

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



Annual Report
for the
Year Ending June 30, 2025



The Graduating Class of 2025!

Front row (l to r): Payton Archambault, Savanna Silva and Tyler Judge

Back Row (l to r): Elin Mangum, Anthony Cabral, Jakob Jones, Erik Olson, Oliver Stevens, Everett Stevens, Jackson Leak, Jax Davieau, Kameron Rush, Ryan Genetti, Jase Blanchard, Gemma Davieau, Aliviah DaSilveira and Wyatt Duggan

Picture taken by Mrs. Rousseau.

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**Mason School District
Officers**

Moderator	Mrs. Dotsie Millbrandt	2026
Clerk	Mrs. Becky Partridge	2026
Treasurer	Mrs. Christine Irlbacher	2028
Secretary	Mrs. Becky Partridge	Appointed

School Board Members

Chairman	Mr. Colin Robinson	2028
Vice Chairman	Mr. Timothy Leak	2026
	Mr. Nathan Choquette	2026
	Mr. James Judge	2027
	Mrs. Courtney Landry	2028

School District Administration

Superintendent / Principal	Mrs. Kristen Kivela
Director of Student Services	Mrs. Patricia O'Mara
Administrative Assistant	Mrs. Heidi DeLorme
Business Administrator	Ms. Debra Ford
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 2026 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 Saturday, the seventh (7th) day of February 2026, 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 7, 2026 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 13 Darling Hill Rd., Mason, New Hampshire on Tuesday, the tenth (10th) day of March, 2026, 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 Clerk | Term of 3 years |
| D. School District Moderator | Term of 3 years |

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

ARTICLE 3. The average cost per pupil for the preceding year as calculated in accordance with RSA 189:75, I (a) is \$21,781. ELA Proficiency: 84%; Math Proficiency 82%; Science Proficiency: 88%. 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 **Four Million, Two Hundred Twenty-Four Thousand, Three Hundred Fifty-One Dollars (\$4,224,351)**. Should this article be defeated, the default budget shall be **Four Million, One Hundred Eighty-Seven Thousand, Four Hundred Thirty-Seven Dollars (\$4,187,437)** 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.** (Majority vote required.) The School Board recommends this warrant article 4 yes 0 no.

ARTICLE 4. Shall the Mason School District raise and appropriate up to Forty-Five Thousand Dollars (\$45,000) 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 30th unreserved fund balance available for transfer on July 1. No amount to be raised from taxation. (Majority vote required.) The School Board recommends this warrant article 4 yes 0 no.

ARTICLE 5. Shall the Mason School District raise and appropriate up to Twenty Thousand Dollars (\$20,000) 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. (Majority vote required.) The School Board recommends this warrant article 4 yes 0 no.

ARTICLE 6. Shall the Mason School District raise and appropriate up to Fifty Thousand Dollars (\$50,000) to be added to the Tuition Capital Reserve Fund from the June 30th unreserved fund balance available for transfer on July 1. No additional amount to be raised from taxation. (Majority vote required.) The School Board recommends this warrant article 4 yes 0 no.

ARTICLE 7. Shall the Mason School District vote to designate Mason Elementary School as an open enrollment school and allow 5% of students from outside the Mason School District to attend Mason Elementary School as provided in RSA 194-D:2 and :3 and to allow up to 1% of Mason Elementary School students (K-5) to attend open enrollment schools located outside the Mason School District and further allow up to 10% of students to attend open enrollment in middle and high schools other than the middle and high school with which the District has a tuition agreement. The School Board recommends this warrant article 4 yes 0 no.

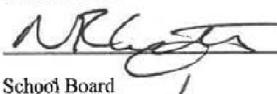
Given under our hands at said Mason on this 12th day of January 2026.



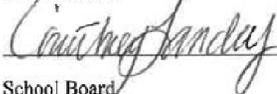
School Board, Chairperson



School Board



School Board



School Board

School Board

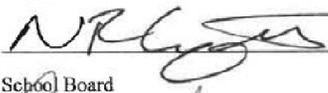
A true copy of Warrant - Attest:



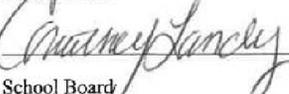
School Board, Chairperson



School Board



School Board



School Board

School Board



New Hampshire
 Department of
 Revenue Administration

2026
MS-26

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2025	Appropriations for period ending 6/30/2026	Appropriations for Appropriations for period ending 6/30/2027 (Recommended)	period ending 6/30/2027 (Not Recommended)
Instruction						
1100-1199	Regular Programs	03	\$1,857,363	\$2,124,511	\$2,314,603	\$0
1200-1299	Special Programs	03	\$297,939	\$323,241	\$421,790	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	03	\$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			\$2,155,302	\$2,447,752	\$2,736,393	\$0
Support Services						
2000-2199	Student Support Services	03	\$267,179	\$256,229	\$214,854	\$0
2200-2299	Instructional Staff Services	03	\$5,534	\$7,623	\$7,661	\$0
Support Services Subtotal			\$272,713	\$263,852	\$222,515	\$0

General Administration					
2310 (840)	School Board Contingency		\$0	\$0	\$0
2310-2319	Other School Board	03	\$19,592	\$19,396	\$21,071
	General Administration Subtotal		\$19,592	\$19,396	\$21,071
Executive Administration					
2320 (310)	SAU Management Services		\$0	\$0	\$0
2320-2399	All Other Administration	03	\$164,953	\$177,828	\$171,186
2400-2499	School Administration Service	03	\$195,452	\$211,536	\$221,312
2500-2599	Business	03	\$41,659	\$44,000	\$45,540
2600-2699	Plant Operations and Maintenance	03	\$200,198	\$202,493	\$214,696
2700-2799	Student Transportation	03	\$145,589	\$146,371	\$189,077
2800-2999	Support Service, Central and Other	03	\$6,974	\$20,050	\$16,078
	Executive Administration Subtotal		\$754,825	\$802,278	\$857,889
Non-Instructional Services					
3100	Food Service Operations	03	\$111,636	\$123,677	\$117,408
3200	Enterprise Operations		\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$111,636	\$123,677	\$117,408



New Hampshire
 Department of
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2025	Appropriations for period ending 6/30/2026	Appropriations for Appropriations for period ending 6/30/2027 (Recommended)	period ending 6/30/2027 (Not Recommended)
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
Other Outlays						
5110	Debt Service - Principal	03	\$245,000	\$245,000	\$245,000	\$0
5120	Debt Service - Interest	03	\$45,151	\$34,077	\$24,075	\$0
Other Outlays Subtotal			\$290,151	\$279,077	\$269,075	\$0

Fund Transfers

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
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
	Fund Transfers Subtotal	\$0	\$0	\$0
Total Operating Budget Appropriations			\$4,224,351	\$0

Special Warrant Articles

Account	Purpose	Article	Appropriations for Appropriations for period ending 6/30/2027 (Recommended) (Not Recommended)	period ending 6/30/2027
5251	To Capital Reserve Fund	04	\$45,000	\$0
<i>Purpose: Add to Educating Educationally Disabled Children Capital Reserve Fund</i>				
5251	To Capital Reserve Fund	05	\$20,000	\$0
<i>Purpose: Add to School Building and Grounds Maintenance Capital Reserve Fund</i>				
5251	To Capital Reserve Fund	06	\$50,000	\$0
<i>Purpose: Add to Tuition Capital Reserve Fund</i>				
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0



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Special Warrant Articles

Account	Purpose	Article	Appropriations for Appropriations for period ending 6/30/2027 (Recommended)	period ending 6/30/2027 (Not Recommended)
5253	To Non-Expendable Trust Fund		\$0	\$0
Total Proposed Special Articles			\$115,000	\$0

Individual Warrant Articles

Account	Purpose	Article	Appropriations for Appropriations for period ending 6/30/2027 (Recommended)	period ending 6/30/2027 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0

Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2025	Revised Estimated Revenues for Period ending 6/30/2026	Estimated Revenues for Period ending 6/30/2027
Local Sources					
1300-1349	Tuition	03	\$32,738	\$35,000	\$12,001

1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$5,036	\$4,000	\$3,000
1600-1699	Food Service Sales	03	\$29,013	\$29,500	\$30,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$57	\$0	\$0
	Local Sources Subtotal		\$66,844	\$68,500	\$45,001

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		\$44,894	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
	State Sources Subtotal		\$128,018	\$83,124	\$83,124



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Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2025	Revised Estimated Revenues for Period ending 6/30/2026	Estimated Revenues for Period ending 6/30/2027
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	\$24,988	\$25,000	\$18,000
4570	Disabilities Programs		\$0	\$0	\$0
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			\$24,988	\$25,000	\$18,000

Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2025	Revised Estimated Revenues for Period ending 6/30/2026	Estimated Revenues for Period ending 6/30/2027
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0

5221	Transfers from Food Service Special Revenues Fund	\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds	\$0	\$0	\$0
5230	Transfer from Capital Project Funds	\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds	\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds	\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds	\$0	\$0	\$0
5300-5699	Other Financing Sources	\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)	\$0	\$0	\$0
9998	Amount Voted from Fund Balance	04, 05, 06	\$0	\$115,000
9999	Fund Balance to Reduce Taxes	\$0	\$0	\$0
	Other Financing Sources Subtotal	\$0	\$0	\$115,000
	Total Estimated Revenues and Credits	\$219,850	\$176,624	\$261,125

Budget Summary

Item	Period ending 6/30/2027
Operating Budget Appropriations	\$4,224,351
Special Warrant Articles	\$115,000
Individual Warrant Articles	\$0
Total Appropriations	\$4,339,351
Less Amount of Estimated Revenues & Credits	\$261,125
Less Amount of State Education Tax/Grant	\$0
Estimated Amount of Taxes to be Raised	\$4,078,226



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MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$2,124,511	\$152,087	\$0	\$2,276,598
1200-1299	Special Programs	\$323,232	\$126,016	\$0	\$449,248
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	\$2,447,743	\$278,103	\$2,725,846
Support Services					
2000-2199	Student Support Services	\$256,229	(\$48,147)	\$0	\$208,082
2200-2299	Instructional Staff Services	\$7,623	\$0	\$0	\$7,623
		Support Services Subtotal	(\$48,147)	\$0	\$215,705

General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$19,592	\$19,396	\$21,071	\$0
General Administration Subtotal			\$19,592	\$19,396	\$21,071	\$0
Executive Administration						
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$164,953	\$177,828	\$171,186	\$0
2400-2499	School Administration Service	03	\$195,452	\$211,536	\$221,312	\$0
2500-2599	Business	03	\$41,659	\$44,000	\$45,540	\$0
2600-2699	Plant Operations and Maintenance	03	\$200,198	\$202,493	\$214,696	\$0
2700-2799	Student Transportation	03	\$145,589	\$146,371	\$189,077	\$0
2800-2999	Support Service, Central and Other	03	\$6,974	\$20,050	\$16,078	\$0
Executive Administration Subtotal			\$754,825	\$802,278	\$857,889	\$0
Non-Instructional Services						
3100	Food Service Operations	03	\$111,636	\$123,677	\$117,408	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$111,636	\$123,677	\$117,408	\$0



New Hampshire
 Department of
 Revenue Administration

2026
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
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
Other Outlays					
5110	Debt Service - Principal	\$245,000	\$0	\$0	\$245,000
5120	Debt Service - Interest	\$34,077	(\$10,002)	\$0	\$24,075
Other Outlays Subtotal		\$279,077	(\$10,002)	\$0	\$269,075

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		\$3,936,023	\$263,885	(\$12,472)	\$4,187,436



New Hampshire
Department of
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2026
MS-DSB

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
5120	Reduced interest
2310-2319	State software & audit
1100-1199	Tuition & Open Enrollment
1200-1299	Tuition
2000-2199	Fewer students w/services
2700-2799	Increased transportation



Now that's a giant french fry! A fun day at Windy Hill Orchard and below, Librarian Judy Forty and Children's Library Courtney Landry have a ribbon-cutting ceremony for their new "Little Library."



School Board Report



For the school year 2024–25, the School Board is proud of the progress our district made both academically and financially. Through careful planning and disciplined budget management the school was able to return funds to the town, helping to reduce the overall tax rate. This reflects our commitment to fiscal responsibility and our obligation to be good stewards of taxpayer dollars while providing the best possible educational experience.

Mason Elementary School (MES) continues to perform above state averages in all academic areas. This record of accomplishment is a reason families choose to move to here. While increases in class size at the elementary school do not significantly increase the school's budget, when larger classes graduate to Milford Middle and High School where we tuition our students, we see an increase to our budget.

Our middle and high school students are also achieving success both academically and athletically at Milford. We are especially proud that 100% of Mason seniors graduated and will be attending college, a testament to the preparation and guidance our students receive throughout their kindergarten to high school years.

We are currently in our 17th productive year partnering with Milford. We will continue to seek feedback from students and parents about their experience attending Milford. The School Board and administration will use the next year to explore and evaluate future options the community has for educating our middle and high school students.

For his years of service to our community, I want to thank my predecessor Dr. Guiry who recently retired. He served on Mason's Select Board, Planning Board and Forestry Committee. For years he was Mason's member on the Mascenic School Board and was instrumental in creating our current school district where he served 15 years on the School Board. His commitment to serving the individual student's needs is deeply rooted in the school. Dr. Guiry's legacy in this community will be appreciated for generations.

The School Board thanks our teachers, administrators, staff, students and community members for your continued support. Together we remain focused on providing an excellent education to all students while maintaining financial discipline.

Colin Robinson
Mason School Board Chair

Superintendent & Principal



Unlike many districts across the state, enrollment at Mason Elementary continues to grow. This year we welcomed such a large number of preschool-aged students that we added an afternoon preschool session to meet the needs of Mason families. At a time when many schools are experiencing declining enrollment, we are grateful to be able to report continued growth.

Mason Elementary also continues to perform at a high level on state assessments. Our success has drawn interest from other districts that have reached out to learn more about the practices contributing to our strong results. As I often share, a key factor in our success is the strength of our relationships — both within the school building and throughout the broader community. Without the support of all our stakeholders, we would not be able to maintain the high-quality education that we are so proud to provide.

The Mason School Club remains an invaluable partner to Mason Elementary School. Together we offered many engaging events for students and families throughout the school year. One highlight was our annual school dance in February 2025 when the cafeteria was transformed into the MES Diner. Families enjoyed hot dogs, burgers, fries and milkshakes while dancing the night away. This event is just one example of the many opportunities created to build community and connection.

We continue to be diligent in managing our finances and controlling spending at Mason Elementary. We take seriously the responsibility to use taxpayer dollars wisely, and any unused funds are returned to the town at the end of the school year. This year we were able to return a significant sum which helped lower the tax rate. In partnership with the Town of Mason, we maintain open communication to ensure transparency and avoid financial surprises.

I would like to thank everyone who supports Mason Elementary and our school district. Your continued involvement and commitment make a meaningful difference for our students and staff.

Kristen Kivela
Superintendent and Principal



Business Administrator



The Mason School District ended the June 2025 fiscal year with an Unassigned Fund Balance (UFB) of \$149,032 after funding the Capital Reserve Funds of \$145,000 as voted and retaining \$164,272 per RSA 198:4-bII as voted. The Unassigned Fund Balance was returned to the town to reduce taxes for FY2026.

The majority of the fund balance resulted from under-expenditures in the Milford tuition line of \$124,550, the SPED private tuition line of \$193,215 and SPED transportation of \$52,000. As you are aware the budget is completed in the fall of the previous year using estimates based on current student enrollment and special education student needs.

We continue to utilize the federal IDEA Grant for unforeseen special education services. This grant may only be used to supplement the special education budget and may not supplant ongoing expenses. The amount of federal grants spent and received for FY2025 was \$53,460.

As always, thank you to Business Manager Brenda Wiley and Superintendent Kristen Kivela for all their assistance. Their excellent work makes my job much easier.

Debra Ford
Business Administrator

Mason School Club



The Mason School Club is a volunteer-run, nonprofit organization committed to enhancing and supporting the educational experience at Mason Elementary School. Our mission is to enrich students' school experiences and create lasting positive memories, strengthen the connection between home and school by encouraging family involvement, support faculty and staff, improve the school environment through volunteerism and financial assistance and foster a strong sense of community. These goals are achieved through monthly meetings held throughout the school year, where members collaborate to plan events, allocate donations and organize fundraising efforts.

Over the past year the Mason School Club supported a wide range of educational activities and student needs. Each classroom teacher received funding to help offset out-of-pocket classroom expenses. We also provided supplies and snacks to students in need and supplied breakfast for fifth-grade students

during state testing week. In addition, the School Club funded transportation for several field trips, including visits to Windy Hill, the SEE Science Center, the Mariposa Museum and the New Hampshire State House.

The School Club also helped plan and support several events that students and families enjoyed throughout the year. These included the Fall Festival, the annual Halloween Parade, the Holiday Craft Fair, Staff Appreciation Week, the Someone Special Dance and end-of-year celebrations, including Spirit Week. These events help build school spirit and strengthen the Mason Elementary community.

To make these programs and supports possible, the Mason School Club conducted multiple fundraisers during the year. We partnered with local businesses to host Family Night Out events, providing both community engagement and financial support. Our Fall Fundraiser, which featured soup sales, was particularly successful. Additional funds were raised through the Holiday Craft Fair and concessions at the Someone Special Dance.

A small but dedicated group of volunteers contributes countless hours to ensure the success of the Mason School Club and to create meaningful experiences for the students of Mason Elementary School. We are deeply grateful for the continued support of the school, local businesses and the greater Mason community.

Mason School Club



Members of the newly-formed MES Garden Club glove-up and get to work.

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 Oglesby	Grade Two Teacher
Leah Hardwick	Grade Three Teacher
Laura Hooper	Grade Four Teacher
Alexcina Rousseau	Grade Five Teacher
Ashley Tousignant	Special Education Teacher
Lyudmyla Hoffman	Art Teacher
Debra Prince Smith	Music Teacher
John Margarita	PE Teacher

Student Services Staff

Pamela Brock	Paraprofessional
Deborah Cullen	Paraprofessional
Amanda Cannon	Paraprofessional
Olivia Powers	Paraprofessional
Kelly Sirois	Paraprofessional
Madyson Wiggin	Paraprofessional
Neal Richardson	Technology Consultant
Danielle Fisher	School Nurse
Marcia Bruseo	Occupational Therapist
Patricia O'Mara	Student Services Director/ School Psychologist

Facilities and Operations

Lyn Bill	Food Service Director
Caleb Aho	School Facilities Manager
Karl Mann	Custodian

Mason Students Enrolled at Mason Elementary School and Milford Middle & High School Through October 2024

Preschool	18	Grade 7	13
Kindergarten	15	Grade 8	9
Grade 1	11	Grade 9	11
Grade 2	8	Grade 10	7
Grade 3	15	Grade 11	10
Grade 4	21	Grade 12	5
Grade 5	17		
Grade 6	13	Total	173



Warrant for the 2025 Mason School District Meeting The State of New Hampshire

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

First Session of the Annual Meeting (Deliberative):

You are hereby notified to meet at the Mason Elementary School Multi-Purpose Room, 13 Darling Hill Rd, Mason, New Hampshire on February the first (1st) day of February 2025, at 9:00 a.m. This session shall consist of explanation, discussion and debate of warrant articles 3, 4, 5 and 6. Warrant articles may be amended subject to the following limitations: (1) warrant articles whose wording is prescribed by law shall not be amended; (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and (c) no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

Snow Date

*Snow date for the first session is **Saturday, February 1, 2025, 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, 13 Darling Hill Rd., Mason, New Hampshire on Tuesday, the eleventh (11th) day of March, 2025, 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 |
| A. School Board Member | Term of 3 years |
| A. 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, Nine Hundred Thirty-Six Thousand, Thirty-Two Dollars (3,936,032.00)**. Should this article be defeated, the default budget shall be **Three Million, Eight Hundred Twenty-Six Thousand, Two Hundred Seventy-Two Dollars (3,826,272.00)** 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. (Majority vote required.)** The School Board recommends this warrant article 3 yes 0 no.

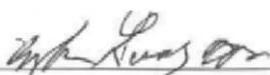
ARTICLE 4. Shall the Mason School District vote to change the intent and purpose of the pre-existing Unanticipated Tuition Cost Capital Reserve Fund from the “unanticipated tuition costs associated with students either moving in to the District or resident students transferring from private to public school” to “tuition costs associated with an increased school enrollment or unexpected tuition costs,” and further to name the School Board as agents to expend from the fund. Said fund to be known as the “Tuition Capital Reserve Fund.” **This is a change in wording only and will not cost the taxpayers any money.** The School Board recommends this warrant article. **(2/3 Majority vote required.)** The School Board recommends this warrant article 3 yes 0 no.

ARTICLE 5. Contingent upon the passing of warrant article 4, to see if the School District will vote to raise and appropriate Eighty Thousand Dollars (\$80,000) to be added to the Tuition Capital Reserve Fund from June 30th unreserved fund balance available for transfer on July 1. No additional amount to be raised from taxation. **(Majority vote required.)** The School Board recommends this warrant article 3 yes 0 no.

ARTICLE 6. Shall the Mason School District raise and appropriate Forty-Five Thousand Dollars (\$45,000) 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 30th unreserved fund balance available for transfer on July 1. No amount to be raised from taxation. **(Majority vote required.)** The School Board recommends this warrant article 3 yes 0 no.

ARTICLE 7. Shall the Mason School District raise and appropriate Twenty Thousand Dollars (\$20,000) 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. **(Majority vote required.)** The School Board recommends this warrant article 3 yes 0 no.

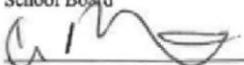
Given under our hands at said Mason on this 6th day of January, 2025.



 School Board, Chairperson



 School Board



 School Board

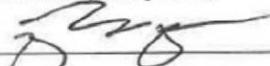
 School Board

 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 11, 2025

The Moderator, Dotsie Milbrandt, declared the polls open at 1100h and declared the polls closed at 1902h. A total of 319 ballots were cast, including seventeen absentee ballots. Voters on checklist #1,072, when polls open with six new registrations totaling 1,078. A thirty percent (30%) turnout.

School Board Members (two positions, three-year term)

Robert Bukofser: 94

Courtney Landry: 205

Colin Robinson: 127

Moderator Millbrandt declared Courtney Landry and Colin Robinson the winners.

School District Treasurer (three-year term)

Christine Irlbacher: 247

Moderator Millbrandt declared Christine Irlbacher the winner.

Article 2 (Accept reports)

Yes 284 No 19

Article 3 (Budget)

Yes 193 No 115

Article 4 (Name Change to Tuition Capital Reserve Fund)

Yes 241 No 66

Article 5 (Tuition Capital Reserve Fund)

Yes 206 No 87

Article 6 (Educating Educationally Disabled Children Capital Reserve Fund)

Yes 219 No 73

Article 7 (School Building and Grounds Maintenance Capital Reserve Fund)

Yes 225 No 69

Rebecca L Partridge

Rebecca L. Partridge

School District Clerk

**Town of Mason, New Hampshire
Mason School District
2025 Deliberative Session**

February 01, 2025

The First Session, The Deliberative Session, of the Mason School District was held in the Mason Elementary School Multi-Purpose Room, 13 Darling Hill Road, Mason, New Hampshire on February 01, 2025.

At 0900 Moderator Dotsie Millbrandt asked attendees to take their seats. 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 Moderator’s right in the front row.

There were twelve voters and one nonvoter present.

Moderator Dotsie Millbrandt 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 Dotsie Millbrandt reviewed safety procedures, calling attention to the emergency exits.

There were no requests for Interpretative Services.

Roll Call and Introductions:

Chairman Dr. Christopher Guiry

Vice Chairman Colin Robinson

School Board Member Nate Choquette

School Board Member Mike James Judge

Absent: School Board Member Tim Leak

Accounts Payable Brenda Wiley

School District Clerk / School Board Secretary Becky Partridge

Superintendent of Schools Kristen Kivela

At this time, the Board would like to honor Chairman Dr. Christopher Guiry for his many years of service. The Moderator recognizes Vice Chairperson Colin Robinson to present the plaque (see page 35).

Procedure

The purpose of the Deliberative Session is to inform the voters about each proposed article, allow voters to ask questions, discuss and possibly amend the article to decide its final wording. When discussion is complete, the Moderator will call for a vote. This vote in the affirmative will move the final form

of the article to the Official Ballot to be voted on at the Town and School District Elections on March 11, 2025.

After each article is read and seconded, there will be an opportunity for voters to comment on the article. When the Moderator recognizes you, please state your name and address. All comments and questions will be directed to the Moderator.

All amendments and substantive motions are to be in writing and signed by the maker and seconder. Any five voters present may request a secret ballot vote if the request is made before the voice vote on an article. For a secret ballot vote, voters will proceed down the center aisle and be given a paper with the words YES and NO. Tear it in half and place the appropriate half in the ballot box.

Call to Order

Moderator Dotsie Millbrandt: 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 0908h.

Opening Exercises

The Moderator asked for School Board Members and the 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 Moderator Dotsie Millbrandt, duly seconded, it was VOTED to allow Superintendent Kristen Kivela to speak. Motion passed.

On Motion of School Board Member Tim Leak, 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 (3 years)

On Motion of School Board Member Tim Leak, 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.

Warrant Article 3 read by Moderator Dotsie Millbrandt.

On Motion of Chairman Dr. Christopher 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, Nine Hundred Thirty-Six Thousand, Thirty-Two Dollars (\$3,936,032.00)**. Should this Article be defeated, the default budget shall be **Three Million, Eight Hundred Twenty-Six Thousand and Two Hundred and Seventy-Two Dollars (\$3,826,272.00)** 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 3-0. (Majority vote required.)

Discussion: Reflects increase of only .16%. Kristen Kivela explained that the largest increases are tuition numbers, medical and dental insurance, as well as workers comp and disability. Student costs are also increased with an increase in speech therapy and hiring of a paraeducator. With the building aging, the cost of maintenance and repairs are increasing.

Default budget is \$109,760.00 less than the proposed budget. If the proposed budget fails and the default budget is to pass, it would be a challenge to fund many areas of the budget.

Warrant Article 4 read by Moderator Dotsie Millbrandt.

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

Shall the Mason School District vote to change the intent and purpose of the preexisting Unanticipated Tuition Cost Capital Reserve Fund from “the unanticipated cost associated with students either moving into the district or resident students transferring from private to public school” to “tuition cost associated with an increase school enrollment or unexpected tuition costs,” and further to name the school board as agents to expend from the fund. Said fund to be known as the Tuition Capital Reserve Fund. **This is a change in wording only and will not cost the taxpayers any money.** The School Board recommends this article 3-0. (Majority vote required.)

Discussion: In 2010 this fund was created to help fund tuition of unanticipated students moving into the district. We have continued to fund this and currently have \$153,275.00. We have a large increase in the tuition costs to Milford due to larger classes going to middle school and we are graduating smaller classes from the high school. The board would like to access the funds in the reserve to help reduce what we need to collect from the taxpayers. We were hoping to take \$80,000.00 from the fund but were informed by legal counsel that we cannot use said money for this reason as it was anticipated increases. This wording change would allow us to use the funds for these anticipated increases as well as any unanticipated increases in the future.

If this article was to fail, these funds could not be accessed until a large number of students moved into the district.

Warrant Article 5 read by Moderator Dotsie Millbrandt.

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

Contingent upon the passing of Warrant Article 4, to see if the Mason School District vote to raise and appropriate up to Eighty Thousand Dollars (\$80,000.00) to be added to the previously established Tuition Capital Reserve Fund, 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 3-0. (Majority vote required.)

Discussion: In the next three years there will be large increases in regular education tuition to Milford. We would like to continue to fund the reserve with any money that we may have left over at the end of the year so we can access said funds for the 2026-2027 year.

Warrant Article 6 read by Moderator Dotsie Millbrandt.

On Motion of Vice Chairman Colin Robinson, duly seconded, it was VOTED to place on the official ballot Article 6

Shall the Mason School District vote to raise and appropriate up to Forty-Five Thousand Dollars (\$45,000.00) to be added to the previously established Educating the 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 3-0. (Majority vote required.)

Discussion: Currently \$213,570.00. As we have seen in previous years, this may or may not be enough to cover a year's tuition depending on the student's needs.

Warrant Article 7 read by Moderator Dotsie Millbrandt.

On Motion of School Board Member Nate Choquette, duly seconded, it was VOTED to place on the official ballot Article 7

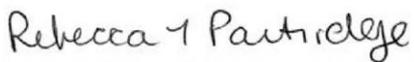
Shall the Mason School District vote to raise and appropriate up to Twenty Thousand Dollars (\$20,000.00) to be added to the previously established School Building and Grounds Maintenance Capital Reserve Fund (established in 2010) with such amount to be funded from the June 30 unreserved fund balance available for transfer on July 01? No amount to be raised from taxation. The School Board recommends this warrant article 3-0. (Majority vote required.)

Discussion: Currently we have \$84,300.00 in the fund. Building is getting older and we have seen unanticipated repairs increasing over the last few years.

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. Christopher Guiry, duly seconded and Voted.

Adjourned Sine Dai at 0932h.

Respectfully Submitted,



School District Clerk
Becky Partridge

Honorary Speech by Vice Chairman Colin Robinson to Outgoing Chairman Dr. Christopher Guiry



"I know I speak for all of us when I say we will miss your guidance rooted in being an original member of this Board dating back to 2009, and even before that being on the Mascenic School Board.

"Your leadership helped create this district as well as achieve the recognition as the number one elementary school in the state.

"This community benefitted not only from your more than 15 years serving on two school boards, but also from your nine years as a Selectman, five years on the Planning Board and seven years on the Forestry Committee — at times holding three positions simultaneously. This community is better because of you, your wife Colleen's and your children's countless hours of service and sacrifice.

"We are surrounded by towns with shrinking populations while our town grows. While schools are shuttering, ours remains well-funded and thriving.

"I believe your success and your accomplishments can in large part be credited to your being an honorable man who cares deeply for others, especially children. I am proud to have served under your leadership. You have set a high bar for all who come after you. With that I am honored to present to you this plaque."

Approved March 17, 2025



New Hampshire
 Department of
 Revenue
 Administration

2025
\$25.05

Tax Rate Breakdown Mason

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,007,040	\$221,212,295	\$9.07
County	\$333,429	\$221,212,295	\$1.51
Local Education	\$2,850,919	\$221,212,295	\$12.89
State Education	\$341,707	\$215,975,995	\$1.58
Total	\$5,533,095		\$25.05

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$5,533,095
War Service Credits	(\$35,500)
Village District Tax Effort	
Total Property Tax Commitment	\$5,497,595

Adam Denoncour
 Deputy Director, Municipal and Property Division

11/19/2025





CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

February 10, 2026

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, 2025. 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 August 11, 2025. 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, 2025, the District adopted and implemented GASB Statement No. 101 – *Compensated Absences* and GASB Statement No. 102 – *Certain Risk Disclosures*. There was no effect on beginning of the year balances as a result of adoption of the new standards. 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, necessary improvements, and replacements. 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 No. 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. Please see the attached schedule of audit adjustments detected and corrected as a result of audit procedures.

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.

representation letter dated February 10, 2026.

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 Clukary & Company PC



SCHOOL FINANCIAL REPORT

REVISED

For the Year Ending June 30, 2025

For School District of MASON, NH

SAU # 89

DUE TO THE NH DEPARTMENT OF REVENUE

Not Later Than September 1, 2025

"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

10/30/25

Date



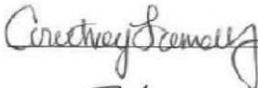
Superintendent of Schools

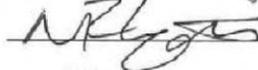
10/21/25

Date

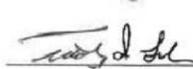
School Board Members

Please sign in ink.









Rev 5/25

Revised MS-25 2024-2025

TITLES	Acct #	(1) Fund 10	(2) Fund 21	(3) Fund 22	(4) Fund 30	(5) Fund 70	TOTALS
		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY	
BALANCE SHEET							
ASSETS							
Current Assets							
1. CASH	100	396,585.37	0.00	0.00	0.00	342,028.23	738,613.60
2. INVESTMENTS	110	0.00	0.00	0.00	0.00	0.00	0.00
3. ASSESSMENTS RECEIVABLE	120	0.00	0.00	0.00	0.00	0.00	0.00
4. INTERFUND RECEIVABLE	130	5,144.83	8,956.81	0.00	0.00	0.00	14,101.44
5. INTERGOV'T REC	140	0.00	0.00	0.00	0.00	0.00	0.00
6. OTHER RECEIVABLES	150	3,660.45	988.21	4,984.76	0.00	0.00	9,643.42
7. BOND PROCEEDS REC	160	0.00	0.00	0.00	0.00	0.00	0.00
8. INVENTORIES	170	0.00	0.00	0.00	0.00	0.00	0.00
9. PREPAID EXPENSES	180	0.00	0.00	0.00	0.00	0.00	0.00
10. OTHER CURRENT ASSETS	190	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Current Assets lines 1 - 10		405,390.45	9,955.02	4,984.76	0.00	342,028.23	762,358.46
LIAB & FUND EQUITY							
Current Liabilities							
12. INTERFUND PAYABLES	400	9,365.80	0.00	4,984.76	0.00	0.00	14,350.56
13. INTERGOV'T PAYABLES	410	0.00	0.00	0.00	0.00	0.00	0.00
14. OTHER PAYABLES	420	19,911.71	0.00	0.00	0.00	0.00	19,911.71
15. CONTRACTS PAYABLE	430	0.00	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	0.00
17. LOANS AND INTEREST PAY	450	0.00	0.00	0.00	0.00	0.00	0.00
18. ACCRUED EXPENSES	460	0.00	0.00	0.00	0.00	0.00	0.00
19. PAYROLL DEDUCTIONS	470	39,701.91	0.00	0.00	0.00	0.00	39,701.91
20. DEFERRED REVENUES	480	0.00	9,507.87	0.00	0.00	0.00	9,507.87
21. OTHER CURRENT LIAB	490	0.00	0.00	0.00	0.00	0.00	0.00
22. Total Current Liabilities lines 12 - 21		68,979.42	9,507.87	4,984.76	0.00	0.00	83,472.05
Fund Equity							
Nonspendable:							
23. RESERVE FOR INVENTORIES	751	0.00	0.00	0.00	0.00	0.00	0.00
24. RESERVE FOR PREPAID EXPENSES	752	0.00	0.00	0.00	0.00	0.00	0.00
25. RESERVE FOR ENDOWMENTS (principal only)	756	0.00	0.00	0.00	0.00	0.00	0.00

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Account	Restricted:	Committed:	Assigned:	36. Total Fund Equity	37. TOT LIAB & FUND EQUITY
26. RESERVE FOR ENDOWMENTS (Interest)	756	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		0.00	0.00	0.00	0.00
29. RESERVE FOR CONTINUING APPROPRIATIONS	754	0.00	0.00	0.00	0.00
30. RESERVE FOR AMTS VOTED	755	65,000.00	0.00	0.00	65,000.00
31. RESERVE FOR ENCUMBRANCES (non-lapsing)	753	0.00	0.00	0.00	0.00
32. UNASSIGNED FUND BALANCE RETAINED		112,660.00	0.00	0.00	112,660.00
33. RESERVED FOR SPECIAL PURPOSES	760	23,233.20	447.15	0.00	342,028.23
34. RESERVE FOR ENCUMBRANCES	753	0.00	0.00	0.00	0.00
35. UNASSIGNED FUND BALANCE	770	135,517.83	0.00	0.00	135,517.83
36. Total Fund Equity lines 23-35		336,411.03	447.15	0.00	342,028.23
37. TOT LIAB & FUND EQUITY lines 22 & 36		405,390.45	9,955.02	4,994.76	342,028.23

Account	GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST
REVENUES					
Revenue From Local Sources					
1. Total Assessments	1100-1119	2,253,199.00	0.00	0.00	0.00
2. Tuition from All Sources	1300-1399	21,500.00	0.00	0.00	2,253,199.00
3. Transportation Fees from All Sources	1400-1499	0.00	0.00	0.00	21,500.00
4. Earnings on Investments	1500-1599	637.88	0.00	0.00	0.00
5. Food Services Sales	1600-1699	0.00	35,138.65	0.00	7,133.60
6. Other Revenue from Local Sources	1700-1999	770.25	0.00	0.00	35,138.65
7. Total Local Non-Tax Revenue Lines 2-6		22,908.13	35,138.65	0.00	770.25
8. Total Local Revenue Lines 1 & 7		2,276,107.13	35,138.65	0.00	64,542.50
Revenue from State Sources					
UNRESTRICTED GRANTS-IN-AID					
9. Adequacy Education Grant	3111	438,559.13	0.00	0.00	0.00
10. Statewide Enhanced Education Tax	3112	247,556.00	0.00	0.00	438,559.13
11. Shared Revenues	3119	0.00	0.00	0.00	247,556.00
12. Other (Specify)	3190-3199	9,606.66	0.00	0.00	0.00
13. Total Unrestricted Grants-in-Aid 9-12		695,721.79	0.00	0.00	9,606.66

	GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST
RESTRICTED GRANTS-IN-AID					
14. School Building Aid	83,124.15				83,124.15
15. Kindergarten Building Aid	0.00				0.00
16. Kindergarten Aid	0.00				0.00
17. Catastrophic Aid	0.00				0.00
18. Vocational Education	0.00				0.00
19. All Other Restricted Grants-in Aid	644.55				644.55
20. Total Restricted Grants-in Aid (Lines 14-19)	83,124.15	644.55	0.00	0.00	83,768.70
21. Grants-in-Aid Through Other Public Intermediate Agencies	0.00				0.00
22. Revenue In Lieu of Taxes	0.00				0.00
23. Total Revenue from State Sources Lines 13, and 20-22	778,845.84	644.55	0.00	0.00	779,490.49
REVENUES					
Revenue From Federal Sources					
24. Unrestricted Grants-In-Aid	0.00				0.00
RESTRICTED GRANTS-IN-AID					
25. Restricted Grants-in-Aid Direct from Fed Gov't	0.00				0.00
26. Restricted Grants-in-Aid from Fed Gov't thru State	0.00	16,796.29	51,890.34		68,686.63
27. Other Revenue for /on Behalf of LEA	0.00	0.00	0.00		0.00
28. Federal Forest Land Distribution	0.00				0.00
29. Total Revenue from Federal Gov't (Lines 24-28)	0.00	16,796.29	51,890.34	0.00	68,686.63
Other Financing Sources					
30. Sale of Bonds and Notes	0.00				0.00
31. Reimbursement Anticipation Notes	0.00				0.00
Interfund Transfers					
32. Transfer from General Fund		39,924.66			85,000.00
33. Transfer from Special Revenue Funds	0.00	0.00			0.00
34. Transfer from Capital Projects	0.00	0.00			0.00
35. Transfer from Capital Reserve Funds	0.00	0.00			0.00
36. Transfer from Trust Funds	0.00	0.00			0.00
37. Compensation for Loss of Fixed Assets	0.00	0.00			0.00
38. Capital Lease/Lease Purchases	0.00	0.00			0.00
39. Total Other Financing Sources (Lines 30-38)	0.00	39,924.66	0.00	0.00	85,000.00
40. Total Revenue & Other Financing Sources (Lines 8,23,29,39)	3,054,953.07	92,504.15	51,890.34	0.00	3,290,843.28

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EXPENDITURES	GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY
Instruction					
1. Regular Programs	1,525,168.25		732.00		1,525,900.25
2. Special Programs	200,407.76		26,204.83		226,612.59
3. Vocational Programs	0.00		0.00		0.00
4. Other Instructional Programs	0.00		0.00		0.00
5. Non-Public Programs	0.00		0.00		0.00
6. Adult & Community Programs	0.00		0.00		0.00
7. Total Instructional Expenditures (Lines 1-6)	1,725,576.01	0.00	26,936.83	0.00	1,752,512.84
Support Services					
8. Student Services	187,648.12		3,632.50		191,280.62
9. Instructional Staff	162,840.89		7,892.01		170,732.90
10. General Administration - SAU Level	15,842.16		0.00		15,842.16
11. School Administration	178,437.72		0.00		178,437.72
12. Business	36,825.00		0.00		36,825.00
13. Operation/Maintenance of Plant	171,059.61		13,329.00		184,388.61
14. Student Transportation	138,140.65		0.00		138,140.65
15. Centralized Services	7,762.50		0.00		7,762.50
16. Other Support Services					
17. Food Service Operation		92,504.15			92,504.15
18. Total Support Services (Lines 8-17)	898,556.65	92,504.15	24,953.51	0.00	1,016,014.31
Other Outlays					
19. Facility Acquisition & Construction	0.00		0.00	0.00	0.00
20. Debt Service - Principal	245,000.00		0.00		245,000.00
21. Debt Service - Interest	69,749.26		0.00		69,749.26
Other Financing Uses					
22. Transfer to General Fund		0.00	0.00	0.00	0.00
23. Transfer to Food Service (Special Revenue) Funds	39,924.66		0.00		39,924.66
24. Transfers to All Other Special Revenue Funds	0.00		0.00		0.00
25. Transfer to Capital Projects Funds	0.00		0.00		0.00
26. Transfer to Capital Reserves	91,495.72				91,495.72
27. Transfer to Expendable Trust Funds	0.00				0.00
28. Transfer to Nonexpendable Trust Funds	0.00				0.00
29. Transfer to Fiduciary Fund	(6,495.72)				(6,495.72)

5310	0.00	0.00	0.00	0.00	0.00	0.00
5390	0.00	0.00	0.00	0.00	0.00	0.00
32. Total Other Outlays and Financing Uses (Lines 19-31)	439,673.92	0.00	0.00	0.00	0.00	439,673.92
33. Total Expenditures for All Purposes (Lines, 7,18 & 32)	3,063,806.58	92,504.15	51,890.34	0.00	0.00	3,208,201.07

AMORTIZATION OF LONG TERM DEBT

For the Fiscal Year Ending on June 30th

REPORT IN WHOLE DOLLARS

	(1) DEBT 1	(2) DEBT 2	(3) DEBT 3	(4) DEBT 4	(5) DEBT 5	(6) TOTAL
Length of Debt (yrs)	20	0	0	0	0	
Date of Issue (mm/yy)	07/2009	0	0	0	0	
Date of Final Payment(mm/yy)	08/2029	0	0	0	0	
Original Debt Amount	#####	0.00	0.00	0.00	0.00	1950000.00
Interest Rate	3.97	0.00	0.00	0.00	0.00	0.00
Principal at Beginning of Yr	#####	0.00	0.00	0.00	0.00	0.00
New Issues This Year	0.00	0.00	0.00	0.00	0.00	245000.00
Retired Issues This Yr	#####	0.00	0.00	0.00	0.00	1705000.00
Remaining Principal Bal Due	#####	0.00	0.00	0.00	0.00	448505.49
Remaining Interest Bal Due	#####	0.00	0.00	0.00	0.00	245000.00
Remaining Debt(P&I) Bal Due	#####	0.00	0.00	0.00	0.00	67688.50
Amount of Prin to be Paid Next Fisc. Yr	#####	0.00	0.00	0.00	0.00	0.00
Amount of Interest to be Paid Next Fisc. Yr.	#####	0.00	0.00	0.00	0.00	0.00
Total Debt (P&I) to be Paid Next Fisc. Yr	#####	0.00	0.00	0.00	0.00	0.00

