

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



**Annual Report**

Year Ending June 30, 2021



Photos courtesy Mrs. DeLorme



**2021–2022 Mason Elementary School Staff**

- 1st row: Kristen Kivela, Heidi DeLorme, Vikkie Jewell, Sue Rysnik
- 2nd row: Michelle Jimeno, Tracy Williams, Kim Plourde, Danielle Carrier,  
Larissa Terrill
- 3rd row: Alexcina Leel, Karen Mann, Colleen Ringer, Deborah Prince Smith
- 4th row: Molly Viglione, Rouchelle Pouget, Deborah Cullen, Laura Hooper,  
Pam Brock, Patti O’Mara
- 5th row: Chris Rush, Jeff Lundgren

Cover photo courtesy of O’Connor Studios

# Contents

## 2022–2023 Annual Warrant & Budget

2022 District Warrant . . . . .	3
MS-26 School Budget . . . . .	6
Proposed Budget Allocations . . . . .	7
Estimated Revenue Projections & Tax Rate Impact . . . . .	15
MS-DSB (Default School Budget) . . . . .	17

## School District Reports

School Board . . . . .	23
District Administrator/Principal. . . . .	24
Business Manager . . . . .	26
Mason School Club. . . . .	27

## School Information

Mason Elementary School Personnel. . . . .	28
Mason Students Enrolled at Mason Elementary School and Milford Middle & High School . . . . .	29

## 2021–2022 Annual Warrant

2021 District Warrant . . . . .	30
2021 Election Results . . . . .	33
Minutes of 2021 Deliberative Session . . . . .	34

Tax Rate Breakdown . . . . .	38
Auditor’s Report. . . . .	39
School Financial Report & MS-25 . . . . .	42

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

Moderator	Mrs. Catherine Schwenk	2023
Clerk	Mrs. Becky Partridge	2023
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	2024
	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 Administrator	Mrs. Marian Alese
Business Manager	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 2022 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 fifth (5th) day of February, 2022, at 9:00 a.m. This session shall consist of explanation, discussion and debate of warrant articles 3, 4, 5, 6, and 7. 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 5, 2022, 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 Multi-Purpose Room, 13 Darling Hill Rd, Mason, New Hampshire on Tuesday, the Eighth (8th) day of March, 2022, to vote by official ballot on Articles 1 through 7. 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 Board Member       | Term of 3 years |
| B. School District Treasurer | 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, Two Hundred Nineteen Thousand, Seventy Dollars (3,219,070.00)**. Should this article be defeated, the default budget shall be **Three Million, One Hundred Seventy Five Thousand, Thirteen Dollars (3,175,013.00)**, 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, 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 Thirty Thousand Dollars (\$30,000) to be added to the previously established Health-care Capital Reserve Fund (established in 2020), with such amount to be funded from the June 30th, unreserved fund balance available to 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 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 30th, 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 raise and appropriate Twenty Five Thousand Dollar (\$25,000) 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 30th 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 10th day of January, 2022.

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

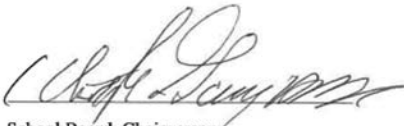
  
\_\_\_\_\_  
School Board


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


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


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

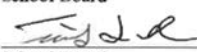
A true copy of Warrant – Attest:

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

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

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

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

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



**New Hampshire**  
 Department of  
 Revenue Administration

**2022**  
**MS-26**

**Proposed Budget**

**Mason Local School**

Appropriations and Estimates of Revenue for the Fiscal Year from:  
 July 1, 2022 to June 30, 2023

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: 1/19/2022

**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
Dr. Christopher Guiry	Chairman	
Bradley Gilbert	Vice Chairman	
Anne Richards	School Board Member	
Jason Iannuzzo	School Board Member	
Timothy Leak	School Board Member	





**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Appropriations for Appropriations for	
					period ending 6/30/2023 (Recommended)	period ending 6/30/2023 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	03	\$1,503,374	\$1,735,970	\$1,608,858	\$0
1200-1299	Special Programs	03	\$211,096	\$311,037	\$239,185	\$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>\$1,714,470</b>	<b>\$2,047,007</b>	<b>\$1,848,043</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	03	\$154,728	\$168,775	\$217,713	\$0
2200-2299	Instructional Staff Services	03	\$6,355	\$7,972	\$8,573	\$0
	<b>Support Services Subtotal</b>		<b>\$161,083</b>	<b>\$176,747</b>	<b>\$226,286</b>	<b>\$0</b>



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

**2022**  
**MS-26**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Appropriations for period ending 6/30/2023 (Recommended)	Appropriations for period ending 6/30/2023 (Not Recommended)
<b>General Administration</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$16,085	\$17,055	\$17,276	\$0
	<b>General Administration Subtotal</b>		<b>\$16,085</b>	<b>\$17,055</b>	<b>\$17,276</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services	03	\$53,179	\$66,571	\$165,937	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	03	\$169,337	\$176,065	\$176,816	\$0
2500-2599	Business	03	\$35,752	\$36,500	\$37,760	\$0
2600-2699	Plant Operations and Maintenance	03	\$166,138	\$175,177	\$189,439	\$0
2700-2799	Student Transportation	03	\$127,344	\$130,980	\$136,214	\$0
2800-2999	Support Service, Central and Other	03	\$4,158	\$10,200	\$12,350	\$0
	<b>Executive Administration Subtotal</b>		<b>\$555,908</b>	<b>\$595,493</b>	<b>\$718,516</b>	<b>\$0</b>

**Non-Instructional Services**

3100	Food Service Operations	03	\$71,406	\$77,977	\$81,901	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$71,406</b>	<b>\$77,977</b>	<b>\$81,901</b>	<b>\$0</b>



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

**2022**  
**MS-26**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Appropriations for period ending 6/30/2023 (Recommended)	Appropriations for period ending 6/30/2023 (Not Recommended)
<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>



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

**2022**  
**MS-26**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Appropriations for Appropriations for	
					period ending 6/30/2023 (Recommended)	period ending 6/30/2023 (Not Recommended)
<b>Other Outlays</b>						
5110	Debt Service - Principal	03	\$245,000	\$245,000	\$245,000	\$0
5120	Debt Service - Interest	03	\$94,348	\$94,348	\$82,048	\$0
	<b>Other Outlays Subtotal</b>		<b>\$339,348</b>	<b>\$339,348</b>	<b>\$327,048</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>\$3,219,070</b>	<b>\$0</b>



**Special Warrant Articles**

<b>Account</b>	<b>Purpose</b>	<b>Article</b>	<b>Appropriations for Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)</b>
5251	To Capital Reserve Fund	04	\$20,000 \$0
<i>Purpose: Add to the Educating Educationally Disabled Childr</i>			
5251	To Capital Reserve Fund	05	\$30,000 \$0
<i>Purpose: Add to Healthcare Capital Reserve Fund</i>			
5251	To Capital Reserve Fund	06	\$10,000 \$0
<i>Purpose: Add to the School Building and Grounds Maintenance</i>			
5251	To Capital Reserve Fund	07	\$25,000 \$0
<i>Purpose: Add to the Unanticipated Tuition Cost Capital Rese</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>\$85,000 \$0</b>



**New Hampshire**  
 Department of  
 Revenue Administration

**2022  
 MS-26**

**Individual Warrant Articles**

Account	Purpose	Article	Appropriations for Appropriations for period ending period ending 6/30/2023 6/30/2023 (Recommended) (Not Recommended)
<b>Total Proposed Individual Articles</b>			<b>\$0</b>

**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2021	Revised Estimated Revenues for Period ending 6/30/2022	Estimated Revenues for Period ending 6/30/2023
<b>Local Sources</b>					
1300-1349	Tuition	03	\$8,700	\$11,900	\$16,200
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$17	\$0	\$0
1600-1699	Food Service Sales	03	\$2,504	\$2,000	\$21,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$1,732	\$54	\$0
<b>Local Sources Subtotal</b>			<b>\$12,953</b>	<b>\$13,954</b>	<b>\$37,200</b>

<b>State Sources</b>					
3210	School Building Aid	03	\$83,124	\$83,124	\$84,774
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	03	\$484	\$500	\$500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$30,200	\$0	\$0
	<b>State Sources Subtotal</b>		<b>\$113,808</b>	<b>\$83,624</b>	<b>\$85,274</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$16,900	\$19,000	\$10,000
4570	Disabilities Programs	03	\$9,035	\$12,400	\$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
	<b>Federal Sources Subtotal</b>		<b>\$25,935</b>	<b>\$31,400</b>	<b>\$22,400</b>



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

**2022**  
**MS-26**

**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2021	Revised Estimated Revenues for Period ending 6/30/2022	Estimated Revenues for Period ending 6/30/2023
<b>Other Financing Sources</b>					
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	06, 05 04, 07	\$0	\$0	\$85,000
9999	Fund Balance to Reduce Taxes	03	\$0	\$0	\$50,000
	<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$135,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$152,696</b>	<b>\$128,978</b>	<b>\$279,874</b>





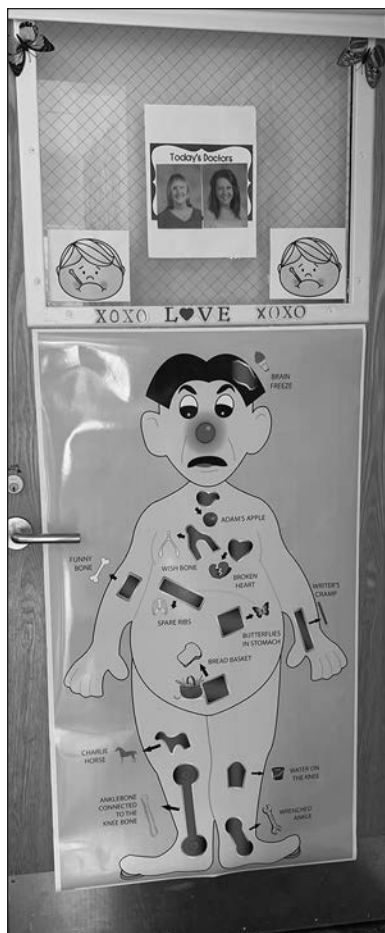
**New Hampshire**  
*Department of*  
*Revenue Administration*

**2022**  
**MS-26**

**Budget Summary**

<b>Item</b>	<b>Period ending 6/30/2023</b>
Operating Budget Appropriations	\$3,219,070
Special Warrant Articles	\$85,000
Individual Warrant Articles	\$0
<b>Total Appropriations</b>	<b>\$3,304,070</b>
Less Amount of Estimated Revenues & Credits	\$279,874
Less Amount of State Education Tax/Grant	\$709,197
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$2,314,999</b>

# Rock Your School Week



Photos courtesy/Mrs. DeLorme



**New Hampshire**  
 Department of  
 Revenue Administration

**2022**  
**MS-DSB**

**Default Budget of the School District**

**Mason Local School**

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

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

This form was posted with the warrant on: 01/19/2022

**SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION**

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

<b>Name</b>	<b>Position</b>	<b>Signature</b>
Dr. Chris Guiry	Chairman	
Bradley Gilbert	Vice Chairman	
Anne Richards	School Board Member	
Jason Iannuzzo	School Board Member	
Timothy Leak	School Board Member	



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

**2022**  
**MS-DSB**

**Appropriations**

<b>Account</b>	<b>Purpose</b>	<b>Prior Year Adopted Budget</b>	<b>Reductions or Increases</b>	<b>One-Time Appropriations</b>	<b>Default Budget</b>
<b>Instruction</b>					
1100-1199	Regular Programs	\$1,839,113	(\$118,063)	\$0	\$1,721,050
1200-1299	Special Programs	\$249,366	(\$16,431)	\$0	\$232,935
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>(\$134,494)</b>	<b>\$0</b>	<b>\$1,953,985</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$168,775	\$20,441	\$0	\$189,216
2200-2299	Instructional Staff Services	\$8,071	\$502	\$0	\$8,573
		<b>Support Services Subtotal</b>	<b>\$20,943</b>	<b>\$0</b>	<b>\$197,789</b>



**New Hampshire**  
 Department of  
 Revenue Administration

**2022**  
**MS-DSB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Administration</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$17,055	(\$324)	\$0	\$16,731
<b>General Administration Subtotal</b>		<b>\$17,055</b>	<b>(\$324)</b>	<b>\$0</b>	<b>\$16,731</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$110,164	\$25,418	\$0	\$135,582
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$120,832	\$6,957	\$0	\$127,789
2500-2599	Business	\$36,500	\$1,260	\$0	\$37,760
2600-2699	Plant Operations and Maintenance	\$145,248	\$8,100	\$0	\$153,348
2700-2799	Student Transportation	\$130,980	\$5,234	\$0	\$136,214
2800-2999	Support Service, Central and Other	\$10,200	\$0	\$0	\$10,200
<b>Executive Administration Subtotal</b>		<b>\$553,924</b>	<b>\$46,969</b>	<b>\$0</b>	<b>\$600,893</b>



**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$77,976	\$591	\$0	\$78,567
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$77,976</b>	<b>\$591</b>	<b>\$0</b>	<b>\$78,567</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	\$245,000	\$0	\$245,000
5120	Debt Service - Interest	\$94,348	(\$12,300)	\$82,048
	<b>Other Outlays Subtotal</b>	<b>\$339,348</b>	<b>(\$12,300)</b>	<b>\$327,048</b>
<b>Fund Transfers</b>				
5220-5221	To Food Service	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0
5310	To Charter Schools	\$0	\$0	\$0
5390	To Other Agencies	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0
	<b>Fund Transfers Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>	<b>\$3,253,628</b>	<b>(\$78,615)</b>	<b>\$3,175,013</b>



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

**2022**  
**MS-DSB**

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

<b>Account</b>	<b>Explanation</b>
2500-2599	Contractual
2600-2699	Other
1100-1199	Tuition Reduction
2320 (310)	Contractual
2400-2499	Contractual
1200-1299	Tuition Reduction
2700-2799	Contractual



## School Board Report



It is hard to imagine we are in the early stages of the third year of the pandemic. It goes without saying the best education that can be made available to the Mason students is on-site learning. The 2021–22 school year has been a full on-site one. Through careful attention to state and CDC guidelines we have been successful in returning to a “new normal.” As the Covid-19 virus and its variants Delta, Omicron and its subvariant have traveled through the state infecting thousands of residents, the Mason Elementary staff and educators have accomplished a successful and Herculean effort in educating the children of Mason. We know this by the achievement of the children in the state standardized tests, as well as the daily evaluation of the teaching staff. The results have placed the Mason School District as one of the best districts in the state.

It cannot be stressed enough that it has been through the leadership and diligent efforts of the principal, staff and educators, that these results have been attained. Just as the hybrid phase of last year improved remote learning, on-site learning has substantially improved the quality of the educational experience. The stress on educators during this pandemic has been formidable. The perseverance and determination of our staff has provided excellence in the educational process. We owe all of them a great debt of gratitude.

Another accomplishment worthy of recognition is Kristen Kivela attaining a Certificate of Advanced Graduate Study (CAGS) degree in education. This will allow her to be certified as a Superintendent for the Mason School District as well as continuing principal. This certification will allow greater flexibility in the administration of the district.

Along with maintaining a proper environment to prevent viral infection, the board has authorized the installation of a new security and public address system. This was done to ensure an added layer of security within the Mason Elementary School. This is certainly a deviation from the elementary schools of the past, but as we progress into the future we must be mindful of the safety of the children we educate.

Submitted respectfully,  
C. Christopher Guiry, DMD  
*School Board Chairman*

## District Administrator & Principal Annual Report



The summer of 2020 was spent planning for the safe return of students and staff into the building. Hours were spent developing the Return to Learning Plan as we learned quickly in the spring of 2020 that remote learning was not the way to educate elementary aged children. The plan took all summer to develop and changed frequently as new information was provided to us about the Covid-19 virus.

I would like to thank Alexcina Leel for the countless unpaid hours she worked with me in developing the Return to Learning Plan. I couldn't have done it without her help and creative thinking. We presented the reopening plan to the Mason School Board in late August and welcomed students into the building in September of 2020.

The year started out as a hybrid model with students being in the building two days a week and learning from home three days a week. The model used in Mason was unique to us. We were able to provide students with direct instruction by a teacher, whether they were in school or remote. Grade levels were combined and grade level teachers worked together to provide lessons in person as well as virtually. This allowed our students to receive the same lessons as their peers every day whether they were in the building or learning remotely.

By October we were able to start transitioning the students back into the building four days a week and by April back to five days a week. With our many precautions, we kept the students and staff safe and there was no transmission of Covid within the building.

The hybrid model was new to everyone and the staff at Mason Elementary embraced the challenges that came along with this model. We were able to purchase enough chromebooks through grant funding so that every student in the building had their own. Without these chromebooks, the virtual learning would have been a challenge as not every student had access to a computer at home. Internet connectivity was also a challenge when we started remote learning, but thanks to the hard work of the Mason Broadband Committee the students were all able to get the internet connection they needed to access their education from home.

The year ended with some normalcy as we were able to have traditional end of the school year activities such as spirit week, field day and graduations. These activities looked a little different than years past, but it was nice to have some sense of normalcy. There was nothing easy about this school year, but with the amazing support from MES families and community, we were able

to make it through another year. As we collected the end of the year data, we found that our hard work had paid off as our students had made good growth, and unlike many other schools, we were able to make up for the learning loss that happened in the spring of 2020 when we had to close the school doors.

I am so proud to lead the amazing staff at Mason Elementary. No matter what is happening in the world, we continue to provide students with a safe and loving environment where they can continue to develop academically, socially and emotionally even during these challenging times. Thank you for your continued support of our amazing school.

Respectfully Submitted,  
Kristen Kivela  
*District Administrator and Principal*



*Dr. Seuss day with Mrs. Kivela.*

Photo courtesy Mrs. Ringer

## Business Manager's Report



As of December 2021, Marian Alese is our new Business Manager. She was Business Administrator at the ConVal School District before retiring.

We thank Michael O'Neil for his service to Mason in that role for many years. We appreciate all his work with the Mason School District since the school began the journey to be its own district back in 2009.

The school's fund balance on June 30 was \$335,724, which is returned to the Town. This amount was mainly due to changes in tuition and health insurance.

Kristen Kivela

*Principal/District Administrator*



Photo courtesy Ms. Leel

# 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 remote 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 provided supplies and student snacks for those students in need. To start the school year, money was given to each classroom teacher, Pre-K through grade 5 to offset their out-of-pocket expenses. 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, Staff Appreciation Week and helped celebrate the 5th grade graduation with an outside party at the gazebo.

All of these wonderful happenings require financial support. We continue to participate in the Box Tops for Education program. The Holiday Shopping Fair helped to provide income.

A very small group puts 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



Photo courtesy Mrs. Ringer

# **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
Kimberly Plourde	Special Education Teacher
Michele Jimeno	Art Teacher
Deborah Prince Smith	Music Teacher
John Margarita	PE Teacher

## **Student Services Staff**

Pamela Brock	Paraprofessional
Deborah Cullen	Paraprofessional
Vikkie 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

## **Facilities and Operations**

Jeffrey Lundgren	Food Service Director
Kevin Keenan	Custodian
Karl Mann	Custodian
Chris Rush	School Facility Manager

# Mason Students Enrolled at Mason Elementary School and Milford Middle & High School Through October 2021

Preschool	8	Grade 7	7
Kindergarten	13	Grade 8	8
Grade 1	20	Grade 9	9
Grade 2	16	Grade 10	7
Grade 3	16	Grade 11	11
Grade 4	11	Grade 12	14
Grade 5	9		
Grade 6	8		
		<b>Total</b>	<b>157</b>

Photo courtesy Mrs. Viglione



Photo courtesy Mrs. Ringer



Photo courtesy Mrs. DeLorme



# **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 Mason Elementary School on Tuesday, the Ninth (9th) day of March, 2021, to vote by official ballot on Articles 1 through 6. 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 |
| C. School District Treasurer | 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 25th day of January, 2021.

  
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 11:04 am and declared the polls closed at 7:00 pm.

A total of 165 ballots were cast, including 24 absentee ballots. 1,124 voters on the checklist with one same-day registration that day for a total of 1,125 voters. 15% turnout.

## **School Board Member**

Jason Iannuzzo: 141

## **School District Clerk**

Rebecca Partridge: 143

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

Yes 154 No 7

## **Article 3** (budget)

Yes 111 No 51

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

Yes 130 No 33

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

Yes 130 No 31

## **Article 6** (Healthcare Capital Reserve Fund)

Yes 100 No 47

## **Article 7** (Retain Year End Unassigned General Funds)

Yes 115 No 28

## **Article 8** (Unanticipated Money from State, Federal or Other Government Unit or Private Source)

Yes 107 No 33

Rebecca L. Partridge

*School District Clerk*

*Rebecca L Partridge*

**Town of Mason, New Hampshire**  
**Mason School District**  
**2021 Deliberative Session**

**February 06, 2021**

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 06, 2021.

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 ten 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:**

Roll Call and Introductions:

Chairman Dr. Christopher Guiry

Vice Chairman Bradley Gilbert

Member Jason Iannuzzo

Member Nancy Richards

Member Timothy Leak — Absent

Secretary/District Clerk Becky Partridge

Superintendent of Schools Kristen Kivela

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 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 individual be permitted to speak, as needed on school district affairs: Superintendent Kristen Kivela.*

Moderator Schwenk informed the public that the voting of Articles 1–8 will be held on March 09, 2021 from 1100h to 1900h at the Mason Elementary School Multi-purpose room.

*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 District Clerk (2 years).

*On Motion of Vice Chairman Bradley Gilbert, 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.

## **No Discussion:**

*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 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 meet-

ing, 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:** Dr. Chris Guiry – Budget increased by 2.67%. Review of the past twelve years budget has increased and decreased. Overall the budget from the inception of the district (twelve years) has increased \$361,282.00.

*On Motion of School Board Member Jason Iannuzzo, 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, 2021, 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:** No discussion.

*On Motion of School Board Member Nancy Richards, 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, 2021, 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:** No discussion.

*On Motion of School Board Member Jason Iannuzzo, duly seconded, it was VOTED to place on the official ballot Article 6*

Shall the Mason School District vote to establish a Healthcare Capital Reserve Fund under provisions of RSA 35:1 for the purpose of paying unanticipated healthcare expenses, and to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) to be placed in this fund; and further designate the school board as agents to expend from the healthcare capital reserve fund? Such amount to be funded from the June 30, 2021, 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:** No discussion.

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

**Discussion:** No discussion.

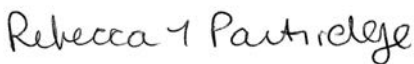
*On Motion of Vice Chairman Bradley Gilbert, duly seconded, it was VOTED to place on the official ballot Article 8*

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 government unit or private source which becomes available during the fiscal year. The School Board recommends this warrant article. (Majority vote required.)

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 0910h.

Respectfully Submitted,



School District Clerk  
Becky Partridge



**2021**  
**\$19.84**

## Tax Rate Breakdown Mason

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$1,568,359	\$212,321,525	<b>\$7.39</b>
County	\$201,218	\$212,321,525	<b>\$0.95</b>
Local Education	\$2,100,643	\$212,321,525	<b>\$9.89</b>
State Education	\$331,018	\$205,352,325	<b>\$1.61</b>
<b>Total</b>	<b>\$4,201,238</b>		<b>\$19.84</b>

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

Tax Commitment Calculation	
Total Municipal Tax Effort	\$4,201,238
War Service Credits	(\$38,500)
Village District Tax Effort	
Total Property Tax Commitment	\$4,162,738

 James P. Gerry Director of Municipal and Property Division New Hampshire Department of Revenue Administration	11/18/2021
--	------------



Photos courtesy/Mrs. DeLorme



December 20, 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, 2021. 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 September 20, 2021. 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. During the year ended June 30, 2021, the District adopted and implemented GASB Statement No. 84 – *Fiduciary Activities*. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the financial statements as is described in Note 13 to the basic financial statements. 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 cost-sharing 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 December 20, 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.

We were engaged to report on the combining nonmajor governmental fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### **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 Clukey & Company PC*

# SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2021

For School District of MASON, NH

SAU # 89

**DUE TO THE NH DEPARTMENT OF REVENUE**  
Not Later Than September 1, 2021

"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

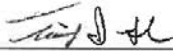
25 Sep 21  
Date


Superintendent of Schools:  Date: 9/28/21

**SCHOOL BOARD MEMBERS**

*Please sign in ink.*

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

  
\_\_\_\_\_

**FOR DRA USE ONLY**

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

NAME:	Acct #	(1) Fund 10	(2) Fund 21	(3) Fund 22	(4) Fund 30	(5) Fund 70
Mason School District	TITLES	GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY
BALANCE SHEET						
<b>ASSETS</b>						
<b>Current Assets</b>						
1. CASH	100	514,790.00	0.00	0.00	0.00	0.00
2. INVESTMENTS	110	0.00	0.00	0.00	0.00	226,573.00
3. ASSESSMENTS RECEIVABLE	120	0.00	0.00	0.00	0.00	0.00
4. INTERFUND RECEIVABLE	130	8,853.00	0.00	0.00	0.00	0.00
5. INTERGOVT REC	140	0.00	1,492.00	8,436.00	0.00	0.00
6. OTHER RECEIVABLES	150	156.00	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	677.00	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>524,789.00</b>	<b>2,169.00</b>	<b>8,436.00</b>	<b>0.00</b>	<b>226,573.00</b>
<b>LIAB &amp; FUND EQUITY</b>						
<b>Current Liabilities</b>						
12. INTERFUND PAYABLES	400	0.00	1,417.00	8,436.00	0.00	0.00
13. INTERGOVT PAYABLES	410	0.00	0.00	0.00	0.00	0.00
14. OTHER PAYABLES	420	62,910.00	0.00	0.00	0.00	0.00
15. CONTRACTS PAYABLE	430	0.00	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	4,155.00	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	75.00	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>67,065.00</b>	<b>1,492.00</b>	<b>8,436.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Equity</b>						
<b>Nonspendable:</b>						
23. RESERVE FOR INVENTORIES	751	0.00	577.00	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)	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						
28. UNSPENT BOND PROCEEDS						
<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	50,000.00	0.00	0.00	0.00	0.00
31. RESERVE FOR ENCUMBRANCES (non-lapsing)	753	11,500.00	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	226,573.00
34. RESERVE FOR ENCUMBRANCES	753	0.00	0.00	0.00	0.00	0.00
35. UNASSIGNED FUND BALANCE	770	335,724.00	0.00	0.00	0.00	0.00
<b>36. Total Fund Equity lines 23-35</b>		<b>457,724.00</b>	<b>677.00</b>	<b>0.00</b>	<b>0.00</b>	<b>226,573.00</b>

37. TOT LIAB & FUND EQUITY lines 22 & 36		524,789.00	2,169.00	8,436.00	0.00	226,573.00
	REVENUES	GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST
	Revenue From Local Sources					
	1. Total Assessments	2,213,849.00	0.00	0.00	0.00	0.00
	2. Tuition from All Sources	8,700.00				
	3. Transportation Fees from All Sources	0.00				
	4. Earnings on Investments	17.00	0.00	0.00	0.00	0.00
	5. Food Services Sales		3,603.00			
	6. Other Revenue from Local Sources	1,732.00	0.00	0.00	0.00	0.00
	7. Total Local Non-Tax Revenue Lines 2-6	10,449.00	3,603.00	0.00	0.00	0.00
	8. Total Local Revenue Lines 1 & 7	2,224,298.00	3,603.00	0.00	0.00	0.00
	UNRESTRICTED GRANTS-IN-AID					
	Revenue from State Sources					
	9. Adequacy Education Grant	348,666.00				
	10. Statewide Enhanced Education Tax	342,290.00				
	11. Shared Revenues					
	12. Other (Specify)	0.00	0.00	0.00	0.00	0.00
	13. Total Unrestricted Grants-in-Aid 9-12	690,956.00	0.00	0.00	0.00	0.00
	RESTRICTED GRANTS-IN-AID					
	14. School Building Aid	83,124.00			0.00	
	15. Kindergarten Building Aid	0.00			0.00	
	16. Kindergarten Aid	0.00				
	17. Catastrophic Aid	0.00				
	18. Vocational Education	0.00			0.00	
	19. All Other Restricted Grants-in Aid	0.00	1,988.00	0.00	0.00	0.00
	20. Total Restricted Grants-in Aid (Lines 14-18)	83,124.00	1,988.00	0.00	0.00	0.00
	21. Grants-in-Aid Through Other Public Intermediate Agency	0.00	0.00	0.00		
	22. Revenue in Lieu of Taxes	0.00				
	23. Total Revenue from State Sources Lines 13, and 20-22	774,080.00	1,988.00	0.00	0.00	0.00
		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST

REVENUES									
<b>Revenue From Federal Sources</b>									
24. Unrestricted Grants-in-Aid	4100-4299	0.00	0.00	0.00	0.00	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			1,795.00			0.00	0.00
26. Restricted Grants-in-Aid from Fed Gov't thru State	4500-4599	30,200.00		15,396.00	48,379.00			0.00	0.00
27. Other Revenue for/on Behalf of LEA	4700-4999	0.00		0.00	0.00			0.00	0.00
28. Federal Forest Land Distribution	4810	0.00							
<b>29. Total Revenue from Federal Gov't (Lines 24-28)</b>		<b>30,200.00</b>		<b>15,396.00</b>	<b>50,174.00</b>			<b>0.00</b>	<b>0.00</b>
<b>Other Financing Sources</b>									
30. Sale of Bonds and Notes	5100-5139	0.00						0.00	0.00
31. Reimbursement Anticipation Notes	5140	0.00						0.00	0.00
<b>Interfund Transfers</b>									
32. Transfer from General Fund	5210			50,420.00			0.00	0.00	45,000.00
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	0.00
35. Transfer from Capital Reserve Funds	5251	0.00		0.00			0.00	0.00	0.00
36. Transfer from Trust Funds	5252-5253	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
38. Capital Lease/Lease Purchases	5500-5600	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>50,420.00</b>			<b>0.00</b>	<b>0.00</b>	<b>45,000.00</b>
<b>40. Total Revenue &amp; Other Financing Sources (Lines 8,23,29,39)</b>		<b>3,028,578.00</b>		<b>71,407.00</b>	<b>50,174.00</b>			<b>0.00</b>	<b>45,000.00</b>

EXPENDITURES	GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUSTAGENCY
<b>Instruction</b>					
1. Regular Programs	1,488,914.00		18,192.00		
2. Special Programs	216,696.00		6,941.00		
3. Vocational Programs	0.00		0.00		
4. Other Instructional Programs	0.00		0.00		
5. Non-Public Programs	0.00		0.00		
6. Adult & Community Programs	0.00		0.00		
<b>7. Total Instructional Expenditures (Lines 1-6)</b>	<b>1,705,610.00</b>	<b>0.00</b>	<b>25,133.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Support Services</b>					
8. Student Services	169,238.00		5,524.00		
9. Instructional Staff	6,355.00		8,883.00		
10. General Administration - SAU Level	87,826.00		0.00		
11. School Administration	152,194.00		0.00		
12. Business	35,762.00		0.00		
13. Operation/Maintenance of Plant	158,622.00		6,542.00		
14. Student Transportation	127,344.00		4,092.00		
15. Centralized Services	4,158.00		0.00		
16. Other Support Services					
17. Food Service Operation		71,407.00			
<b>18. Total Support Services (Lines 8-17)</b>	<b>741,499.00</b>	<b>71,407.00</b>	<b>25,041.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Outlays</b>					
19. Facility Acquisition & Construction	0.00		0.00	0.00	
20. Debt Service - Principal	245,000.00		0.00		
21. Debt Service - Interest	94,347.00		0.00		
<b>Other Financing Uses</b>					
22. Transfer to General Fund		0.00	0.00	0.00	0.00
23. Transfer to Food Service (Special Revenue) Funds	50,420.00		0.00		
24. Transfers to All Other Special Revenue Funds	0.00		0.00		
25. Transfer to Capital Projects Funds	0.00		0.00		
26. Transfer to Capital Reserves	0.00		0.00		
27. Transfer to Expendable Trust Funds	45,000.00		0.00		
28. Transfer to Nonexpendable Trust Funds	0.00		0.00		
29. Transfer to Fiduciary Fund	0.00		0.00		
30. Allocation to Charter Schools	0.00		0.00		
31. Allocation to Other Agencies	0.00		0.00		
<b>32. Total Other Outlays and Financing Uses (Lines 19-31)</b>	<b>434,767.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>33. Total Expenditures for All Purposes (Lines, 7, 18 &amp; 32)</b>	<b>2,881,876.00</b>	<b>71,407.00</b>	<b>50,174.00</b>	<b>0.00</b>	<b>0.00</b>



<b>AMORTIZATION OF LONG TERM DEBT</b>						
For the Fiscal Year Ending on June 30th						
<b>REPORT IN WHOLE DOLLARS</b>						
	(1)	(2)	(3)	(4)	(5)	(6)
	DEBT 1	DEBT 2	DEBT 3	DEBT 4	DEBT 5	TOTAL
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	4,375,910.00	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	2,440,000.00	0.00	0.00	0.00	0.00	2440000.00
New Issues This Year	0.00	0.00	0.00	0.00	0.00	0.00
Retired Issues This Yr	245,000.00	0.00	0.00	0.00	0.00	245000.00
Remaining Principal Bal Due	2,195,000.00	0.00	0.00	0.00	0.00	2195000.00
Remaining Interest Bal Due	600,303.00	0.00	0.00	0.00	0.00	600303.00
Remaining Debt(P&I) Bal Due	2,795,303.00	0.00	0.00	0.00	0.00	2795303.00
Amount of Prin to be Paid Next Fisc. Yr	245,000.00	0.00	0.00	0.00	0.00	245000.00
Amount of Interest to be Paid Next Fisc. Yr.	94,948.00	0.00	0.00	0.00	0.00	94948.00
Total Debt (P&I) to be Paid Next Fisc. Yr	339,948.00	0.00	0.00	0.00	0.00	339948.00