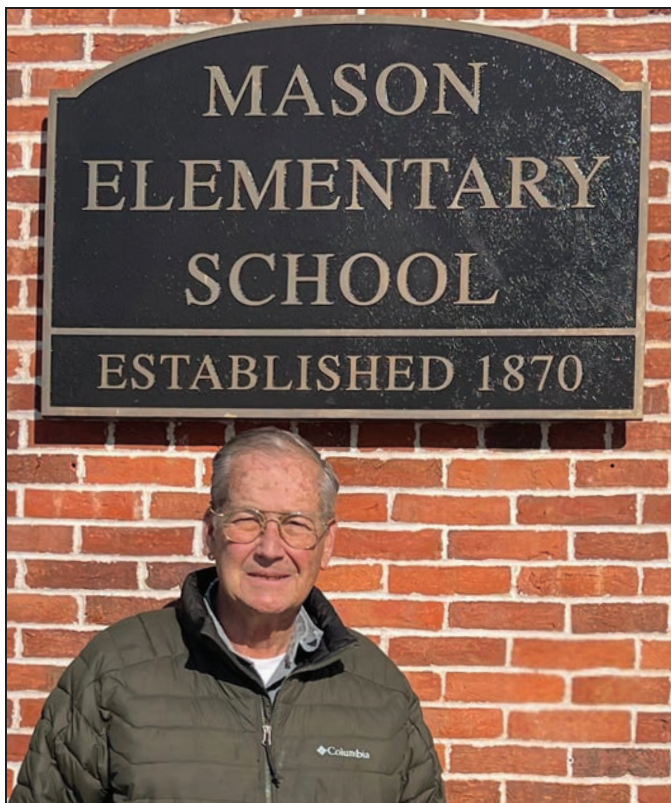


Mason School District
School Administrative Unit #89
Mason, New Hampshire



Annual Report
for the
Year Ending June 30, 2024



The 2024 Mason School District Annual Report is dedicated to Dr. Christopher Guiry. As Dr. Guiry retires from the Mason School

Board after decades of service, we take a moment to recognize the profound impact he's had on our school district, students and community.

His unwavering dedication, leadership and passion for education has shaped the path for future generations. Through countless hours of service, thoughtful decisions and a true commitment to the well-being of our students, Dr. Guiry has made an indelible mark.

Dr. Guiry's efforts have always been driven by a vision of a better, brighter future for all our students. Whether advocating for resources, spearheading the creation of our own SAU or ensuring academic excellence, he has been a steadfast champion for education.

While we will miss his guidance, we know his legacy will continue to inspire and guide us. We thank Dr. Guiry for his many years of service. The entire community is better for having had him serve on the Board.

With deepest appreciation,

The Mason School Board, Staff, Students and Families

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Mason School District
Officers

Moderator	Mrs. Dotsie Millbrandt	2026
Clerk	Mrs. Becky Partridge	2026
Treasurer	Mrs. Christine Irlbacher	2025
Secretary	Mrs. Becky Partridge	Appointed

School Board Members

Chairman	Dr. Christopher Guiry	2025
Vice Chairman	Mr. Colin Robinson	2025
	Mr. Timothy Leak	2026
	Mr. Nathan Choquette	2026
	Mr. James Judge	2027

School District Administration

Superintendent / Principal	Mrs. Kristen Kivela
Director of Student Services	Mrs. Patricia O'Mara
Administrative Assistant	Mrs. Heidi DeLorme
Business Manager	Ms. Debra Ford
Accounts Payable	Mrs. Brenda Wiley

Mason School District

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

(603) 878-2962

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

Warrant for the 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 Saturday, 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
- B. School Board Member Term of 3 years
- C. School District Treasurer Term of 3 years

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

ARTICLE 3. Shall the Mason School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **Three Million, 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 preexisting 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.

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



School Board, Chairperson



School Board



School Board

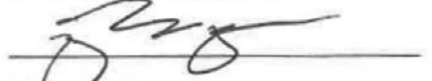
School Board

School Board

A true copy of Warrant – Attest:



School Board, Chairperson



School Board



School Board

School Board

School Board



New Hampshire
Department of
Revenue Administration

2025
MS-26

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Appropriations for Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)
Instruction					
1100-1199	Regular Programs	03	\$1,718,614	\$1,939,370	\$2,124,511
1200-1299	Special Programs	03	\$370,346	\$488,889	\$323,241
1300-1399	Vocational Programs		\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0
1500-1599	Non-Public Programs	03	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	03	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0
	Instruction Subtotal		\$2,088,960	\$2,428,259	\$2,447,752
Support Services					
2000-2199	Student Support Services	03	\$218,169	\$241,337	\$256,229
2200-2299	Instructional Staff Services	03	\$5,524	\$7,423	\$7,623
	Support Services Subtotal		\$223,693	\$248,760	\$263,852

General Administration

2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$17,852	\$19,396	\$19,396	\$0
General Administration Subtotal			\$17,852	\$19,396	\$19,396	\$0

Executive Administration

2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$164,944	\$171,342	\$177,828	\$0
2400-2499	School Administration Service	03	\$189,406	\$201,882	\$211,536	\$0
2500-2599	Business	03	\$40,749	\$42,000	\$44,000	\$0
2600-2699	Plant Operations and Maintenance	03	\$217,564	\$199,805	\$202,493	\$0
2700-2799	Student Transportation	03	\$175,644	\$194,110	\$146,371	\$0
2800-2999	Support Service, Central and Other	03	\$3,900	\$16,050	\$20,050	\$0
Executive Administration Subtotal			\$792,207	\$825,189	\$802,278	\$0

Non-Instructional Services

3100	Food Service Operations	03	\$108,596	\$119,093	\$123,677	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$108,596	\$119,093	\$123,677	\$0



New Hampshire
 Department of
 Revenue Administration

**2025
 MS-26**

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Appropriations for Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	period ending 6/30/2026 (Recommended) (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	\$57,450	\$45,151	\$34,077	\$0
	Other Outlays Subtotal		\$302,450	\$290,151	\$279,077	\$0

Fund Transfers

5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5310	To Charter Schools	\$0	\$0	\$0	\$0
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
	Fund Transfers Subtotal	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations				\$3,936,032	\$0

Special Warrant Articles

Account	Purpose	Article	Appropriations for Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)
5251	To Capital Reserve Fund	05	\$80,000 \$0
	<i>Purpose: Add to Unanticipated Tuition Cost Capital Reserve Fund</i>		
5251	To Capital Reserve Fund	06	\$45,000 \$0
	<i>Purpose: Add to Educating Educationally Disabled Children Capital Reserve Fund</i>		
5251	To Capital Reserve Fund	07	\$20,000 \$0
	<i>Purpose: Add to the School Building and Grounds Maintenance</i>		
5251	To Capital Reserve Fund		\$0 \$0
5252	To Expendable Trust Fund		\$0 \$0



Special Warrant Articles

Account	Purpose	Article	Appropriations for Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	period ending 6/30/2026 (Not Recommended)
5253	To Non-Expendable Trust Fund		\$0	\$0
Total Proposed Special Articles			\$145,000	\$0

Individual Warrant Articles

Account	Purpose	Article	Appropriations for Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	period ending 6/30/2026 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0

Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
Local Sources					
1300-1349	Tuition	03	\$15,300	\$15,300	\$25,425

1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$5,149	\$5,149	\$4,000
1600-1699	Food Service Sales	03	\$31,020	\$31,020	\$46,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$1,880	\$1,880	\$0
	Local Sources Subtotal		\$53,349	\$53,349	\$75,425

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		\$40,000	\$40,000	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$576	\$576	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$2,050	\$1,025	\$0
	State Sources Subtotal		\$125,750	\$124,725	\$83,124



New Hampshire
Department of
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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	\$20,988	\$20,988	\$12,600
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		\$20,988	\$20,988	\$12,600

Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
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	07, 06, 05	\$0	\$0	\$145,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$0	\$145,000
	Total Estimated Revenues and Credits		\$200,087	\$199,062	\$316,149

Budget Summary

Item	Period ending 6/30/2026
Operating Budget Appropriations	\$3,936,032
Special Warrant Articles	\$145,000
Individual Warrant Articles	\$0
Total Appropriations	\$4,081,032
Less Amount of Estimated Revenues & Credits	\$316,149
Less Amount of State Education Tax/Grant	\$0
Estimated Amount of Taxes to be Raised	\$3,764,883



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$1,939,370	\$137,312	(\$8,500)	\$2,068,182
1200-1299	Special Programs	\$488,889	\$11,673	(\$181,519)	\$319,043
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	\$2,428,259	(\$190,019)	\$2,387,225
Support Services					
2000-2199	Student Support Services	\$241,337	\$10,856	(\$325)	\$251,868
2200-2299	Instructional Staff Services	\$7,423	\$0	(\$100)	\$7,323
		Support Services Subtotal	\$10,856	(\$425)	\$259,191

General Administration

2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$18,346	\$1,050	\$0	\$19,396
	General Administration Subtotal	\$18,346	\$1,050	\$0	\$19,396

Executive Administration

2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$171,342	(\$100)	(\$300)	\$170,942
2400-2499	School Administration Service	\$201,882	(\$149)	\$0	\$201,733
2500-2599	Business	\$42,000	\$0	\$0	\$42,000
2600-2699	Plant Operations and Maintenance	\$199,805	(\$7,352)	(\$1,499)	\$190,954
2700-2799	Student Transportation	\$194,110	\$0	(\$51,999)	\$142,111
2800-2999	Support Service, Central and Other	\$16,050	\$0	(\$1,500)	\$14,550
	Executive Administration Subtotal	\$825,189	(\$7,601)	(\$55,298)	\$762,290

Non-Instructional Services

3100	Food Service Operations	\$119,093	\$0	\$0	\$119,093
3200	Enterprise Operations	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal	\$119,093	\$0	\$0	\$119,093



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	\$45,151	(\$11,074)	\$0	\$34,077
	Other Outlays Subtotal	\$290,151	(\$11,074)	\$0	\$279,077

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	\$3,929,798	\$142,216	(\$245,742)	\$3,826,272



New Hampshire
Department of
Revenue Administration

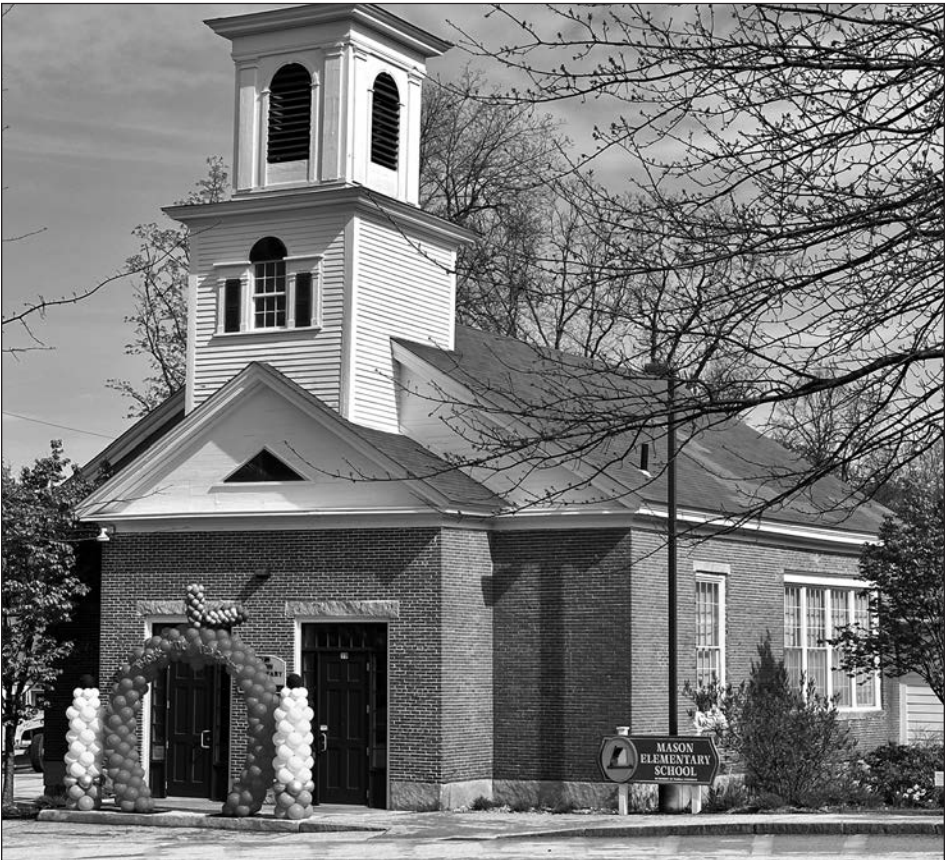
**2025
 MS-DSB**

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2320-2399	Dues & Fees
5120	Int Reduction
2200-2299	Travel
2310-2319	Audit
2600-2699	Insurance/Equipment
1100-1199	Tuition increase
2400-2499	Printing
1200-1299	SPED tuition
2000-2199	SPED Services
2700-2799	SPED Transportation
2800-2999	Equipment



Pictured top: A fun day at Windy Hill Orchard and below, Teacher Appreciation Day.



School Board Report



Mason Elementary School is the number one-rated elementary school in the state of New Hampshire. This rating is the result of the standardized tests taken by Mason Elementary students. These test scores have been compared to all of the elementary test scores in the state of New Hampshire, and Mason has been designated #1. This did not happen by accident, this was the result of the combination of teachers and staff combining their efforts to focus on the needs of each individual student in the school.

The school's culture reflects a very unusual learning environment. Each student's learning needs are different, and each student is treated as an individual entity with strengths and weaknesses. The teachers and staff have combined their efforts to meet the needs of each student. The results of their efforts have resulted in an individual experience for each student.

This educational experience is the result of several years of planning and executing a quality experience for the students of Mason Elementary School. As with the test scores, this did not happen by accident. A highly motivated teaching staff was assembled to accomplish the vision that was formulated after the creation of the Mason School District in 2009. I cannot express my gratitude enough on behalf of the Town of Mason to the staff and faculty that nurtures the children of Mason. When other schools close and 3:30 rolls around, the corridors are dark and there's nothing but the janitor preparing for the next day. On the contrary, it is not unusual to see the lights on at 5:00 in the afternoon with teachers preparing their lessons. The recipients of these dedicated efforts are our children.

I would like to thank those who have stepped up to serve on the Mason School Board over the years. Their service to the community has reaped untold dividends to our children. Their diligence during the budget season ensures that each taxpayer dollar is spent wisely and frugally. It has been my honor to preside over this dedicated group comprising the Mason School Board.

I can safely say the success in creating the Mason School District has exceeded the expectations of those who stood at the threshold of the district's new beginnings. The expectations of the former cooperative school district towns were extremely low but, as usual, Mason gathered its resources, its energy, its creativity and moved on.

It is with respect and humility that I pass on my place on the School Board to the next generation. It has been a great honor serving the town and, most importantly, the children. May it never be forgotten that the mission of the

school district is not only to educate but to empower and inspire the children of Mason, NH.

C. Christopher Guiry, DMD
Mason School Board Chair

Superintendent & Principal



Mason Elementary School continues to perform well on state assessments, earning us the title of #1 Elementary School in all of New Hampshire. This rating is based on our students' strong performances on the NH State Assessment in English Language Arts (ELA), Math and Science in the spring of 2024. Mason Elementary performed in the top 25% of the state in all three subject areas assessed. We were the highest performing elementary school in ELA in all the state and we continue to work hard to meet kids where they are and bring them to where they need to be. Based on these results, our hard work is paying off.

We do work hard here at Mason Elementary, but we also enjoy having lots of fun as well. In February of 2024 we had our first school dance. This dance was for the students and a special loved one. The staff helped to run the dance so that we could offer the families a special night to build some life-long memories.

We had an amazing turnout and everyone had a great time. We will be making this an annual tradition! We also had an artist-in-residency program come in to work with our 4th and 5th graders on creating stick puppets and writing their own play, which they then performed for the rest of the school and their families. It's so much fun watching the students create their puppets, their scripts and seeing it all come together in a few short weeks and it is just incredible.

At our annual family night event we celebrated the music and the arts. The students performed musical acts and the building was covered in the students' artwork for all to see. We love being able to have large family and community events again and show off all we are doing in the building.



We continue to work hard to do all we can to control spending at Mason Elementary. We are careful to spend your hard-earned money wisely and return any unused money back to the town at the end of the school year. It is very exciting that our school population is growing here at MES. These larger classes will eventually move on to middle school and this will increase our tuition costs. This increase will be seen over the next three years, but then we will level out. While we can't control the increase in tuition costs, we can control other areas of the budget and will do our best to do so.

Thank you again for all the support you provide the Mason School District. A strong, supportive community is why we are able to have the success we have.

Kristen Kivela
Superintendent and Principal

Business Administrator



The Mason School District ended the fiscal year — June 2024 — with an Unassigned Fund Balance (UFB) of \$43,164 after funding the Capital Reserve Funds as voted. This UFB was returned to the town to offset taxes.

The majority of the total fund balance, \$58,288, came from the Milford tuition line. Total Special Education (SPED) services were also underspent by \$7,280 despite overspending the SPED tuition line by \$30,786. A reduction in SPED salaries and benefits offset this amount. 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 District received \$48,848 less in total Adequacy Aid from the state. The Adequacy Aid for FY2025 will increase by \$12,429.

I would like to thank Accountant 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, non-profit organization dedicated to the enhancement and support of the educational experience at Mason Elementary School. Our goals are to enrich the school experience and provide positive memories for every student, develop a closer connection between school and home by encouraging parental involvement, provide support to all staff members, improve the school environment through volunteer and financial support, and build the spirit of community. We accomplish this by having monthly meetings during the school year to discuss and plan for special events, donations and fundraising.

During the past year the school club contributed to a variety of activities and educational experiences. We provided money to each classroom teacher to offset their out-of-pocket expenses for the school year. We also provided supplies and snacks to students in need. We were able to supply breakfast to the 5th graders during state testing week. Additionally, we paid for transportation to field trips such as Windy Hill Orchard and the State House.

We organized and planned the Fall Festival, the annual Halloween Parade, Holiday Craft Fair, Mason History Day and Staff Appreciation Week. These are all events the students look forward to throughout the year. We also assisted in the Someone Special Dance and the end-of-year celebrations with Spirit Week.

To provide these wonderful experiences and support for the staff, the school club was able to raise money from different fundraisers throughout the year. In the fall we had a bake sale at the open house and popcorn fundraiser that was successful. We also brought in funds from the Holiday Craft Fair and concessions from the Someone Special Dance.

A very small group puts in a tremendous effort to provide positive memories for the children of Mason Elementary School. We are sincerely appreciative of the continued support from our school and our Mason community.

Mason School Club

Mason Elementary School Personnel

Professional Staff

Kristen Kivela	Superintendent/Principal
Heidi DeLorme	Administrative Assistant
Larissa Terrill	Preschool Teacher
Alicia Aiello	Kindergarten Teacher
Karen Mann	Grade One Teacher
Alexis Cadaret	Grade Two Teacher
Leah Stone	Grade Three Teacher
Laura Hooper	Grade Four Teacher
Alexcina Rousseau	Grade Five Teacher
Ashley Tousignant	Special Education Teache
Lyudmyla Hoffman	Art Teacher
Debra Prince Smith	Music Teacher
John Margarita	PE Teacher

Student Services Staff

Pamela Brock	Paraprofessional
Deborah Cullen	Paraprofessional
Sarah Phillips	Paraprofessional
Kelly Sirois	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	11	Grade 7	9
Kindergarten	10	Grade 8	13
Grade 1	8	Grade 9	7
Grade 2	14	Grade 10	10
Grade 3	20	Grade 11	5
Grade 4	16	Grade 12	8
Grade 5	17		
Grade 6	12	Total	160



Third-grade teacher Miss Stone and her class all dressed up and ready to party at the Someone Special Dance in February.

Warrant for the 2024 Mason School District Meeting

The State of New Hampshire

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

First Session of the Annual Meeting (Deliberative):

You are hereby notified to meet at the Mason Elementary School Multi-Purpose Room, 13 Darling Hill Rd, Mason, New Hampshire on the third (3rd) day of February 2024, 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 3, 2024, 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 Twelfth (12th) day of March, 2024, 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

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 pur-

poses set forth therein, totaling **Three Million, Nine Hundred Twenty-Nine Thousand, Seven Hundred Ninety-Eight Dollars (3,929,798.00)**. Should this article be defeated, the default budget shall be **Three Million, Eight Hundred, Eighty-Eight Thousand, Three Hundred and Three Dollars (3,888,303.00)** which is the same as last year, with certain adjustments required by previous action of the Mason School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **NOTE: This operating budget warrant article does not include appropriations contained in ANY other warrant articles.** The School Board recommends this warrant article. **(Majority vote required.)**

5 YES 0 NO

ARTICLE 4. Shall the Mason School District raise and appropriate Forty Thousand Dollars (\$40,000) to be added to the previously established Unanticipated Tuition Cost Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30th unreserved fund balance available recommends this warrant article. **(Majority vote required.)**

5 YES 0 NO

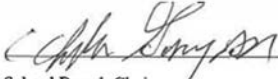
ARTICLE 5. Shall the Mason School District raise and appropriate Thirty Thousand Dollars (\$30,000) to be added to the previously established Educating Educationally Disabled Children Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30th unreserved fund balance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

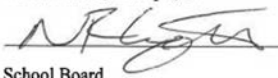
5 YES 0 NO


ARTICLE 6. Shall the Mason School District raise and appropriate 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. The School Board recommends this warrant article. **(Majority vote required.)**


5 YES 0 NO


Given under our hands at said Mason on this 9th day of January, 2024.


School Board, Chairperson



School Board

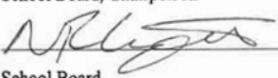

School Board

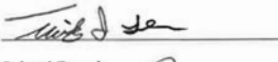

School Board

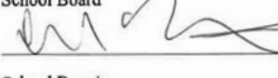

School Board

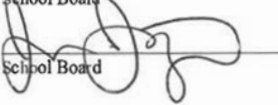
A true copy of Warrant – Attest:


School Board, Chairperson


School Board


School Board


School Board


School Board

Mason, NH School District Election Results

March 12, 2024

The Moderator, Dotsie Milbrandt, declared the polls open at 1101h and declared the polls closed at 1900h. A total of 170 ballots were cast, including three absentee ballots. Voters on checklist #1024.

School Board Members (one position)

James Michael Judge: 71

Robert Bukofser: 53

James Michael Judge declared winner

Article 2 (accept reports)

Yes 155 No 15

Article 3 (budget)

Yes 109 No 61

Article 4 (Unanticipated Tuition Cost Capital Reserve Fund)

Yes 121 No 49

Article 5 (Educating Educationally Disabled Children Capital Reserve Fund)

Yes 124 No 46

Article 5 (Healthcare Capital Reserve Fund)

Yes 120 No 41

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

Yes 129 No 33

Rebecca L. Partridge

School District Clerk

Rebecca L Partridge

Town of Mason, New Hampshire
Mason School District
2024 Deliberative Session

February 03, 2024

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 03, 2024.

At 0900h Moderator Dotsie Milbrandt asked School Board Members 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 Moderators right in the front row.

There were fourteen voters and one nonvoter present.

Moderator Dotsie Milbrandt 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 Milbrandt 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 Jason Iannuzzo

Absent: School Board Member Tim Leak

Accounts Payable Brenda Wiley

School District Clerk/School Board Secretary Becky Partridge

Superintendent of Schools Kristen Kivela

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 12, 2024.

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 and with the words, YES and NO. Tear it in half and place the appropriate half in the ballot box.

Call to Order

Moderator Dotsie Milbrandt: By the powers vested in me by the State of New Hampshire, I now call to order the First Session, The Deliberative Session of the Mason School District Annual Meeting at 0900h.

Opening Exercises

The Moderator asked for the school board members and public to join 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 Nate Choquette, 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).

On Motion of School Board Member Nate Choquette, duly seconded, it was VOTED to place on the official ballot Article 2

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

On Motion of Chairman Dr. Chris Guiry, duly seconded, it was VOTED to place on the official ballot Article 3

Shall the Mason School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the First Session, for the purposes set forth therein, totaling **Three Million, Nine Hundred Twenty-Nine Thousand, Seven Hundred Ninety-Eight Dollars (\$3,929,798.00)**.

Should this Article be defeated, the default budget shall be **Three Million, Eight Hundred Eighty-Eight Thousand, Three Hundred and Three Dollars (\$3,888,303.00)** 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 5-0. (Majority Vote Required.)

Discussion: Kristen Kivela explained that the largest increase are tuition numbers and two-session preschool, however, there will be reimbursement through charging to attend.

Sherri Malouf questioned why are we putting more money into SPED, are we getting any money from the state of offset our costs? Kristen Kivela explained that the state should be reimbursing some of the costs by December, however the amount is not guaranteed.

Robert Bukofser asked what the m/s and h/s numbers are now and what they are projected to be? Kristen Kivela stated sixty-four (64) this year with an expected increase to seventy-eight (78) next year.

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

Shall the Mason School District vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) to be added to the previously established Unanticipated Tuition 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 5-0. (Majority vote required.)

Discussion: Dr. Chris Guiry stated that the money being raised in these warrant articles (4-6) is not added to the taxes but is funded by excess money, if there is any, from that year's budget. Currently \$109,000.00.

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

Shall the Mason School District vote to raise and appropriate up to Thirty Thousand Dollars (\$30,000.00) to be added to the previously established Educating Educationally Disabled Children Capital Reserve Fund (established in 2020), with such amount to be funded from the June 30 unreserved fund balance available for transfer on July 01? No amount to be raised from taxation. The School Board recommends this warrant article 5-0. (Majority vote required.)

Discussion: None.

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

Shall the Mason School District vote to raise and appropriate the sum of 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. (Majority vote required.)

Discussion: Currently \$50,000.00.

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

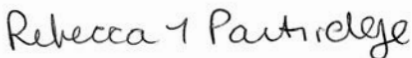
Shall the Mason School District vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000.00) to be added to the previously established Unanticipated Tuition Cost Capital Reserve Fund (established in 2020), with such amount to be funded from the June 30, unreserved fund balance available for transfer on July 01? No amount to be raised from taxation. The School Board recommends this warrant article 5-0. (Majority vote required.)

Discussion: School Board Member Jason Iannuzzo stated that the building is aging and repairs will be significantly expensive. Currently \$61,000.00.

There being no further business to come before the First Session, The Deliberative Session of the Mason School District, a motion is in order to adjourn Sine Dai. Motion by Dr. Chris Guiry, duly seconded and Voted.

Adjourned Sine Dai at 0921h.

Respectfully Submitted,



School District Clerk
Becky Partridge



2024
\$25.55

Tax Rate Breakdown Mason

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,003,529	\$217,377,086	\$9.22
County	\$257,177	\$217,377,086	\$1.18
Local Education	\$2,962,105	\$217,377,086	\$13.63
State Education	\$323,327	\$212,214,391	\$1.52
Total	\$5,546,138		\$25.55

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$5,546,138
War Service Credits	(\$29,000)
Village District Tax Effort	
Total Property Tax Commitment	\$5,517,138

Sam Greene
 Sam Greene
 Director of Municipal and Property Division
 New Hampshire Department of Revenue Administration
11/13/2024



The Mason Elementary Kindergarten class meets the critters, then enjoys a tractor ride through the orchard at Windy Hill.



January 23, 2025

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, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 3, 2024. 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, 2024, the District adopted and implemented GASB Statement No. 100 – *Accounting Changes and Error Corrections*. There was no effect on beginning of the year balances as a result of adoption of the new standard. 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. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 23, 2025.

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 Clukay & Company PC

SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2024

For School District of MASON, NH

SAU # 89

DUE TO THE NH DEPARTMENT OF REVENUE

Not Later Than September 1, 2024


"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

19 Aug 24

Date



Superintendent of Schools

8/19/24

Date

School Board Members

Please sign in ink.









Rev 5/24

MS-25 2023-2024

NAME:

Mason

TITLES	Acct #	(1) Fund 10	(2) Fund 21	(3) Fund 22	(4) Fund 30	(5) Fund 70	TOTALS
BALANCE SHEET		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY	
ASSETS							
Current Assets							
1. CASH	100	366,663.79	0.00	0.00	0.00	419,219.72	785,883.51
2. INVESTMENTS	110	0.00	0.00	0.00	0.00	0.00	0.00
3. ASSESSMENTS RECEIVABLE	120	0.00					0.00
4. INTERFUND RECEIVABLE	130	21,648.30	7,943.21	0.00	0.00	0.00	29,591.51
5. INTERGOV'T REC	140	0.00	0.00	21,648.30	0.00	0.00	21,648.30
6. OTHER RECEIVABLES	150	8,179.95	667.66	0.00	0.00	0.00	8,847.61
7. BOND PROCEEDS REC	160						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		396,492.04	8,610.87	21,648.30	0.00	419,219.72	845,970.93
LIAB & FUND EQUITY							
Current Liabilities							
12. INTERFUND PAYABLES	400	7,943.21	0.00	0.00	0.00	0.00	7,943.21
13. INTERGOV'T PAYABLES	410	0.00	248.40	21,648.30	0.00	0.00	21,896.70
14. OTHER PAYABLES	420	70,935.34	0.00	0.00	0.00	0.00	70,935.34
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
17. LOANS AND INTEREST PAY	450	0.00					0.00
18. ACCRUED EXPENSES	460	0.00	0.00	0.00	0.00	0.00	0.00
19. PAYROLL DEDUCTIONS	470	42,517.93	0.00	0.00	0.00	0.00	42,517.93
20. DEFERRED REVENUES	480	0.00	7,916.32	0.00	0.00	0.00	7,916.32
21. OTHER CURRENT LIAB	490	0.00	0.00	0.00	0.00	0.00	0.00
22. Total Current Liabilities lines 12 - 21		121,396.48	8,163.72	21,648.30	0.00	0.00	151,208.50
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

MS-25 2023-2024

	756								
Restricted:									
26. RESERVE FOR ENDOWMENTS (interest)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27. RESTRICTED FOR FOOD SERVICE			0.00						0.00
28. UNSPENT BOND PROCEEDS					0.00				0.00
Committed:									
29. RESERVE FOR CONTINUING APPROPRIATIONS	754	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30. RESERVE FOR AMTS VOTED	755	90,000.00	0.00	0.00	0.00	0.00	0.00	0.00	90,000.00
31. RESERVE FOR ENCUMBRANCES (non-lapsing)	753	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32. UNASSIGNED FUND BALANCE RETAINED		132,651.00							132,651.00
Assigned:									
33. RESERVE FOR SPECIAL PURPOSES	760	0.00	0.00	0.00	0.00	0.00	0.00	419,219.72	419,219.72
34. RESERVE FOR ENCUMBRANCES	753	9,280.87	447.15	0.00	0.00	0.00	0.00	0.00	9,728.02
35. UNASSIGNED FUND BALANCE	770	43,163.69							43,163.69
36. Total Fund Equity lines 23-35		275,095.56	447.15	0.00	0.00	0.00	0.00	419,219.72	694,762.43
37. TOT LIAB & FUND EQUITY lines 22 & 36		396,492.04	8,610.87	21,648.30	0.00	0.00	0.00	419,219.72	845,970.93

	GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST
REVENUES					
Revenue From Local Sources					
1. Total Assessments	1100-1119	2,653,022.00	0.00	0.00	0.00
2. Tuition from All Sources	1300-1399	15,300.00	0.00	0.00	2,653,022.00
3. Transportation Fees from All Sources	1400-1499	0.00	0.00	0.00	15,300.00
4. Earnings on Investments	1500-1599	5,149.18	0.00	0.00	0.00
5. Food Services Sales	1600-1699		31,019.60		17,340.67
6. Other Revenue from Local Sources	1700-1999	1,879.50	0.00	0.00	31,019.60
7. Total Local Non-Tax Revenue Lines 2-6		22,328.68	31,019.60	0.00	1,879.50
8. Total Local Revenue Lines 1 & 7		2,675,350.68	31,019.60	0.00	65,539.77
Revenue from State Sources					
UNRESTRICTED GRANTS-IN-AID					
9. Adequacy Education Grant	3111	389,711.40			
10. Statewide Enhanced Education Tax	3112	334,613.00			
11. Shared Revenues	3119				389,711.40
					334,613.00

12. Other (Specify)	3190-3199		0.00	0.00	0.00	0.00	0.00	0.00
13. Total Unrestricted Grants-in-Aid 9-12			724,324.40	0.00	0.00	0.00	0.00	724,324.40
RESTRICTED GRANTS-IN-AID								
14. School Building Aid	3210		83,124.15		0.00			83,124.15
15. Kindergarten Building Aid	3215		0.00		0.00			0.00
16. Kindergarten Aid	3220		0.00		0.00			0.00
17. Catastrophic Aid	3230		0.00		0.00			0.00
18. Vocational Education	3241-3249		0.00	0.00	0.00			0.00
19. All Other Restricted Grants-in Aid	3250-3299		2,050.00	575.87	0.00	0.00	0.00	2,625.87
20. Total Restricted Grants-in Aid (Lines 14-19)			85,174.15	575.87	0.00	0.00	0.00	85,750.02
21. Grants-in-Aid Through Other Public Intermediate	3700		0.00	0.00				0.00
22. Revenue in Lieu of Taxes	3800		0.00	0.00				0.00
23. Total Revenue from State Sources Lines 13, and 20-22			809,498.55	575.87	0.00	0.00	0.00	810,074.42
			GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST	
REVENUES								
Revenue From Federal Sources								
24. Unrestricted Grants-In-Aid	4100-4299		0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED GRANTS-IN-AID								
25. Restricted Grants-in-Aid Direct from Fed Gc	4300-4399		0.00		0.00			0.00
26. Restricted Grants-in-Aid from Fed Gov't thr	4500-4599		0.00	20,987.63	61,405.24			82,392.87
27. Other Revenue for /on Behalf of LEA	4700-4999		0.00	0.00	0.00			0.00
28. Federal Forest Land Distribution	4810		0.00					0.00
29. Total Revenue from Federal Gov't (Lines 24-28)			0.00	20,987.63	61,405.24	0.00		82,392.87
Other Financing Sources								
30. Sale of Bonds and Notes	5100-5139		0.00					0.00
31. Reimbursement Anticipation Notes	5140		0.00					0.00
Interfund Transfers								
32. Transfer from General Fund	5210			56,012.95	0.00		65,000.00	121,012.95
33. Transfer from Special Revenue Funds	5220-5229		0.00	0.00	0.00		0.00	0.00
34. Transfer from Capital Projects	5230-5239		0.00	0.00	0.00		0.00	0.00
35. Transfer from Capital Reserve Funds	5251		0.00	0.00	0.00		0.00	0.00
36. Transfer from Trust Funds	5252-5253		0.00	0.00	0.00		0.00	0.00

MS-25 2023-2024

37. Compensation for Loss of Fixed Assets	5300-5399	0.00	0.00	0.00	0.00	0.00	0.00
38. Capital Lease/Lease Purchases	5500-5600	0.00	0.00	0.00	0.00	0.00	0.00
39. Total Other Financing Sources (Lines 30-38)		0.00	56,012.95	0.00	0.00	65,000.00	121,012.95
40. Total Revenue & Other Financing Sources (Lines 8,23,29,39)		3,484,849.23	108,596.05	61,405.24	0.00	77,191.49	3,732,042.01

EXPENDITURES	GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY
Instruction					
1. Regular Programs	1,718,613.84		8,635.00		1,727,248.84
2. Special Programs	370,345.98		44,886.52		415,232.50
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)	2,088,959.82	0.00	53,521.52	0.00	2,142,481.34
Support Services					
8. Student Services	218,188.76		0.00		218,188.76
9. Instructional Staff	170,458.64		7,883.72		178,342.36
10. General Administration - SAU Level	17,852.17		0.00		17,852.17
11. School Administration	189,405.67		0.00		189,405.67
12. Business	40,748.96		0.00		40,748.96
13. Operation/Maintenance of Plant	217,564.48		0.00		217,564.48
14. Student Transportation	175,643.71		0.00		175,643.71
15. Centralized Services	3,900.00		0.00		3,900.00
16. Other Support Services		108,596.05			108,596.05
17. Food Service Operation		108,596.05			108,596.05
18. Total Support Services (Lines 8-17)	1,033,742.39	108,596.05	7,883.72	0.00	1,150,222.16
Other Outlays					
19. Facility Acquisition & Construction	0.00		0.00	#REF!	#REF!
20. Debt Service - Principal	245,000.00		0.00		245,000.00

21. Debt Service - Interest	5120	57,450.26	0.00	0.00	0.00	0.00	57,450.26
Other Financing Uses							
22. Transfer to General Fund	5210		0.00	0.00	0.00	0.00	0.00
23. Transfer to Food Service (Special Revenue)	5220-5221	56,012.95	0.00	0.00	0.00	0.00	56,012.95
24. Transfers to All Other Special Revenue Func	5222-5229	0.00	0.00	0.00	0.00	0.00	0.00
25. Transfer to Capital Projects Funds	5230-5239	0.00	0.00	0.00	0.00	0.00	0.00
26. Transfer to Capital Reserves	5251	77,191.49	0.00	0.00	0.00	0.00	77,191.49
27. Transfer to Expendable Trust Funds	5252	0.00	0.00	0.00	0.00	0.00	0.00
28. Transfer to Nonexpendable Trust Funds	5253	0.00	0.00	0.00	0.00	0.00	0.00
29. Transfer to Fiduciary Fund	5254	(12,191.49)	0.00	0.00	0.00	0.00	(12,191.49)
30. Allocation to Charter Schools	5310	0.00	0.00	0.00	0.00	0.00	0.00
31. Allocation to Other Agencies	5390	0.00	0.00	0.00	0.00	0.00	0.00
32. Total Other Outlays and Financing Uses (Lines 19-31)		423,463.21	0.00	0.00	0.00	0.00	423,463.21
33. Total Expenditures for All Purposes (Lines, 7,18 & 32)		3,546,165.42	108,596.05	61,405.24	0.00	0.00	3,716,166.71

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	4,975,910.00	0.00	0.00	0.00	0.00	4,975,910.00
Interest Rate	3.97	0.00	0.00	0.00	0.00	3.97
Principal at Beginning of Yr	1,705,000.00	0.00	0.00	0.00	0.00	1,705,000.00
New Issues This Year	0.00	0.00	0.00	0.00	0.00	0.00
Retired Issues This Yr	245,000.00	0.00	0.00	0.00	0.00	245,000.00
Remaining Principal Bal Due	1,460,000.00	0.00	0.00	0.00	0.00	1,460,000.00
Remaining Interest Bal Due	392,492.54	0.00	0.00	0.00	0.00	392,492.54
Remaining Debt(P&I) Bal Due	1,852,492.54	0.00	0.00	0.00	0.00	1,852,492.54
Amount of Prin to be Paid Next Fisc. Yr	245,000.00	0.00	0.00	0.00	0.00	245,000.00
Amount of Interest to be Paid Next Fisc Yr.	45,151.26	0.00	0.00	0.00	0.00	45,151.26
Total Debt (P&I) to be Paid Next Fisc. Yr	290,151.26	0.00	0.00	0.00	0.00	290,151.26

