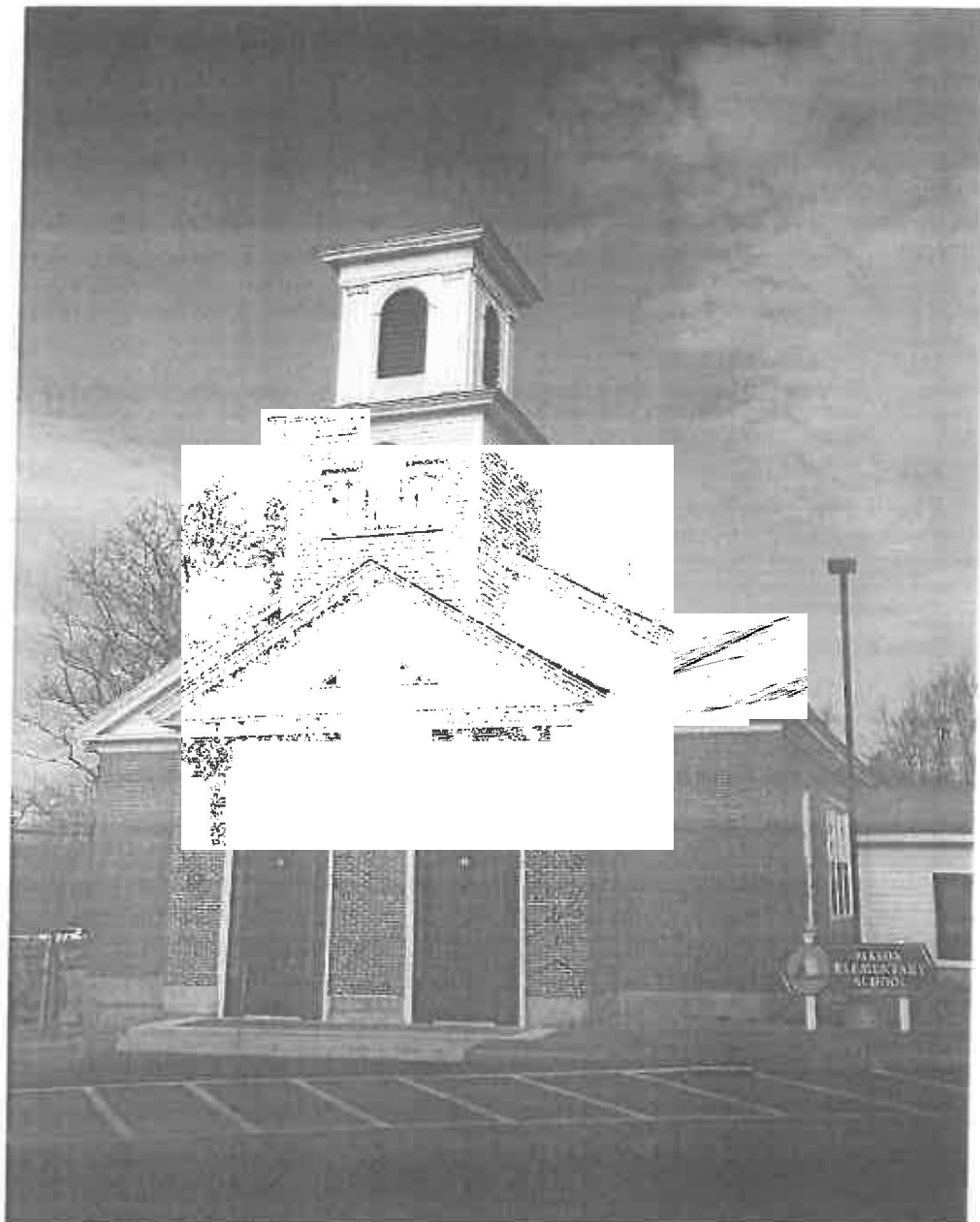


**Mason School District  
School Administrative Unit #89  
Mason, New Hampshire**



**ANNUAL REPORT  
Year Ending June 30, 2012**

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## MASON SCHOOL DISTRICT

### OFFICERS

Moderator	Mrs. Catherine Schwenk	2014
Clerk	Mrs. Becky Partridge	2013
Treasurer	Mrs. Susan Schulman	2014
Secretary	Mrs. Becky Partridge	Appointed

### SCHOOL BOARD MEMBERS

Chairman	Mr. Robert Hemmer	2013
Vice Chairman	Mrs. Stephanie Syre-Hager	2014
	Mr. John Diefenbach	2013
	Mr. Robert Doyle	2014
	Mrs. Jeannine Phalon	2015

### SCHOOL DISTRICT ADMINISTRATION

Superintendent	Mr. James W. McCormick
Director of Student Services	Ms. Kathryn M. Wyman
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 2014 MASON SCHOOL DISTRICT MEETING  
THE STATE OF NEW HAMPSHIRE**

---

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

You are hereby notified to meet at the Mason Elementary School Multi-Purpose Room, 13 Darling Hill Rd, Mason, New Hampshire on February, the second, (2nd) day of February 2013, at 9:00 a.m. This session shall consist of explanation, discussion and debate of warrant articles 2 through 5. 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 Wednesday, February 6, 2013, at 7:00 p.m. as determined by the moderator scheduled within 72 hours of the original date.*

**Session**

FURTHER: You are hereby notified to meet at the Mason Town Hall on Tuesday, the Twelfth (12th) day of March, 2013, to vote by official ballot on Articles 3 through 6 as amended. 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            | Years |
| b. | School Board Member | Term            | Years |
| c. | 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.

Rebecca Fackridge 2-15-13



**WARRANT FOR  
THE 2014 MASON SCHOOL DISTRICT MEETING  
THE STATE OF NEW HAMPSHIRE**

**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 Two Million Nine Hundred Seventy Six Thousand Eight Hundred Ninety Six Dollars (\$2,976,896)? Should this article be defeated, the default budget shall be Two Million Nine Hundred Seventy Eight Thousand Six Hundred Fifteen Dollars (\$2,978,615), 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 ant article does not include appropriations contained in ANY other School Board recommends this warrant article. (Majority vote required.)**

**ARTICLE 4.** To see if the Mason School District will to vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. Such fund balance retained will only be used to reduce taxes or for emergencies that are approved by the Department of Education pursuant to RSA 32:11. The School Board recommends this warrant article. **(Majority vote required.)**

**ARTICLE 5.** Shall the Mason School District raise and appropriate the sum of Ten Thousand Dollars (\$10,000) 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, 2013, 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.)**

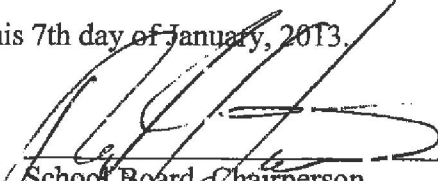
**ARTICLE 6.** Shall we rescind the provisions of RSA 40:13 (known as SB 2), as adopted by the Mason School District on 9-March 2010, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law? (3/5 majority vote required)

This is a petitioned warrant article.

*Rebecca T. Fawcett 2-15-13*

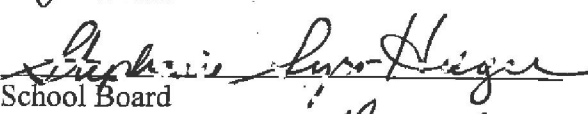
**WARRANT FOR  
THE 2014 MASON SCHOOL DISTRICT MEETING  
THE STATE OF NEW HAMPSHIRE**

Given under our hands at said Mason on this 7th day of January, 2013.

  
School Board, Chairperson

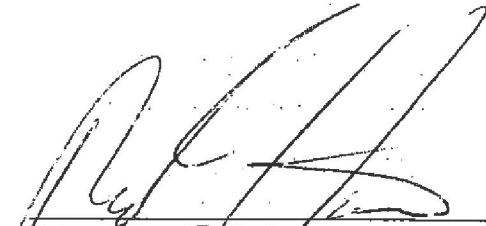
  
School Board

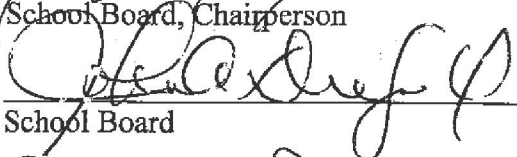
  
School Board

  
School Board

  
School Board

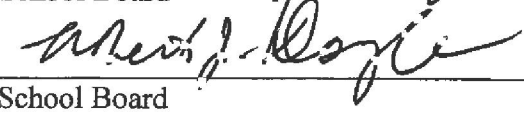
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School Board, Chairperson

  
School Board

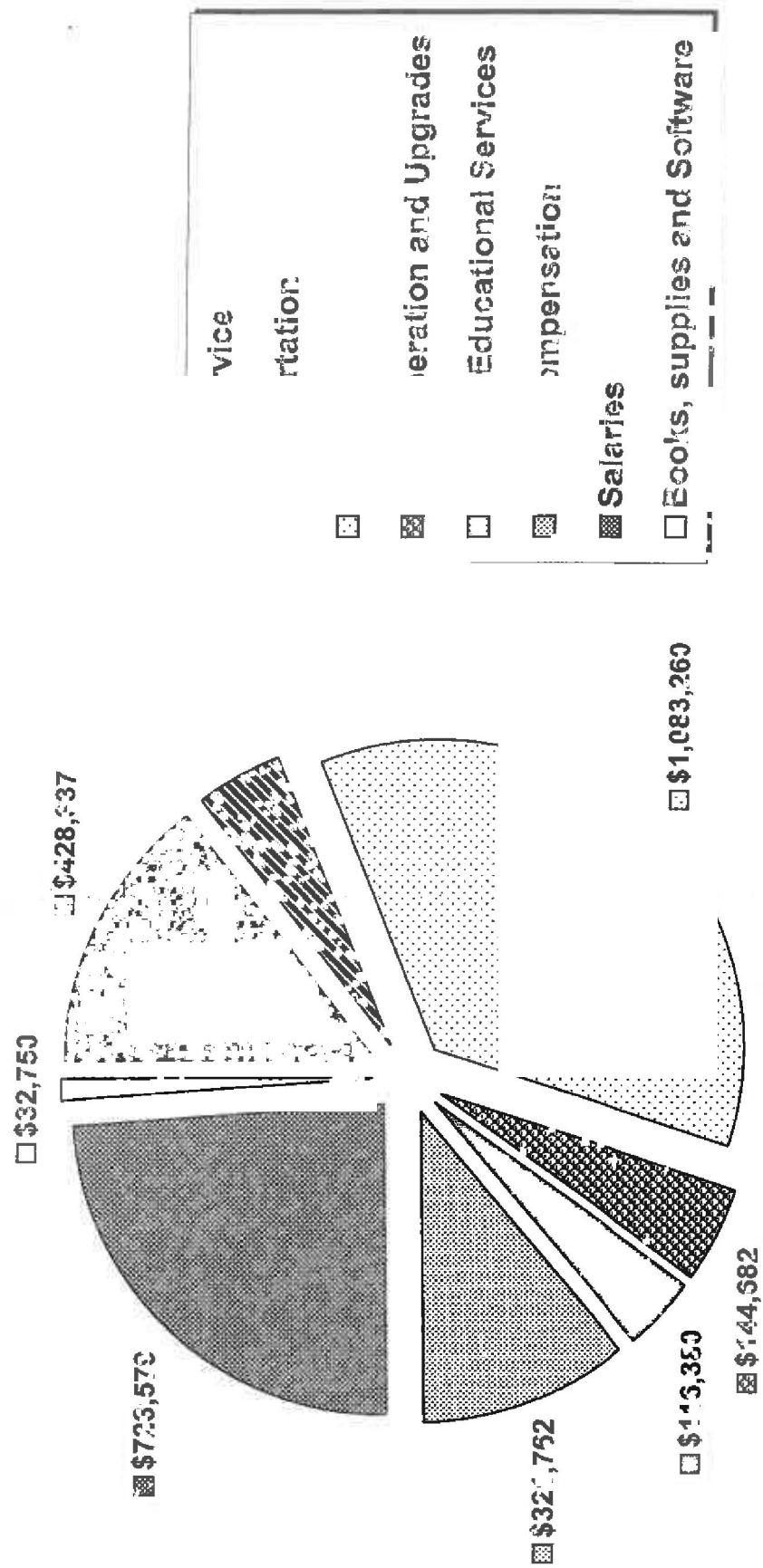
  
School Board

  
School Board

  
School Board

Review Package 2-15-13

# LA MICHIGAN DISTRICT PROPOSED BUDGET ALLOCATIONS 2013-2014



OF: Mason

NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2013 to June 30, 2014**IMPORTANT:**

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.

2. Hold at least one public hearing on this budget.

3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): \_\_\_\_\_

**SCHOOL BOARD MEMBERS***Please sign in ink.*

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

*[Signature]*  
*[Signature]*  
*[Signature]*

*[Signature]*  
*[Signature]*

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

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

MS-26  
 Rev. 12/11



Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/11 to 6/30/12	Appropriations Current Year As Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>INSTRUCTION</b>						
1100-1199	Regular Programs		1,344,183	1,537,684	1,398,251	
1200-1299	Special Programs		392,092	243,108	309,485	
1300-1399	Vocational Programs					
1400-1499	Other Programs			1	1	
1500-1599	Non-Public Programs					
1600-1699	Adult/Continuing Ed. Programs					
1700-1799	Community/Jr.College Ed. Programs					
1800-1899	Community Service Programs					
<b>SUPPORT SERVICES</b>						
2000-2199	Student Support Services		146,444	153,917	146,767	
2200-2299	Instructional Staff Services		20,361	24,500	17,000	
<b>GENERAL ADMINISTRATION</b>						
2310 840	School Board Contingency		-	-		
2310-2399	Other School Board		24,199	33,300	27,450	
<b>EXECUTIVE ADMINISTRATION</b>						
2320-310	SAU Management Services		137,605	167,176	175,130	
2320-2399	All Other Administration			-		
2400-2499	School Administration Service		118,941	95,047	125,839	
2500-2599	Business		-	-		
2600-2699	Operation & Maintenance of Plant		109,744	101,912	133,434	
2700-2799	Student Transportation		117,823	126,316	133,146	
2800-2999	Support Service, Central & Other					
<b>NON-INSTRUCTIONAL SERVICES</b>						
3100	Food Service Operations		63,489	63,122	82,056	
3200	Enterprise Operations					
<b>FACILITIES ACQUISITIONS &amp; CONSTRUCTION</b>						
4100	Site Acquisition					
4200	Site Improvement					
4300	Architectural/Engineering					
4400	Educational Specification Development					
4500	Building Acquisition/Construction					
4600	Building Improvement Services					
4900	Other Facilities Acquisition and Construction Services					
<b>OTHER OUTLAYS (5000-5999)</b>						
5110	Debt Service - Principal		255,000	255,000	255,000	
5120	Debt Service - Interest		188,739	180,290	173,337	
<b>FUND TRANSFERS</b>						
5220-5221	To Food Service					
5222-5229	To Other Special Revenue					
5230-5239	To Capital Projects					
5254	To Agency Funds					
5300-5399	Intergovernmental Agency Alloc.					
<b>SUPPLEMENTAL APPROPRIATION</b>						
<b>DEFICIT APPROPRIATION</b>						
<b>OPERATING BUDGET TOTAL</b>			2,918,420	2,981,373	2,976,896	-

NOTE: Please note that certain benefit costs have been reallocated to the individual function codes to provide for more accurate reporting. (Codes: 2320,2400,2600,3100) Previously these were all charged to Regular Program function code 1100.

MS-26  
Rev. 10/10

**\*\*SPECIAL WARRANT ARTICLES\*\***

Special warrant articles are defined in RSA 32:3,V, as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/11 to 6/30/12	Appropriations Current Year As Approved by DRA	WARR. ART.#	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
5251	To Capital Reserves	-	-			
5252	To Expendable Trust	-	-		10,000	
5253	To Non-Expendable Trusts	-	-			
<b>SPECIAL ARTICLES RECOMMENDED</b>			-		10,000	

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be: 1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4) Deficit appropriations for the current year which must be funded through taxation.

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/ to 6/30/	Appropriations Current Year As Approved by DRA	WARR. ART.#	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>						



1

2

Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
<b>REVENUE FROM LOCAL SOURCES</b>					
1300-1349	Tuition		14,010	10,500	10,500
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		182		
1600-1699	Food Service Sales		26,888	28,250	28,250
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		4,365		
<b>REVENUE FROM STATE SOURCES</b>					
3210	School Building Aid		66,000	66,000	84,150
3215	Kindergarten Building Aid				
3220	Kindergarten Aid		18,975	20,700	10,250
3230	Catastrophic Aid		14,002	13,690	12,500
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition		384	500	500
3270	Driver Education				
3290-3299	Other State Sources				
<b>REVENUE FROM FEDERAL SOURCES</b>					
4100-4539	Federal Program Grants		44,375	35,000	24,500
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		12,422	11,250	11,250
4570	Disabilities Programs				
4580	Medicaid Distribution				
4590-4999	Other Federal Sources (except 4810)		13,922		
4810	Federal Forest Reserve				
<b>OTHER FINANCING SOURCES</b>					
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				

1	2				6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	ESTIMATED REVENUES ENSUING FISCAL YEAR
<b>OTHER FINANCING SOURCES cont.</b>					
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	<b>Supplemental Appropriation (Contra)</b>				
	Voted From Fund Balance				
	Fund Balance to Reduce Taxes				
<b>Total Estimated Revenue &amp; Credits</b>			<b>215,525</b>	<b>185,890</b>	<b>181,900</b>

**\*\*BUDGET SUMMARY\*\***

	Current Year	Ensuing Year
Operating Budget Appropriations Recommended (from page 2)	2,981,373	2,976,896
Special Warrant Articles Recommended (from page 3)		10,000
Individual Warrant Articles Recommended (fr		
<b>TOTAL Appropriations Recommended</b>	<b>2,981,373</b>	<b>2,986,896</b>
Less: Amount of Estimated Revenues & Credits (from above)	(185,890)	(181,900)
Less: Amount of State Education Tax/Grant	(272,969)	(287,982)
<b>Estimated Amount of Local Taxes to be Raised For Education</b>	<b>2,522,514</b>	<b>2,517,014</b>

Mason School District  
 Calculation of Tax Rate Impacts of overall School Funding  
2013/2014

Proposed Budget	2,976,896	
<b><u>Estimated Offsets</u></b>		
Food Service	40,000	
Adequate Education	287,982 *	
SPED (IDEA)	18,000	
Pre-K (IDEA)	500	
Pre - K (Income)	10,500	
Catastrophic Aid	12,500	
Title - I		**
Title - II	6,000	
Building Bond State	84,150 ***	
Kindergarten		****
Total Projected Offsets		
Net Proposed 2014 Appropriation	2,507,014	Estimated Tax Rate Impact
Final Appropriation (from actual rate)		
in Proposed Appropriation General Fund		96)
Financial Impact per \$100,000 in Valuation		64)
Financial Impact per \$200,000 in Valuation		29)
<b>Current Fund</b>		
<b><u>Proposed Warrant Articles</u></b>		<b><u>Impact</u></b>
SPED Capital Reserve Fund	10,000	\$ 0.062
Tuition Capital Reserve		
Building Capital Reserve		
Total Impact Warrant Articles		32
Total Proposed Impact		34)
Financial Impact per \$100,000 in Valuation		10)
Financial Impact per \$200,000 in Valuation		30)

- \* The State is recalculating the amount for 2014. The calculations were received on November 16 we initially were preparing for a decrease but the number has actually increased by \$15,013.
- \*\* - The District is no longer receiving Title IA grant funding from the Federal Government.
- \*\*\* - This amount has been increased to reflect the actual amount per the DOE correction in the amount or \$18,150 annually for the remainder of the repayment term.
- \*\*\*\* - This amount is reduced based on changes in State of New Hampshire funding.

# DEFAULT BUDGET OF "THE SCHOOL"

OF Mason NH

Fiscal Year From July 1, 2013      to June 30, 2014

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.

1. Use this form to list the default budget calculation in the appropriate columns.

Post this form or any amended version with proposed operating budget (MS-26 or MS-27) and the warrant.

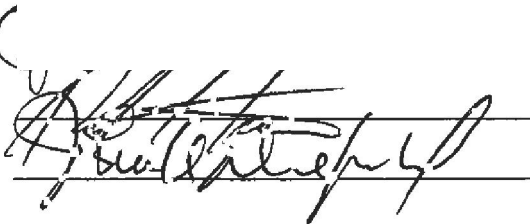
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

## SCHOOL BOARD

or

## Budget Committee if RSA 40:14-b is adopted

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



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

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

MS-DS  
Rev. 12/11

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
<b>INSTRUCTION</b>					
1100-1199	Regular Programs	1,537,684	-75,467	-1,400	1,460,817
1200-1299	Special Programs	243,100	69,520	-400	312,220
1300-1399	Vocational Programs	0			0
1400-1499	Other Programs	1	0		1
1500-1599	Non-Public Programs	0			0
1600-1699	Adult/Continuing Ed. Programs	0			0
1700-1799	Community/Jr.College Ed. Programs	0			0
1800-1899	Community Service Programs	0			0
<b>SUPPORT SERVICES (2000-2999)</b>					
2000-2199	Student Support Services	153,917	841		154,761
2200-2299	Instructional Staff Services	24,500	0		24,500
<b>GENERAL ADMINISTRATION</b>					
2310 840	School Board Contingency	0			0
2310-2319	Other School Board	33,300	0		33,300
<b>EXECUTIVE ADMINISTRATION</b>					
2320-310	SAU Management Services	167,176	922		168,098
2320-2399	All Other Administration	0			0
2400-2499	School Administration Service	95,047	1,612		96,659
2500-2599	Business	0			0
2600-2699	Operation & Maintenance of Plant	101,912	1,318	-1,000	102,230
2700-2799	Student Transportation	126,316	7,581		133,897
2800-2999	Support Service Central & Other				0
<b>NON-INSTRUCTIONAL SERVICES</b>					
3100	Food Service Operation	63,122	665		63,787
3200	Enterprise Operations				0
<b>FACILITIES ACQUISITION AND CONSTRUCTION</b>					
4100	Site Acquisition				0
4200	Site Improvement				0
4300	Architectural/Engineering				0
4400	Educational Specification Develop.				0
4500	Building Acquisition/Construction				0
4600	Building Improvement Services				0
4900	Other Facilities Acquisition and Construction Services				0



Default Budget - School District of MasonFY 2014

1	2			6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations
	<b>OTHER CAPITAL BUDGET</b>			
5110	Debt Service - Principal	255,000	0	255,000
5120	Debt Service - Interest	180,290	-6,933	173,337
	<b>FUND TRANSFERS</b>			
5220-5221	To Food Service			0
5222-5229	To Other Special Revenue			0
5230-5239	To Capital Projects			0
5254	To Agency Funds			0
5300-5399	Intergovernmental Agency Alloc.			0
	<b>SUPPLEMENTAL</b>			0
	<b>DEFICIT</b>			0
	<b>TOTAL</b>	<b>2,981,373</b>	<b>42</b>	<b>-2,800</b>
				<b>2,978,615</b>

Please use the box below to explain increases or reductions in columns 4 &amp; 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
1100-1199	\$24,927 Statutory Benefit Cost Increases	1100-1199	\$100,394 Tuition Reduction
1200-1299	\$69,520 Increased SPED Tuition Costs	1100-1199	\$1,400 Equipment Purchases
2000-2199	\$844 Statutory Benefit Cost Increases	1200-1299	\$400 Equipment Purchases
2320-310	\$922 Statutory Benefit Cost Increases	2600-2699	\$1,000 Equipment Purchases
2400-2499	\$1,612 Statutory Benefit Cost Increases	5120	\$6,953 Reduction in Interest on LTD
2600-2699	\$1,318 Statutory Benefit Cost Increases		
2700-2799	\$7,531 Contract Transportation Increases		
3100	\$665 Statutory Benefit Cost Increases		

MS-DS  
Rev. 10/10



## School Board Report

Back when the people of Mason chose to have a school district that would stand on it's own, with the hope that it would become something better than what we had, I don't know that we could have imagined all the difficulties that would face our town, our country and quite honestly our world. Our young district has become quite an example of what is possible when people choose to make a change. Amongst some of the worst economic times our country has seen, with financial cuts and cost increases and changing political visions we have managed to excel and grow to become an example for which we should all be proud.

Within this past year we have stabilized the rocky road of our beginning and established a strong teaching staff and administration. Several of our teachers have received honors from within their profession which we would once again like to congratulate them for and say "thank you" for all that they give to our children. Their efforts have been made evident in the results seen from our students testing scores. Mason children have scored so well in the elementary school that we placed in the top ten percent of states scores in the New Hampshire standardized testing program. Our progress has not been limited to academics. Our music and arts programs continue to impress upon our children the need and ability for self expression and creativity.

The Mason School District has achieved much in a very short period of time and done so while continuing to seek ways to reduce the cost impact to the townspeople. This year we hope to propose a budget with no increase while still growing and exploring the educational possibilities for our children.

As always, we look forward to input, questions and suggestions from parents and the people of Mason. We would like to invite you to contact any school board member, administrator or staff member at any time or come join us at our school board meetings.

Respectfully,

Robert Hemmer  
Mason School Board Chairman

## Superintendent's Report

This is my third report as Superintendent of Schools for Mason Elementary SAU#89. With the start of the 2012-2013 school year we are continuing to move forward, but most importantly, build on the success that have been started here at Mason.

In this report I will highlight some of our initiatives that we have created at Mason and our goals for the future. Mrs. Kathy Wyman our Principal/SPED Director will outline some of the specifics.

1. Our Recycling Program won a State award and Town of Mason on the Recycling initiative that our Grade 4 class has done.  
Rick Buck's for doing something positive continues to flourish and is an integral part of our school environment.  
Our 6 year Building Project is coming to a close with the replacement of our roof at no cost by the contractor. I commend our existing Building Committee members on the perseverance in seeing this project come to a close.
4. Singapore Math continues with Grade 2 students this year and our Grade 3 teacher and students will be studying next year. Most of our materials were donated and we have enough for the next 3 years.  
We continue to host Senior Breakfast at the school and this year Grade 1 is sharing the hosting with Grade 3.  
The academics of our school and students in the NECAP Testing were recently highlighted where Mason Elementary School was in the top 10% in the State. Our School District was ranked 17 out of 142 in the State of New Hampshire and the 3<sup>rd</sup> and 4<sup>th</sup> Grade results were ranked 24 out of 218.
7. This year we will be offering 3 more outreach programs to families. We will be having Eat With Your Child Day on April 12<sup>th</sup>, 2013, Grandparents Day on May 24<sup>th</sup>, 2013 and our second year of Community Reading Day on March 8<sup>th</sup>, 2013.
8. Mason School Club continues to be a strong presence in our school. They assist in funding field trips, special programming and equipment needs. The Scholastic Book Fair and their Christmas Fair are just a few of the positive things they are doing for our students.
9. Chef Deb's cafeteria program continues to be recognized for the quality breakfast and lunches by the local community and State.
10. We introduced our new WEB page with new features being added to it.
11. Through the efforts of Mike O'Neill our Business Manager, we were able to adjust our Bond payment for the new building which will be a total of \$300,000.00 savings for the life of the Bond.
12. Renzulli Enrichment Program continues to be utilized by teachers and families.
13. Last year we had two teachers receive recognition awards. Karen Mann received the Barnes and Noble Local Teacher of the Year award. Betty Mulrey published an article in The National Council for Social Studies. Mrs. Mulrey also created a video presentation on the History of Mason which included pictures and interviews with local citizens. We will be sharing it at a School Board Meeting

- and hopefully at various Town Meetings.
14. We restarted our Technology Sub-Committee again. We will be looking towards the future on how technology will be offered and how it will be best utilized in the upcoming years.
  15. We recently submitted our 5 Year Professional Development Master Plan to the State. Our staff has been taking advantage of the professional opportunities to attend workshops and seminars.
  16. We will be returning \$130,000.00 to the Town of Mason for an overpayment to the School District which was requested by the previous administration.

Unfortunately this past year we received word that Title 1 will no longer be funded by the State because of the lack of free/reduced lunch count that does not meet the State average.

I am proud of the many successes we have accomplished in this short period of time. Too many times some people are critical of success. However, what I have witnessed is an extremely dedicated staff, a strong parent support structure and an outpouring of support from the community. We should be very proud of what is happening in Mason and continue to build on it.

I am extremely proud and honored to lead Mason Elementary School SAU 89 and I look forward to another positive successful year.

Respectfully Submitted,

James W. McCormick  
Superintendent



## Business Managers Report

The finance department has been diligent to be sure all of the transactions are processed, all deadlines are met, and the District budgets are followed and tracked. The process for closing the 2012 fiscal year was considerably easier with the District investment in the new BMSI system. This allowed the District to complete the required tax rate setting documents and complete the District audit in a timely manner. Mike O'Neill can not begin to express the value of Brenda Wiley in completing all of the day to day operations of the finance department.

Now that the systems are in place to better track the expenditures we have been working to be sure that the District financial position is improved. The District has been successful in having a surplus for both the 2011 and 2012 fiscal year. We are also planning to have a surplus at the end of the current school year. Budget management and oversight will continue to be a major focus of the entire administrative team.

Using the results of the prior two budgets the District worked hard to present a budget that would have a minimal effect on the Mason tax rate. This budget was developed to be sure that the Mason School District meets the needs of all students and continues to move forward with the transition to the common core standards. The anticipated revenue increases in the adequacy grant and the State Building Aid will be needed to offset reductions in other State and Federal grants.

With the New Hampshire State House trying to define the cost of adequacy based on the revenue they might receive, all districts are faced with uncertainty as to how much revenue the school districts will actually receive in future years. The final numbers for the 2013-2014 school year will not be known until December 2013. This date is after the tax rates have been set, so if the Mason School District receives less than the current estimated amount these dollars we will need to cut from the operating budget when the year is nearly half over. Other sources of revenue that used to be known in advance are also subject to change up until they are paid out.

This uncertainty about revenue can be assisted with the legislatures change to RSA 198:4b. Once approved by the voters of Mason this change will allow the Mason School District to carryover some of the surplus generated in the current 2012-2013 or any future school year. The limit on this carryover is 2.5% of the 2012-2013 net appropriation. The maximum amount under this article is \$63,063. This money can only be used for unforeseen special education, building emergency repairs, or to reduce future tax rates. Any expenditures from these funds need to be approved in advance by the Department of Revenue and the Department of Education.

Once again it has been pleasure to work with all of the residents of Mason and the staff at the Mason Elementary School. This year as in the past we would like to take this opportunity to thank you all for your continued support and look forward to continuing to assist in achieving the financial and educational goals of the Mason School District.

Respectfully Submitted,  
*Michael O'Neill*  
*Business Manager*

## Principal and Director of Student Services Report

As I write my second report as Principal and Director of Student Services I am reminded of what a dedicated staff and community we have for our students. The teachers here at Mason Elementary School are moving forward on year two of Focused Monitoring. With that said, our teachers are implementing an action plan which is focused on improving our reading, math and writing curriculum. Our teachers meet for monthly meetings to discuss curriculum and alignment with the Common Core Standards. I would like to take this opportunity to thank Karen Mann, Colleen Lewis and Sue Rysnik for leading these monthly meetings. One of our main initiatives this year was to have every teacher have an hour reading block which is uninterrupted and meets the needs of all our students. We are also looking closely at our writing process and how our students will meet the rigors of the Common Core Standards which include technology components. Our first and second grade students are well on their way with Singapore Math, and our third grade teacher will be meeting with our Singapore Math Consultant to be ready to implement the program next year.

I would like to take this opportunity to welcome Jennifer Dillon, Stephanie Hurley and Kelly Sirois to Mason Elementary School. Jennifer is our new Special Education case manager, Stephanie is our new Music teacher and Kelly is our General Education Paraprofessional. We are very fortunate to have them as additional staff members with their knowledge and expertise.

I would like to take a moment to thank the Mason School Club for all their hard work throughout the school year. Through their initiatives the teachers are able to obtain books for their classrooms through Scholastic Book Fairs, school buses for field trips, hold the Halloween Parade and have other events for our students during the school year. I would encourage you to attend one of their meetings. The meeting dates are listed on our website events calendar.

As of August we premiered our new district website. If you are looking for any information on the district or school it is readily available. Our teachers are also learning and developing their grade level websites which will contain classroom information. The website is <http://mason.sau89.org>

In closing it is exciting to see the success and progress that SAU 89 is making for all students.

Respectfully Submitted,

*Kathryn Wyman, M. Ed*  
*Principal/Director of Student Services*

## Mason School Club

The Mason School Club is a non-profit, all parent/guardian run organization which volunteers time and resources to help enrich the education of our children. Together, with community support, we help sponsor events such as Book fairs, a winter shopping fair, educational programs, Spirit week activities, bussing for field trips, and support of after school activities as well.

School Club has donated many items to the school including PE supplies, playground equipment, folding tables, outdoor soccer nets, and water fountains for each classroom.

Fundraisers such as Pampered Chef, bake sales, winter shopping fair, Boxtops for Education, and community calendars as well as a variety of other activities, are critical to the success of our charter.

School Club can always use your help. Support our events by volunteering your time, donating materials or simply participating in the event itself. The children prosper from the abundance of community support and participation.

The School Club has been around for many years. We want to ensure it continues to provide opportunity for the children, and support for the teachers as well. There is no criteria for joining, just make an appearance when you can and have a willingness to help! Your support is gratefully appreciated!



## Mason Elementary School Personnel

Kathryn Wyman	Principal
Heidi DeLorme	Administrative Assistant
Michelle Alton	Preschool Teacher
Betty Mulrey	Kindergarten
Karen Mann	Grade One Teacher
Kate Coey	Grade Two Teacher
Colleen Lewis	Grade Three Teacher
Laura Hooper	Grade Four Teacher
Christine Greenwood	Grade Five Teacher
Susan Rysnik	Remedial Teacher
Jennifer Dillon	Special Education Teacher
Michelle Jimeno	Art Teacher
Michael Parent	Physical Education Teacher
Peter Balducci	Technology Teacher
Stephanie Hurley	Music Teacher

### Student Services Staff

Deborah Cullen	Paraprofessional
Maria Pappas	Paraprofessional
Pamela Brock	Paraprofessional
Kelly Sirois	General Aide
Danielle Carrier	School Nurse
Deborah Enright	Speech Pathologist
Brantley Powers	Occupational Therapist
Emily Daniels	Guidance Counselor
Gretna Niemi	School Psychologist

### Facilities and Operations

Deborah Holland-Savoie	Food Service Manager
Richard Griffith	School Facility Manager

**WARRANT FOR  
THE 2013 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 fourth,(4th) day of February 2012, at 9:00 a.m. This session shall consist of explanation, discussion and debate of warrant article 2. Warrant article 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 Monday 6 February 6, 2012, at 7:00 p.m. as determined by the moderator scheduled within 2 hours of the original date.*

FURTHER: You are hereby notified to meet at the Mason Town Hall on Tuesday, the Thirteenth (13th) day of March, 2012, to vote by official ballot on Articles 1 and 2 as amended. 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. | District Treasurer  | Term of 2 Years (to complete the current unfilled term) |

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

*2/14/12  
5:55  
Rebecca T. Partridge*

**WARRANT FOR  
2013 MASON SCHOOL DISTRICT MEETING  
THE STATE OF NEW HAMPSHIRE**

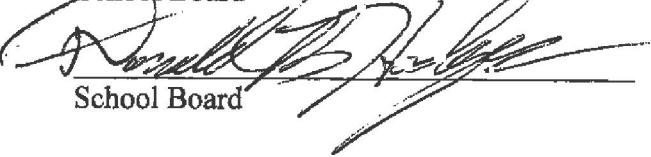
**ARTICLE 3.** Shall the Mason School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Two Million Nine Hundred Eighty One Thousand Three Hundred Seventy Three Dollars (\$2,981,373) Should this article be defeated, the default budget shall be Three Million Seventy Six Thousand Two Hundred Ninety Six Dollars (\$3,076,296), 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.)**

Given under our hands at said Mason on this 9th day of January, 2012.

  
\_\_\_\_\_  
School Board, Chairperson

  
\_\_\_\_\_  
School Board

  
\_\_\_\_\_  
School Board

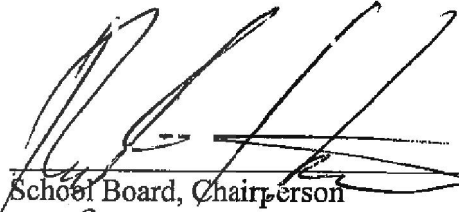
  
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School Board

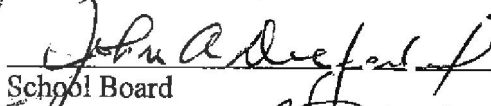
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School Board

*Patricia Y. Pachtidge 12:55 2/17/12*

**WARRANT FOR  
THE 2013 MASON SCHOOL DISTRICT MEETING  
THE STATE OF NEW HAMPSHIRE**

A true copy of Warrant Attest:

  
\_\_\_\_\_  
School Board, Chairperson

  
\_\_\_\_\_  
School Board

  
\_\_\_\_\_  
School Board

  
\_\_\_\_\_  
School Board

\_\_\_\_\_  
School Board

Rec'd J. P. Hutchings 12:55  
2/14/13

**The Town of Mason New Hampshire School District Election**  
**Results are as follows:**

**School Board**

Theresa Williams	138
Donald Hodges Jr	100
Jeannine Phalon	140

**Treasurer**

Susan Schulman	179
Jeannine Phalon	168

**Article 2 (Accept Reports)**

Yes 360 No 41

**Article 3 (Proposed Budget)**

Yes 348 No 65

The Moderator, Catherine Schwenk, declared the polls closed at 7:06PM. Ballot counting ended at 9:16PM.

Susan J. Wagoner, Town Clerk

Debra A. Morrison, Deputy Town Clerk



Town of Mason, New Hampshire  
Mason School District  
Minutes of the 2012 Deliberative Session  
February 4, 2012

The First Session, The Deliberative of the Mason School District was held in the Mason Elementary School Multi – Purpose Room at 13 Darling Hill Road Mason, New Hampshire on February 4, 2012.

At 0857h Moderator Schwenk asked School Board Members to take their place at the head table. All voters and non - voters were asked to wear appropriate credentials and to be seated after signing in with the Supervisors of the Checklist located at the back table. Non - voters were asked to be seated to the Moderator's left in front row.

There were 48 voters and 5 non - voters present.

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

Moderator Schwenk reviewed safety procedure calling attention to the Emergency Exits as one entered the Mulch-Purpose Room, the Exit Door to the Moderator left and up the stairs to the Kitchen and out that Exit Doors.

There were no requests for Interpretative Services.

**Roll Call and Introductions:**

Chairperson Robert Hemmer – Present  
Vice Chairperson Dr. Donald Hodges – Present  
School Board Member John Diefenbach – Present  
School Board Member Robert Doyle – Present  
School Board Member Stephanie Syre-Hager – Present  
School Board Secretary and District Clerk Becky Partridge -- Present  
Superintendent of Schools – James McCormick – Present  
Elementary School Principal and Student Services Director Kathryn Wyman -- Present  
MRI Consultant Mike O'Neill- Present  
Business Services – Brenda Wiley – Present  
School District Treasurer Sue Wagoner – Present  
School District Counsel Dean Eggert – Present

**Procedure:**

When directing a question or comment please use the microphone in front of the head table. All questions will be directed to the Chairperson. Once recognized please state your name. All amendments / substantive motions are to be made in writing and signed by the maker and seconder. Paper and pen can be found at the head table.

**Call to Order:**

Catherine Schwenk called the First Session of the School District Meeting to order at 0900h.

**Moderator Schwenk:** By the powers vested in me as Moderator of the Mason School District I now call to order the First Session, The Deliberative Session of the Mason School District.



Town of Mason, New Hampshire  
Mason School District  
Minutes of the 2012 Deliberative Session  
February 4, 2012

**Opening Exercises:**

Moderator Schwenk was honored to present at School and Town meetings Mason students who excel in Academics, The Arts, or Athletics by asking them to take part in the opening exercises.

This year The Pledge of Allegiance To The Flag of The United States of America was led by Fifth Grader Zachary Partridge. Zachary's favorite subject is science where he likes to learn about life sciences and he also has a passion for reading. Outside of school he is the Team's Goalie and Alternate Captain for the Fitchburg Twin City Hawks Ice Hockey Team. Please rise.

The first business in order was the reading of the warrant. There was no objection to waiving the reading of the warrant.

On motion of Chairperson Hemmer, seconded by John Diefenbach it was **VOTED** that the following individuals be permitted to speak as needed on School District Affairs: Superintendent of Schools James McCormick, Principal and Student Services Director Kathryn Wyman, MRI Consultant Mike O'Neill, and School District Counsel Dean Eggert.

On Motion of Chairperson Hemmer, seconded by John Diefenbach 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.

On Motion of Chairperson Hemmer, seconded by John Diefenbach 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 purpose set forth therein, totaling \$2,981,373.00? Should this article be defeated, the default budget shall be \$3,076,296.00 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. (The School Board Recommends this Warrant Article)

The Moderator noted there was a typographical error on the motion read by the Chairperson. The word "body" should follow the word "governing". It was **VOTED** to amend by inserting "body" following "governing" in the text of the main motion read by the Chairperson. **Note:** This was correct in the hand out and warrant.

**Discussion:** Chairperson Hemmer noted that Attachment 1 (Tax Rate Impact, Warrant, and Proposed 2012/ 2013 Budget) has been reviewed seven times before this meeting and if this budget fails it will go to the Default budget (attachment 2) which is higher because it does not reflect the substantial decreases in the line items that we can control. Chairperson Hemmer explained to the public that 78% of the budget we do not control, including but not limited to items such as Tuition and Insurance increases.

John asked the default budget is used does the money not spent go into the General Fund

Town of Mason, New Hampshire  
Mason School District  
Minutes of the 2012 Deliberative Session  
February 4, 2012

and doesn't that potentially mean a large savings. Chairperson Hemmer said yes it does but that is taking a chance that the money is not spent, in past years we have returned money but that is a risk.

**Conrad LaCasse** stated that there appears to be places in the budget that still can be reduced and as an example there is \$1,200.00 towards postage. Chairperson Hemmer stated that we are always trying to reduce those costs but every time something needs to be mailed it costs money.

**John Lawicke** stated that if he remembers correctly our contract can be renegotiated with Milford after a certain amount of time. Chairperson Hemmer stated that it can after eight years. After a short discussion on the exact time of the contract the Board stated that they would confirm how long.

**Garth Fletcher** clarified to the public that if they wanted to review the budget line by line that is within their right at this meeting. Chairperson Hemmer stated that that was correct, however the time for that was also at the last seven times this budget was reviewed. Chairperson Hemmer urged the public to participate more in earlier reviews.

The Moderator recognized Counsel Dean Eggert. **Mr. Eggert** clarified that if the voters choose to reduce a line item which is then taken off the bottom line, the District can still move funds from other line items to cover those costs. This is called Transfer of Appropriations.

**Ted Hauri** stated that there seems to be a high cost of administration for such a small school. He asked if the school has investigated combining such services with the town to reduce costs. Chairperson Hemmer stated that yes but we are only one part of the equation. Chairperson Hemmer stated that unfortunately economy of scale works against us. There are some costs that are the same whether you have 10,000 students or 200 students. Chairperson Hemmer reminded the public that this is a District not just an Elementary School and that we are responsible for our students in Milford as well.

**Ted Hauri** stated that employees should take more personal responsibility over their health, dental, and retirement funds and perhaps there would be more savings for the district. Chairperson Hemmer stated that the retirement fund is state mandated and as for the other the District diligently reviews different options to get the best value and that because we work at a group rate we actually can provide such benefits at a better rate than if they were individuals. Ted Hauri suggested next year there be some sort of mark next to the line items that we can control and those that we cannot so the tax payers can understand it better.

**Mike McGuire** stated that he would much rather got things electronically. He stated that if we cannot control 78% of the budget we need to keep what we can control as tight as we can.

**Tina Leach** stated that at the last budget hearing it was stated that a full time teacher was going to be replaced by two part time teachers and that also there was going to be a discussion on Pre-School and Kindergarten. Chairperson Hemmer responded that this is not the forum to discuss who is hired and that they are not related to the budget. Such discussions are done at a Regular School Board meeting. Chairperson Hemmer stated that yes replacing a full time employee with two part time employees is a cost saving on the budget, however those decisions were educationally based not financially.

Town of Mason, New Hampshire  
Mason School District  
Minutes of the 2012 Deliberative Session  
February 4, 2012

**Patricia Cross** stated that she thought the next school board meeting was following this meeting and that the Pre-School / Kindergarten issue would be discussed. Chairperson Hemmer said yes there is a meeting following this session however the only thing being reviewed would be the payroll and manifests. The Pre-School / Kindergarten issue can be raised at the School Board meeting in March.

*On Motion of Nancy Richards, duly seconded, it was **VOI'ED** to move the previous question which stopped debate on the amended budget article.*

**Moderator Schwenk** put the question of the budget as amended to the voters. *It was **VOI'ED** 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 purpose set forth therein, totaling \$2,981,373.00? Should this article be defeated, the default budget shall be \$3,076,296.00 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:** The amendment to the budget article only references the typographical error amended to the article, there was no amendment to the dollar amount of this article.

Respectfully Submitted,

Becky Partridge  
School District Clerk



**DEPARTMENT OF REVENUE ADMINISTRATION**  
**Municipal Services Division**  
**2012 Tax Rate Calculation**

*Det. [Signature]*  
*1/8/12*

**TOWN/CITY: MASON**

Gross Appropriations	1,806,899
Less: Revenues	607,126
	0
Add: Overlay (RSA 76:6)	15,437
War Service Credits	36,500

Net Town Appropriation	1,251,710
Special Adjustment	0

Approved Town/City Tax Effort	1,251,710
-------------------------------	-----------

**TOWN RATE**  
**7.82**

**SCHOOL PORTION**

Net Local School Budget:			
Gross Approp. - Revenue	2,981,373	185,890	2,795,483
Regional School Apportionment			0
Less: Education Grant			(272,969)

Education Tax (from below)	(377,602)
----------------------------	-----------

Approved School(s) Tax Effort	2,144,912
-------------------------------	-----------

**LOCAL SCHOOL RATE**  
**13.40**

**EDUCATION TAX**

Equalized Valuation(no utilities) x	\$2.390	
157,992,416		377,602
Divide by Local Assessed Valuation (no utilities)		
158,334,151		

**STATE SCHOOL RATE**  
**2.38**

**COUNTY PORTION**

Due to County	183,919
	0

Approved County Tax Effort	183,919
----------------------------	---------

**COUNTY RATE**

Total Property Taxes Assessed	3,958,143
Less: War Service Credits	(36,500)
Add: Village District Commitment(s)	0
<b>Total Property Tax Commitment</b>	<b>3,921,643</b>

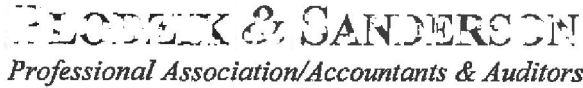
**24.75**

**PROOF OF RATE**

Local Assessed Valuation	Tax Rate	Assessment
Education Tax (no utilities)	2.38	377,602
All Other Taxes	22.37	3,580,541
		3,958,143

**TRC#**  
**170**

**TRC#**  
**170**





# SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2012

MASON

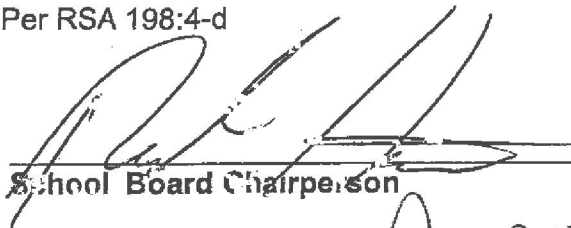
\_\_\_\_, NH

SAU # 89

**DUE TO THE NH DEPARTMENT OF REVENUE**  
**Not Later Than September 1, 2012**

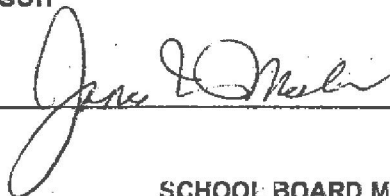
"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete."

Per RSA 198:4-d

  
\_\_\_\_\_  
School Board Chairperson

9/24/12  
Date

Superintendent of Schools:

  
\_\_\_\_\_

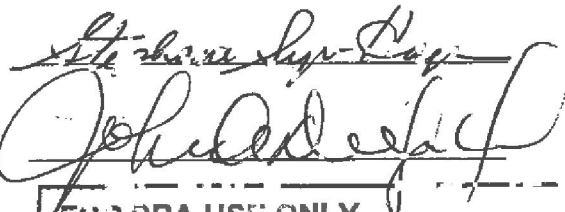
Date:

9/24/12

**SCHOOL BOARD MEMBERS**

*Please sign in ink.*

  
\_\_\_\_\_

  
\_\_\_\_\_

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

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

# **RASON CCH**

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	102,226.00	0.00	0.00	955.00	55,256.00
2. INVESTMENTS	110	0.00	0.00	0.00	0.00	0.00
3. ASSESSMENTS RECEIVABLE	120	0.00				
4. INTERFUND RECEIVABLE	130	117,342.00	61,140.00	26,060.00	0.00	0.00
5. INTERGOV'T REC	140	0.00	1,410.00	18,057.00	0.00	0.00
6. OTHER RECEIVABLES	150	3,935.00	0.00	0.00	0.00	0.00
7. BOND PROCEEDS REC	160				0.00	
8. INVENTORIES	170	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
<b>11. Total Current Assets lines 1 - 10</b>		<b>223,503.00</b>	<b>62,550.00</b>	<b>44,117.00</b>	<b>955.00</b>	<b>55,256.00</b>
<b>LIAB &amp; FUND EQUITY</b>						
<b>Current Liabilities:</b>						
12. INTERFUND PAYABLES	400	87,199.00	62,550.00	44,117.00	10,676.00	0.00
13. INTERGOV'T PAYABLES	410	0.00	0.00	0.00	0.00	0.00
14. OTHER PAYABLES	420	10,948.00	0.00	0.00	22,226.00	0.00
15. CONTRACTS PAYABLE	430	0.00	0.00	0.00	0.00	
16. BOND AND INTEREST PAY	440	0.00			0.00	
17. LOANS AND INTEREST PAY	450	0.00			0.00	
18. ACCRUED EXPENSES	460	0.00	0.00	0.00	0.00	
19. PAYROLL DEDUCTIONS	470	19,401.00	0.00	0.00	0.00	
20. DEFERRED REVENUES	480	130,000.00	0.00	0.00	0.00	
21. OTHER CURRENT LIAB	490	0.00	0.00	0.00	0.00	0.00
<b>22. Total Current Liabilities lines 12 - 21</b>		<b>247,548.00</b>	<b>62,550.00</b>	<b>44,117.00</b>	<b>32,902.00</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	
24. RESERVE FOR PREPAID EXPENSES	752	0.00	0.00	0.00	0.00	
25. RESERVE FOR ENDOWMENTS (principal only)	756	0.00	0.00	0.00	0.00	0.00
<b>Restricted:</b>						
26. RESERVE FOR ENDOWMENTS (interest)	756	0.00	0.00	0.00	0.00	0.00
27. RESTRICTED FOR FOOD SERVICE			0.00			
28. UNSPENT BOND PROCEEDS					0.00	
<b>Committed:</b>						
29. RESERVE FOR CONTINUING APPROPRIATIONS	754	0.00	0.00	0.00	0.00	0.00
30. RESERVE FOR AMTS VOTED	755	0.00	0.00	0.00	0.00	
31. RESERVE FOR ENCUMBRANCES (non-lapsing)	753	0.00	0.00	0.00	0.00	0.00
<b>Assigned:</b>						
32. RESERVED FOR SPECIAL PURPOSES	760	0.00	0.00	0.00	(31,947.00)	55,256.00
33. RESERVE FOR ENCUMBRANCES	763	0.00	0.00	0.00	0.00	0.00
34. UNASSIGNED FUND BALANCE	770	(24,045.00)				
<b>35. Total Fund Equity lines 23-34</b>		<b>(24,045.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(31,947.00)</b>	<b>55,256.00</b>
<b>36. TOT LIAB &amp; FUND EQUITY lines 22 &amp; 35</b>		<b>223,503.00</b>	<b>62,550.00</b>	<b>44,117.00</b>	<b>955.00</b>	<b>55,256.00</b>

# **MASSACHUSETTS**

		GENERAL	FOOD SERVICE	ALL OTHER	C. PITAL PROJECTS	TRUST
<b>REVENUES</b>						
<b>Revenue From Local Sources</b>						
1. Total Assessments	1100-1119	2,088,975.00	0.00	0.00	0.00	0.00
2. Tuition from All Sources	1300-1399	14,010.00		0.00		
3. Transportation Fees from All Sources	1400-1499	0.00		0.00		
4. Earnings on Investments	1500-1599	182.00	0.00	0.00	0.00	164.00
5. Food Services Sales	1600-1699		26,888.00			
6. Other Revenue from Local Sources	1700-1999	4,365.00	0.00	0.00	0.00	0.00
7. Total Local Non-Tax Revenue Lines 2-6		18,557.00	26,888.00	0.00	0.00	164.00
8. Total Local Revenue Lines 1 & 7		2,107,532.00	26,888.00	0.00	0.00	164.00
<b>Revenue from State Sources</b>						
<b>UNRESTRICTED GRANTS-IN-AID</b>						
9. Adequacy Education Grant	3111	272,733.00				
10. Statewide Enhanced Education Tax	3112	397,327.00				
11. Adequacy Education Grant - EDJOBS	3119	236.00				
12. Other (Specify)	3190-3199	0.00	0.00	0.00	0.00	0.00
13. Total Unrestricted Grants-in-Aid 9-12		670,296.00	0.00	0.00	0.00	0.00
<b>RESTRICTED GRANTS-IN-AID</b>						
14. School Building Aid	3210	66,000.00			0.00	
15. Kindergarten Building Aid	3215	0.00			0.00	
16. Kindergarten Aid	3220	18,975.00				
17. Catastrophic Aid	3230	14,002.00				
18. Vocational Education	3241-3249	0.00		0.00	0.00	
19. All Other Restricted Grants-in Aid	3250-3299	0.00	384.00	0.00	0.00	0.00
20. Total Restricted Grants-in Aid (Lines 14-19)		98,977.00	384.00	0.00	0.00	0.00
21. Grants-in-Aid Through Other Public Intermediate Agencies	3700	0.00	0.00	0.00		
22. Revenue In Lieu of Taxes	3800	0.00		0.00		
23. Total Revenue from State Sources Lines 13, and 20-22		769,273.00	384.00	0.00	0.00	0.00
<b>REVENUES</b>						
<b>Revenue From Federal Sources</b>						
24. Unrestricted Grants-In-Aid	4100-4299	1,224.00	0.00	5,700.00	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	
26. Restricted Grants-in-Aid from Fed Gov't thru State	4500-4599	13,922.00	12,422.00	37,451.00	0.00	
27. Other Revenue for /on Behalf of LEA	4700-4999	0.00	0.00	0.00	0.00	
28. Federal Forest Land Distribution	4810	0.00				
29. Total Revenue from Federal Gov't (Lines 24-28)		15,146.00	12,422.00	43,151.00	0.00	
<b>Other Financing Sources</b>						
30. Sale of Bonds and Notes	5100-5139	0.00			0.00	
31. Reimbursement Anticipation Notes	5140	0.00			0.00	
<b>Interfund Transfers</b>						
32. Transfer from General Fund	5210		23,795.00	0.00	0.00	0.00
33. Transfer from Special Revenue Funds	5220-5229	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
35. Transfer from Capital Reserve Funds	5251	0.00	0.00	0.00	0.00	
36. Transfer from Trust Funds	5252-5253	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	
38. Capital Lease/Lease Purchases	5500-5600	0.00	0.00	0.00	0.00	
39. Total Other Financing Sources (Lines 30-38)		0.00	23,795.00	0.00	0.00	0.00
40. Total Revenue & Other Financing Sources (Lines 8,23,29,39)		2,891,951.00	63,489.00	43,151.00	0.00	164.00

# **PASSION SCHOOL**

		GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY
<b>EXPENDITURES</b>						
<b>Instruction</b>						
1. Regular Programs	1100-1199	1,333,844.00		10,339.00		
2. Special Programs	1200-1299	369,733.00		22,359.00		
3. Vocational Programs	1300-1399	0.00		0.00		
4. Other Instructional Programs	1400-1499	0.00		0.00		
5. Non-Public Programs	1500-1599	0.00		0.00		
6. Adult & Community Programs	1600-1899	0.00		0.00		
7. Total Instructional Expenditures (Lines 1-6)		1,703,577.00	0.00	32,698.00	0.00	0.00
<b>Support Services</b>						
8. Student Services	2100-2199	146,444.00		0.00		
9. Instructional Staff	2200-2299	9,908.00		10,453.00		
10. General Administration - SAU Level	2300-2399	161,804.00		0.00		
11. School Administration	2400-2499	118,941.00		0.00		
12. Business	2500-2599	0.00		0.00		
13. Operation/Maintenance of Plant	2600-2699	109,744.00		0.00		
14. Student Transportation	2700-2799	117,623.00		0.00		
15. Centralized Services	2800-2899	0.00		0.00		
16. Other Support Services	2900-2999					
17. Food Service Operation	3100-3199		63,489.00			
18. Total Support Services (Lines 8-17)		664,464.00	63,489.00	10,453.00	0.00	0.00
<b>Other Outlays</b>						
19. Facility Acquisition & Construction	4000-4999	0.00		0.00	0.00	
20. Debt Service - Principal	5110	255,000.00		0.00		
21. Debt Service - Interest	5120	188,739.00		0.00		
<b>Other Financing Uses</b>						
22. Transfer to General Fund	5210		0.00	0.00	0.00	0.00
23. Transfer to Food Service (Special Revenue) Funds	5220-5221	23,795.00		0.00		
24. Transfers to All Other Special Revenue Funds	5222-5229	0.00				
25. Transfer to Capital Projects Funds	5230-5239	0.00		0.00		
26. Transfer to Capital Reserves	5251	0.00				
27. Transfer to Expendable Trust Funds	5252	164.00				
28. Transfer to Nonexpendable Trust Funds	5253	0.00				
29. Transfer to Fiduciary Fund	5254	(164.00)				
30. Allocation to Charter Schools	5310	0.00		0.00		
31. Allocation to Other Agencies	5390	0.00		0.00		
32. Total Other Outlays and Financing Uses (Lines 19-31)		467,534.00	0.00	0.00	0.00	0.00
33. Total Expenditures for All Purposes (Lines 7,18 & 32)		2,835,575.00	63,489.00	43,151.00	0.00	0.00



	(1)	(2)	(3)	(4)	(5)	(6)
<b>AMORTIZATION OF LONG TERM DEBT</b>						
For the Fiscal Year Ending on June 30th						
<b>REPORT IN WHOLE DOLLARS</b>	<b>DEBT 1</b>	<b>DEBT 2</b>	<b>DEBT 3</b>	<b>DEBT 4</b>	<b>DEBT 5</b>	<b>TOTAL</b>
Length of Debt (yrs)	20	0	0	0	0	
Date of Issue (mm/yy)	07/09	0	0	0	0	
Date of Final Payment(mm/yy)	08/29	0	0	0	0	
Original Debt Amount	4,975,910	0.00	0.00	0.00	0.00	
Interest Rate	3.97	0.00	0.00	0.00	0.00	
Principal at Beginning of Yr	4,730,000	0.00	0.00	0.00	0.00	4,730,000
New Issues This Year	0.00	0.00	0.00	0.00	0.00	0
Retired Issues This Yr	255,000	0.00	0.00	0.00	0.00	255,000
Remaining Principal Bal Due	4,475,000	0.00	0.00	0.00	0.00	4,475,000
Remaining Interest Bal Due	1,888,816	0.00	0.00	0.00	0.00	1,888,816
Remaining Debt(P&I) Bal Due	6,363,816	0.00	0.00	0.00	0.00	6,363,816
Amount of Prin to be Paid Next Fisc. Yr	255,000	0.00	0.00	0.00	0.00	255,000
Amount of Interest to be Paid Next Fisc Yr.	180,290	0.00	0.00	0.00	0.00	180,290
Total Debt (P&I) to be Paid Next Fisc. Yr	435,290	0.00	0.00	0.00	0.00	435,290