

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



ANNUAL REPORT

Year Ending June 30, 2013

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MASON SCHOOL DISTRICT

OFFICERS

Moderator	Mrs. Catherine Schwenk	2014
Clerk	Mrs. Becky Partridge	2016
Treasurer	Mrs. Susan Schulman	2014
Secretary	Mrs. Becky Partridge	Appointed

SCHOOL BOARD MEMBERS

Chairman	Mrs. Stephanie Syre-Hager	2014
Vice Chairman	Mrs. Jeannine Phalon	2015
	Mr. Robert Doyle	2014
	Mr. Christopher Guiry	2016
	Mr. Robert Hemmer	2016

SCHOOL DISTRICT ADMINISTRATION

Superintendent	Mr. James W. McCormick
Director of Student Services	Ms. Kathryn M. Wyman
Administrative Assistant	Mrs. Heidi DeLorme
Business Manager	Mr. Michael O'Neill
Accounts Payable	Mrs. Brenda Wiley

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

(603) 878-2962

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

**WARRANT FOR
THE 2015 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 2014, at 9:00 a.m. This session shall consist of explanation, discussion and debate of warrant article 3. Warrant articles may be amended subject to the following limitations: (1) warrant articles whose wording is prescribed by law shall not be amended; (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and, (c) no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

Snow Date

Snow date for the first session is Wednesday, February 5, 2014, at 7:00 p.m. as determined by the moderator scheduled within 72 hours of the original date.

Second Session of the Annual Meeting (Voting):

FURTHER: You are hereby notified to meet at the Mason Town Hall on Tuesday, the Eleventh (11th) day of March, 2014, to vote by official ballot on Articles 1 through 3 as amended. Polls open at 11:00 a.m. and remain open continually until 7:00 p.m. to act upon the following subjects:

ARTICLE 1. To choose the following School District Officers:

- | | | |
|----|---------------------------|-----------------|
| a. | School Board Member | Term of 3 Years |
| b. | School Board Member | Term of 3 Years |
| c. | School District Moderator | Term of 3 Years |
| d. | School District Treasurer | Term of 2 Years |

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

Rebecca T. Partridge 2/17/2014

**WARRANT FOR
THE 2015 MASON SCHOOL DISTRICT MEETING
THE STATE OF NEW HAMPSHIRE**

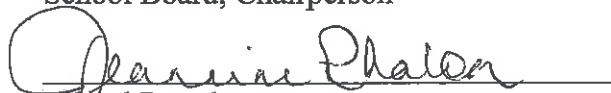
ARTICLE 3. Shall the Mason School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Two Million Nine Hundred Fifty Seven Thousand One Hundred Thirty Nine Dollars (\$2,957,139). Should this article be defeated, the default budget shall be Two Million Nine Hundred Fifty Seven Thousand Six Hundred One Dollars (\$2,957,601), 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.)

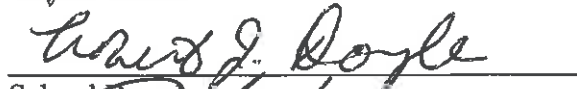
ARTICLE 4. Shall we rescind the provisions of RSA 40:13 (known as SB 2), as adopted by the Mason School District on 9-March 2010, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law. (3/5 majority vote required)

This is a petitioned warrant article

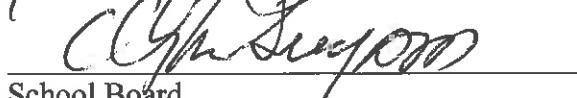
Given under our hands at said Mason on this 13th day of January, 2014.


School Board, Chairperson


School Board


School Board


School Board


School Board

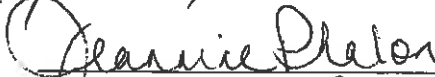
Dillon T. P. H. H. H. 2/17/2014

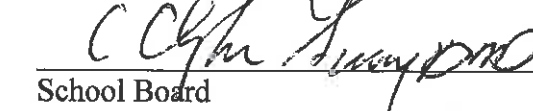
**WARRANT FOR
THE 2015 MASON SCHOOL DISTRICT MEETING
THE STATE OF NEW HAMPSHIRE**

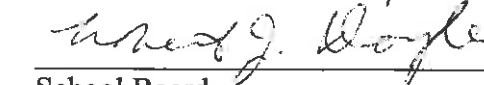
A true copy of Warrant - Attest:


School Board Chairperson


School Board


School Board


School Board


School Board

Rebecca T. Poirier 2/17/2014

SCHOOL BUDGET FORM

OF: Mason NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2014 to June 30, 2015

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

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

SCHOOL BOARD MEMBERS

Please sign in ink.

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

Stephanie L. Heger
Robert J. Doyle

Jeanne D'Alon
Cheryl Henry

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

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

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/12 to 6/30/13	Appropriations Current Year As Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
INSTRUCTION						
1100-1199	Regular Programs		1,289,107	1,398,251	1,455,451	
1200-1299	Special Programs		385,177	309,485	284,659	
1300-1399	Vocational Programs					
1400-1499	Other Programs			1	-	
1500-1599	Non-Public Programs					
1600-1699	Adult/Continuing Ed. Programs					
1700-1799	Community/Jr.College Ed. Programs					
1800-1899	Community Service Programs					
SUPPORT SERVICES						
2000-2199	Student Support Services		154,072	146,767	125,505	
2200-2299	Instructional Staff Services		16,638	17,000	17,000	
GENERAL ADMINISTRATION						
2310 840	School Board Contingency					
2310-2399	Other School Board		27,450	27,450	24,370	
EXECUTIVE ADMINISTRATION						
2320-310	SAU Management Services					
2320-2399	All Other Administration		76,096	137,130	100,196	
2400-2499	School Administration Service		120,122	125,839	129,329	
2500-2599	Business		43,165	38,000	38,000	
2600-2699	Operation & Maintenance of Plant		121,666	133,434	143,198	
2700-2799	Student Transportation		128,631	133,146	134,912	
2800-2999	Support Service, Central & Other					
NON-INSTRUCTIONAL SERVICES						
3100	Food Service Operations		63,968	82,056	83,884	
3200	Enterprise Operations					
FACILITIES ACQUISITIONS & CONSTRUCTION						
4100	Site Acquisition					
4200	Site Improvement					
4300	Architectural/Engineering					
4400	Educational Specification Development					
4500	Building Acquisition/Construction					
4600	Building Improvement Services					
4900	Other Facilities Acquisition and Construction Services					
OTHER OUTLAYS (5000-5999)						
5110	Debt Service - Principal		255,000	255,000	255,000	
5120	Debt Service - Interest		181,038	173,337	165,635	
FUND TRANSFERS						
5220-5221	To Food Service		28,166			
5222-5229	To Other Special Revenue					
5230-5239	To Capital Projects		51,159			
5254	To Agency Funds					
5300-5399	Intergovernmental Agency Alloc.					
SUPPLEMENTAL APPROPRIATION						
DEFICIT APPROPRIATION						
OPERATING BUDGET TOTAL			2,941,455	2,976,896	2,957,139	-

****SPECIAL WARRANT ARTICLES****

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

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/12 to 6/30/13	Appropriations Current Year As Approved by DRA	WARR. ART.#	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
5251	To Capital Reserves	0	10,000		0	
5252	To Expendable Trust					
5253	To Non-Expendable Trusts					
SPECIAL ARTICLES RECOMMENDED			10,000		-	

****INDIVIDUAL WARRANT ARTICLES****

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

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

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
REVENUE FROM LOCAL SOURCES					
1300-1349	Tuition		14,584	9,500	10,500
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		286	100	-
1600-1699	Food Service Sales		23,113	25,000	21,500
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		1,218	-	-
REVENUE FROM STATE SOURCES					
3210	School Building Aid		66,000	86,424	86,424
3215	Kindergarten Building Aid		-		
3220	Kindergarten Aid		20,700		-
3230	Catastrophic Aid		14,153	19,971	9,000
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition		72	500	500
3270	Driver Education				
3290-3299	Other State Sources				
REVENUE FROM FEDERAL SOURCES					
4100-4539	Federal Program Grants		55,305	25,000	27,750
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		12,617	8,500	10,500
4570	Disabilities Programs				
4580	Medicaid Distribution				
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
OTHER FINANCING SOURCES					
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	ESTIMATED REVENUES ENSUING FISCAL YEAR
OTHER FINANCING SOURCES cont.					
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance		-	10,000	-
	Fund Balance to Reduce Taxes		-		-
Total Estimated Revenue & Credits			208,048	184,995	166,174

****BUDGET SUMMARY****

	Current Year	Ensuing Year
Operating Budget Appropriations Recommended (from page 2)	2,976,896	2,957,139
Special Warrant Articles Recommended (from page 3)	10,000	-
Individual Warrant Articles Recommended (from page 3)	-	-
TOTAL Appropriations Recommended	2,986,896	2,957,139
Less: Amount of Estimated Revenues & Credits (from above)	(184,995)	(166,174)
Less: Amount of State Education Tax/Grant	(294,807)	(294,807)
Estimated Amount of Local Taxes to be Raised For Education	2,507,094	2,496,158

Mason School District
Calculation of Tax Rate Impacts of Overall School Funding
2014-2015

Proposed Budget 2,957,139

Estimated Offsets

Food Service	32,500
Adequate Education	294,807 *
SPED (IDEA)	13,250
Pre-K (IDEA)	500
Pre - K (Income)	10,500
Catastrophic Aid	9,000
Title - I	8,000
Title - II	6,000
Building Bond State	86,424
Kindergarten	0 *

Total Projected Offsets	<u>460,981</u>
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Net Proposed 2015 Appropriation	2,496,158
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2014 Final Appropriation (from actual rate)	<u>2,507,094</u>
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Decrease in Proposed Total School Appropriation	<u><u>-10,936</u></u>
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**Estimated
Tax Rate
Impact**

-0.07

Financial Impact per \$100,000 in Valuation

-6.80

Financial Impact per \$200,000 in Valuation

-13.61

* - The State is recalculating the amount based on the data from the current year. The allocation to Mason has increased partially due to the inclusion of the kindergarten students in the ADM. The District had been receiving kindergarten aid from the State of NH for the prior three years.

DEFAULT BUDGET OF THE SCHOOL

OF: Mason NH

Fiscal Year From July 1, 2014 to June 30, 2015

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

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-26 or MS-27) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

SCHOOL BOARD

or

Budget Committee if RSA 40:14-b is adopted

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

Stephanie Hager
Thomas J. Doyle
Margaret Phalon
Chris L...

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

Default Budget - School District of Mason FY 2015

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
INSTRUCTION					
1100-1199	Regular Programs	1,398,251.00	17,102.00	(5,000.00)	1,410,353.00
1200-1299	Special Programs	309,485.00	(21,914.00)		287,571.00
1300-1399	Vocational Programs				-
1400-1499	Other Programs	1.00		(1.00)	-
1500-1599	Non-Public Programs				-
1600-1699	Adult/Continuing Ed. Programs				-
1700-1799	Community/Jr.College Ed. Programs				-
1800-1899	Community Service Programs				-
SUPPORT SERVICES (2000-2999)					
2000-2199	Student Support Services	146,767.00	8,621.00		155,388.00
2200-2299	Instructional Staff Services	17,000.00			17,000.00
GENERAL ADMINISTRATION					
2310 840	School Board Contingency				-
2310-2319	Other School Board	27,450.00			27,450.00
EXECUTIVE ADMINISTRATION					
2320-310	SAU Management Services	175,130.00	(10,257.00)		164,873.00
2320-2399	All Other Administration				-
2400-2499	School Administration Service	125,839.00	2,071.00		127,910.00
2500-2599	Business				-
2600-2699	Operation & Maintenance of Plant	133,434.00	1,826.00	(1,000.00)	134,260.00
2700-2799	Student Transportation	133,146.00	(4,038.00)		129,108.00
2800-2999	Support Service Central & Other				-
NON-INSTRUCTIONAL SERVICES					
3100	Food Service Operations	82,056.00	997.00		83,053.00
3200	Enterprise Operations				-
FACILITIES ACQUISITION AND CONSTRUCTION					
4100	Site Acquisition				-
4200	Site Improvement				-
4300	Architectural/Engineering				-
4400	Educational Specification Develop.				-
4500	Building Acquisition/Construction				-
4600	Building Improvement Services				-
4900	Other Facilities Acquisition and Construction Services				-

Default Budget - School District of _____ FY _____

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
OTHER OUTLAYS (5000-5999)					
5110	Debt Service - Principal	255,000.00			255,000.00
5120	Debt Service - Interest	173,337.00	(7,702.00)		165,635.00
FUND TRANSFERS					
5220-5221	To Food Service				-
5222-5229	To Other Special Revenue				-
5230-5239	To Capital Projects				-
5254	To Agency Funds				-
5300-5399	Intergovernmental Agency Alloc.				-
	SUPPLEMENTAL				-
	DEFICIT				-
	TOTAL	2,976,896.00	(13,294.00)	(6,001.00)	2,957,601.00

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

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
1100-1199	Increased tuition agreement costs \$13,014	1100-1199	\$5,000 for Equipment Purchase PY
1100-1199	Increased statutory benefit costs \$4,088	1200-1299	Decreased tuition costs \$23,702
1200-1299	Increased statutory benefit costs \$1,788	2000-2199	Decreased stat benefit costs \$1,977
2000-2199	Increase service levels for identified students \$10,598	2320-310	Decrease in cont services \$10,257
2400-2499	Increased statutory benefit costs \$2,071	2600-2699	\$1,000 for Equipment Purchase PY
2600-2699	Increased statutory benefit costs \$1,826	2700-2799	\$4,038 reduction in special Trans
3100	Increased statutory benefit costs \$997	5120	\$7,702 reduction in debt service

School Board Report

This year marks the end of our fourth year as an independent school district, and it is remarkable to reflect on our success. Our academic excellence, solid sense of community, and our district's strong financial status are due to the hard work, dedication, and energy of our community of board, administrators, teachers, parents, and children.

There were new academic initiatives rolled out this year. By adding Singapore Math to fourth grade, purchasing and using iPads and Chromebooks, and aligning the school-wide curriculum to the Common Core national standards, we are assuring that our students are advancing toward college and career readiness. By increasing the after-school enrichment program and implementing Responsive Classroom, we are providing the students with the opportunity to discover their passion for learning and engaging in the pursuit of excellence in academics, arts, and athletics in a supportive, safe, and welcoming environment.

We are grateful to the teachers and administration for doing such a fine job in implementing all of the new initiatives, updating the website, and forming a committee to facilitate community use of the building. With all of this progress, we are proud to present a proposed budget to the town that is below the current year's budget.

I strongly encourage Mason residents to become involved with the district. Join the Mason School Club, share your knowledge by participating in the various committees that meet throughout the year, and visit our website (www.mason.sau89.org) on a regular basis to know what is happening in the district. Regular board meetings are held once a month. There is an opportunity at each regular meeting for stakeholders to share their thoughts and ideas. We have much to be proud of in the Mason School District. Thank you for taking the time to gain a greater understanding of how the district is advancing student learning, achievement, and success.

Sincerely,

Stephanie Syre-Hager

Mason School Board, Chair

Superintendent's Report

This is my fourth report as Superintendent of Schools for Mason Elementary SAU #89. As we have started to look at our achievements, we will continue to move forward and attain all of our lofty goals.

In this report I will highlight some new initiatives and some of our accomplishments.

1. Our Recycling Program continues to receive distinction from the State with the assistance of the residents of Mason and the school combined. Many classroom activities are created because of this program.
2. Our Building Project is officially completed. We had our court yard roof redone because of some problems with it. This was at no cost to us.
3. Singapore Math Program continues to expand in Grade 3 and our Grade 4 teacher receiving training for next year.
4. We continue to host Senior Breakfast at the school and this year the Kindergarten class is hosting. Our new sign board is helping to remind our citizens of various events.
5. The Mason School Club continues to be a strong presence in our school. They assist in funding field trips, special programming and equipment needs.
6. Chef Deb's cafeteria program continues to be recognized for the quality breakfast and lunches by the students, local community and State.
7. Our budget continues to be below the previous years budget. Our goal is to offer an exceptional program at a cost effective financial impact to the citizens.
8. Our Web page continues to grow and used by many.
9. Our after school programs continue to grow with our newest program Mason on The Move. We continue to have Lego Club, and Book Club. This year our Drama Club is producing the musical The Little Mermaid. We recently created a new committee to come up with ideas on how our school can be utilized by the community after school hours.
10. Our Technology committee continues to look toward the future on what can be offered to the school.

Again, I am extremely proud of the many successes we have accomplished. The support we have received from the Fire Department, Police Department and the Highway Department has been most appreciated. We are very fortunate to have an extremely dedicated and caring staff, strong parents and community support. We should be very proud of what is changing in Mason and continue to build on it.

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

Respectfully Submitted,

James W. McCormick
Superintendent

Business Managers Report

As another year passes the Finance Department continues to process transactions, reconcile accounts and monitor budgets. We continue to work to provide the necessary support to the entire organization that is the Mason School District.

During the year ended June 30, 2013 we have worked in tandem with management to reduce expenditures wherever possible. The end of the year surplus totaled \$87,503. This was the result of savings from three functions. Most of the surplus was provided by a reduction in the number of students tuitioned from Mason to Milford. This number is estimated at budget time based on the latest information available. Other areas were also under budget including administration and instructional staff. The surplus was allocated as follows; \$24,085 to cover the accumulated remaining fund balance deficit, \$10,000 to the Trust Fund for Education Educationally Disadvantaged Students, the balance of \$53,458 was retained by the School District to provide for possible unforeseen expenditures in the future. The result was still a reduction of \$15,420 in the amount raised by taxation in support of the Mason School District.

For the first year in 3 there were not a lot of changes in year ended June 30, 2013. (New auditor was about the only finance or administrative change.) With the same administrative and finance teams from the prior year we were once again able to end the year with a surplus. The current year is tracking well, with a surplus projected at this time. The operating budget for the 2014-2015 school year shows a decrease of -\$19,757 over the current 2013-14 budget. With the continued increases in tuition costs we have had to work hard to keep the budget low and are searching for savings in all area's from bank fees to utility costs and everything in between.

The current year marked the first year in five that the amount of the adequacy grant from the State of New Hampshire was recalculated. This change was negative for many District's due to steadily declining enrollment, however Mason actually received a total of \$294,807 which was an increase of \$21,838 over the year ended June 30, 2013. The projected amount for the year ended June 30, 2015 could increase by another \$23,558. Reductions in the Mason School District budget and increases in the State of New Hampshire Adequacy payments are continuing to reduce the tax burden the School's budget places on the taxpayers of Mason.

Once again it has been pleasure to work with all of the residents of Mason and the staff at the Mason Elementary School. Thanks again Brenda for all your hard work and support. The Finance Department would not be nearly as seamless without all of your hard work. This year as in the past we would like to take this opportunity to thank you all for your continued support and look forward to continuing to assist in achieving the financial and educational goals of the Mason School District.

Principal and Director of Student Services Report

This year's report is dedicated to the teachers and staff at Mason Elementary School who devote themselves to the academic and social growth of all our students. We are moving forward implementing the Common Core Standards and aligning our assessments to allow us to evaluate our progress in the standards. The teachers have created grade level websites which families can access through the Mason School District website (mason.sau89.org). The teachers have also been using technology within their classrooms; Kelly Sirois facilitated the implementation of Ipads in grades PreK-Grade Three and Chromebooks in Grades 4 and Five. The students are using the technology for research, writing, and strengthening reading and math skills. By learning keyboarding skills are students will be ready for Common Core Standards state assessments. Lastly, we will be creating new standards-based report cards to align with the Common Core.

After school the building is very busy with many programs for students. There are offerings of Lego Club, Book Club, Recycling Club, Mason on the Move and Drama Club. The Drama Club is pleased to announce that this year's play is the musical *The Little Mermaid* which students and staff will be performing in May, please watch for the performance dates!

I would like to take this opportunity to welcome Jennifer Boudrieau our new Guidance Counselor, Elizabeth Cohen the district's Occupational Therapist and Christine Kiss our Speech and Language Therapist. They all bring a wealth of knowledge to Mason Elementary School.

Lastly I would like to take a moment to thank the Mason School Club for all their hard work throughout the school year. Through their initiatives the teachers are able to obtain school buses for field trips and purchase equipment and materials for their classrooms. They also hold the Halloween Parade, the Craft Fair and Spirit Week for our students during the school year. I would encourage you to attend one of their meetings. The meeting dates are listed on our website events calendar.

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

Respectfully Submitted,

Kathryn Wyman, M. Ed

Principal/Director of Student Services

Mason School Club

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

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

Fundraisers such as “Square 1 Art”, an annual winter shopping fair, “Boxtop\$ 4 Education”, and community calendars as well as a variety of other activities, are critical to the success of our charter.

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

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

Mason Elementary School Personnel

Professional Staff

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

Student Services Staff

Deborah Cullen	Paraprofessional
Maria Pappas	Paraprofessional
Pamela Brock	Paraprofessional
Kelly Sirois	General Aide/IT Support
Danielle Carrier	School Nurse
Christine Kiss	Speech Pathologist
Elizabeth Cohen	Occupational Therapist
Jennifer Boudrieau	Guidance Counselor
Gretna Niemi	School Psychologist

Facilities and Operations

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

Mason Students Enrolled at Mason Elementary
School and Milford Middle & High School through
October 2013

Pre-K	10
Kindergarten	9
Grade 1	13
Grade 2	9
Grade 3	14
Grade 4	15
Grade 5	16
Grade 6	13
Grade 7	17
Grade 8	15
Grade 9	8
Grade 10	9
Grade 11	7
Grade 12	14
Total	169

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

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

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 second, (2nd) day of February 2013, at 9:00 a.m. This session shall consist of explanation, discussion and debate of warrant articles 2 through 5. Warrant articles may be amended subject to the following limitations: (1) warrant articles whose wording is prescribed by law shall not be amended; (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and, (c) no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

Snow Date

Snow date for the first session is Wednesday, February 6, 2013, at 7:00 p.m. as determined by the moderator scheduled within 72 hours of the original date.

Second Session of the Annual Meeting (Voting):

FURTHER: You are hereby notified to meet at the Mason Town Hall on Tuesday, the Twelfth (12th) day of March, 2013, to vote by official ballot on Articles 3 through 6 as amended. Polls open at 11:00 a.m. and remain open continually until 7:00 p.m. to act upon the following subjects:

ARTICLE 1. To choose the following School District Officers:

- | | | |
|----|---------------------|-----------------|
| a. | School Board Member | Term of 3 Years |
| b. | School Board Member | Term of 3 Years |
| c. | District Clerk | Term of 2 Years |

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

Rebecca 7 packets 2-15-13

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

ARTICLE 3. Shall the Mason School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Two Million Nine Hundred Seventy Six Thousand Eight Hundred Ninety Six Dollars (\$2,976,896)? Should this article be defeated, the default budget shall be Two Million Nine Hundred Seventy Eight Thousand Six Hundred Fifteen Dollars (\$2,978,615), which is the same as last year, with certain adjustments required by previous action of the Mason School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **NOTE: This operating budget warrant article does not include appropriations contained in ANY other warrant articles.** The School Board recommends this warrant article. (Majority vote required.)

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

ARTICLE 5. Shall the Mason School District raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the previously established Educating Educationally Disabled Children Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30, 2013, unreserved fund balance available for transfer on July 1? No amount to be raised from taxation. The School Board recommends this warrant article. (Majority vote required.)

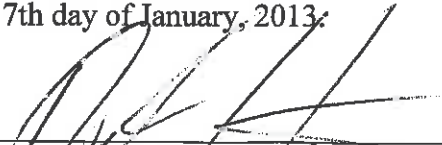
ARTICLE 6. Shall we rescind the provisions of RSA 40:13 (known as SB 2), as adopted by the Mason School District on 9-March 2010, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot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

This is a petitioned warrant article.

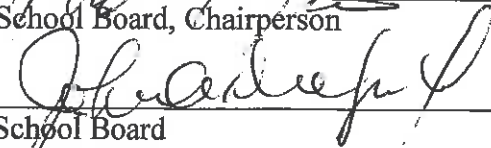
Rebecca T. Puch, clerk 2-15-13

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

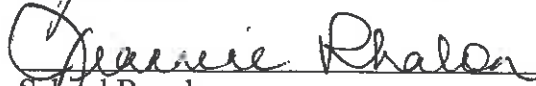
Given under our hands at said Mason on this 7th day of January, 2013:



School Board, Chairperson




School Board



School Board




School Board

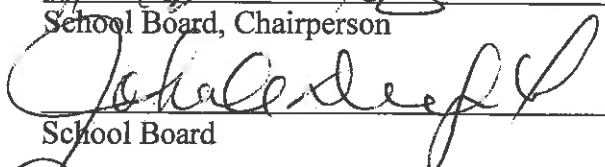


School Board

A true copy of Warrant - Attest:



School Board, Chairperson



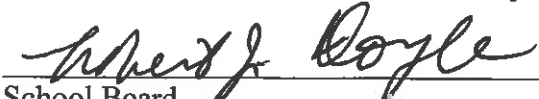
School Board



School Board



School Board



School Board

Rebecca T. Pacheco 2-15-13

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

School Board

Robert Hemmer 234
C. Christopher Guiry 25 (write in)

District Clerk

Rebecca Partridge 247

Article 2 (Accept Reports)

Yes 257 No 37

Article 3 (Budget)

Yes 250 No 61

Article 4 (Retain Year-End Unassigned General Funds...)

Yes 219 No 88

Article 5 (\$10K For Educationally Disabled Children Capital Reserve Fund)

Yes 194 No 114

Article 6 (Rescind SB2/Needed 186 to Pass/Failed)

Yes 116 No 194

The Moderator, Catherine Schwenk, declared the polls closed at 7:13pm. Ballot counting ended at 9:30pm.

Debra A. Morrison, Town Clerk

Suzanne Kelly, Deputy Town Clerk

MASON, NEW HAMPSHIRE
MASON SCHOOL DISTRICT
MARCH 22, 2012
RECOUNT

A recount of ballots was requested by candidate Theresa Williams. All appropriate school representatives received letter request dated March 15, 2012. School District Clerk also received \$10.00 fee by check from Theresa Williams. A recount board convened in the Mason Elementary School Multi – Purpose Room, 13 Darling Hill Road, Mason NH on March 22, 2012.

Board of Recount: Moderator Catherine Schwenk, School Board Chairperson Bob Hemmer, School Board Member Stephanie Syre-Hager, School Board Member Robert Doyle, School District Clerk Becky Partridge.

Witnesses in Attendance: Jeannine Phalon and Barbara Devore

At 1930h Moderator Schwenk began the recount of ballots for school board member. After all ballots were checked and tallied by all members of the Board of Recount, Moderator Schwenk declared Jeannine Phalon winner at 2025h. The box was resealed and initialed by District Clerk Becky Partridge.

Certified Detailed Results:

138 votes: Tracy Williams
140 votes: Jeannine Phalon
100 votes: Donald Hodges
5 blank
3 write – in
1 over – vote
440 total votes

Respectfully Submitted,



Becky Partridge
School District Clerk

Town of Mason, New Hampshire
Mason School District
Minutes of the 2013 Deliberative Session
February 2, 2013

The First Session, The Deliberative Session, of the Mason School District was held in the Mason Elementary School Multi – Purpose Room at 13 Darling Hill Road Mason, New Hampshire on February 2, 2013.

At 0900h Moderator Schwenk asked School Board Members to take their place at the head table. All voters and non - voters were asked to wear appropriate credentials and to be seated after signing in with the Supervisors of the Checklist located at the back table. Non - voters were asked to be seated to the Moderator's left in front row.

There were 26 voters and 5 non - voters present.

Moderator Schwenk recognized the efforts of the many individuals to prepare for this meeting including School District Personnel, Supervisors of the Checklist, Physical Plant Staff, Police, Fire and Emergency Personnel. Moderator Schwenk also recognized the efforts of Rick Griffith, School Facilities Manager for making a 24 X 36 exterior legal notice bulletin board.

Moderator Schwenk reviewed safety procedures calling attention to the Emergency Exits as one entered the Multi-Purpose Room, the Exit Door to the Moderator left, and up the stairs to the kitchen and out the Exit Doors.

There were no requests for Interpretative Services.

Roll Call and Introductions:

Chairperson Robert Hemmer – Present
Vice Chairperson Stephanie Syre-Hager – Present
School Board Member John Diefenbach – Present
School Board Member Robert Doyle – Present
School Board Member Jeannine Phalon – Present
School Board Secretary and District Clerk Becky Partridge – Present
Superintendent of Schools – James McCormick – Present
Elementary School Principal and Student Services Director Kathryn Wyman – Present
MRI Consultant Mike O'Neill- Present
Business Services – Brenda Wiley – Present
School District Counsel Allison Minutelli – Present

Procedure:

When directing a question or comment please use the microphone in front of the head table. All questions will be directed to the Moderator. Once recognized please state your name. All amendments / substantive motions are to be made in writing and signed by the maker and seconder. Paper and pen can be found at the head table. For a ballot vote, five voters may make a written request prior to a voice vote per RSA 40:4a, all five must be present at the meeting and print and sign their name.

Call to Order:

Catherine Schwenk called the First Session, The Deliberative Session of the School District Meeting to order at 0900h. **Moderator Schwenk:** By the powers vested in me as Moderator of the Mason

Town of Mason, New Hampshire
Mason School District
Minutes of the 2013 Deliberative Session
February 2, 2013

School District I now call to order the First Session, The Deliberative Session of the Mason School District.

Opening Exercises:

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

This year The Pledge of Allegiance To The Flag of The United States of America was led by Rachel Doucet. Rachel is a National Honor Society member and excels in Math and Science. Outside of school she is a track athlete and plans on attending college in the fall with a major in Civil Engineering. Rachel attended Mason Pre-School, Elementary School, Boyton Middle School, and currently Milford High School. Please rise.

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

*On Motion of Chairperson Hemmer, duly seconded, it was **VOTED** that the following individuals be permitted to speak, as needed, on School District affairs: Superintendent of Schools James McCormick, Principal and Student Services Director Kathryn Wyman, MRI Consultant Mike O'Neill, and School District Counsel Allison Minutelli.*

Moderator Schwenk informed the public that Article 1 is the election of School District Officers which will be held at the Mason Town Hall on March 12, 2013 from 11 am to 7 pm.

*On Motion of Chairperson Hemmer, 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.*

Moderator Schwenk noted that there was an omission in Article 3 which DOES NOT effect the budget figures.

*On Motion of Chairperson Hemmer, duly seconded, it was **VOTED** to insert in the budget the word Thousand. The written amount should read Two Million Nine Hundred Seventy Six Thousand Eight Hundred Ninety Six Dollars.*

*On Motion of Chairperson Hemmer, duly seconded, it was **VOTED** to insert in the default budget the word Thousand. The written amount should read Two Million Nine Hundred Seventy Eight Thousand Six Hundred Fifteen Dollars.*

*On Motion of Chairperson Hemmer, 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 purpose set forth therein, totaling \$2,976,896.00? Should this article be defeated, the default budget

Town of Mason, New Hampshire
Mason School District
Minutes of the 2013 Deliberative Session
February 2, 2013

shall be \$2,978,615.00 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. (School Board recommends this Warrant Article)

Discussion: Chairperson Hemmer noted that this budget has been reviewed at five different meetings and one budget hearing. Although a difficult year with increases in various state and health fees and contributions the district was able to decrease the budget while maintaining excellent staff and programs. Chairperson Hemmer thanked all those involved for their hard work.

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

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

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

Discussion: Chairperson Hemmer explained that this was proposed by the state for Towns and School Districts to adopt.

Liz Fletcher asked what emergencies can this fund be used for?

The Moderator recognized MRI Consultant Mike O'Neill. **Mr. O'Neill** stated that emergencies that are approved by the state could be for instance a roof collapse, boiler break down, or an out of district placement of a special needs student. He continued by stating that this will help alleviate the reliance on trust funds.

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

Shall the Mason School District raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) 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, 2013 unreserved fund balance available for transfer on July 1. No amount to be raised from taxation. (School Board recommends this Warrant Article)

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

Shall we rescind the provisions of RSA 40:13 (known as SB2), as adopted by the Mason School District on 9-March 2010, so that the official ballot will no longer be used for voting on all questions,

Town of Mason, New Hampshire
Mason School District
Minutes of the 2013 Deliberative Session
February 2, 2013

but only for the election of officers and certain other questions for which the official ballot is required by state law? (3/5 majority vote required, this is a Petition Warrant Article)

Connie LaCasse questioned whether this article, if passed will return the process back to Town Meeting style. Chairperson Hemmer stated yes.

Allen Wolf stated that he is concerned that if this article passed it would take away the right to vote in private and believes that the town meeting style is intimidating to some.

On Motion of George Schwenk, duly seconded, the meeting adjourned Sine Dai at 0937h.

Respectfully Submitted,

Becky Partridge
School District Clerk

DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division
2013 Tax Rate Calculation

David M. Connelley
11/14/13

TOWN/CITY: MASON

Gross Appropriations	1,808,690
Less: Revenues	537,556
	0
Add: Overlay (RSA 76:6)	11,642
War Service Credits	38,000

No Audit Received - RSA 41:31-d

Net Town Appropriation	1,320,776
Special Adjustment	0

Approved Town/City Tax Effort	1,320,776
-------------------------------	-----------

TOWN RATE
8.20

SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	2,986,896	184,995	2,801,901
Regional School Apportionment			0
Less: Education Grant			(294,807)

Education Tax (from below)	(388,642)
----------------------------	-----------

Approved School(s) Tax Effort	2,118,452
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LOCAL
SCHOOL RATE
13.15

EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.435	
159,606,673		388,642
Divide by Local Assessed Valuation (no utilities)		
159,294,718		

STATE
SCHOOL RATE
2.44

COUNTY PORTION

Due to County	178,101
	0

Approved County Tax Effort	178,101
----------------------------	---------

COUNTY RATE
1.11

TOTAL RATE
24.90

Total Property Taxes Assessed	4,005,971
Less: War Service Credits	(38,000)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	3,967,971

PROOF OF RATE

Local Assessed Valuation		Tax Rate	Assessment
Education Tax (no utilities)	159,294,718	2.44	388,642
All Other Taxes	161,054,818	22.46	3,617,329
			4,005,971

TRC#
156

TRC#
156

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Mason School District
Mason, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mason School District as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Mason School District as of June 30, 2013, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. The Mason School District has not presented a Management's Discussion and Analysis. Such 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. 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mason School District's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and budgetary comparison information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the budgetary comparison information are 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. Such 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 and individual nonmajor fund financial statements and the budgetary comparison information are fairly stated in all material respects in relation to the basic financial statements as a whole.

The financial statements of the Mason School District as of June 30, 2012, were audited by other auditors whose report dated February 4, 2013, expressed an unmodified opinion on those statements.

 Kimberly A. Hennessey CPA
Smith Hennessey Associates, PLLC/CPA

Concord, New Hampshire

December 16, 2013

SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2013

For School District of MASON, NH

SAU # 89

DUE TO THE NH DEPARTMENT OF REVENUE

Not Later Than September 1, 2013

"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

Stephen Lynn Hager
School Board Chairperson

10/24/13
Date

Superintendent of Schools: James O'Neil Date: 10/24/13

SCHOOL BOARD MEMBERS

Please sign in ink.

Jeanine Phalen
[Signature]
[Signature]

Robert J. Boyle

FOR DRA USE ONLY

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

NAME:		(1) Fund 10	(2) Fund 21	(3) Fund 22	(4) Fund 30	(5) Fund 70
MASON						
TITLES	Acct #					
BALANCE SHEET						
ASSETS						
Current Assets						
1. CASH	100	107,077.00	0.00	0.00	955.00	55,366.00
2. INVESTMENTS	110	0.00	0.00	0.00	0.00	0.00
3. ASSESSMENTS RECEIVABLE	120	0.00				
4. INTERFUND RECEIVABLE	130	16,146.00	0.00	0.00	3,530.00	0.00
5. INTERGOVT REC	140	0.00	2,587.00	24,451.00	0.00	0.00
6. OTHER RECEIVABLES	150	0.00	0.00	0.00	0.00	0.00
7. BOND PROCEEDS REC	160				0.00	
8. INVENTORIES	170	0.00	0.00	0.00	0.00	0.00
9. PREPAID EXPENSES	180	0.00	0.00	0.00	0.00	0.00
10. OTHER CURRENT ASSETS	190	0.00	0.00	0.00	0.00	0.00
11. Total Current Assets lines 1 - 10		123,223.00	2,587.00	24,451.00	4,485.00	55,366.00
LIAB & FUND EQUITY						
Current Liabilities						
12. INTERFUND PAYABLES	400	0.00	2,587.00	17,090.00	0.00	0.00
13. INTERGOVT PAYABLES	410	0.00	0.00	0.00	0.00	0.00
14. OTHER PAYABLES	420	57,136.00	0.00	7,361.00	4,485.00	0.00
15. CONTRACTS PAYABLE	430	0.00	0.00	0.00	0.00	0.00
16. BOND AND INTEREST PAY	440	0.00			0.00	
17. LOANS AND INTEREST PAY	450	0.00			0.00	
18. ACCRUED EXPENSES	460	0.00	0.00	0.00	0.00	0.00
19. PAYROLL DEDUCTIONS	470	0.00	0.00	0.00	0.00	0.00
20. DEFERRED REVENUES	480	0.00	0.00	0.00	0.00	0.00
21. OTHER CURRENT LIAB	490	0.00	0.00	0.00	0.00	0.00
22. Total Current Liabilities lines 12 - 21		57,136.00	2,587.00	24,451.00	4,485.00	0.00
Fund Equity						
Nonspendable:						
23. RESERVE FOR INVENTORIES	751	0.00	0.00	0.00	0.00	0.00
24. RESERVE FOR PREPAID EXPENSES	752	0.00	0.00	0.00	0.00	0.00
25. RESERVE FOR ENDOWMENTS (principal only)	756	0.00	0.00	0.00	0.00	0.00
Restricted:						
26. RESERVE FOR ENDOWMENTS (interest)	756	0.00	0.00	0.00	0.00	0.00
27. RESTRICTED FOR FOOD SERVICE			0.00			
28. UNSPENT BOND PROCEEDS					0.00	
Committed:						
29. RESERVE FOR CONTINUING APPROPRIATIONS	754	0.00	0.00	0.00	0.00	0.00
30. RESERVE FOR AMTS VOTED	755	0.00	0.00	0.00	0.00	0.00
31. RESERVE FOR ENCUMBRANCES (non-lapsing)	753	2,629.00	0.00	0.00	0.00	0.00
Assigned:						
32. RESERVED FOR SPECIAL PURPOSES	760	0.00	0.00	0.00	0.00	55,366.00
33. RESERVE FOR ENCUMBRANCES	753	0.00	0.00	0.00	0.00	0.00
34. UNASSIGNED FUND BALANCE	770	63,456.00				
35. Total Fund Equity lines 23-34		66,087.00	0.00	0.00	0.00	55,366.00
36. TOT LIAB & FUND EQUITY lines 22 & 35		123,223.00	2,587.00	24,451.00	4,485.00	55,366.00

REVENUES	GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST
Revenue From Local Sources					
1. Total Assessments	1100-1119				
2. Tuition from All Sources	1300-1399				
3. Transportation Fees from All Sources	1400-1499				
4. Earnings on Investments	1500-1599				
5. Food Services Sales	1600-1699				
6. Other Revenue from Local Sources	1700-1999				
7. Total Local Non-Tax Revenue Lines 2-6					
8. Total Local Revenue Lines 1 & 7					
Revenue from State Sources					
UNRESTRICTED GRANTS-IN-AID					
9. Adequacy Education Grant	3111				
10. Statewide Enhanced Education Tax	3112				
11. Shared Revenues	3119				
12. Other (Specify)	3190-3199				
13. Total Unrestricted Grants-In-Aid 9-12					
RESTRICTED GRANTS-IN-AID					
14. School Building Aid	3210				
15. Kindergarten Building Aid	3215				
16. Kindergarten Aid	3220				
17. Catastrophic Aid	3230				
18. Vocational Education	3241-3249				
19. All Other Restricted Grants-in Aid	3250-3299				
20. Total Restricted Grants-in Aid (Lines 14-19)					
21. Grants-in-Aid Through Other Public Intermediate Agency	3700				
22. Revenue In Lieu of Taxes	3800				
23. Total Revenue from State Sources Lines 13, and 20-22					

REVENUES				
Revenue From Federal Sources				
24. Unrestricted Grants-In-Aid	4100-4299	0.00	0.00	17,851.00
RESTRICTED GRANTS-IN-AID				
25. Restricted Grants-In-Aid Direct from Fed Gov't	4300-4399	0.00	0.00	0.00
26. Restricted Grants-In-Aid from Fed Gov't thru State	4500-4599	0.00	0.00	37,454.00
27. Other Revenue for/on Behalf of LEA	4700-4999	0.00	0.00	0.00
28. Federal Forest Land Distribution	4810	0.00	0.00	0.00
29. Total Revenue from Federal Gov't (Lines 24-28)		0.00	12,617.00	55,305.00
Other Financing Sources				
30. Sale of Bonds and Notes	5100-5139	0.00	0.00	0.00
31. Reimbursement Anticipation Notes	5140	0.00	0.00	0.00
Interfund Transfers				
32. Transfer from General Fund	5210	0.00	28,166.00	0.00
33. Transfer from Special Revenue Funds	5220-5229	0.00	0.00	0.00
34. Transfer from Capital Projects	5230-5239	0.00	0.00	0.00
35. Transfer from Capital Reserve Funds	5251	0.00	0.00	0.00
36. Transfer from Trust Funds	5252-5253	0.00	0.00	0.00
37. Compensation for Loss of Fixed Assets	5300-5399	0.00	0.00	0.00
38. Capital Lease/Lease Purchases	5500-5600	0.00	0.00	0.00
39. Total Other Financing Sources (Lines 30-38)		0.00	28,166.00	0.00
40. Total Revenue & Other Financing Sources (Lines 8,23,29,39)		2,912,314.00	63,968.00	55,305.00
				51,159.00
				110.00

EXPENDITURES Instruction	GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY
1. Regular Programs	1,274,515.00		14,592.00		
2. Special Programs	358,807.00		26,370.00		
3. Vocational Programs	0.00		0.00		
4. Other Instructional Programs	0.00		0.00		
5. Non-Public Programs	0.00		0.00		
6. Adult & Community Programs	0.00		0.00		
7. Total Instructional Expenditures (Lines 1-6)	1,633,322.00	0.00	40,962.00	0.00	0.00
Support Services					
8. Student Services	154,072.00		0.00		
9. Instructional Staff	2,295.00		14,343.00		
10. General Administration - SAU Level	103,546.00		0.00		
11. School Administration	120,122.00		0.00		
12. Business	43,165.00		0.00		
13. Operation/Maintenance of Plant	2600-2599		0.00		
14. Student Transportation	2600-2699		0.00		
15. Centralized Services	2700-2799		0.00		
16. Other Support Services	2800-2899		0.00		
17. Food Service Operation	2900-2999		0.00		
18. Total Support Services (Lines 8-17)	673,497.00	63,968.00	14,343.00	0.00	0.00
Other Outlays					
19. Facility Acquisition & Construction	4000-4999		0.00	19,512.00	
20. Debt Service - Principal	5110		0.00		
21. Debt Service - Interest	5120		0.00		
Other Financing Uses					
22. Transfer to General Fund	5210	0.00	0.00	0.00	0.00
23. Transfer to Food Service (Special Revenue) Funds	5220-5221	28,166.00	0.00		
24. Transfers to All Other Special Revenue Funds	5222-5229	0.00			
25. Transfer to Capital Projects Funds	5230-5239	51,159.00	0.00		
26. Transfer to Capital Reserves	5251	0.00			
27. Transfer to Expendable Trust Funds	5252	110.00			
28. Transfer to Nonexpendable Trust Funds	5253	0.00			
29. Transfer to Fiduciary Fund	5254	(110.00)			
30. Allocation to Charter Schools	5310	0.00	0.00		
31. Allocation to Other Agencies	5390	0.00	0.00		
32. Total Other Outlays and Financing Uses (Lines 19-31)	515,363.00	0.00	0.00	19,512.00	0.00
33. Total Expenditures for All Purposes (Lines, 7, 18 & 32)	2,822,182.00	63,968.00	55,305.00	19,512.00	0.00

AMORTIZATION OF LONG TERM DEBT						
For the Fiscal Year Ending on June 30th						
REPORT IN WHOLE DOLLARS						
	(1)	(2)	(3)	(4)	(5)	(6)
	DEBT 1	DEBT 2	DEBT 3	DEBT 4	DEBT 5	TOTAL
Length of Debt (yrs)	20	0	0	0	0	
Date of Issue (mm/yy)	07/09	0	0	0	0	
Date of Final Payment(mm/yy)	08/29	0	0	0	0	
Original Debt Amount	4,975,910.00	0.00	0.00	0.00	0.00	
Interest Rate	3.97	0.00	0.00	0.00	0.00	
Principal at Beginning of Yr	4,475,000.00	0.00	0.00	0.00	0.00	4475000.00
New Issues This Year	0.00	0.00	0.00	0.00	0.00	0.00
Retired Issues This Yr	255,000.00	0.00	0.00	0.00	0.00	255000.00
Remaining Principal Bal Due	4,220,000.00	0.00	0.00	0.00	0.00	4220000.00
Remaining Interest Bal Due	1,707,778.00	0.00	0.00	0.00	0.00	1707778.00
Remaining Debt(p&i) Bal Due	5,927,778.00	0.00	0.00	0.00	0.00	5927778.00
Amount of Prin to be Paid Next Fisc. Yr	255,000.00	0.00	0.00	0.00	0.00	255000.00
Amount of Interest to be Paid Next Fisc Yr.	167,534.00	0.00	0.00	0.00	0.00	167534.00
Total Debt (p&i) to be Paid Next Fisc. Yr	422,534.00	0.00	0.00	0.00	0.00	422534.00