

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



ANNUAL REPORT

Year Ending June 30, 2022

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MASON SCHOOL DISTRICT

OFFICERS

Moderator	Mrs. Catherine Schwenk	2023
Clerk	Mrs. Becky Partridge	2023
Treasurer	Mrs. Christine Irlbacher	2025
Secretary	Mrs. Becky Partridge	Appointed

SCHOOL BOARD MEMBERS

Chairman	Dr. Christopher Guiry	2025
Vice Chairman	Jason Iannuzzo	2024
	Mr. Timothy Leak	2023
	Brad Gilbert	2023
	Colin Robinson	2025

SCHOOL DISTRICT ADMINISTRATION

Superintendent/Principal	Mrs. Kristen Kivela
Director of Student Services	Mrs. Patricia O'Mara
Administrative Assistant	Mrs. Heidi DeLorme
Business Manager	Ms. Debra Ford
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 2023 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 the fourth (4th) day of February 2023, 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 4**, 2023, 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 Fourteenth (14th) day of March, 2023, 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 |
| C. School District Moderator | Term of 3 years |
| D. School District Clerk | 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, Six Hundred Eighty-Seven Thousand, Five Hundred Thirty-Eight Dollars (3,687,538.00)**. Should this article be defeated, the default budget shall be **Three Million, Five Hundred, Ninety-Two Thousand, Eight Hundred Twenty-Four Dollars (3,592,824.00)** 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.)

 4 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.)

 4 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 Healthcare 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.)

 4 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.)

 4 YES 0 NO

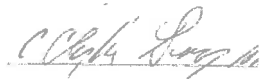
**WARRANT FOR
THE 2023 MASON SCHOOL DISTRICT MEETING
THE STATE OF NEW HAMPSHIRE**

ARTICLE 7. Shall the Mason School District raise and appropriate Twenty Five Thousand Dollars (\$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 available for transfer on July 1. No amount to be raised from taxation.

The School Board recommends this warrant article (**Majority vote required.**)

 4 YES 0 NO

Given under our hands at said Mason on this 9th day of January, 2023.



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



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)
Instruction						
1100-1199	Regular Programs	03	\$1,519,435	\$1,608,858	\$1,757,542	\$0
1200-1299	Special Programs	03	\$190,842	\$239,185	\$383,626	\$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
Instruction Subtotal			\$1,710,277	\$1,848,043	\$2,141,168	\$0
Support Services						
2000-2199	Student Support Services	03	\$211,963	\$217,713	\$233,507	\$0
2200-2299	Instructional Staff Services	03	\$1,824	\$8,573	\$8,074	\$0
Support Services Subtotal			\$213,787	\$226,286	\$241,581	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$15,587	\$17,276	\$17,426	\$0
General Administration Subtotal			\$15,587	\$17,276	\$17,426	\$0
Executive Administration						
2320 (310)	SAU Management Services		\$111,161	\$165,937	\$0	\$0
2320-2399	All Other Administration	03	\$0	\$0	\$162,669	\$0
2400-2499	School Administration Service	03	\$171,443	\$176,816	\$183,425	\$0
2500-2599	Business	03	\$33,990	\$37,760	\$40,000	\$0
2600-2699	Plant Operations and Maintenance	03	\$202,290	\$189,439	\$205,838	\$0
2700-2799	Student Transportation	03	\$132,400	\$136,214	\$274,024	\$0
2800-2999	Support Service, Central and Other	03	\$9,096	\$12,350	\$14,250	\$0
Executive Administration Subtotal			\$660,380	\$718,516	\$880,206	\$0
Non-Instructional Services						
3100	Food Service Operations	03	\$76,239	\$81,901	\$104,707	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$76,239	\$81,901	\$104,707	\$0
Facilities Acquisition and Construction						
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



Appropriations

4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0

Other Outlays

5110	Debt Service - Principal	03	\$245,000	\$245,000	\$245,000	\$0
5120	Debt Service - Interest	03	\$82,048	\$82,048	\$57,450	\$0
Other Outlays Subtotal			\$327,048	\$327,048	\$302,450	\$0

Fund Transfers

5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$0	\$0	\$0	\$0

Total Operating Budget Appropriations	\$3,687,538	\$0
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Special Warrant Articles

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2024 (Recommended)	period ending 6/30/2024 (Not Recommended)
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	\$10,000	\$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
Total Proposed Special Articles			\$65,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Appropriations	Appropriations for
			for period ending 6/30/2024 (Recommended)	period ending 6/30/2024 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2022	Revenues for Period ending 6/30/2023	Estimated Revenues for Period ending 6/30/2024
Local Sources					
1300-1349	Tuition	03	\$6,585	\$10,800	\$20,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$7	\$0	\$0
1600-1699	Food Service Sales	03	\$3,232	\$21,000	\$23,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$2,017	\$0	\$0
Local Sources Subtotal			\$11,841	\$31,800	\$43,000
State Sources					
3210	School Building Aid	03	\$83,124	\$83,124	\$83,124
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	\$395	\$500	\$500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$973	\$0	\$0
State Sources Subtotal			\$84,492	\$83,624	\$83,624
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$60,327	\$15,000	\$21,000
4570	Disabilities Programs	03	\$6,469	\$12,400	\$20,000
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$66,796	\$27,400	\$41,000
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$11,311	\$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



Revenues

9998	Amount Voted from Fund Balance	04, 06, 07, 05	\$0	\$0	\$65,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$11,311	\$0	\$65,000
Total Estimated Revenues and Credits			\$174,440	\$142,824	\$232,624



Budget Summary

Item	Period ending 6/30/2024
Operating Budget Appropriations	\$3,687,538
Special Warrant Articles	\$65,000
Individual Warrant Articles	\$0
Total Appropriations	\$3,752,538
Less Amount of Estimated Revenues & Credits	\$232,624
Less Amount of State Education Tax/Grant	\$0
Estimated Amount of Taxes to be Raised	\$3,519,914



2023 MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$1,608,858	\$243,962	\$0	\$1,852,820
1200-1299	Special Programs	\$239,185	\$138,141	\$0	\$377,326
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
Instruction Subtotal		\$1,848,043	\$382,103	\$0	\$2,230,146
Support Services					
2000-2199	Student Support Services	\$217,713	(\$26,122)	\$0	\$191,591
2200-2299	Instructional Staff Services	\$8,573	\$0	\$0	\$8,573
Support Services Subtotal		\$226,286	(\$26,122)	\$0	\$200,164
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$17,276	\$0	\$0	\$17,276
General Administration Subtotal		\$17,276	\$0	\$0	\$17,276
Executive Administration					
2320 (310)	SAU Management Services	\$165,937	(\$27,163)	\$0	\$138,774
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$176,816	(\$45,592)	\$0	\$131,224
2500-2599	Business	\$37,760	\$0	\$0	\$37,760
2600-2699	Plant Operations and Maintenance	\$189,439	(\$23,684)	(\$3,500)	\$162,255
2700-2799	Student Transportation	\$136,214	\$137,810	\$0	\$274,024
2800-2999	Support Service, Central and Other	\$12,350	\$0	\$0	\$12,350
Executive Administration Subtotal		\$718,516	\$41,371	(\$3,500)	\$756,387
Non-Instructional Services					
3100	Food Service Operations	\$81,901	\$4,500	\$0	\$86,401
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$81,901	\$4,500	\$0	\$86,401
Facilities Acquisition and Construction					
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
Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0



2023
MS-DSB

Appropriations

Other Outlays

5110	Debt Service - Principal	\$245,000	\$0	\$0	\$245,000
5120	Debt Service - Interest	\$82,048	(\$24,598)	\$0	\$57,450
Other Outlays Subtotal		\$327,048	(\$24,598)	\$0	\$302,450

Fund Transfers

5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5310	To Charter Schools	\$0	\$0	\$0	\$0
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$0	\$0	\$0	\$0

Total Operating Budget Appropriations	\$3,219,070	\$377,254	(\$3,500)	\$3,592,824
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New Hampshire
Department of
Revenue Administration

2023
MS-DSB

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
5120	Interest Pmt Change
3100	Food Cost Increase
2600-2699	Acct Structure Change
1100-1199	Tuition & Ins Increase
2320 (310)	Acct Structure Change
2400-2499	Acct Structure Change
1200-1299	Placement Increase
2000-2199	Special Services Change
2700-2799	SPED Transportation

Mason School Board Annual Report

It was hoped the 2021 -2022 school year would show us some relief from the previous two years of dealing with the pandemic. With the help of vaccines, it appeared life would start to get back to some sort of normalcy. Little did we suspect all the preventive face masking and other pandemic precautions would decrease the resistance to the regular pestilent flu and other childhood illnesses and increase absences throughout the school year for both students and staff.

We continue to be cognizant of the ever rising increases in just about everything and as a board work hard with the superintendent and business manager to reduce costs whenever possible. Last year we again returned unexpended funds to the town to help offset property taxes. In the last twelve years we have returned one million dollars. We continue to fund capital reserve funds to help with unexpected building and student costs.

As we look forward to the 22-23 school year there will be a significant increase to the school budget due to increases in fuel, food, and supplies. Other drivers of the budget increase are staff contracts, as we try to remain competitive, health care costs, and increased special education needs. We will continue to carefully monitor the budget. Our district is growing and with that growth there will be increased costs. We are proud that people are seeking out our amazing school for their children. Thank you for your continued support.

Respectfully submitted,

C. Christopher Guiry DMD
Mason School Board Chair

Superintendent and Principal Annual Report

The 2021-22 school year brought back some sense of normalcy after coming off of the COVID pandemic. Things were not totally back to normal at the start of the year, but as the year progressed we were able to loosen up restrictions and the school started feeling more "normal". Many districts across the country reported significant learning loss due to the pandemic, but we found here in Mason that the students fared pretty well. This is in part due to the amazing staff and parents here in Mason. During the pandemic everyone worked together to provide the students with the best education we could. When they returned to the building everyone worked hard to fill in any gaps that had been caused by the pandemic. We typically score well on the state assessments and this year was no different as we scored much higher than the state average in math, ELA, and science. As we continue to perform well, our enrollment continues to grow. We have some of the biggest classes in recent history. It feels good when parents tell us that one of the reasons they moved to Mason is because of the school. We couldn't do what we do here without the support of the Mason Community. Thank you everyone for all you do for our school.

Talking about community, we had a few really fun community events during the 21-22 school year. On Flag Day our very own road agent, Dave Morrison dressed up as Uncle Sam and met the children around the flagpole and shared stories about Uncle Sam's life. The kids loved it and I think Dave did too! We also had a Mason History Day where the students ventured around town to learn about the amazing history of our town. Charlie Moser, Judy Forty, Liz Fletcher, and Judith Wilkins all volunteered to share information about our town with the students of Mason Elementary. It was a wonderful day and the children loved hearing about all the amazing history that surrounded them. We also had an all school BBQ. All the families of Mason Elementary School were invited to come and have dinner and the staff served them. We had live entertainment from the 5th grade mariachi band and student violinists. It felt so great being able to all be together again.

The 4th and 5th grade classes participated in an artist and residency program with the No Strings Marionette Company out of Vermont. This program was funded by a grant as well as by a generous donation from a community member. Throughout this residency each student created a puppet and small groups of students worked together to write plays that they then performed for the school and their families. This was by far one of my favorite memories of the 21-22 school year. It was great watching the students grow and develop as artists, writers, and performers over the six weeks.

The Mason Elementary Safety Committee worked with the Mason PD, Mason Fire Department, and Homeland Security to conduct a safety assessment of the school. Out of that safety assessment, we made improvements by upgrading the school's surveillance, adding a paging system, and we are in the process of installing a fob door system which will be fully covered by a grant. Safety of our children is a top priority.

At the end of the school year we were able to return \$136,932.00 of unreserved funds back to the town. We appreciate the support we receive from the town in regards to our budget and we are always very careful and thoughtful when spending money. As our school grows and needs change our budget is going to increase. Please know that we only ask for what we need to run the school and if we end up not needing as much as we ask for we always return it.

Respectfully Submitted,

Mason School District Moderator Report

I have had the privilege of being elected Moderator of the Mascenic Regional School District, including the towns of Greenville, Mason and New Ipswich in 1984. Mason SAU#89 was formed in 2009.

Over the years there have been many changes including an addition to the Mason Elementary School.

Some School District meetings were more challenging, but together the voters reached a mutual agreement. There was a change from a town meeting format to SB2, where the warrant articles could be amended before placing them on the official ballot to be voted on Election Day and no longer at the School District meetings.

It has been a wonderful journey, thank you for electing me with the honor of serving the Town of Mason and its wonderful School Administrative office and the people who work and teach there.

Cheers,

Catherine Schwenk, CP

(Certified Parliamentarian)

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

During the past year, the school club made some wonderful donations to a myriad of school activities and programs. We provided supplies and student snacks for those students in need. To start the school year, money was given to each classroom teacher, PK through grade 5 to offset their out of pocket expenses. We supplied outside toys for the children to use at recess. School club also paid for buses for field trips, admission to the reenactment at Barrett Hill Farm, and apple picking at Windy Hill.

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 provided 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

MASON ELEMENTARY SCHOOL PERSONNEL

Professional Staff

Kristen Kivela	Superintendent/Principal
Heidi DeLorme	Administrative Assistant
Larissa Terrill	Preschool Teacher
Alicia Aiello	Kindergarten Teacher
Karen Mann	Grade One Teacher
Alexis Cadaret	Grade Two Teacher
Sarah Phillips	Grade Three Teacher
Laura Hooper	Grade Four Teacher
Alexcina Rousseau	Grade Five Teacher
Susan Rysnik	Special Education Teacher
Lyudmyla Hoffman	Art Teacher
Deborah Prince Smith	Music Teacher
John Margarita	P.E. Teacher

Student Services Staff

Pamela Brock	Paraprofessional
Deborah Cullen	Paraprofessional
Vikkie Jewell	Paraprofessional
Kelly Sirois	Paraprofessional
Heather Sabotka	Paraprofessional
Neal Richardson	Technology Consultant
Danielle Carrier	School Nurse
Marcia Bruseo	Occupational Therapist
Patricia O'Mara	Student Services Director/School Psychologist/Guidance Counselor

Facilities and Operations

Lyn Bill	Food Service Director
Chris Rush	School Facility Manager
Kevin Keenan	Custodian
Karl Mann	Custodian

**MASON STUDENTS ENROLLED AT
MASON ELEMENTARY SCHOOL AND
MILFORD MIDDLE & HIGH SCHOOL
THROUGH OCTOBER 2022**

Preschool	11
Kindergarten	9
Grade 1	13
Grade 2	22
Grade 3	18
Grade 4	18
Grade 5	13
Grade 6	8
Grade 7	9
Grade 8	7
Grade 9	9
Grade 10	9
Grade 11	7
Grade 12	11
 Total	 164

**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 Eight (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 |
| C. 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**

**WARRANT FOR
THE 2022 MASON SCHOOL DISTRICT MEETING
THE STATE OF NEW HAMPSHIRE**

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 Healthcare Capital Reserve Fund (established in 2020), with such amount to be funded from the June 30th, unreserved fund balance available to transfer on July? 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 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


**WARRANT FOR
THE 2022 MASON SCHOOL DISTRICT MEETING
THE STATE OF NEW HAMPSHIRE**


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

March 08, 2022
Mason NH School District Election Results

The Moderator, Catherine Schwenk, declared the polls open at 11:00am and declared the polls closed at 7:00pm.

A total of **598** ballots were cast, including **36** absentee ballots.

School Board Members (two positions)

Sean Irlbacher: 168

Colin Robinson: 282

Dr. Christopher Guiry: 277

Colin Robinson and Dr. Christopher Guiry declared winners

District Treasurer

Christine Irlbacher: 415

Christine Irlbacher declared winner

Article 2 (accept reports)

Yes 415 No 94

Article 3 (budget)

Yes 332 No 209

Article 4 (Educating Educationally Disabled Children Capital Reserve Fund)

Yes 377 No 165

Article 5 (Healthcare Capital Reserve Fund Reserve Fund)

Yes 343 No 199

Article 6 (School Building and Grounds Maintenance Capital Reserve Fund)

Yes 358 No 164

Article 7 (Unanticipated Tuition Cost Capital Reserve Fund)

Yes 320 No 204

Rebecca L. Partridge,

Rebecca L. Partridge

School District Clerk

Town of Mason, New Hampshire
Mason School District
2022 Deliberative Session
February 05, 2022

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 05, 2022.

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. A special thank you to Buildings and Grounds Supervisor Chris Rush for clearing all the snow and ice this morning.

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

There were no requests for Interpretative Services.

Roll Call and Introductions:

Chairman Dr. Christopher Guiry

Vice Chairman Bradley Gilbert

Member Jason Iannuzzo

Member Nancy Richards

Accounts Payable Brenda Wiley

School District Clerk/School Board Secretary Becky Partridge

Absent - Member Timothy Leak

Absent - Superintendent of Schools Kristen Kivela

Absent - Business Administrator Marian Alese

Absent - Administrative Assistant Heidi DeLorme

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 0900h.

Opening Exercises

The Moderator asked for the school board members and public to join Dr. Chris Guiry 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.

Moderator Schwenk informed the public that the voting of Articles 1-7 will be held on March 08, 2022 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 Board Member (3 years), School District Treasurer (2 years).

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

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

*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 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 article.** The School Board recommends this warrant article. (Majority Vote Required)

Discussion:

Dr. Chris Guiry- Default budget this year is slightly less. School Board took a barebones approach while still providing the necessary funds for our students. As in previous years largest unknowns are tuition and special education costs.

*On Motion of Vice Chairman Bradley Gilbert, 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, 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.)

No Discussion:

*On Motion of Vice Chairman Bradley Gilbert, 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 Thirty Thousand Dollars (\$30,000.00) to be added to the previously established Healthcare Capital Reserve Fund (established in 2020), with such amount to be funded from the June 30, 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.)

No Discussion:

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

Shall the Mason School District vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) 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, 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.)
No Discussion:

On Motion of Vice Chairman Bradley Gilbert, duly seconded, it was **VOTED** to place on the official ballot Article 7

Shall the Mason School District vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000.00) to be added to the previously established Unanticipated Tuition Cost Capital Reserve Fund (established in 2020), with such amount to be funded from the June 30, 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:

Dr. Chris Guiry -- Articles 5, 6, 7 are reserve funds that can help off set a large increase to resident's taxes in the event of a catastrophe. Said funds can only be used for their stated purposes.

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 Dr. Chris Guiry, duly seconded and **Voted**.

Adjourned Sine Dai at 0920h.

Respectfully Submitted,

Rebecca T. Partridge

School District Clerk

Becky Partridge



2022
\$20.33

Tax Rate Breakdown Mason

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$1,619,464	\$213,329,880	\$7.59
County	\$208,373	\$213,329,880	\$0.98
Local Education	\$2,253,199	\$213,329,880	\$10.56
State Education	\$247,556	\$206,325,580	\$1.20
Total	\$4,328,592		\$20.33

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$4,328,592
War Service Credits	(\$37,200)
Village District Tax Effort	
Total Property Tax Commitment	\$4,291,392

Sam Greene

Sam Greene

10/27/2022

INDEPENDENT AUDITOR'S REPORT

To the School Board
Mason, New Hampshire School District

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mason, New Hampshire School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Mason, New Hampshire School District's basic financial statements as listed in the table of contents.

Summary of Opinions:

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Food Service Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Mason, New Hampshire School District, as of June 30, 2022, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Each Major Fund and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Mason, New Hampshire School District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Mason, New Hampshire School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note 2 to the financial statements, management has not recorded a liability, deferred outflows of resources, or deferred inflows of resources for the Mason, New Hampshire School District's single employer other postemployment benefits plan in governmental activities and, accordingly, has not recorded an expense for the current period change in the liability. Accounting principles generally accepted in the United States of America require that

other postemployment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the liabilities, deferred outflows and deferred inflows of resources, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, deferred outflows and deferred inflows of resources, net position, and expenses of the governmental activities is not reasonably determinable.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mason, New Hampshire School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mason, New Hampshire School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that budgetary comparison information, schedule of changes in the District's proportionate share of the net OPEB liability, schedule of the District's OPEB contributions, schedule of changes in the District's proportionate share of the net pension liability, and schedule of the District's pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mason, New Hampshire School District's basic financial statements. The combining nonmajor governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Vaahon Clukay & Company PC

Manchester, New Hampshire
January 26, 2023

SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2022

For School District of Mason, NH

SAU # 89

DUE TO THE NH DEPARTMENT OF REVENUE
Not Later Than September 1, 2022

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

[Signature]
School Board Chairperson

14 Sep 22
Date

Superintendent of Schools: [Signature] Date: 9/19/22

SCHOOL BOARD MEMBERS

Please sign in ink.

[Signature]
[Signature]
[Signature]

[Signature]

FOR DRA USE ONLY

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

NAME:

0

TITLES

BALANCE SHEET

Acct #

(1)

Fund 10

(2)

Fund 21

(3)

Fund 22

(4)

Fund 30

(5)

Fund 70

ASSETS	GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY	TOTALS
Current Assets						
1. CASH	297,225.24	0.00	0.00	0.00	200,532.51	497,757.75
2. INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
3. ASSESSMENTS RECEIVABLE	0.00					0.00
4. INTERFUND RECEIVABLE	31,212.86	11,311.42	3,086.55	4,485.38	50,000.00	100,096.21
5. INTERGOV'T REC	96,442.00	17,921.15	0.00	0.00	0.00	114,363.15
6. OTHER RECEIVABLES	259.95	0.00	0.00	0.00	0.00	259.95
7. BOND PROCEEDS REC				0.00		0.00
8. INVENTORIES	0.00	0.00	0.00	0.00		0.00
9. PREPAID EXPENSES	0.00	0.00	0.00	0.00		0.00
10. OTHER CURRENT ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Current Assets lines 1 - 10	425,140.05	29,232.57	3,086.55	4,485.38	250,532.51	712,477.06
LIAB & FUND EQUITY						
Current Liabilities						
12. INTERFUND PAYABLES	11,311.42	27,361.87	3,086.55	0.00	0.00	41,759.84
13. INTERGOV'T PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00
14. OTHER PAYABLES	65,133.29	0.00	0.00	0.00	0.00	65,133.29
15. CONTRACTS PAYABLE	0.00	0.00	0.00	0.00		0.00
16. BOND AND INTEREST PAY	0.00			0.00		0.00
17. LOANS AND INTEREST PAY	0.00	0.00	0.00	0.00		0.00
18. ACCRUED EXPENSES	0.00	0.00	0.00	0.00		0.00
19. PAYROLL DEDUCTIONS	2,666.80	0.00	0.00	0.00		2,666.80
20. DEFERRED REVENUES	0.00	1,193.70	0.00	0.00		1,193.70
21. OTHER CURRENT LIAB	0.00	0.00	0.00	0.00	0.00	0.00
22. Total Current Liabilities lines 12 - 21	79,111.51	28,555.57	3,086.55	0.00	0.00	110,753.63
Fund Equity						
Nonspendable:						
23. RESERVE FOR INVENTORIES	0.00	0.00	0.00	0.00		0.00
24. RESERVE FOR PREPAID EXPENSES	0.00	0.00	0.00	0.00		0.00
25. RESERVE FOR ENDOWMENTS (principal only)	0.00	0.00	0.00	0.00	0.00	0.00
Restricted:						
26. RESERVE FOR ENDOWMENTS (interest)	0.00	0.00	0.00	0.00		0.00
27. RESTRICTED FOR FOOD SERVICE	0.00	0.00		0.00		0.00
28. UNSPENT BOND PROCEEDS						
Committed:						
29. RESERVE FOR CONTINUING APPROPRIATIONS	0.00	0.00	0.00	0.00	0.00	0.00
30. RESERVE FOR AMTS VOTED	85,000.00	0.00	0.00	0.00		85,000.00
31. RESERVE FOR ENCUMBRANCES (non-lapsing)	0.00	0.00	0.00	0.00		0.00
32. UNASSIGNED FUND BALANCE RETAINED	105,032.00					105,032.00
Assigned:						
33. RESERVED FOR SPECIAL PURPOSES		677.00	0.00	4,485.38	250,532.51	255,694.89
34. RESERVE FOR ENCUMBRANCES	19,065.00	0.00	0.00	0.00	0.00	19,065.00

[illegible]

33. Transfer from Special Revenue Funds	5220-5229
34. Transfer from Capital Projects	5230-5239
35. Transfer from Capital Reserve Funds	5251
36. Transfer from Trust Funds	5252-5253
37. Compensation for Loss of Fixed Assets	5300-5399
38. Capital Lease/Lease Purchases	5500-5600
39. Total Other Financing Sources (Lines 30-38)	
40. Total Revenue & Other Financing Sources (Lines 8,23,29,39)	
EXPENDITURES	
Instruction	
1. Regular Programs	1100-1199
2. Special Programs	1200-1299
3. Vocational Programs	1300-1399
4. Other Instructional Programs	1400-1499
5. Non-Public Programs	1500-1599
6. Adult & Community Programs	1600-1899
7. Total Instructional Expenditures (Lines 1-6)	
Support Services	
8. Student Services	2100-2199
9. Instructional Staff	2200-2299
10. General Administration - SAU Level	2300-2399
11. School Administration	2400-2499
12. Business	2500-2599
13. Operation/Maintenance of Plant	2600-2699
14. Student Transportation	2700-2799
15. Centralized Services	2800-2899
16. Other Support Services	2900-2999
17. Food Service Operation	3100-3199
18. Total Support Services (Lines 8-17)	
Other Outlays	
19. Facility Acquisition & Construction	4000-4999
20. Debt Service - Principal	5110
21. Debt Service - Interest	5120
Other Financing Uses	
22. Transfer to General Fund	5210
23. Transfer to Food Service (Special Revenue) Funds	5220-5221
24. Transfers to All Other Special Revenue Funds	5222-5229
25. Transfer to Capital Projects Funds	5230-5239
26. Transfer to Capital Reserves	5251
27. Transfer to Expendable Trust Funds	5252
28. Transfer to Nonexpendable Trust Funds	5253
29. Transfer to Fiduciary Fund	5254
30. Allocation to Charter Schools	5310
31. Allocation to Other Agencies	5390
32. Total Other Outlays and Financing Uses (Lines 19-31)	

33. Total Expenditures for All Purposes (Lines, 7,18 & 32)

2,988,658.72	76,238.62	28,967.60	0.00	3,093,864.94
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AMORTIZATION OF LONG TERM DEBT

For the Fiscal Year Ending on June 30th

REPORT IN WHOLE DOLLARS

Length of Debt (yrs)	(1)	(2)	(3)	(4)	(5)	(6)
Date of Issue (mm/yy)	DEBT 1	DEBT 2	DEBT 3	DEBT 4	DEBT 5	TOTAL
Date of Final Payment(mm/yy)	20	0	0	0	0	
Original Debt Amount	07/09	0	0	0	0	
Interest Rate	08/29	0	0	0	0	
Principal at Beginning of Yr	4,975,910.00	0.00	0.00	0.00	0.00	0.00
New Issues This Year	3.97	0.00	0.00	0.00	0.00	0.00
Retired Issues This Yr	2,195,000.00	0.00	0.00	0.00	0.00	2195000.00
Remaining Principal Bal Due	0.00	0.00	0.00	0.00	0.00	0.00
Remaining Interest Bal Due	245,000.00	0.00	0.00	0.00	0.00	245000.00
Remaining Debt(P&I) Bal Due	1,950,000.00	0.00	0.00	0.00	0.00	1950000.00
Amount of Prin to be Paid Next Fisc. Yr	518,254.75	0.00	0.00	0.00	0.00	518254.75
Amount of Interest to be Paid Next Fisc Yr.	2,468,254.75	0.00	0.00	0.00	0.00	2468254.75
Total Debt (P&I) to be Paid Next Fisc. Yr	245,000.00	0.00	0.00	0.00	0.00	245000.00
	94,809.56	0.00	0.00	0.00	0.00	94809.56
	339,809.56	0.00	0.00	0.00	0.00	339809.56