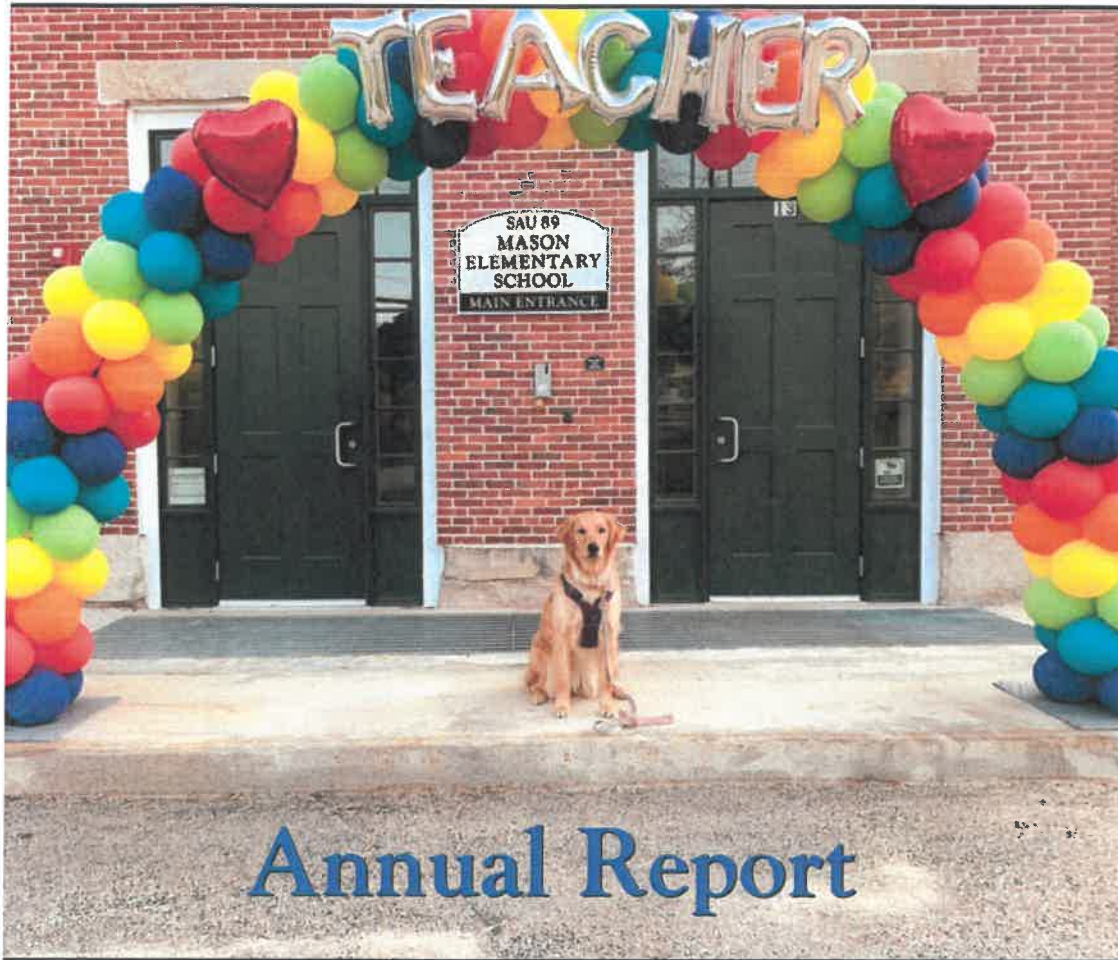


Mason School District
School Administrative Unit #89
Mason, New Hampshire



for the
Year Ending June 30, 2023

SEVEN HOUSES



ONE SCHOOL

*Cover: Willow, MES' comfort dog, waits for the day to begin to welcome students to school.
Photo courtesy Heidi DeLorme.*

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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. Jason Iannuzzo	2024
	Mr. Nathan Choquette	2026

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 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 Saturday, 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 Multi-Purpose Room, 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 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 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 for transfer on July 1. No amount to be raised from taxation. The School Board recommends this warrant article. **(Majority vote required.)**

5 YES 0 NO

ARTICLE 5. Shall the Mason School District raise and appropriate Thirty Thousand Dollars (\$30,000) to be added to the previously established 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

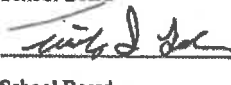
ARTICLE 6. Shall the Mason School District raise and appropriate up to Twenty Thousand Dollars (\$20,000) to be added to the previously established School Building and Grounds Maintenance Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30th unreserved fund balance 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 8th day of January, 2024.


School Board, Chairperson


School Board

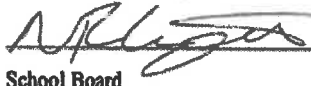

School Board



School Board

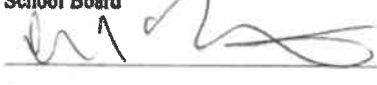

School Board

A true copy of Warrant – Attest:


School Board, Chairperson


School Board


School Board


School Board


School Board



New Hampshire
Department of
Revenue Administration

2024
MS-26

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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for Appropriations for period ending 6/30/2025 period ending (Recommended) (Not Recommended)
Instruction					
1100-1199	Regular Programs	03	\$1,525,168	\$1,757,542	\$1,939,370
1200-1299	Special Programs	03	\$200,408	\$383,626	\$488,889
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			\$1,725,576	\$2,141,168	\$2,428,259
Support Services					
2000-2199	Student Support Services	03	\$187,648	\$233,507	\$241,337
2200-2299	Instructional Staff Services	03	\$5,946	\$8,074	\$7,423
Support Services Subtotal			\$193,594	\$241,581	\$248,760



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Appropriations

General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$15,842	\$17,426	\$18,346	\$0
General Administration Subtotal			\$15,842	\$17,426	\$18,346	\$0
Executive Administration						
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$156,895	\$162,669	\$171,342	\$0
2400-2499	School Administration Service	03	\$178,438	\$183,425	\$201,882	\$0
2500-2599	Business	03	\$36,825	\$40,000	\$42,000	\$0
2600-2699	Plant Operations and Maintenance	03	\$171,060	\$205,838	\$199,805	\$0
2700-2799	Student Transportation	03	\$138,141	\$274,024	\$194,110	\$0
2800-2999	Support Service, Central and Other	03	\$7,763	\$14,250	\$16,050	\$0
Executive Administration Subtotal			\$689,122	\$880,206	\$825,189	\$0
Non-Instructional Services						
3100	Food Service Operations	03	\$92,504	\$104,707	\$119,093	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$92,504	\$104,707	\$119,093	\$0



New Hampshire
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for Appropriations for period ending period ending 6/30/2025 6/30/2025 (Recommended) (Not Recommended)
Facilities Acquisition and Construction					
4100	Site Acquisition		\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0
Other Outlays					
5110	Debt Service - Principal	03	\$245,000	\$245,000	\$245,000
5120	Debt Service - Interest	03	\$69,749	\$57,450	\$45,151
Other Outlays Subtotal			\$314,749	\$302,450	\$290,151



New Hampshire
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for Appropriations for period ending period ending 6/30/2025 6/30/2025 (Recommended) (Not Recommended)
Fund Transfers					
5220-5221	To Food Service		\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0
Fund Transfers Subtotal			\$0	\$0	\$0
Total Operating Budget Appropriations					\$3,929,798
					\$0



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Special Warrant Articles

Account	Purpose	Article	Appropriations for Appropriations for period ending period ending 6/30/2025 6/30/2025 (Recommended) (Not Recommended)
5251	To Capital Reserve Fund	04	\$40,000 \$0
<i>Purpose: Add to the Unanticipated Tuition Cost Capital Rese</i>			
5251	To Capital Reserve Fund	05	\$30,000 \$0
<i>Purpose: Add to the Educating Educationally Disabled Childr</i>			
5251	To Capital Reserve Fund	06	\$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
5253	To Non-Expendable Trust Fund		\$0 \$0
Total Proposed Special Articles			\$90,000 \$0



Individual Warrant Articles

Appropriations for Appropriations for			
Account	Purpose	Article	period ending 6/30/2025 (Recommended) (Not Recommended)
Total Proposed Individual Articles			\$0 \$0



New Hampshire
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Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
Local Sources					
1300-1349	Tuition	03	\$21,500	\$18,000	\$28,800
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$638	\$2,000	\$3,000
1600-1699	Food Service Sales	03	\$35,139	\$28,000	\$27,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$770	\$0	\$0
Local Sources Subtotal			\$58,047	\$48,000	\$58,800
State Sources					
3210	School Building Aid	03	\$83,124	\$83,124	\$83,124
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0

3260	Child Nutrition	\$462	\$500	\$0
3270	Driver Education	\$0	\$0	\$0
3290-3299	Other State Sources	\$9,607	\$2,050	\$0
State Sources Subtotal				\$83,124

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	\$16,978	\$21,000
4570	Disabilities Programs	03	\$0	\$20,000
4580	Medicaid Distribution		\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0
4810	Federal Forest Reserve		\$0	\$0
Federal Sources Subtotal				\$41,000

Other Financing Sources

5110-5139	Sale of Bonds or Notes	\$0	\$0	\$0
5140	Reimbursement Anticipation Notes	\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund	\$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



New Hampshire
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Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
Other Financing Sources					
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	04, 06, 05	\$0	\$0	\$90,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$0	\$90,000
Total Estimated Revenues and Credits			\$168,218	\$174,674	\$262,924



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$1,757,542	\$162,960	(\$5,200)	\$1,915,302
1200-1299	Special Programs	\$383,626	\$105,263	\$0	\$488,889
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		\$2,141,168	\$268,223	(\$5,200)	\$2,404,191
Support Services					
2000-2199	Student Support Services	\$233,507	\$5,208	\$0	\$238,715
2200-2299	Instructional Staff Services	\$8,074	(\$651)	\$0	\$7,423
Support Services Subtotal		\$241,581	\$4,557	\$0	\$246,138



New Hampshire
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2024
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$17,426	\$1,000	\$0	\$18,426
	General Administration Subtotal	\$17,426	\$1,000	\$0	\$18,426
Executive Administration					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$162,669	\$13,300	(\$250)	\$175,719
2400-2499	School Administration Service	\$183,425	\$5,596	\$0	\$189,021
2500-2599	Business	\$40,000	\$0	\$0	\$40,000
2600-2699	Plant Operations and Maintenance	\$205,838	(\$6,606)	\$0	\$199,232
2700-2799	Student Transportation	\$274,024	(\$79,914)	\$0	\$194,110
2800-2999	Support Service, Central and Other	\$14,250	\$4,800	(\$3,500)	\$15,550
	Executive Administration Subtotal	\$880,206	(\$62,824)	(\$3,750)	\$813,632
Non-Instructional Services					
3100	Food Service Operations	\$104,707	\$11,058	\$0	\$115,765
3200	Enterprise Operations	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal	\$104,707	\$11,058	\$0	\$115,765



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	\$57,450	(\$12,299)	\$0	\$45,151
Other Outlays Subtotal		\$302,450	(\$12,299)	\$0	\$290,151



New Hampshire
Department of
Revenue Administration

2024
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
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		\$3,687,538	\$209,715	(\$8,950)	\$3,888,303



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2320-2399	Health Ins Change
5120	Interest Reduction
3100	Health Ins Change
2200-2299	Benefit Change
2310-2319	Audit Increase
2600-2699	Property Ins Increase
1100-1199	Tuition Increase
2400-2499	Internet Increase
1200-1299	Tuition Increase
2000-2199	Health Ins Change
2700-2799	SPED Transportation Decrease
2800-2999	Software & Equip Changes

Superintendent & Principal Report



In the fall of 2023 the NH Department of Education released school and district report cards for all the schools and districts throughout the state of NH. The report card included student achievement, educator profiles, school environment, finance and academic growth based off of the '22-23 school year.

Mason Elementary scored in the top 25% of all the schools in NH in ELA (English Language Arts), math and science proficiency. We fell in the lower 25% of the state when it came to average teacher salary. In a report comparing teacher salary to student achievement, MES teachers are some of the lowest paid in the state, but our students performed in the top 10 out of all the schools in NH. This speaks to the dedicated and amazing teachers we have here in Mason.

The report card also showed that our cost per pupil falls in the middle 50% of the state. Our cost per pupil has gone down over the last three years. Cost per pupil was also compared to students' performance and Mason's cost per pupil falls right on the cusp between 50% and lowest 25% in the state, but once again when it came to student performance we were the second highest in the state!



Our class size average is 16.6 and we have had no suspension, expulsions or incidents of violence. The final area that was reported on was academic growth between 4th and 5th grade as seen on state testing. We scored in the top 25% in the state with 75% of the students making growth in ELA and 66% making growth in math. We have a wonderful staff here in Mason that works really hard to meet the needs of all the students.

Mason Elementary also implemented the Ron Clark Academy House system during the '22-23 school year. The house system is a unique and creative cross-age group approach to building a community that will strengthen the social and academic lives of the students. Imple-

menting this system provides students with a culture of belonging and assists in building their character.

Every month we have an assembly and we focus on one of the seven character traits that are needed to be a successful student at Mason Elementary. After the whole school assembly the students then meet with their house leaders and housemates. This is a time where they develop relationships with other students and staff in the building. House meeting day is a favorite day for everyone at MES.

Mason Elementary is a very special place and I am honored to be a part of the team. We are truly a team and that is why we continue to have such wonderful success. It is so refreshing to work in a town that values education and supports the school district like the residents of Mason do. Thank you again for your continued support and I look forward to another great year.

Kristen Kivela

Superintendent and Principal

Business Administrator's Report



The Mason School District ended the fiscal year — June 2023 — with an Unassigned Fund Balance (UFB) of \$135,518, after funding the Capital Reserve Funds as voted. This UFB was returned to the town to offset taxes.

The majority of this fund balance — \$84,072 — came from the Milford tuition line. Special Education support services were also underspent by \$51,031. 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 \$7,116 less in total Adequacy Aid from the State even though the Base Adequacy increased by \$6,697. The Special Education Aid decreased by \$14,982. Informationally, all components of the base adequacy increase over the next biennium.

I very much enjoy working with Brenda Wiley and Kristen Kivela. I would like to thank them for all their assistance and support over the past year-and-a-half.

Debra Ford

Business Administrator

Moderator's Report

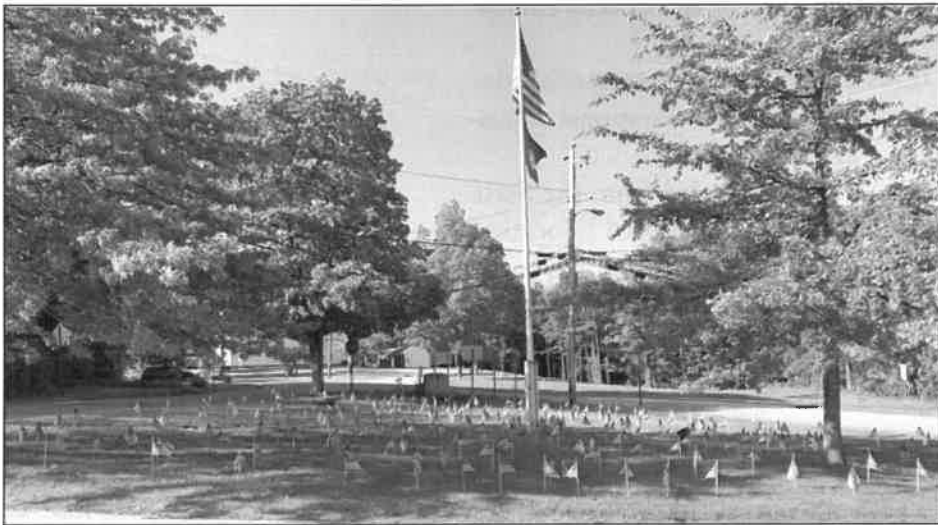


As your new School District Moderator, elected in March 2023, I would like to extend my appreciation to Catherine Schwenk for her decades of service as School District Moderator. She presided over the Mascenic School District annual meetings, which Mason was a part of, from 1984 until Mason withdrew. Some of those meetings were definitely tumultuous and she handled them with courage and professionalism. She continued as Moderator for the Mason School District from 2009 to 2023.

I won't be leading the annual meeting until 2024, but I look forward to a rewarding relationship with the wonderful Mason School District.

Dotsie Millbrandt

MES Moderator



Mason School Club Report



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

During the past year, the school club made some wonderful donations to a myriad of school activities and programs. We provided supplies and student snacks for those students in need. To start the school year, money was given to each classroom teacher, PK through grade 5, to offset their out-of-pocket expenses. We supplied outside toys for the children to use at recess. School Club also paid for buses for field trips to Windy Hill Orchard and Pine Hill School to see the Flying Gravity Circus Program in Wilton.

On a festive note, students enjoyed the Fall Festival, annual Halloween Parade and Holiday Shopping Craft Fair, Staff Appreciation Week and helped celebrate the 5th-grade graduation with an outside party at the gazebo. We also had a popcorn fundraiser.

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

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

Mason School Club

A field of flags in honor of Veterans Day.

Mason Elementary School Personnel

Professional Staff

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

Student Services Staff

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

Facilities and Operations

Lyn Bill	Food Service Director
Chris Rush	School Facility Manager
Karl Mann	Custodian
Caleb Aho	Custodian

Mason Students Enrolled at Mason Elementary School and Milford Middle & High School Through October 2023

Preschool	11	Grade 7	10
Kindergarten	9	Grade 8	8
Grade 1	13	Grade 9	10
Grade 2	22	Grade 10	7
Grade 3	18	Grade 11	8
Grade 4	17	Grade 12	12
Grade 5	13		
Grade 6	10	Total	166



Fifth-grader Sadie Schuster places her flag for the Veterans Day Flag Ceremony.

Warrant for the 2023 Mason School District Meeting

The State of New Hampshire

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

First Session of the Annual Meeting (Deliberative):

You are hereby notified to meet at the Mason Elementary School Multi-Purpose Room, 13 Darling Hill Rd., Mason, New Hampshire on the fourth (4th) day of February, 2023, at 9:00 a.m. This session shall consist of explanation, discussion and debate of warrant articles 3, 4, 5, 6 and 7. Warrant articles may be amended subject to the following limitations: (1) warrant articles whose wording is prescribed by law shall not be amended; (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and (c) no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

Snow Date

*Snow date for the first session is **Saturday, February 4, 2023, at 2:00 p.m.** as determined by the moderator scheduled within 72 hours of the original date.*

Second Session of the Annual Meeting (Voting):

FURTHER: You are hereby notified to meet at the Mason Elementary School Multi-Purpose Room, 13 Darling Hill Rd, Mason, New Hampshire on Tuesday, the Fourteenth (14th) day of March, 2023, to vote by official ballot on Articles 1 through 7. Polls open at 11:00 a.m. and remain open continually until 7:00 p.m. to act upon the following subjects:

ARTICLE 1. To choose the following School District Officers:

A. School Board Member	Term of 3 years
B. School Board Member	Term of 3 years
C. School District Moderator	Term of 3 years
D. School District Clerk	Term of 3 years

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

ARTICLE 3. Shall the Mason School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and

other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **Three Million, Six Hundred Eighty-Seven Thousand, Five Hundred Thirty-Eight Dollars (3,687,538.00)**. Should this article be defeated, the default budget shall be **Three Million, Five Hundred Ninety-Two Thousand, Eight Hundred Twenty-Four Dollars (3,592,824.00)** which is the same as last year, with certain adjustments required by previous action of the Mason School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **NOTE: This operating budget warrant article does not include appropriations contained in ANY other warrant articles.** The School Board recommends this warrant article. **(Majority vote required.)**

4 YES 0 NO

ARTICLE 4. Shall the Mason School District raise and appropriate Twenty Thousand Dollars (\$20,000) to be added to the previously established Educating Educationally Disabled Children Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30th unreserved fund balance available for transfer on July 1? No amount to be raised from taxation. The School Board recommends this warrant article. **(Majority vote required.)**

4 YES 0 NO

ARTICLE 5. Shall the Mason School District raise and appropriate Ten Thousand Dollars (\$10,000) to be added to the previously established Health-care Capital Reserve Fund (established in 2020), with such amount to be funded from the June 30th unreserved fund balance available to transfer on July 1? No amount to be raised from taxation. The School Board recommends this warrant article. **(Majority vote required.)**

4 YES 0 NO


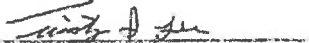



ARTICLE 6. Shall the Mason School District raise and appropriate Ten Thousand Dollars (\$10,000) to be added to the previously established School Building and Grounds Maintenance Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30th unreserved fund balance available for transfer on July 1? No amount to be raised from taxation. The School Board recommends this warrant article. **(Majority vote required.)**

4 YES 0 NO

ARTICLE 7. Shall the Mason School District raise and appropriate Twenty-Five Thousand Dollars (\$25,000) to be added to the previously established Unanticipated Tuition Cost Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30th unreserved fund balance available for transfer on July 1? No amount to be raised from taxation. The School Board recommends this warrant article. (**Majority vote required.**)

4 YES 0 NO

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


School Board, Chairperson

School Board

School Board

School Board

School Board

A true copy of Warrant – Attest:


School Board, Chairperson

School Board

School Board

School Board

School Board

Mason, NH School District Election Results

March 28, 2023

Election postponed from March 14, 2023 to March 28, 2023 due to significant weather event.

By invitation of the Town of Mason Moderator Dotsie Millbrandt, School District Moderator Catherine Schwenk declared the polls open at 11:00 am and declared the polls closed at 7:03 pm.

A total of 177 ballots were cast, including 8 absentee ballots.

School Board Members (two positions)

Nathaniel Choquette: 96

Timothy Leak: 87

John Suiter: 57

Robert Bukofser: 48

Declared winners Nathan Choquette and Timothy Leak

[2 write-ins, 60 under, 4 over]

School District Moderator

Dotsie Millbrandt: 159

Declared winner Dotsie Millbrandt

[1 write-in, 17 under]

School District Clerk

Rebecca Partridge: 161

Declared winner Rebecca Partridge

[16 under]

Article 2 (accept reports)

Yes 166 No 10 *[1 under]*

Article 3 (budget)

Yes 129 No 47 *[1 under]*

Article 4 (Educating Educationally Disabled Children Capital Reserve Fund)

Yes 138 No 38 *[1 under]*

Article 5 (Healthcare Capital Reserve Fund)

Yes 120 No 33 *[1 over, 15 under]*

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

Yes 129 No 33 *[15 under]*

Article 7 (Unanticipated Tuition Cost Capital Reserve Fund)

Yes 118 No 41 [18 under]

Rebecca L Partridge

Rebecca L. Partridge
School District Clerk

**Town of Mason, New Hampshire
Mason School District
2023 Deliberative Session**

February 04, 2023

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 04, 2023.

At 0900h Moderator Catherine Schwenk asked School Board Members to take their seats at the head table. All voters and nonvoters are requested to wear appropriate credentials and be seated after signing in with the Supervisors of the checklist at the back table. Nonvoters are to be seated to the Moderators right in the front row.

There were fourteen voters and two nonvoters present.

Moderator Schwenk recognized the coordinated efforts of individuals to prepare for this meeting including School District Personnel, Supervisors of the Checklist, Physical Plant Staff, Police and Emergency Personnel.

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

There were no requests for Interpretative Services.

Roll Call and Introductions:

Chairman Dr. Christopher Guiry

Vice Chairman Jason Iannuzzo

Member Bradley Gilbert

Member Tim Leak

Member Colin Robinson

Accounts Payable Brenda Wiley

School District Clerk/School Board Secretary Becky Partridge

Superintendent of Schools Kristen Kivela

Procedure

All questions will be directed to the Moderator. Once recognized state your name. All amendments and substantive motions are to be in writing and signed by the maker and seconder. For a ballot vote five voters may make a written request prior to a voice or division voter per RSA40:4a, signatures are required. Voters must be present at the meeting to request a ballot vote.

Call to Order

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

Opening Exercises

The Moderator asked for the school board members and public to join Dr. Chris Guiry in the Pledge of Allegiance to the Flag of the United States of America.

The first order of business is reading of the warrant. There was no objection to waive the reading of the warrant.

District Clerk Partridge stated that voting of Articles 1–7 will be held on March 14, 2023 from 1100h to 1900h at the Mason Elementary School Multipurpose room.

On Motion of Chairman Dr. Chris Guiry, duly seconded, it was VOTED to allow Superintendent Kristen Kivela to speak. Motion passed.

On Motion of School Board Member Tim Leak, duly seconded, it was VOTED to place on the official ballot Article 1

To choose the following School District Officers: School Board Member (3 years), School Board Member (3 years), School District Clerk (3 years), School District Moderator (3 years).

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

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

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, Six Hundred Eighty-Seven Thou-**

sand, Five Hundred Thirty-Eight Dollars (\$3,687,538.00). Should this Article be defeated, the default budget shall be **Three Million, Five Hundred Ninety-Two Thousand, Eight Hundred Twenty-Four Dollars (\$3,592,824.00)** which is the same as last year, with certain adjustments required by previous action of the Mason School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI to take up the issue of a revised operating budget only? **NOTE: This operating budget warrant article does not include appropriations contained in any other warrant article.** The School Board recommends this warrant article. (Majority Vote Required.)

Discussion: Three main factors contributing to the increase: Inflation across all items, teacher salaries and Out-of-District Placement. In regards to the teacher salaries, our teachers have proven their devotion to the education of the students through standardized test scores, community atmosphere and time spent beyond just the school day.

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

Shall the Mason School District vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) to be added to the previously established Educating Educationally Disabled Children Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30 unreserved fund balance available for transfer on July 01? No amount to be raised from taxation. The School board recommends this warrant article. (Majority vote required.)

Discussion: Currently \$150,000.00. Some of these funds will be used to offset the out-of-district placement.

On Motion of Vice Chairman Jason Iannuzzo, duly seconded, it was VOTED to place on the official ballot Article 5

Shall the Mason School District vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) to be added to the previously established Healthcare Capital Reserve Fund (established in 2020), with such amount to be funded from the June 30 unreserved fund balance available for transfer on July 01? No amount to be raised from taxation. The School Board recommends this warrant article. (Majority vote required.)

Discussion: Currently \$50,000.00.

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

Shall the Mason School District vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) to be added to the previously established School Building and Grounds Maintenance Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30 unreserved fund balance available for transfer on July 01? No amount to be raised from taxation. The School Board recommends this warrant article. (Majority vote required.)

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. (Majority vote required.)

Discussion: Currently \$80,000.00. Dr. Chris Guiry: Funds play an important role in keeping the tax burden down when it comes to unanticipated emergencies.

Dr. Christopher Guiry: As a School Board and members of the community, we would like to thank Moderator Catherine Schwenk for her time and dedication as School District Moderator. Moderator Catherine Schwenk began her career in 1984/85 as Mascenic Regional School District Moderator and continued uninterrupted through the withdrawal of Mason and subsequently became Mason School District's Moderator. Superintendent Kristen Kivela presented her with a gift.

District Clerk Partridge noted the error on the draft warrant stating that the location of voting was at the Town Hall. Voting will be at the Mason Elementary School Multi-purpose Room on March 14, 2023.

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.

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 0932h.

Respectfully Submitted,

Rebecca Partridge

School District Clerk

Becky Partridge



New Hampshire
Department of
Revenue
Administration

2023
\$23.72

Tax Rate Breakdown Mason

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$1,862,039	\$214,730,849	\$8.67
County	\$234,367	\$214,730,849	\$1.09
Local Education	\$2,653,022	\$214,730,849	\$12.36
State Education	\$334,613	\$208,871,904	\$1.60
Total	\$5,084,041		\$23.72
Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			
Tax Commitment Calculation			
Total Municipal Tax Effort			\$5,084,041
War Service Credits			(\$35,700)
Village District Tax Effort			
Total Property Tax Commitment			\$5,048,341
<div><div><i>Sam Greene</i></div><div>Sam Greene Director of Municipal and Property Division New Hampshire Department of Revenue Administration</div></div>			
			10/13/2023

December 20, 2023

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, 2023. 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 July 17, 2023. 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, 2023, the District adopted and implemented GASB Statement No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements and GASB Statement No. 96 – Subscription-Based Information Technology Arrangements. There was no effect on beginning of the year balances as a result of the adoption of the new standards. We noted no transactions entered into by the Mason, New Hampshire School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the Governmental Activities are:

Management's estimate of the useful lives of depreciable capital assets is based on historical utilization of assets, necessary improvements, and replacements. We evaluated the key factors and assumptions used to develop the useful lives of depreciable capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Significant estimates also include actuarial assumptions used in determining cost-sharing pension and other postemployment benefit costs which are based on plan audited financial statements. We evaluated the assumptions used in the plan audited financial statements to determine that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements is:

As discussed in Note 2 to the financial statements, the District has not implemented all provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The single employer plan provisions of GASB Statement No. 75 were required to be implemented by the District during the year ended June 30, 2018.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. 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 December 20, 2023.

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,

Nashon Clukay & Company PC

SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2023

For School District of Mason, NH

SAU # 89

DUE TO THE NH DEPARTMENT OF REVENUE
Not Later Than September 1, 2023

"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

Christine Longman
School Board Chairperson

21 Aug 23
Date

[Signature]
Superintendent of Schools

8/21/23
Date

School Board Members

Please sign in ink.

[Signature]
[Signature]
[Signature]
[Signature]

Rev. 05/23

NAME MISSION	TITLES	(1) Fund 10	(2) Fund 21	(3) Fund 22	(4) Fund 30	(5) Fund 70
BALANCE SHEET		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY
ASSETS						TOTALS
Current Assets						
1. CASH	100	399,585.37	0.00	0.00	0.00	342,028.23
2. INVESTMENTS	110	0.00	0.00	0.00	0.00	0.00
3. ASSESSMENTS RECEIVABLE	120	0.00	0.00	0.00	0.00	0.00
4. INTERFUND RECEIVABLE	130	5,144.83	9,856.81	0.00	0.00	14,101.44
5. INTERGOVT REC	140	0.00	0.00	0.00	0.00	0.00
6. OTHER RECEIVABLES	150	3,860.45	988.21	4,984.76	0.00	9,843.42
7. BOND PROCEEDS REC	160	0.00	0.00	0.00	0.00	0.00
8. INVENTORIES	170	0.00	0.00	0.00	0.00	0.00
9. PREPAID EXPENSES	180	0.00	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		405,390.45	9,855.02	4,984.76	0.00	342,028.23
LIAB & FUND EQUITY						767,358.46
Current Liabilities						
12. INTERFUND PAYABLES	400	9,865.80	0.00	4,984.76	0.00	14,350.56
13. INTERGOVT PAYABLES	410	0.00	0.00	0.00	0.00	0.00
14. OTHER PAYABLES	420	19,911.71	0.00	0.00	0.00	18,811.71
15. CONTRACTS PAYABLE	430	0.00	0.00	0.00	0.00	0.00
16. BOND AND INTEREST PAY	440	0.00	0.00	0.00	0.00	0.00
17. LOANS AND INTEREST PAY	450	0.00	0.00	0.00	0.00	0.00
18. ACCRUED EXPENSES	460	0.00	0.00	0.00	0.00	0.00
19. PAYROLL DEDUCTIONS	470	39,701.91	0.00	0.00	0.00	39,701.91
20. DEFERRED REVENUES	480	0.00	9,507.87	0.00	0.00	9,507.87
21. OTHER CURRENT LIAB	490	0.00	0.00	0.00	0.00	0.00
22. Total Current Liabilities lines 12 - 21		68,778.42	9,507.87	4,984.76	0.00	83,472.05
Fund Equity						
Nonspendables						
23. RESERVE FOR INVENTORIES	761	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)	760	0.00	0.00	0.00	0.00	0.00
27. RESTRICTED FOR FOOD SERVICE						
28. UNSPENT BOND PROCEEDS						
Committed:						
29. RESERVE FOR CONTINUING APPROPRIATIONS	754	0.00	0.00	0.00	0.00	0.00
30. RESERVE FOR AMTS VOTED	755	65,000.00	0.00	0.00	0.00	65,000.00
31. RESERVE FOR ENCUMBRANCES (non-appealing)	753	0.00	0.00	0.00	0.00	0.00
32. UNASSIGNED FUND BALANCE RETAINED		112,660.00				112,660.00
Assigned:						
33. RESERVE FOR SPECIAL PURPOSES	760	28,235.20	447.15	0.00	0.00	342,028.23
34. RESERVE FOR ENCUMBRANCES	753	0.00	0.00	0.00	0.00	0.00
35. UNASSIGNED FUND BALANCE	770	135,517.33				185,517.33
36. Total Fund Equity lines 23-35		338,411.03	447.15	4,984.76	0.00	342,028.23
37. TOT LIAB & FUND EQUITY lines 22 & 36		405,390.45	9,855.02	4,984.76	0.00	767,358.46
REVENUES		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST

Revenue From Local Sources									
1. Total Assessments	1100-1119	2,253,199.00	0.00	0.00	0.00	0.00	0.00	0.00	2,253,199.00
2. Tuition from All Sources	1300-1399	21,500.00	0.00	0.00	0.00	0.00	0.00	0.00	21,500.00
3. Transportation Fees from All Sources	1400-1499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Earnings on Investments	1500-1599	637.88	0.00	0.00	0.00	0.00	0.00	0.00	637.88
5. Food Services Sales	1600-1699	35,138.65	0.00	0.00	0.00	0.00	0.00	0.00	35,138.65
6. Other Revenue from Local Sources	1700-1999	770.25	0.00	0.00	0.00	0.00	0.00	0.00	770.25
7. Total Local Revenue Lines 1 & 7		23,908.13	35,138.65	0.00	0.00	0.00	0.00	0.00	59,046.78
8. Total Local Revenue Lines 1 & 7		2,276,107.13	35,138.65	0.00	0.00	0.00	0.00	0.00	2,311,245.78
UNRESTRICTED GRANTS-IN-AID									
9. Adequacy Education Grant	3111	438,550.13	0.00	0.00	0.00	0.00	0.00	0.00	438,550.13
10. Statewide Enhanced Education Tax	3112	247,558.00	0.00	0.00	0.00	0.00	0.00	0.00	247,558.00
11. Shared Revenues	3119	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Other (Specify)	3190-3199	9,608.88	0.00	0.00	0.00	0.00	0.00	0.00	9,608.88
13. Total Unrestricted Grants-In-Aid 9-12		695,721.79	0.00	0.00	0.00	0.00	0.00	0.00	695,721.79
RESTRICTED GRANTS-IN-AID									
14. School Building Aid	3210	83,124.15	0.00	0.00	0.00	0.00	0.00	0.00	83,124.15
15. Kindergarten Building Aid	3215	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Kindergarten Aid	3220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17. Catastrophic Aid	3230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18. Vocational Education	3241-3249	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19. All Other Restricted Grants-In Aid	3250-3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20. Total Restricted Grants-In Aid (Lines 14-19)		83,124.15	0.00	0.00	0.00	0.00	0.00	0.00	83,124.15
21. Grants-In-Aid Through Other Public Intermediate Agency	3700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22. Revenue in Lieu of Taxes	3800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23. Total Revenue from State Sources Lines 13, and 20-22		778,845.94	844.55	0.00	0.00	0.00	0.00	0.00	779,690.49
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	0.00	0.00
RESTRICTED GRANTS-IN-AID									
25. Restricted Grants-In-Aid Direct from Fed Gov't	4300-4399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26. Restricted Grants-In-Aid from Fed Gov't thru State	4500-4599	0.00	16,796.29	0.00	0.00	0.00	0.00	0.00	16,796.29
27. Other Revenue for on Behalf of LEA	4700-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28. Federal Forest Land Distribution	4810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29. Total Revenue from Federal Gov't (Lines 24-28)		0.00	16,796.29	0.00	0.00	0.00	0.00	0.00	16,796.29
Other Financing Sources									
30. Sale of Bonds and Notes	5100-5199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31. Reimbursement Anticipation Notes	5140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers									
32. Transfer from General Fund	5210	0.00	38,924.86	0.00	0.00	0.00	0.00	0.00	38,924.86
33. Transfer from Special Revenue Funds	5220-5229	0.00	0.00	0.00	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	0.00	0.00	0.00
35. Transfer from Capital Reserve Funds	5251	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36. Transfer from Trust Funds	5282-5283	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37. Compensation for Loss of Fixed Assets	5300-5399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

38. Capital Lease/Purchase	5500-5900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39. Total Other Financing Sources (Lines 30-38)		0.00	39,924.68	0.00	0.00	0.00	85,000.00	124,924.68
40. Total Revenue & Other Financing Sources (Lines 9, 23, 29, 39)		3,054,853.07	92,504.15	51,880.34	0.00	0.00	91,485.72	3,290,843.28

EXPENDITURES	GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY	
Instruction						
1. Regular Programs	1100-1199	1,525,188.25	732.00			1,525,920.25
2. Special Programs	1200-1299	200,407.78	26,204.83			226,612.61
3. Vocational Programs	1300-1399	0.00	0.00			0.00
4. Other Instructional Programs	1400-1499	0.00	0.00			0.00
5. Non-Public Programs	1500-1599	0.00	0.00			0.00
6. Adult & Community Programs	1600-1699	0.00	0.00			0.00
7. Total Instructional Expenditures (Lines 1-6)		1,725,596.03	26,936.83	0.00	0.00	1,752,532.86
Support Services						
8. Student Services	2100-2199	187,648.12	3,632.60			191,280.72
9. Instructional Staff	2200-2299	192,840.85	7,992.01			200,832.86
10. General Administration - SAU Level	2300-2399	15,647.16	0.00			15,647.16
11. School Administration	2400-2499	178,437.72	0.00			178,437.72
12. Business	2500-2599	96,325.00	0.00			96,325.00
13. Operation/Maintenance of Plant	2600-2699	171,059.81	13,326.80			184,386.61
14. Student Transportation	2700-2799	135,140.85	0.00			135,140.85
15. Centralized Services	2800-2899	7,762.50	0.00			7,762.50
16. Other Support Services	2900-2999					
17. Food Service Operation	3100-3199	92,504.15				92,504.15
18. Total Support Services (Lines 8-17)		880,356.85	24,953.51	0.00	0.00	905,310.36
Other Outlays						
19. Facility Acquisition & Construction	4000-4999	0.00	0.00			0.00
20. Debt Service - Principal	5110	245,000.00	0.00			245,000.00
21. Debt Service - Interest	5120	99,749.26	0.00			99,749.26
Other Financing Uses						
22. Transfer to General Fund	5210		0.00			0.00
23. Transfer to Food Service (Special Revenue) Funds	5220-5221	39,924.68	0.00			39,924.68
24. Transfer to All Other Special Revenue Funds	5222-5229	0.00	0.00			0.00
25. Transfer to Capital Projects Funds	5230-5239	0.00	0.00			0.00
26. Transfer to Capital Reserves	5251	91,485.72	0.00			91,485.72
27. Transfer to Expendable Trust Funds	5252	0.00	0.00			0.00
28. Transfer to Nonexpendable Trust Funds	5253	0.00	0.00			0.00
29. Transfer to Fiduciary Fund	5254	6,495.72	0.00			6,495.72
30. Allocation to Charter Schools	5310	0.00	0.00			0.00
31. Allocation to Other Agencies	5380	0.00	0.00			0.00
32. Total Other Outlays and Financing Uses (Lines 19-31)		439,771.92	0.00	0.00	0.00	439,771.92
33. Total Expenditures for All Purposes (Lines 7, 18 & 32)		3,065,856.56	92,504.15	51,880.34	0.00	3,209,241.05

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
20	0	0	0	0	
07/2009	0	0	0	0	
08/2029	0	0	0	0	
Original Debt Amount	4,975,910.00	0.00	0.00	0.00	
Interest Rate	3.97	0.00	0.00	0.00	
Principal at Beginning of Yr	1,560,000.00	0.00	0.00	0.00	1950000.00
New Issues This Year	0.00	0.00	0.00	0.00	0.00
Retired Issues This Yr	0.00	0.00	0.00	0.00	0.00
Remaining Principal Bal Due	245,000.00	0.00	0.00	0.00	245000.00
Remaining Interest Bal Due	1,705,000.00	0.00	0.00	0.00	1705000.00
Remaining Debt(P&I) Bal Due	448,505.49	0.00	0.00	0.00	448505.49
Amount of Prin to be Paid Next Fisc. Yr	2,153,505.49	0.00	0.00	0.00	2153505.49
Amount of Interest to be Paid Next Fisc. Yr	245,000.00	0.00	0.00	0.00	245000.00
Total Debt (P&I) to be Paid Next Fisc. Yr	67,888.50	0.00	0.00	0.00	67888.50
	312,698.50	0.00	0.00	0.00	312698.50

