,274</u>
<b>LIABILITIES</b>							
Accounts payable	\$ 64,965	\$ 6,467	\$ -	\$ 16	\$ -	\$ -	\$ 71,448
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenue - donations	-	-	-	-	5,800	-	5,800
<b>FUND BALANCES</b>							
Restricted	89,623	-	-	-	-	-	89,623
Committed	-	52,254	265,021	-	-	-	317,275
Assigned	-	-	-	-	-	308,128	308,128
Total fund balances	<u>89,623</u>	<u>52,254</u>	<u>265,021</u>	<u>-</u>	<u>-</u>	<u>308,128</u>	<u>715,026</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 154,588</u>	<u>\$ 58,721</u>	<u>\$ 265,021</u>	<u>\$ 16</u>	<u>\$ 5,800</u>	<u>\$ 308,128</u>	<u>\$ 792,274</u>

**SCHEDULE 5**  
**HUDSON SCHOOL DISTRICT**  
*Nonmajor Governmental Funds*  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2021**

	Special Revenue Funds						Total
	Food Service	Alvirne Farm	Vocational Center	Alvirne Trustees	Apprenticeship	Student Activities	
<b>REVENUES</b>							
Local	\$ 131,719	\$ 121,692	\$ 13,549	\$ 44,464	\$ -	\$ 100,065	\$ 411,489
State	15,196	-	-	-	-	-	15,196
Federal	564,015	-	-	-	-	-	564,015
Total revenues	<u>710,930</u>	<u>121,692</u>	<u>13,549</u>	<u>44,464</u>	<u>-</u>	<u>100,065</u>	<u>990,700</u>
<b>EXPENDITURES</b>							
Current:							
Instruction	-	115,107	34,268	44,464	-	94,645	288,484
Noninstructional services	1,071,962	-	-	-	-	-	1,071,962
Total expenditures	<u>1,071,962</u>	<u>115,107</u>	<u>34,268</u>	<u>44,464</u>	<u>-</u>	<u>94,645</u>	<u>1,360,446</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(361,032)</u>	<u>6,585</u>	<u>(20,719)</u>	<u>-</u>	<u>-</u>	<u>5,420</u>	<u>(369,746)</u>
<b>OTHER FINANCING SOURCES</b>							
Transfers in	361,032	-	-	-	-	-	361,032
Net change in fund balances	-	6,585	(20,719)	-	-	5,420	(8,714)
Fund balances, beginning	89,623	45,669	285,740	-	-	302,708	723,740
Fund balances, ending	<u>\$ 89,623</u>	<u>\$ 52,254</u>	<u>\$ 265,021</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 308,128</u>	<u>\$ 715,026</u>

**SCHEDULE 6**  
**HUDSON SCHOOL DISTRICT**  
*Student Activity Funds*  
*Combining Balance Sheet*  
**June 30, 2021**

	Student Activity Funds					Total
	Hills Garrison	Nottingham West	Hudson Memorial	Alvirne High	Early Learning Center	
<b>ASSETS</b>						
Cash and cash equivalents	\$ 27,788	\$ 38,808	\$ 66,026	\$ 171,482	\$ 4,024	\$ 308,128
<b>FUND BALANCES</b>						
Assigned	\$ 27,788	\$ 38,808	\$ 66,026	\$ 171,482	\$ 4,024	\$ 308,128

**SCHEDULE 7**  
**HUDSON SCHOOL DISTRICT**  
*Student Activity Funds*  
*Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances*  
*For the Fiscal Year Ended June 30, 2021*

	Student Activity Funds					Total
	Hills Garrison	Nottingham West	Hudson Memorial	Alvirne High	Early Learning Center	
<b>REVENUES</b>						
Other local	\$ 2,000	\$ 6,901	\$ 11,661	\$ 77,574	\$ 1,929	\$ 100,065
<b>EXPENDITURES</b>						
Current:						
Instruction	2,994	8,824	13,178	67,956	1,693	94,645
Net change in fund balances	(994)	(1,923)	(1,517)	9,618	236	5,420
Fund balances, beginning	28,782	40,731	67,543	161,864	3,788	302,708
Fund balances, ending	<u>\$ 27,788</u>	<u>\$ 38,808</u>	<u>\$ 66,026</u>	<u>\$ 171,482</u>	<u>\$ 4,024</u>	<u>\$ 308,128</u>

***SINGLE AUDIT ACT SCHEDULES  
AND INDEPENDENT AUDITOR'S REPORTS***



## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

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### ***INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hudson School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Hudson School District's basic financial statements, and have issued our report thereon dated January 24, 2022.

#### ***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Hudson School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Hudson School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Hudson School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Hudson School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Sheryl A. Platt, CPA*

January 24, 2022

PLODZIK & SANDERSON  
Professional Association



## **PLODZIK & SANDERSON**

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### ***INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE***

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

#### ***Report on Compliance for Each Major Federal Program***

We have audited the Hudson School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Hudson School District's major federal program for the year ended June 30, 2021. The Hudson School District's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

#### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

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

Our responsibility is to express an opinion on compliance for the Hudson School District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Hudson School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Hudson School District's compliance.

#### ***Opinion on Each Major Federal Program***

In our opinion, the Hudson School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

#### ***Report on Internal Control Over Compliance***

Management of the Hudson School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Hudson School District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Hudson School District's internal control over compliance.

**Hudson School District**

**Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Sheryl A. Pratt, CPA*

PLODZIK & SANDERSON  
Professional Association

January 24, 2022



**SCHEDULE II**  
**HUDSON SCHOOL DISTRICT**  
*Schedule of Expenditures of Federal Awards*  
*For the Year Ended June 30, 2021*

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Passed Through the State of New Hampshire Department of Education				
<b>CHILD NUTRITION CLUSTER</b>				
School Breakfast Program	10.553	N/A	\$ -	\$ 66,645
COVID-19 - School Breakfast Program	10.553	N/A	-	1,142
National School Lunch Program <i>(note 4)</i>	10.555	N/A	-	482,919
COVID-19 - National School Lunch Program	10.555	N/A	-	13,309
<i>CLUSTER TOTAL</i>			-	564,015
<b>U.S. DEPARTMENT OF TREASURY</b>				
Passed through the Town of Hudson, New Hampshire				
COVID - 19 - Coronavirus Relief Fund	20.019	N/A	-	23,042
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Passed Through the State of New Hampshire Department of Education				
Title I Grants to Local Educational Agencies:				
Title I, Part A	84.010	20200056	-	2,668
Title I, Part A	84.010	20210056	-	567,586
<i>PROGRAM TOTAL</i>			-	570,254
<b>SPECIAL EDUCATION CLUSTER</b>				
Special Education - Grants to States:				
IDEA - 2019	84.027	92599	-	90,597
IDEA - Remote Learning	84.027	95645	-	14,057
IDEA - 2020	84.027	202604	-	17,200
IDEA - Comp Ed	84.027	20204999	-	4,069
IDEA - 2021	84.027	20210832	-	753,750
Special Education - Preschool Grants:				
Preschool - 2019	84.173	92599	-	2,738
Preschool - 2021	84.173	20210832	-	14,638
<i>CLUSTER TOTAL</i>			-	897,049
Career and Technical Education - Basic Grants to States:				
Perkins V Program Improvement	84.048	20203123	-	1,998
Perkins V Program Improvement	84.048	20210826	-	138,729
Perkins Reserve Innovation	84.048	20211193	-	6,759
<i>PROGRAM TOTAL</i>			-	147,486
Supporting Effective Instruction State Grants:				
Title II Part A	84.367	20190184	-	3,448
Title II Part A	84.367	20200184	-	4,096
Title II Part A	84.367	20211257	-	1,329
<i>PROGRAM TOTAL</i>			-	8,873
Student Support and Academic Enrichment Program:				
Title IV A	84.424	20200277	-	39,886
Title IV A	84.424	20211183	-	39,070
<i>PROGRAM TOTAL</i>			-	78,956

The accompanying notes are an integral part of this schedule.

*(continued)*

**SCHEDULE II (continued)**  
**HUDSON SCHOOL DISTRICT**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2021**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>English Language Acquisition Grants:</b>				
Title III - ESOL PD	84.365	20200726	-	194
Title III	84.365	20200736	7,549	7,763
<i>PROGRAM TOTAL</i>			<u>7,549</u>	<u>7,957</u>
<b>COVID-19 - Education Stabilization Fund:</b>				
ESSER I	84.425D	20200796	-	284,449
ESSER II	84.425D	20211573	-	241,502
<i>PROGRAM TOTAL</i>			<u>-</u>	<u>525,951</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed Through the State of New Hampshire Department of Education				
<b>Substance Abuse and Mental Health Services - Projects of Regional and National Significance:</b>				
Project Aware 2.0	93.243	202618	-	31,033
Project Aware 2.0	93.243	20211198	-	123,829
<i>PROGRAM TOTAL</i>			<u>-</u>	<u>154,862</u>
<b>DIRECT FUNDING</b>				
<b>U.S. DEPARTMENT OF DEFENSE</b>				
Air Force JROTC	12.UNKNOWN	N/A	-	78,346
<b>Total Expenditures of Federal Awards</b>			<u>\$ 7,549</u>	<u>\$ 3,056,791</u>

The accompanying notes are an integral part of this schedule.

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

***Note 1. Basis of Presentation***

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the Hudson School District under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Hudson School District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Hudson School District.

***Note 2. Summary of Significant Accounting Policies***

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

***Note 3. Indirect Cost Rate***

The Hudson School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

***Note 4. Food Donation***

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities on the date received. For the fiscal year ended June 30, 2021 the value of food donations received was \$69,846.



Proposed Budget

Hudson 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, 2022 to June 30, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: Jan 31, 2022

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
WILLIAM R COLE	VICE-CHAIRMAN	<i>William R Cole</i>
Grace L Hopkins	Member	<i>Grace L Hopkins</i>
Kathleen A. Leary	Member	<i>Kathleen A Leary</i>
RICHARD J. WEISSGARTEN	CHAIRMAN	<i>Richard J We</i>
Shawn Murray	Member	<i>Shawn Murray</i>
TED THOST	Member	<i>Ted Thost</i>
Brett Gayner	Secretary/Treasurer	<i>Brett Gayner</i>

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/>



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations as Approved by DRA for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	01	\$20,761,199	\$21,469,445	\$21,804,750	\$202,733	\$21,310,470	\$282,884
1200-1299	Special Programs	01	\$7,785,718	\$8,528,409	\$8,720,789	\$254,966	\$8,800,201	\$13,865
1300-1399	Vocational Programs	01	\$1,909,525	\$1,827,666	\$2,020,362	\$69,030	\$1,931,243	\$89,117
1400-1499	Other Programs	01	\$648,540	\$784,052	\$798,729	\$0	\$798,729	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$56,313	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>			<b>\$31,161,295</b>	<b>\$32,609,572</b>	<b>\$33,344,630</b>	<b>\$526,729</b>	<b>\$32,840,643</b>	<b>\$385,866</b>
<b>Support Services</b>								
2000-2199	Student Support Services	01	\$5,043,463	\$5,225,722	\$5,350,493	\$0	\$5,455,251	\$15,293
2200-2299	Instructional Staff Services	01	\$1,904,651	\$2,181,752	\$2,254,501	\$5,520	\$2,210,218	\$44,283
<b>Support Services Subtotal</b>			<b>\$6,948,114</b>	<b>\$7,407,474</b>	<b>\$7,604,994</b>	<b>\$5,520</b>	<b>\$7,665,469</b>	<b>\$59,576</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	01	\$163,374	\$155,293	\$155,793	\$0	\$155,793	\$0
<b>General Administration Subtotal</b>			<b>\$163,374</b>	<b>\$155,293</b>	<b>\$155,793</b>	<b>\$0</b>	<b>\$155,793</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations as Approved by DRA for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	01	\$818,109	\$910,598	\$983,967	\$67,552	\$976,923	\$7,044
2400-2499	School Administration Service	01	\$3,439,321	\$3,444,995	\$3,484,343	\$14,915	\$3,459,334	\$23,079
2500-2599	Business	01	\$1,047,013	\$1,214,757	\$1,123,713	\$1,198	\$1,111,150	\$12,563
2600-2699	Plant Operations and Maintenance	01	\$6,058,489	\$5,726,497	\$6,043,819	\$0	\$6,019,252	\$24,567
2700-2799	Student Transportation	01	\$2,121,280	\$2,553,706	\$2,744,880	\$0	\$2,734,880	\$10,000
2800-2999	Support Service, Central and Other	01	\$414,790	\$407,303	\$433,114	\$10,000	\$433,114	\$0
	<b>Executive Administration Subtotal</b>		<b>\$13,899,002</b>	<b>\$14,257,856</b>	<b>\$14,813,836</b>	<b>\$93,665</b>	<b>\$14,734,653</b>	<b>\$77,253</b>
<b>Non-Instructional Services</b>								
3100	Food Service Operations	01	\$361,032	\$200,000	\$200,000	\$0	\$200,000	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Non-Instructional Services Subtotal</b>		<b>\$361,032</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$200,000</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		\$0	\$0	\$0	\$0	\$0	\$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		\$489,072	\$700,000	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$489,072</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>								
5110	Debt Service - Principal	01	\$1,100,000	\$385,000	\$385,000	\$0	\$385,000	\$0
5120	Debt Service - Interest	01	\$325,742	\$290,182	\$270,547	\$0	\$270,547	\$0
	<b>Other Outlays Subtotal</b>		<b>\$1,425,742</b>	<b>\$675,182</b>	<b>\$655,547</b>	<b>\$0</b>	<b>\$655,547</b>	<b>\$0</b>



New Hampshire  
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations as Approved by DRA for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Fund Transfers</b>								
5220-5221	To Food Service	01	\$1,071,964	\$1,228,009	\$1,234,873	\$0	\$1,230,379	\$0
5222-5229	To Other Special Revenue	01	\$2,624,069	\$2,315,418	\$4,236,860	\$0	\$4,112,549	\$128,805
5230-5239	To Capital Projects		\$10,127,213	\$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>\$13,823,246</b>	<b>\$3,543,427</b>	<b>\$5,471,733</b>	<b>\$0</b>	<b>\$5,342,928</b>	<b>\$128,805</b>
<b>Total Operating Budget Appropriations</b>					<b>\$62,246,533</b>	<b>\$625,914</b>	<b>\$61,595,033</b>	<b>\$651,500</b>



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended) (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
4600	Building Improvement Services	08	\$75,000	\$0	\$0	\$75,000
			<i>Purpose: Add Playground to Dr. H. O. Smith Elementary School</i>			
5251	To Capital Reserve Fund	06	\$150,000	\$0	\$0	\$150,000
			<i>Purpose: Increasing Funds in the Capital Reserve School Ren</i>			
<b>Total Proposed Special Articles</b>			<b>\$225,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$225,000</b>



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
1100-1199	Regular Programs	03	\$37,776	\$0	\$37,776	\$0
<i>Purpose: Collective Bargaining Agreement between the Hudson</i>						
1200-1299	Special Programs	03	\$20,500	\$0	\$20,500	\$0
<i>Purpose: Collective Bargaining Agreement between the Hudson</i>						
1200-1299	Special Programs	02	\$104,824	\$0	\$104,824	\$0
<i>Purpose: Collective Bargaining Agreement between the Hudson</i>						
1200-1299	Special Programs	04	\$10,295	\$0	\$10,295	\$0
<i>Purpose: Collective Bargaining Agreement between the Hudson</i>						
1300-1399	Vocational Programs	03	\$7,489	\$0	\$7,489	\$0
<i>Purpose: Collective Bargaining Agreement between the Hudson</i>						
1300-1399	Vocational Programs	04	\$2,910	\$0	\$2,910	\$0
<i>Purpose: Collective Bargaining Agreement between the Hudson</i>						
2000-2199	Student Support Services	03	\$57,068	\$0	\$57,068	\$0
<i>Purpose: Collective Bargaining Agreement between the Hudson</i>						
2400-2499	School Administration Service	03	\$58,798	\$0	\$58,798	\$0
<i>Purpose: Collective Bargaining Agreement between the Hudson</i>						
2400-2499	School Administration Service	04	\$33,553	\$0	\$33,553	\$0
<i>Purpose: Collective Bargaining Agreement between the Hudson</i>						
2500-2599	Business	04	\$1,615	\$0	\$1,615	\$0
<i>Purpose: Collective Bargaining Agreement between the Hudson</i>						
2600-2699	Plant Operations and Maintenance	04	\$802	\$0	\$802	\$0
<i>Purpose: Collective Bargaining Agreement between the Hudson</i>						
3100	Food Service Operations	02	\$34,170	\$0	\$34,170	\$0
<i>Purpose: Collective Bargaining Agreement between the Hudson</i>						
3100	Food Service Operations	04	\$1,252	\$0	\$1,252	\$0
<i>Purpose: Collective Bargaining Agreement between the Hudson</i>						
4600	Building Improvement Services	05	\$550,000	\$0	\$550,000	\$0
<i>Purpose: Partial Roof Replacement at Hudson Memorial School</i>						



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Individual Warrant Articles

Total Proposed Individual Articles	\$921,052	\$0	\$921,052	\$0
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**New Hampshire**  
 Department of  
 Revenue Administration

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**Revenues**

Account	Source	Article	Revised Revenues for period ending 6/30/2022	School Board's Estimated Revenues for period ending 6/30/2023	Budget Committee's Estimated Revenues for period ending 6/30/2023
<b>Local Sources</b>					
1300-1349	Tuition	01	\$278,249	\$303,249	\$303,249
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$20,000	\$20,000	\$20,000
1600-1699	Food Service Sales	01	\$844,752	\$838,000	\$838,000
1700-1799	Student Activities	01	\$107,110	\$178,538	\$178,538
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$115,000	\$105,000	\$105,000
			<b>\$1,365,111</b>	<b>\$1,444,787</b>	<b>\$1,444,787</b>
			<b>Local Sources Subtotal</b>		
<b>State Sources</b>					
3210	School Building Aid		\$278,632	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$480,566	\$384,452	\$384,452
3240-3249	Vocational Aid	01	\$230,000	\$450,000	\$450,000
3250	Adult Education	01	\$65,000	\$65,000	\$65,000
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
			<b>\$1,054,198</b>	<b>\$899,452</b>	<b>\$899,452</b>
			<b>State Sources Subtotal</b>		



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2022	School Board's Estimated Revenues for period ending 6/30/2023	Budget Committee's Estimated Revenues for period ending 6/30/2023
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	01	\$727,640	\$439,886	\$414,795
4540	Vocational Education	01	\$151,107	\$134,479	\$134,479
4550	Adult Education		\$71,053	\$0	\$0
4560	Child Nutrition	01	\$383,257	\$396,873	\$396,873
4570	Disabilities Programs	01	\$815,428	\$872,339	\$872,339
4580	Medicaid Distribution	01	\$40,000	\$40,000	\$40,000
4590-4999	Other Federal Sources (non-4810)	01	\$338,831	\$2,390,141	\$2,298,005
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$2,527,316</b>	<b>\$4,273,718</b>	<b>\$4,156,491</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	01	\$60,000	\$60,000	\$60,000
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	06	\$0	\$150,000	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$60,000</b>	<b>\$210,000</b>	<b>\$60,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$5,006,625</b>	<b>\$6,827,957</b>	<b>\$6,560,730</b>



**Budget Summary**

Item	School Board Period ending 6/30/2023 (Recommended)	Budget Committee Period ending 6/30/2023 (Recommended)
Operating Budget Appropriations	\$62,246,533	\$61,595,033
Special Warrant Articles	\$225,000	\$0
Individual Warrant Articles	\$921,052	\$921,052
Total Appropriations	\$63,392,585	\$62,516,085
Less Amount of Estimated Revenues & Credits	\$6,827,957	\$6,560,730
Less Amount of State Education Tax/Grant	\$7,380,365	\$7,380,365
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$49,184,263</b>	<b>\$48,574,990</b>

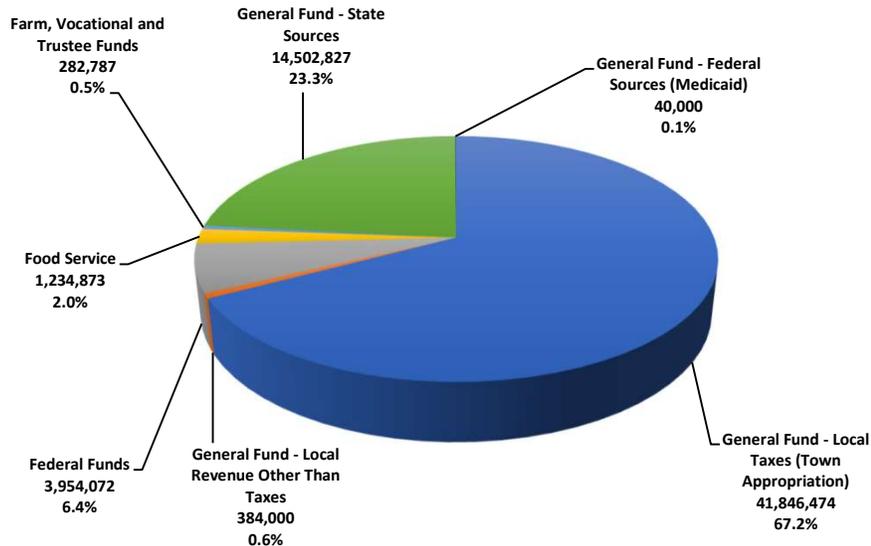


Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$62,516,085</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$385,000
3. Interest: Long-Term Bonds & Notes	\$269,347
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> )	\$654,347
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$61,861,738</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$6,186,174
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$371,052
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:</b>	
<b>(Line 1 + Line 8 + Line 11 + Line 12)</b>	
	<b>\$68,702,259</b>

**HUDSON SCHOOL DISTRICT  
FY2023 REVENUE ESTIMATE BY FUND**

Revenue Source:	2022-2023 Projected Revenue	Summary
Education Grant	7,380,365	
Statewide Property Tax - Targeted Aid	6,223,010	
School Building Aid	0	
Catastrophic Aid	384,452	
Vocational Tuition	450,000	
JRROTC	65,000	
<b>General Fund - State Sources</b>		<b>14,502,827</b>
<b>General Fund - Federal Sources (Medicaid)</b>		<b>40,000</b>
<b>General Fund - Local Taxes (Town Appropriation)</b>		<b>41,846,474</b>
Indirect Costs from Federal Funds	60,000	
Tuition	85,000	
Vocational Tuition	125,000	
Earnings on Investments	20,000	
ERATE	20,000	
Rentals	30,000	
Other Local Sources	10,000	
Athletic Fees	9,000	
Impact Fees	0	
1:1 Computer Insurance	25,000	
<b>General Fund - Local Revenue Other Than Taxes</b>		<b>384,000</b>
Title IA - Helping Disadvantaged Children	200,198	
Title II - No Child Left Behind	231,328	
Title III - English as a Second Language	8,360	
Carl Perkins - Voc Program Improvement	134,479	
Title IV - Academic Enrichment	71,053	
IDEA EHA-B/Special Ed	857,247	
IDEA/Preschool	15,092	
Project Aware	306,548	
ESSER II and ESSER III	2,129,767	
<b>Federal Funds</b>		<b>3,954,072</b>
Food Service	838,000	
Child Nutrition Program	396,873	
<b>Food Service - Local and Federal Sources</b>		<b>1,234,873</b>
Farm Fund	93,249	
Voc Revolving Funds	139,538	
Alvirne Trustees	50,000	
<b>Farm, Vocational and Trustee Funds</b>		<b>282,787</b>
<b>TOTAL REVENUE</b>		<b>62,245,033</b>



## HUDSON SCHOOL DISTRICT

### Actual Expenditures and Revenues for Special Education Programs and Services

Description	Function	FY2020	FY2021
<b><i>Expenditures Related to Special Education:</i></b>			
Special Instruction	1200	7,355,891	6,996,803
Psychological Services	2140	527,702	544,725
Speech Services	2150	888,983	962,224
Occupational Therapy Services	2160	447,501	460,313
Behavior Specialist	2170	315,082	288,558
Special Services Administration	2330	260,828	272,691
Pupil Transportation (Special Education)	2722	587,453	358,887
Other Expenditures (Federal Funds)			
IDEA		948,256	879,673
Pre-School		16,905	17,376
<b>Total Expenditures, Special Education</b>		<b>11,348,602</b>	<b>10,781,250</b>

<b><i>Revenues Related to Special Education:</i></b>			
Pre-School Tuition		56,815	43,290
Special Education Aid		480,566	382,860
Medicaid Reimbursement		41,495	51,108
Federal Grants		965,161	897,049
<b>Total Revenues, Special Education</b>		<b>1,544,036</b>	<b>1,374,308</b>

<b>Net Costs of Special Education</b>		<b>9,804,565</b>	<b>9,406,943</b>
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Default Budget of the School District

Hudson Local School

For the period beginning July 1, 2022 and ending June 30, 2023

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: Jan 31, 2022

**SCHOOL BOARD OR 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
Garry Casdia	Chair	
Diana LaMothe	Vice-Chair	
Ethan Beals	Member	
Grekken Whiting	Member	
Michael Campbell	member	

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/>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$21,469,445	\$300,638	(\$66,235)	\$21,703,848
1200-1299	Special Programs	\$8,528,409	\$269,661	\$0	\$8,798,070
1300-1399	Vocational Programs	\$1,827,666	(\$10,127)	\$0	\$1,817,539
1400-1499	Other Programs	\$784,052	\$931	\$0	\$784,983
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$10,008	\$0	\$10,008
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>		<b>\$32,609,572</b>	<b>\$571,111</b>	<b>(\$66,235)</b>	<b>\$33,114,448</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$5,225,722	\$449,353	\$0	\$5,675,075
2200-2299	Instructional Staff Services	\$2,181,752	\$341,434	\$0	\$2,523,186
<b>Support Services Subtotal</b>		<b>\$7,407,474</b>	<b>\$790,787</b>	<b>\$0</b>	<b>\$8,198,261</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	\$155,293	\$500	\$0	\$155,793
<b>General Administration Subtotal</b>		<b>\$155,293</b>	<b>\$500</b>	<b>\$0</b>	<b>\$155,793</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$910,598	\$58,630	\$0	\$969,228
2400-2499	School Administration Service	\$3,444,995	(\$1,524)	\$0	\$3,443,471
2500-2599	Business	\$1,214,757	(\$2,819)	(\$100,000)	\$1,111,938
2600-2699	Plant Operations and Maintenance	\$5,726,497	\$147,014	(\$342,925)	\$5,530,586
2700-2799	Student Transportation	\$2,553,706	\$330,211	\$0	\$2,883,917
2800-2999	Support Service, Central and Other	\$407,303	\$0	\$0	\$407,303
<b>Executive Administration Subtotal</b>		<b>\$14,257,856</b>	<b>\$531,512</b>	<b>(\$442,925)</b>	<b>\$14,346,443</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$200,000	\$0	\$0	\$200,000
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Facilities Acquisition and Construction</b>					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$385,000	\$0	\$0	\$385,000
5120	Debt Service - Interest	\$290,182	(\$20,835)	\$0	\$269,347
<b>Other Outlays Subtotal</b>		<b>\$675,182</b>	<b>(\$20,835)</b>	<b>\$0</b>	<b>\$654,347</b>
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$1,228,009	\$6,864	\$0	\$1,234,873
5222-5229	To Other Special Revenue	\$2,315,418	\$1,804,214	\$0	\$4,119,632
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>\$3,543,427</b>	<b>\$1,811,078</b>	<b>\$0</b>	<b>\$5,354,505</b>
<b>Total Operating Budget Appropriations</b>		<b>\$58,848,804</b>	<b>\$3,684,153</b>	<b>(\$509,160)</b>	<b>\$62,023,797</b>



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

**2022  
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**Reasons for Reductions/Increases & One-Time Appropriations**

<b>Account</b>	<b>Explanation</b>
2500-2599	COVID Supplies
2600-2699	Facilities One-Time Expenses
1100-1199	License Purchases (one-time)

**HUDSON SCHOOL DISTRICT  
FY 2022/2023**

	2021 EXPENDITURES	2022 REVISED BUDGET	2023 PROPOSED BUDGET	% OF BUDGET CHANGE
<b>1100 REGULAR PROGRAMS</b>				
Salaries	12,154,985	12,555,671	12,780,920	1.79%
Benefits	6,720,789	7,842,887	7,986,861	1.84%
Purchased Services	168,854	276,201	275,438	-0.28%
Supplies	474,910	719,008	617,699	-14.09%
Property	197,334	100,969	124,895	23.70%
Other	8,589	17,115	18,937	10.65%
<b>TOTAL 1100 FUNCTION</b>	<b>19,725,460</b>	<b>21,511,851</b>	<b>21,804,750</b>	<b>1.36%</b>
<b>1200 SPECIAL EDUCATION</b>				
Salaries	4,023,531	4,777,453	4,601,721	-3.68%
Benefits	1,580,734	1,834,680	1,926,985	5.03%
Purchased Services	1,346,539	1,850,224	2,137,270	15.51%
Supplies	22,692	24,885	29,953	20.37%
Property	21,972	14,870	24,860	67.18%
<b>TOTAL 1200 FUNCTION</b>	<b>6,995,468</b>	<b>8,502,112</b>	<b>8,720,789</b>	<b>2.57%</b>
<b>1300 VOCATIONAL</b>				
Salaries	938,045	1,007,459	1,122,413	11.41%
Benefits	509,356	606,171	673,454	11.10%
Purchased Services	43,303	88,668	93,064	4.96%
Supplies	106,780	96,855	113,901	17.60%
Property	14,515	2,666	2,700	1.28%
Other	5,227	11,120	14,830	33.36%
<b>TOTAL 1300 FUNCTION</b>	<b>1,617,226</b>	<b>1,812,939</b>	<b>2,020,362</b>	<b>11.44%</b>
<b>1400 STUDENT ACTIVITIES</b>				
Salaries	328,773	341,430	341,430	0.00%
Benefits	61,187	95,579	97,897	2.43%
Purchased Services	133,576	240,848	252,112	4.68%
Supplies	59,282	75,695	75,795	0.13%
Property	32,767	12,400	13,005	4.88%
Other	15,241	18,100	18,490	2.15%
<b>TOTAL 1400 FUNCTION</b>	<b>630,826</b>	<b>784,052</b>	<b>798,729</b>	<b>1.87%</b>
<b>2100 STUDENT SERVICES</b>				
Salaries	2,850,649	2,943,628	2,928,523	-0.51%
Benefits	1,628,057	1,804,619	1,936,289	7.30%
Purchased Services	307,500	411,819	412,146	0.08%
Supplies	51,410	57,194	59,692	4.37%
Property	2,193	7,882	7,313	-7.22%
Other	1,473	6,410	6,530	1.87%
<b>TOTAL 2100 FUNCTION</b>	<b>4,841,281</b>	<b>5,231,552</b>	<b>5,350,493</b>	<b>2.27%</b>
<b>2200 SUPPORT SERVICES (INSTRUCTION)</b>				
Salaries	618,230	739,542	783,745	5.98%
Benefits	454,557	598,203	629,828	5.29%
Purchased Services	111,150	169,448	192,788	13.77%
Supplies	134,014	202,574	178,961	-11.66%
Property	420,669	461,035	467,243	1.35%
Other	1,016	1,738	1,936	11.39%
<b>TOTAL 2200 FUNCTION</b>	<b>1,739,636</b>	<b>2,172,540</b>	<b>2,254,501</b>	<b>3.77%</b>

**HUDSON SCHOOL DISTRICT  
FY 2022/2023**

	2021 EXPENDITURES	2022 REVISED BUDGET	2023 PROPOSED BUDGET	% OF BUDGET CHANGE
<b>2300- SUPPORT SERVICES (ADMINISTRATION)</b>				
Salaries	552,937	586,248	625,784	6.74%
Benefits	258,470	316,352	337,990	6.84%
Purchased Services	120,675	110,166	110,696	0.48%
Supplies	22,011	26,680	37,345	39.97%
Property	4,681	-	1,500	-
Other	22,709	26,445	26,445	0.00%
<b>TOTAL 2300 FUNCTION</b>	<b>981,483</b>	<b>1,065,891</b>	<b>1,139,760</b>	<b>6.93%</b>
<b>2400 SCHOOL ADMINISTRATION</b>				
Salaries	2,178,639	2,090,973	2,023,147	-3.24%
Benefits	1,159,913	1,228,510	1,332,258	8.45%
Purchased Services	58,465	75,247	82,595	9.77%
Supplies	27,163	31,155	31,211	0.18%
Property	2,062	6,396	-	-100.00%
Other	13,078	14,714	15,132	2.84%
<b>TOTAL 2400 FUNCTION</b>	<b>3,439,321</b>	<b>3,446,995</b>	<b>3,484,343</b>	<b>1.08%</b>
<b>2500 BUSINESS</b>				
Salaries	629,904	636,182	639,688	0.55%
Benefits	302,719	347,583	343,931	-1.05%
Purchased Services	103,461	108,768	112,999	3.89%
Supplies	10,439	120,124	23,495	-80.44%
Property	490	2,100	3,600	71.43%
<b>TOTAL 2500 FUNCTION</b>	<b>1,047,013</b>	<b>1,214,757</b>	<b>1,123,713</b>	<b>-7.49%</b>
<b>2600 OPERATIONS/MAINTENANCE OF PLANT</b>				
Salaries	1,997,423	2,145,176	2,216,506	3.33%
Benefits	1,006,817	1,125,161	1,216,472	8.12%
Purchased Services	1,393,856	1,312,230	1,412,241	7.62%
Supplies	1,076,838	1,130,930	1,184,100	4.70%
Property	60,232	13,000	13,000	0.00%
<b>TOTAL 2600 FUNCTION</b>	<b>5,535,166</b>	<b>5,726,497</b>	<b>6,042,319</b>	<b>5.52%</b>
<b>2700 STUDENT TRANSPORTATION</b>				
Purchased Services	2,024,137	2,553,706	2,744,880	7.49%
<b>TOTAL 2700 FUNCTION</b>	<b>2,024,137</b>	<b>2,553,706</b>	<b>2,744,880</b>	<b>7.49%</b>
<b>2800 INFORMATION MANAGEMENT SERVICES</b>				
Purchased Services	81,878	119,225	124,225	4.19%
Supplies	188,746	244,928	265,739	8.50%
Property	139,870	38,750	38,750	0.00%
Other	4,296	4,400	4,400	0.00%
<b>TOTAL 2800 FUNCTION</b>	<b>414,790</b>	<b>407,303</b>	<b>433,114</b>	<b>6.34%</b>
<b>4000 FACILITIES</b>				
Purchased Services	489,072	700,000	-	-100.00%
<b>TOTAL 4000 FUNCTION</b>	<b>489,072</b>	<b>700,000</b>	-	<b>-100.00%</b>

**HUDSON SCHOOL DISTRICT  
FY 2022/2023**

	2021 EXPENDITURES	2022 REVISED BUDGET	2023 PROPOSED BUDGET	% OF BUDGET CHANGE
<b>5000 PRINCIPAL/INTEREST/FUND TRANSFERS</b>				
Purchased Services	-	1,200	1,200	0.00%
Other	1,786,774	873,982	854,347	-2.25%
<b>TOTAL 5000 FUNCTION</b>	<b>1,786,774</b>	<b>875,182</b>	<b>855,547</b>	<b>-2.24%</b>
<b>SUBTOTAL GENERAL FUND</b>	<b>51,267,652</b>	<b>56,005,377</b>	<b>56,773,301</b>	<b>1.37%</b>
FEDERAL FUNDS	2,430,231	2,110,672	3,954,073	87.34%
FOOD SERVICE	1,071,964	1,228,009	1,234,873	0.56%
ALVIRNE FARM	115,106	93,249	93,249	0.00%
CAREER AND TECHNOLOGY CENTEF	34,268	118,595	139,538	17.66%
ALVIRNE TRUSTEES	44,464	71,600	50,000	-30.17%
CTE RENOVATION	10,127,213	-	-	-
<b>SUBTOTAL OTHER FUNDS</b>	<b>13,823,246</b>	<b>3,622,125</b>	<b>5,471,733</b>	<b>51.06%</b>
<b>TOTAL ALL FUNDS</b>	<b>65,090,898</b>	<b>59,627,502</b>	<b>62,245,034</b>	<b>4.39%</b>
<b>GENERAL FUND OBJECT SUMMARY</b>				
Salaries	26,273,116	27,823,762	28,063,877	0.86%
Benefits	13,682,599	15,799,746	16,481,965	4.32%
Purchased Services	6,382,467	8,017,751	7,951,654	-0.82%
Supplies	2,174,285	2,730,027	2,617,891	-4.11%
Property	896,784	660,068	696,866	5.57%
Other	71,628	100,042	106,700	6.66%
Principal/Interest/Fund Transfers	1,786,774	873,982	854,347	-2.25%
<b>TOTAL GENERAL FUND BUDGET</b>	<b>51,267,652</b>	<b>56,005,377</b>	<b>56,773,301</b>	<b>1.37%</b>

**HUDSON SCHOOL DISTRICT  
2022/2023 BUDGET  
FUNCTION SUMMARY**

