

# Mason School District

School Administrative Unit #89

Mason, New Hampshire



## Annual Report

Year Ending June 30, 2020



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**Mason School District**  
**Officers**

Moderator	Mrs. Catherine Schwenk	2023
Clerk	Mrs. Becky Partridge	2021
Treasurer	Mrs. Christine Irlbacher	2022
Secretary	Mrs. Becky Partridge	Appointed

**School Board Members**

Chairman	Dr. Christopher Guiry	2022
Vice Chairman	Mr. Bradley Gilbert	2022
	Mr. Jason Iannuzzo	2021
	Mr. Timothy Leak	2023
	Mrs. Anne (Nancy) Richards	2023

**School District Administration**

District Administrator/Principal	Mrs. Kristen Kivela
Director of Student Services	Mrs. Patricia O'Mara
Administrative Assistant	Mrs. Heidi DeLorme
Business Manager	Mr. Michael O'Neill
Accounts Payable	Mrs. Brenda Wiley

**Mason School District**

School Administrative Unit 89  
13 Darling Hill Road  
Mason, NH 03048

(603) 878-2962

Website: <http://mason.sau89.org>



# **Warrant for the 2021 Mason School District Meeting**

## **The State of New Hampshire**

To the inhabitants of the Mason School District qualified to vote in School District Affairs:

### **First Session of the Annual Meeting (Deliberative):**

You are hereby notified to meet at the Mason Elementary School Multi-Purpose Room, 13 Darling Hill Rd, Mason, New Hampshire on February, the sixth (6th) day of February 2021, at 9:00 a.m. This session shall consist of explanation, discussion and debate of warrant articles 3, 4, 5, 6, 7 and 8. Warrant articles may be amended subject to the following limitations: (1) 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. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

#### ***Snow Date***

*Snow date for the first session is **Saturday, February 6, 2021, at 2:00 p.m.** as determined by the moderator scheduled within 72 hours of the original date.*

### **Second Session of the Annual Meeting (Voting):**

FURTHER: You are hereby notified to meet at the Mason Elementary School on Tuesday, the Ninth (9th) day of March, 2021, to vote by official ballot on Articles 1 through 8. Polls open at 11:00 a.m. and remain open continually until 7:00 p.m. to act upon the following subjects:

**ARTICLE 1.** To choose the following School District Officers:

- |                          |                 |
|--------------------------|-----------------|
| A. School Board Member   | Term of 3 years |
| B. School District Clerk | Term of 2 years |

**ARTICLE 2.** To accept the reports of agents, auditors, committees or officers chosen as printed in the Annual Mason School District Report.

**ARTICLE 3.** Shall the Mason School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget

posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **Three Million, Two Hundred Fifty Three Thousand, Six Hundred Twenty Seven Dollars (3,253,627.00)**. Should this article be defeated, the default budget shall be **Three Million, One Hundred Ninety Four Thousand, Eighty Three Dollars (3,194,083.00)** which is the same as last year, with certain adjustments required by previous action of the Mason School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **NOTE: This operating budget warrant article does not include appropriations contained in ANY other warrant articles.** The School Board recommends this warrant article. **Majority vote required.)**

5 YES      0 NO

**ARTICLE 4.** Shall the Mason School District raise and appropriate Twenty Thousand Dollars (\$20,000) to be added to the previously established Educating Educationally Disabled Children Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30, 2021, unreserved fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this warrant article. **(Majority vote required.)**

5 YES      0 NO

**ARTICLE 5.** Shall the Mason School District raise and appropriate Ten Thousand Dollars (\$10,000) to be added to the previously established School Building and Grounds Maintenance Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30, 2021, unreserved fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this warrant article. **(Majority vote required.)**

5 YES      0 NO

**ARTICLE 6.** Shall the Mason School District vote to establish a Healthcare Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of paying unanticipated healthcare expenses, and to raise and appropriate the sum of Twenty Thousand Dollars (20,000) to be placed in this fund; and further designate the school board as agents to expend from the healthcare capital reserve fund. Such amount will be funded from the June 30, 2021, unreserved fund balance available for transfer on July 1. No amount to be

raised from taxation. The School Board recommends this warrant article.  
(Majority vote required.)

5 YES      0 NO

**ARTICLE 7.** Shall the Mason School District vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. Such fund balance retained may only be used to reduce the tax rate or for emergencies to be approved by the Department of Education under RSA 32:1. The School Board recommends this warrant article. (Majority vote required.)

5 YES      0 NO

**ARTICLE 8.** Shall the Mason School District accept the provisions of RSA 198:20-b providing that any school district in an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the school board to apply for, accept and expend, without further action by the school district, unanticipated money from a state, federal or other governmental unit or private source which becomes available during the fiscal year? The School Board recommends this warrant article. (Majority vote required.)


5 YES      0 NO

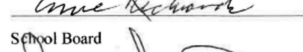
Given under our hands at said Mason  
on this 11th day of January, 2021.

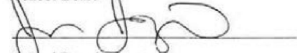
A true copy of Warrant – Attest:

  
School Board, Chairperson

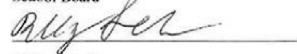
  
School Board, Chairperson

  
School Board

  
School Board

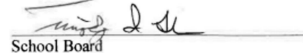
  
School Board

  
School Board

  
School Board

  
School Board

  
School Board

  
School Board



New Hampshire  
Department of  
Revenue  
Administration

2021  
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Proposed Budget

Mason Local School

Appropriations and Estimates of Revenue for the Fiscal Year from:

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/11/2021

SCHOOL BOARD 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
JASON ANNUNZIO	SCHOOL BOARD	
C-Christopher Bailey	Chairman	
Bradley Gilbert	Vice-Chairman	
ANNE RICHARDS	School Board	
Timothy Leake	School board	

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## Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2022 (Recommended)	Appropriations for period ending 6/30/2022 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	03	\$1,742,612	\$1,687,521	\$1,735,970	\$0
1200-1299	Special Programs	03	\$160,984	\$276,359	\$311,037	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	03	\$0	\$0	\$0	\$0
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>\$1,903,596</b>	<b>\$1,963,880</b>	<b>\$2,047,007</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	03	\$128,661	\$172,277	\$168,775	\$0
2200-2299	Instructional Staff Services	03	\$13,803	\$13,562	\$7,972	\$0
<b>Support Services Subtotal</b>			<b>\$142,464</b>	<b>\$185,839</b>	<b>\$176,747</b>	<b>\$0</b>



## Appropriations

<b>General Administration</b>			
0000-0000	Collective Bargaining	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0
2310-2319	Other School Board	\$17,055	\$17,055
<b>General Administration Subtotal</b>		<b>\$17,055</b>	<b>\$17,055</b>
<b>Executive Administration</b>			
2320 (310)	SAU Management Services	\$66,731	\$66,571
2320-2399	All Other Administration	\$0	\$0
2400-2499	School Administration Service	\$105,350	\$153,146
2500-2599	Business	\$35,012	\$35,000
2600-2699	Plant Operations and Maintenance	\$132,276	\$167,933
2700-2799	Student Transportation	\$119,545	\$128,414
2800-2899	Support Service, Central and Other	\$3,459	\$22,200
<b>Executive Administration Subtotal</b>		<b>\$462,373</b>	<b>\$573,424</b>
			<b>\$595,493</b>



## Appropriations

Non-Instructional Services				
3100	Food Service Operations	03	\$68,803	\$74,737
3200	Enterprise Operations		\$0	\$0
Non-Instructional Services Subtotal			\$68,803	\$74,737
Facilities Acquisition and Construction				
4100	Site Acquisition		\$0	\$0
4200	Site Improvement		\$0	\$0
4300	Architectural/Engineering		\$0	\$0
4400	Educational Specification Development		\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0
4600	Building Improvement Services		\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0



### Appropriations

<b>Other Outlays</b>						
5110	Debt Service - Principal	03	\$255,000	\$250,000	\$245,000	\$0
5120	Debt Service - Interest	03	\$122,846	\$103,407	\$94,348	\$0
	<b>Other Outlays Subtotal</b>		<b>\$377,846</b>	<b>\$353,407</b>	<b>\$339,348</b>	<b>\$0</b>
<b>Fund Transfers</b>						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
	<b>Fund Transfers Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$3,253,627</b>	<b>\$0</b>





Special Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2022 (Recommended)	Appropriations for period ending 6/30/2022 (Not Recommended)
5251	To Capital Reserve Fund	04	\$20,000	\$0
<i>Purpose: Appropriation to Capital Reserve Fund</i>				
5251	To Capital Reserve Fund	05	\$10,000	\$0
<i>Purpose: Appropriation to Capital Reserve Fund</i>				
5251	To Capital Reserve Fund	06	\$20,000	\$0
<i>Purpose: Appropriation to Capital Reserve Fund</i>				
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
<b>Total Proposed Special Articles</b>			<b>\$50,000</b>	<b>\$0</b>



Individual Warrant Articles

Account	Purpose	Article	Appropriations for	
			period ending 6/30/2022 (Recommended)	period ending 6/30/2022 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0



## Revenues

			Revised Estimated		
			Actual Revenues for Period ending	Revenues for Period ending	Estimated Revenues for
Account	Source	Article	ending 6/30/2020	6/30/2021	Period ending 6/30/2022
Local Sources					
1300-1349	Tuition	03	\$10,800	\$9,900	\$12,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$0	\$0	\$0
1600-1699	Food Service Sales	03	\$21,353	\$16,500	\$21,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$0	\$0	\$0
Local Sources Subtotal			\$32,153	\$26,400	\$33,000
State Sources					
3210	School Building Aid	03	\$86,424	\$83,124	\$84,774
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$11,000	\$0	\$0
3230	Special Education Aid		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0

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Revenues

3260	Child Nutrition	03	\$419	\$400	\$500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$97,843	\$83,524	\$85,274
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$9,878	\$6,800	\$9,500
4570	Disabilities Programs	03	\$41,910	\$15,200	\$12,400
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$51,788	\$22,000	\$21,900



## Revenues

Other Financing Sources				
5110-5139	Sale of Bonds or Notes	\$0	\$0	\$0
5140	Reimbursement Anticipation Notes	\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund	\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds	\$0	\$0	\$0
5230	Transfer from Capital Project Funds	\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds	\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds	\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds	\$0	\$0	\$0
5300-5699	Other Financing Sources	\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)	\$0	\$0	\$0
9998	Amount Voted from Fund Balance 05, 04, 06	\$45,000	\$0	\$50,000
9999	Fund Balance to Reduce Taxes 03	\$132,213	\$0	\$100,000
	<b>Other Financing Sources Subtotal</b>	<b>\$177,213</b>	<b>\$0</b>	<b>\$150,000</b>
<b>Total Estimated Revenues and Credits</b>		<b>\$358,997</b>	<b>\$131,924</b>	<b>\$290,174</b>

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Budget Summary

Item	Period ending 6/30/2022
Operating Budget Appropriations	\$3,253,627
Special Warrant Articles	\$50,000
Individual Warrant Articles	\$0
Total Appropriations	\$3,303,627
Less Amount of Estimated Revenues & Credits	\$290,174
Less Amount of State Education Tax/Grant	\$641,839
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$2,371,614</b>



Default Budget of the School District

Mason Local School

For the period beginning July 1, 2021 and ending June 30, 2022

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: 1/11/2021

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
C. Christopher Gaulty	Chairman	C. Christopher Gaulty
Bradley Gilbert	Vice-Chairman	Bradley Gilbert
ANNE RICHARDS	School board	ANNE RICHARDS
JASON LANNOZZO	SCHOOL BOARD	JASON LANNOZZO
Timothy Leck	school board	Timothy Leck



### Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$1,687,521	(\$11,856)	\$0	\$1,675,665
1200-1299	Special Programs	\$276,359	\$33,572	\$0	\$309,931
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>		<b>\$1,963,880</b>	<b>(\$21,716)</b>	<b>\$0</b>	<b>\$1,985,596</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$172,277	(\$578)	\$0	\$171,699
2200-2299	Instructional Staff Services	\$13,562	\$0	\$0	\$13,562
<b>Support Services Subtotal</b>		<b>\$185,839</b>	<b>(\$578)</b>	<b>\$0</b>	<b>\$185,261</b>





## Appropriations

General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$17,655	\$0	\$0	\$17,655
General Administration Subtotal		\$17,655	\$0	\$0	\$17,655
Executive Administration					
2320 (310)	SAU Management Services	\$66,731	\$3,175	\$0	\$69,906
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$153,146	\$9,621	\$0	\$162,767
2500-2599	Business	\$35,000	\$0	\$0	\$35,000
2600-2699	Plant Operations and Maintenance	\$167,933	\$4,484	\$0	\$172,417
2700-2799	Student Transportation	\$128,414	\$0	\$0	\$128,414
2800-2999	Support Service, Central and Other	\$22,200	\$0	\$0	\$22,200
Executive Administration Subtotal		\$573,424	\$17,280	\$0	\$590,704



Appropriations

<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$74,737	\$782	\$0	\$75,519
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$74,737</b>	<b>\$782</b>	<b>\$0</b>	<b>\$75,519</b>
<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	\$250,000	(\$5,000)	\$0	\$245,000
5120	Debt Service - Interest	\$103,407	(\$9,059)	\$0	\$94,348
<b>Other Outlays Subtotal</b>		<b>\$353,407</b>	<b>(\$14,059)</b>	<b>\$0</b>	<b>\$339,348</b>



Appropriations

Fund Transfers					
5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
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
5310	To Charter Schools	\$0	\$0	\$0	\$0
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$3,168,942	\$25,141	\$0	\$3,194,083



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
5120	Reduction in Interest Costs
5110	Adjusted to Schedule
3100	Retirement Rate Increase
2600-2699	Increased Benefit Costs \$4,484.
1100-1199	Increased Tuition \$13714 Reduction in benefit costs (\$25,570)
2320 (310)	Increased Benefit Costs \$3,175.
2400-2499	Benefit Cost Increases \$9,621.
1200-1299	Tuition Cost Increase \$22,000. Additional Staff Costs \$13,727, Reduced Benefit Costs Net (\$1,314)
2000-2199	Reduction in Service Costs (\$5,961) Increase in Benefit Costs Net \$5,383

## School Board Report



The beginning of the 2020 school year appeared to be a year similar to many previous years. However, by March it was evident that the normal progression would not be followed. In a fairly short period of time the school was in a remote learning mode with no student-teacher contact. A myriad of problems arose with the unequal distribution of Internet support.

The services of Zoom, a virtually unknown Internet service, became a common word in the community's vocabulary. Chrome books were the medium replacing the classroom, and it was evident the entire platform was no substitute for in-classroom learning experience.

The beginning of remote digital learning was a challenge to the teaching staff. The hybrid classroom model was even more challenging. Following directives from both the State and the CDC resulted in dividing the student body into smaller cohorts or groups. The smaller groups allowed distancing within the classrooms, thus reducing the risk of exposure to both students and teachers to the Covid virus. Lunches were delivered and consumed in the classrooms. Every Wednesday was used for cleaning and sanitizing of the entire school. Corridors were oriented to allow for one-way movement, decreasing the potential for virus transmission.

Staff rose to the challenge, adapting to all of what would be considered, in normal times, impediments to the normal operation of the school. Incredible amounts of preparation time, energy and creativity enabled the continuation of the learning experience. Through all of this, the primary focal point remained the individual student.

The School Board extends its sincere gratitude to the efforts of all of the staff of the Mason Elementary School, with special appreciation to the efforts of Principal Kristen Kivela for her leadership during this once-in-a-generation challenge.

For the Mason School Board,  
C. Christopher Guiry

## District Administrator & Principal Annual Report



The 2019–20 school year was one like no other and won't soon be forgotten. The year started out like any other school year — full of excitement from both the staff and students. We were all looking forward to another wonderful school year at MES.

That all quickly changed as we learned of the Covid-19 virus that was headed our way. None of us knew when we left school on Friday, March 13, that we would not enter the school building for the remainder of the 2019–20 school year. On Sunday, March 15, the Governor announced that he would be shutting down the State and this included all schools. School as we had known it had to change on a dime and we had to figure out how to educate our students remotely — immediately.

The staff at Mason Elementary School took the challenge of remote learning by the horns and worked tirelessly to provide the students with the best education they could at the time, all while trying to keep a brave face and stay positive during such a trying time. MES has many veteran staff members that have been in education for many years.

The education model that they knew was abruptly taken away from them and they had to change everything. Was remote learning perfect? No, it was far from it, but the staff learned every day and changed to better meet the students' needs. The students and parents of MES showed amazing support during this challenging time. The teamwork between staff and families was what got us through the school year.

As the weeks passed, staff and students were desperately missing each other. We organized parades and other events so we could see our students,



*Chef Deb*

even if it was just a quick view of them as we drove past in our cars. The school year ended with a “reverse” parade where all the students drove past the school to say their goodbyes to their teachers and a special goodbye to Chef Deb who resigned and moved to Canada this summer. At the end of the parade they were provided with an ice cream treat from “Kivela’s Creamery” ice cream van. It was a wonderful day and so nice to say our final goodbyes before summer vacation.

Our hearts ached for the Class of 2020 (12th, 8th and 5th graders) who had missed out on so much because of

the pandemic. We knew we needed to do something special for these students. This is where the town-wide Parade of Graduates was conceived. It was an amazing day celebrating our 2020 graduates, and we can't thank the townspeople enough for their support with cheering the graduates on as they drove past their homes. This is a tradition that we plan to continue for years to come.

The summer of 2020 was spent planning for reopening the school building and developing a plan to bring students back in person safely, as we all knew that is what was best for our students. After hours and hours of planning we happily invited the students back into the building on Monday, August 31, 2020. School does not look like it did in previous years, but we are adjusting and watching the students flourish. Every day that we are in the building is a gift and we don't take it for granted.

The 2019–20 school year was a challenge, but I could not imagine going through this anywhere else than at Mason Elementary School. I can't thank the staff, students, parents and community enough for all the support and encouragement they provided me and the entire staff during this unprecedented time. It is an honor to work for this amazing community.

Respectfully Submitted,  
Kristen Kivela  
*District Administrator and Principal*



## Business Manager's Report



This past year presented us with the challenges of finding funds to pay for things we never would have considered needing in prior years, or when we created our 2019–2020 budget. Weekly fund management was the name of the game when trying to buy remote learning programs, training for those programs, providing take-out meals, creating a memorable graduation for our fifth graders, and gallons and gallons of sanitizer.

The school received state funds to cover some of the costs, but that did not happen until well after our June 30 year end. In the meantime, the Selectmen were willing to let the school use some of the funds the town had received for these extras. We are grateful for that.

Despite the challenges, the school had a fund balance on June 30 of \$132,213 that was returned to the town to offset the tax rate. This savings was from a decrease in tuition and health insurance costs.

It is years like this past one that show how supportive and resilient our community and the staff at Mason Elementary School truly are. Kristen Kivela, our District Administrator, did an amazing job controlling the financial aspect of this challenging year along with all the other aspects of running a school district. Thank you to her for her dedication.

Michael O'Neill  
*Business Manager*





## Mason School Club Report



The Mason School Club is a volunteer-run, non-profit organization dedicated to enriching the school experience for every student, providing support to all staff members and building the spirit of community. We accomplish this by having monthly meetings during the school year to discuss and plan for special events, donations and fundraising.

During the past year, the school club made some wonderful donations to a myriad of school activities and programs. We continued to cover the cost of bussing for all class trips. This includes adventures to the State Capital and to the Worcester Ecotarium. We provided supplies and student snacks for those students in need.

To start the school year, money was given to each classroom teacher — PK through grade 5 — to offset their out-of-pocket expenses. We also held a monthly raffle for teachers to win gift cards. This also helped offset their out-of-pocket expenses throughout the school year. And we supplied outside toys for the children to use at recess.

On a festive note, students enjoyed the annual Halloween Parade and Holiday Shopping Fair. We hosted a family night out at Chick-Fil-A and we published the 39th annual Mason Community Calendar. Mason Elementary was shut down in the spring due to the Covid-19 pandemic. This made us unable to celebrate a few traditions such as Staff Appreciation Week, Spirit Week and a 5th grade graduation classroom party.

All of these wonderful happenings require financial support. Our fundraising efforts have included a bake sale at the Mason Elementary Open House and at the Barrett Hill Farm haunted trail. We continue to participate in the Box Tops for Education program and Original Works art fundraisers. The community calendar, family nights out and the Holiday Shopping Fair (including raffles and bake sale) all provided income.

A very small group put in a tremendous effort to provide positive memories for the children of Mason Elementary School. We are sincerely appreciative of the continued support from our school and our Mason community.

Respectfully submitted,  
Mason School Club

## **Mason Elementary School Personnel**

### **Professional Staff**

Kristen Kivela	District Administrator/Principal
Heidi DeLorme	Administrative Assistant
Larissa Terrill	Preschool Teacher
Susan Rysnik	Kindergarten Teacher
Karen Mann	Grade One Teacher
Colleen Ringer	Grade Two Teacher
Sarah Phillips	Grade Three Teacher
Laura Hooper	Grade Four Teacher
Alexcina Leel	Grade Five Teacher
Michele Jimeno	Art Teacher
Deborah Prince Smith	Music Teacher
John Margarita	PE Teacher

### **Student Services Staff**

Pamela Brock	Paraprofessional
Deborah Cullen	Paraprofessional
Vikie Jewell	Paraprofessional
Kelly Sirois	Paraprofessional
Molly Viglione	Paraprofessional
Tracy Williams	Paraprofessional
Neal Richardson	Technology Consultant
Danielle Carrier	School Nurse
Marcia Bruseo	Occupational Therapist
Patricia O'Mara	Student Services Director/ School Psychologist/ Guidance Counselor

### **Facilities and Operations**

Jeffrey Lundgren	Food Service Director
Chris Rush	School Facility Manager

**Mason Students Enrolled at Mason Elementary School  
and Milford Middle & High School Through October 2020**

---

Preschool	10
Kindergarten	15
Grade 1	14
Grade 2	14
Grade 3	10
Grade 4	8
Grade 5	11
Grade 6	5
Grade 7	9
Grade 8	7
Grade 9	9
Grade 10	13
Grade 11	16
Grade 12	11
<hr/>	
<b>Total</b>	<b>152</b>



## **Warrant for the 2020 Mason School District Meeting**

### **The State of New Hampshire**

To the inhabitants of the Mason School District qualified to vote in School District Affairs:

#### **First Session of the Annual Meeting (Deliberative):**

You are hereby notified to meet at the Mason Elementary School Multi-Purpose Room, 13 Darling Hill Rd, Mason, New Hampshire on February, the first (1st) day of February 2020, at 9:00 a.m. This session shall consist of explanation, discussion and debate of warrant articles 3, 4, 5 and 6. Warrant articles may be amended subject to the following limitations: (1) 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. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

#### ***Snow Date***

*Snow date for the first session is **Saturday**, February 1, 2020, at 2:00 p.m. as determined by the moderator scheduled within 72 hours of the original date.*

#### **Second Session of the Annual Meeting (Voting):**

FURTHER: You are hereby notified to meet at the Mason Town Hall on Tuesday, the Tenth (10th) day of March, 2020, to vote by official ballot on Articles 1 through 6 Polls open at 8:00 a.m. and remain open continually until 7:00 p.m. to act upon the following subjects:

**ARTICLE 1.** To choose the following School District Officers:

- |                              |                 |
|------------------------------|-----------------|
| A. School Board Member       | Term of 3 years |
| B. School Board Member       | Term of 3 years |
| C. School District Treasurer | Term of 2 years |
| D. School District Moderator | Term of 3 years |

**ARTICLE 2.** To accept the reports of agents, auditors, committees or officers chosen as printed in the Annual Mason School District Report.

**ARTICLE 3.** Shall the Mason School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **Three Million, One Hundred Sixty Eight Thousand, Nine Hundred Forty Two Dollars (3,168,942.00)**. Should this article be defeated, the default budget shall be **Three Million, One Hundred Twenty Two Thousand, Two Hundred Seventy One Dollars (3,122,271.00)** which is the same as last year, with certain adjustments required by previous action of the Mason School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **NOTE: This operating budget warrant article does not include appropriations contained in ANY other warrant articles.** The School Board recommends this warrant article. **(Majority vote required.)**

5 YES      0 NO

**ARTICLE 4.** Shall the Mason School District raise and appropriate Twenty Thousand Dollars (\$20,000) to be added to the previously established Educating Educationally Disabled Children Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30, 2020, unreserved fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this warrant article. **(Majority vote required.)**

5 YES      0 NO

**ARTICLE 5.** Shall the Mason School District raise and appropriate Ten Thousand Dollars (\$10,000) to be added to the previously established School Building and Grounds Maintenance Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30, 2020, unreserved fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this warrant article. **(Majority vote required.)**

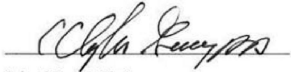
5 YES      0 NO

**ARTICLE 6.** Shall the Mason School District raise and appropriate Fifteen Thousand Dollars (\$15,000) to be added to the previously established Unanticipated Tuition Cost Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30, 2020, unreserved fund balance avail-

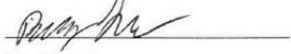
able for transfer on July 1. No amount to be raised from taxation. The School Board recommends this warrant article. **(Majority vote required.)**

5 YES      0 NO

Given under our hands at said Mason on this 6th day of January, 2020.



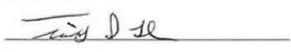
School Board, Chairperson



School Board



School Board

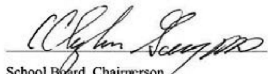


School Board



School Board

A true copy of Warrant – Attest:



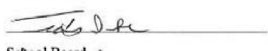
School Board, Chairperson



School Board



School Board



School Board



School Board

## Mason, NH School District Election Results

March 10, 2020

The Moderator, Catherine Schwenk, declared the polls open at 11:01 am and declared the polls closed at 7:03 pm.

A total of 315 ballots were cast, including 15 absentee ballots. 1,043 voters on the checklist with three newly registered voters that day for a total of 1,046 voters. 30% turnout.

### **School Board Member**

Anne Richards: 245

### **School Board Member**

Tim Leak: 256

### **District Treasurer**

Christine Irlbacher: 244

### **District Moderator**

Catherine Schwenk: 253

### **Article 2** (accept reports)

Yes 256 No 34

### **Article 3** (budget)

Yes 198 No 97

### **Article 4** (Educating Educationally Disabled Children Capital Reserve Fund)

Yes 210 No 87

### **Article 5** (School Building and Grounds Maintenance Capital Reserve Fund)

Yes 207 No 87

### **Article 6** (Unanticipated Tuition Cost Capital Reserve Fund)

Yes 192 No 99

Rebecca L. Partridge

*School District Clerk*

*Rebecca L Partridge*

**Town of Mason, New Hampshire**  
**Mason School District**  
**2020 Deliberative Session**

**February 01, 2020**

The First Session, The Deliberative Session, of the Mason School District was held in the Mason Elementary School Multi-Purpose Room, 13 Darling Hill Road, Mason, New Hampshire on February 01, 2020.

At 0900h Moderator Catherine Schwenk asked School Board Members to take their seats at the head table. All voters and nonvoters are requested to wear appropriate credentials and be seated after signing in with the Supervisors of the checklist at the back table. Nonvoters are to be seated to the Moderators right in the front row.

There were fourteen voters and two nonvoters present.

Moderator Schwenk recognized the coordinated efforts of individuals to prepare for this meeting including School District Personnel, Supervisors of the Checklist, Physical Plant Staff, Police and Emergency Personnel.

Moderator Schwenk reviewed safety procedure calling attention to the emergency exits.

There were no requests for Interpretative Services.

**Roll Call and Introductions:**

Chairman Dr. Christopher Guiry

Vice Chairman Bradley Gilbert

Member Jason Iannuzzo

Member Timothy Leak

Member Nancy Richards

Secretary/District Clerk Becky Partridge

Superintendent of Schools Kristen Kivela

Business Manager Michael O'Neill

Accounts Payable Brenda Wiley

**Procedure**

All questions will be directed to the Moderator. Once recognized state your name. All amendments and substantive motions are to be in writing and signed by the maker and seconder. For a ballot vote five voters may make a written request prior to a voice or division voter per RSA40:4a, signatures are required. Voters must be present at the meeting to request a ballot vote.



### **Call to Order**

Moderator Schwenk: By the powers vested in me by the State of New Hampshire, I now call to order the First Session, The Deliberative Session of the Mason School District Annual Meeting at 0901h.

### **Opening Exercises**

The Moderator asked for the school board members and public to join Bob Bergeron, long-time resident and volunteer of Mason, in the Pledge of Allegiance to the Flag of the United States of America.

The first order of business is reading of the warrant. There was no objection to waive the reading of the warrant.

*On Motion of Chairman Dr. Chris Guiry, duly seconded, it was VOTED that the following individuals be permitted to speak, as needed on school district affairs: Superintendent Kristen Kivela and Business Manager Michael O'Neill.*

Supervisor of the Checklist Dotsie Milbrandt brought to the attention of the Moderator that the printed time on the warrant of the opening of the polls on March 10 was 1100h, however, the selectmen approved the opening to be 0800h.

*On Motion of Chairman Dr. Chris Guiry, duly seconded, it was VOTED to change the time from 1100h to 800h on the warrant.*

Moderator Schwenk informed the public that the voting of Articles 1–6 will be held on March 10, 2020 from 0800h to 1900h.

*On Motion of Vice Chairman Bradley Gilbert, duly seconded, it was VOTED to place on the official ballot Article 1*

To choose the following School District Officers: School Board Member (3 years), School Board Member (3 years), School District Treasurer (2 years), School District Moderator (3 years).

*On Motion of School Board Member Nancy Richards, duly seconded, it was VOTED to place on the official ballot Article 2*

To accept the reports of agents, auditors, committees or officers chosen as printed in the Annual Mason School District Report.

**Discussion:** Charlie Moser – “What year report are we approving?” Dr. Chris Guiry – “2019.” Connie LaCasse – “If we haven’t seen the report yet, how can we approve it?” Mike O’Neill – “What you are approving is placing the article on the ballot, not the report itself.”

*On Motion of Chairman Dr. Chris Guiry, duly seconded, it was VOTED to place on the official ballot Article 3*

Shall the Mason School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the First Session, for the purposes set forth therein, totaling Three Million One Hundred Sixty Eight Thousand, Nine Hundred Forty Two Dollars (\$3,168,942.00). Should this Article be defeated, the default Budget shall be Three Million One Hundred Twenty Two Thousand, Two Hundred Seventy One Dollars (\$3,122,271.00) which is the same as last year, with certain adjustments required by previous action of the Mason School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI to take up the issue of a revised operating budget only? **NOTE: This operating budget warrant article does not include appropriations contained in any other warrant article.** The School Board recommends this warrant article. (Majority vote required.)

**Discussion:** No discussion.

*On Motion of School Board Member Tim Leak, duly seconded, it was VOTED to place on the official ballot Article 4*

Shall the Mason School District vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) to be added to the previously established Educating Educationally Disabled Children Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30, 2020, unreserved fund balance available for transfer on July 01? No amount to be raised from taxation. The School board recommends this warrant article. (Majority vote required.)

**Discussion:** Currently \$90,000 in fund. One out-of-district placement can be hundreds of thousands annually.

Connie LaCasse – “If the money does not come from taxation, where does the money come from?” Dr. Chris Guiry – “The money that is not expended in the previous year before returning to the town, as we send a substantial amount of money back to the town even after funding these accounts. Last year the district returned almost \$240,000 back to the town after funding these accounts.”

*On Motion of School Board Member Jason Iannuzzo, duly seconded, it was VOTED to place on the official ballot Article 5*

Shall the Mason School District vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) to be added to the previously established Building and Grounds Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30, 2020, unreserved fund balance available for transfer on July 01? No amount to be raised from taxation. The School Board recommends this warrant article. (Majority vote required.)

**Discussion:** Currently \$40,000 in fund.

*On Motion of Vice Chairman Bradley Gilbert, duly seconded, it was VOTED to place on the official ballot Article 6*

Shall the Mason School District vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to be added to the previously established Unanticipated Tuition cost Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30, 2020, unreserved fund balance available for transfer on July 01? No amount to be raised from taxation. The School Board recommends this warrant article. (Majority vote required.)

**Discussion:** Currently \$20,000 in fund. Connie LaCasse – “Do these collect interest?” Dr. Chris Guiry – “Yes.”

There being no further business to come before the First Session, The Deliberative Session of the Mason School District, a motion is in order to adjourn Sine Dai Motion by voter, duly seconded and Voted.

Adjourned Sine Dai at 0920h.

Respectfully Submitted,

*Rebecca Partridge*

School District Clerk  
Becky Partridge



New Hampshire  
Department of  
Revenue Administration

**2020**  
**\$27.01**

## Tax Rate Breakdown Mason

### Municipal Tax Rate Calculation

Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$1,545,638	\$159,128,292	<b>\$9.72</b>
County	\$186,133	\$159,128,292	<b>\$1.17</b>
Local Education	\$2,213,849	\$159,128,292	<b>\$13.91</b>
State Education	\$342,290	\$154,537,392	<b>\$2.21</b>
<b>Total</b>	<b>\$4,287,910</b>		<b>\$27.01</b>

### Village Tax Rate Calculation

Jurisdiction	Tax Effort	Valuation	Tax Rate
<b>Total</b>			

### Tax Commitment Calculation

Total Municipal Tax Effort	\$4,287,910
War Service Credits	(\$39,000)
Village District Tax Effort	
Total Property Tax Commitment	\$4,248,910

James P. Gerry  
Director of Municipal and Property Division  
New Hampshire Department of Revenue Administration

11/2/2020

January 27, 2021

To the School Board  
Mason, New Hampshire School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mason, New Hampshire School District for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 21, 2020. Professional standards also require that we communicate to you the following information related to our audit.

**Significant Audit Matters**

**Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Mason, New Hampshire School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2020. We noted no transactions entered into by the Mason, New Hampshire School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the Governmental Activities are:

Management's estimate of the useful lives of depreciable capital assets is based on historical utilization of assets. We evaluated the key factors and assumptions used to develop the useful lives of depreciable capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Significant estimates also include actuarial assumptions used in determining pension and other postemployment benefit costs which are based on plan audited financial statements. We evaluated the assumptions used in the plan audited financial statements to determine that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements is:

As discussed in Note 2 to the financial statements, the District has not implemented all provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The single employer plan provisions of GASB Statement 75 were required to be implemented by the District during the year ended June 30, 2018.

The financial statement disclosures are neutral, consistent, and clear.

#### ***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements.

#### ***Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated January 27, 2021.

#### ***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Mason, New Hampshire School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### ***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Mason, New Hampshire School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The District did not adopt all provisions of GASB Statement No. 75 - *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* during the current year which resulted in an adverse opinion on the Governmental Activities.

#### **Other Matters**

We applied certain limited procedures to the budgetary comparison information, schedule of changes in the District's proportionate share of the net OPEB liability, schedule of District OPEB contributions, schedule of changes in the District's proportionate share of the net pension liability, and schedule of District pension contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

#### **Restriction on Use**

This information is intended solely for the use of the School Board and management of the Mason, New Hampshire School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Vashon Clukay & Company PC*

# SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2020

For School District of Mason, NH

SAU # 89

## DUE TO THE NH DEPARTMENT OF REVENUE

Not Later Than September 1, 2020

"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete."  
Per RSA 198:4-d

[Signature]  
School Board Chairperson

8/26/20  
Date

Superintendent of Schools: [Signature] Date: 9/28/2020

### SCHOOL BOARD MEMBERS

Please sign in ink.

[Signature]  
[Signature]  
[Signature]

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL & PROPERTY DIVISION  
P.O. BOX 487  
CONCORD, NH 03302-0487  
(603)230-5090

MS-25  
Rev. 06/20



NAME:							
MASON							
BALANCE SHEET	TITLES	Acct.#	(1) Fund 10	(2) Fund 21	(3) Fund 22	(4) Fund 30	(5) Fund 70
			GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY
<b>ASSETS</b>							
<b>Current Assets</b>							
1.	CASH	100	295,321.00	0.00	0.00	0.00	0.00
2.	INVESTMENTS	110	0.00	0.00	0.00	0.00	154,988.00
3.	INTERFUND RECEIVABLE	120	0.00	0.00	0.00	0.00	0.00
4.	INTERFUND RECEIVABLE	130	19,482.00	1,417.00	0.00	0.00	0.00
5.	INTERGOVT REC	140	0.00	472.00	19,482.00	0.00	0.00
6.	OTHER RECEIVABLES	150	629.00	0.00	0.00	0.00	0.00
7.	BOND PROCEEDS REC	160	0.00	0.00	0.00	0.00	0.00
8.	INVENTORIES	170	0.00	0.00	0.00	0.00	0.00
9.	PREPAID EXPENSES	180	0.00	0.00	0.00	0.00	0.00
10.	OTHER CURRENT ASSETS	190	0.00	0.00	0.00	0.00	0.00
11.	<b>Total Current Assets lines 1 - 10</b>		<b>315,432.00</b>	<b>1,889.00</b>	<b>19,482.00</b>	<b>0.00</b>	<b>154,988.00</b>
<b>LIAB &amp; FUND EQUITY</b>							
<b>Current Liabilities</b>							
12.	INTERFUND PAYABLES	400	0.00	0.00	0.00	0.00	0.00
13.	INTERGOVT PAYABLES	410	1,417.00	0.00	19,482.00	0.00	0.00
14.	OTHER PAYABLES	420	0.00	0.00	0.00	0.00	0.00
15.	CONTRACTS PAYABLE	430	3,880.00	0.00	0.00	0.00	0.00
16.	BOND AND INTEREST PAY	440	0.00	0.00	0.00	0.00	0.00
17.	LOANS AND INTEREST PAY	450	0.00	0.00	0.00	0.00	0.00
18.	ACCRUED EXPENSES	460	842.00	0.00	0.00	0.00	0.00
19.	PAYROLL DEDUCTIONS	470	0.00	0.00	0.00	0.00	0.00
20.	DEFERRED REVENUES	480	0.00	0.00	0.00	0.00	0.00
21.	OTHER CURRENT LIAB	490	0.00	1,212.00	0.00	0.00	0.00
22.	<b>Total Current Liabilities lines 12 - 21</b>		<b>5,640.00</b>	<b>1,212.00</b>	<b>19,482.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Equity</b>							
<b>Nonspendable:</b>							
23.	RESERVE FOR INVENTORIES	751	0.00	0.00	0.00	0.00	0.00
24.	RESERVE FOR PREPAID EXPENSES	752	0.00	0.00	0.00	0.00	0.00
25.	RESERVE FOR ENDOWMENTS (principal only)	755	0.00	0.00	0.00	0.00	0.00
26.	RESERVE FOR ENDOWMENTS (interest)	756	0.00	0.00	0.00	0.00	0.00
27.	RESTRICTED FOR FOOD SERVICE		0.00	877.00	0.00	0.00	0.00
28.	UNSPENT BOND PROCEEDS		0.00	0.00	0.00	0.00	0.00
<b>Committed:</b>							
29.	RESERVE FOR CONTINUING APPROPRIATIONS	754	0.00	0.00	0.00	0.00	0.00
30.	RESERVE FOR AMT'S VOTED	755	45,000.00	0.00	0.00	0.00	0.00
31.	RESERVE FOR ENCUMBRANCES (non-lapsing)	753	72,070.00	0.00	0.00	0.00	0.00
32.	UNASSIGNED FUND BALANCE RETAINED		60,500.00	0.00	0.00	0.00	0.00
<b>Assigned:</b>							
33.	RESERVED FOR SPECIAL PURPOSES	760	0.00	0.00	0.00	0.00	0.00
34.	RESERVE FOR ENCUMBRANCES	753	0.00	0.00	0.00	0.00	154,988.00
35.	UNASSIGNED FUND BALANCE	770	132,213.00	0.00	0.00	0.00	0.00
36.	<b>Total Fund Equity lines 23-35</b>		<b>309,783.00</b>	<b>877.00</b>	<b>0.00</b>	<b>0.00</b>	<b>154,988.00</b>



REVENUES									
<b>Revenues from Federal Sources</b>									
24. Unrestricted Grants-in-Aid	4100-4299		0.00	0.00	13,242.00	0.00	0.00	0.00	0.00
<b>RESTRICTED GRANTS-IN-AID</b>									
25. Restricted Grants-in-Aid Direct from Fed Gov't	4300-4399		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26. Restricted Grants-in-Aid from Fed Gov't thru State	4500-4599		0.00	5,899.00	68,203.00	0.00	0.00	0.00	0.00
27. Other Revenue for on Behalf of LEA	4700-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28. Federal Forest Land Distribution	4810		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>29. Total Revenue from Federal Gov't (Lines 24-28)</b>			<b>0.00</b>	<b>5,899.00</b>	<b>81,445.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Revenues from Other Sources</b>									
30. Sale of Bonds/Notes	5100-5199		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31. Reimbursement Anticipation Notes	5140		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Interfund Transfers</b>									
32. Transfer from General Fund	5210		0.00	43,788.00	0.00	0.00	0.00	0.00	25,000.00
33. Transfer from Special Revenue Funds	5220-5229		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34. Transfer from Capital Projects	5230-5239		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35. Transfer from Capital Reserve Funds	5240-5249		0.00	0.00	0.00	0.00	0.00	0.00	0.00
36. Transfer from Trust Funds	5250-5259		0.00	0.00	0.00	0.00	0.00	0.00	0.00
37. Compensation for Loss of Fixed Assets	5300-5399		0.00	0.00	0.00	0.00	0.00	0.00	0.00
38. Capital Lease/Purchase	5500-5600		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>39. Total Other Financing Sources (Lines 30-38)</b>			<b>0.00</b>	<b>43,788.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>
<b>40. Total Revenue &amp; Other Financing Sources (Lines 8,23,29,39)</b>			<b>2,957,872.00</b>	<b>63,287.00</b>	<b>81,445.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>
									<b>26,605.00</b>

REVENUES									
<b>Revenue From Federal Sources</b>									
24. Restricted Grants-in-Aid	4100-4299								
25. Restricted Grants-in-Aid	4300-4399								
26. Restricted Grants-in-Aid Direct from Fed Gov't	4500-4599								
27. Other Revenue for/on Behalf of LEA	4700-4899								
28. Federal Forest Land Distribution	4810								
<b>29. Total Revenue from Federal Gov't (Lines 24-28)</b>									
<b>Other Financing Sources</b>									
30. Sale of Bonds and Notes	5100-5199								
31. Revenue from Anticipation Notes	5140								
<b>Interfund Transfers</b>									
32. Transfer from General Fund	5210								
33. Transfer from Special Revenue Funds	5220-5229								
34. Transfer from Capital Projects	5230-5239								
35. Transfer from Capital Reserve Funds	5251								
36. Transfer from Total Funds	5252-5253								
37. Donations from Other Fund Assets	5300-5399								
38. Capital Loss/Less/Purchases	5500-5600								
<b>39. Total Other Financing Sources (Lines 30-38)</b>									
<b>40. Total Revenue &amp; Other Financing Sources (Lines 8, 23, 29, 39)</b>									

EXPENDITURES	GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY
1. Regular Programs	1100-1199				
2. Special Programs	1200-1299	1,546,494.00		41,588.00	
3. Vocational Programs	1300-1399	204,913.00		16,916.00	
4. Other Instructional Programs	1400-1499	0.00		0.00	
5. Non-Public Programs	1500-1599	0.00		0.00	
6. Adult & Community Programs	1600-1699	0.00		0.00	
7. Total Instructional Expenditures (Lines 1-6)		1,750,507.00	0.00	58,504.00	0.00
Support Services					
8. Student Services	2100-2199	194,113.00		8,437.00	
9. Instructional Staff	2200-2299	5,177.00		13,955.00	
10. General Administration - SAU Level	2300-2399	82,473.00		0.00	
11. School Administration	2400-2499	143,927.00		0.00	
12. Business Services	2500-2599	85,932.00		0.00	
13. Operation/Maintenance of Plant	2600-2699	1,000,000.00		0.00	
14. Student Transportation	2700-2799	104,972.00		739.00	
15. Centralized Services	2800-2899	7,375.00		0.00	
16. Other Support Services	2900-2999				
17. Food Service Operation	3100-3199		63,287.00		
18. Total Support Services (Lines 8-17)		726,537.00	63,287.00	23,131.00	0.00
Other Outlays					
19. Plant Acquisition & Construction	4000-4099	0.00		0.00	
20. Debt Service - Principal	5110	250,900.00		0.00	
21. Debt Service - Interest	5120	112,898.00		0.00	
Other Financing Uses					
22. Transfer to General Fund	5210		0.00	0.00	0.00
23. Transfer to Food Service (Special Revenue) Funds	5220-5221	43,718.00			
24. Transfer to Instructional Services Funds	5230-5239				
25. Transfer to Capital Projects Funds	5240	0.00			
26. Transfer to Capital Reserves	5251	0.00			
27. Transfer to Expendable Trust Funds	5252	26,605.00			
28. Transfer to Nonexpendable Trust Funds	5253	0.00			
29. Transfer to Fiduciary Fund	5254				
30. Allocation to Other Agencies	5300	(1,605.00)			
31. Allocation to Other Agencies	5380	0.00			
32. Total Other Outlays and Financing Uses (Lines 19-31)		431,483.00	0.00	0.00	0.00
33. Total Expenditures for All Purposes (Lines 1-32)		2,908,527.00	63,287.00	81,465.00	0.00

