

Mason School District
School Board Organizational Meeting
And
Regular Scheduled Meeting
April 08, 2013

An organizational and regular scheduled meetings of the Mason NH School District were held on Monday April 08, 2013 in the Mason Elementary School Multi - Purpose room, pursuant to due notice of all members and the public.

Recognition of Public

Refer to sign in sheet 04-08-13

Moderator Catherine Schwenk called the meeting to order at 1900h

The meeting opened with the Pledge of Allegiance to the Flag of the United States of America

Roll Call:

School Board Members: Bob Hemmer, Stephanie Syre-Hager, Jeannine Phalon, Rob Doyle and Chris Guiry

Superintendent Jim McCormick

Elected Officers: Secretary Becky Partridge and Moderator Catherine Schwenk

Staff: Accounts Payable Brenda Wiley

Moderator Catherine Schwenk announced that Student Representatives to the Mason School Board Samantha Guiry and Katie Lannin were accepted to Dartmouth and Tufts respectively. Both were wait listed for Yale.

Results of the Second Session of the Annual Mason School District Meeting are as follows:

School Board Member Robert Hemmer – 234

School Board Member C. Christopher Guiry – 25 (write in)

District Clerk Rebecca L. Partridge – 247

Article 2 as written in annual report – yes 257 no 37 Article Passed (accept reports)

Article 3 as written in annual report – yes 250 no 61 Article Passed (approve budget)

Article 4 as written in annual report – yes 219 no 88 Article Passed (keep 2.5% of net assets)

Article 5 as written in annual report – yes 194 no 114 Article Passed (ten thousand for educating disabled fund)

Article 6 as written in annual report – yes 116 no 194 Article Failed (not approved – rescind SB2)

Moderator Catherine Schwenk installed the following elected officials, School Board Members Robert Hemmer and C. Christopher Guiry, and District Clerk Rebecca Partridge

Approval of Minutes:

*Motion by **Becky Partridge** to approve minutes dated March 11, 2013 as amended with the addition of "brief discussion, draft policy will be given to Policy Committee" after "draft of Healthy Foods Procedure" by Becky Partridge, seconded by **Rob Doyle***

aye: Syre-Hager, Hemmer, Doyle, Phalon

Abstain: Guiry

nay: none

Motion carried 4-0

*Motion by **Bob Hemmer** to approve minutes of the Special School Board Meeting of March 18, 2013 as submitted by Robert Hemmer, seconded by **Jeannine Phalon***

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aye: Syre-Hager, Hemmer, Phalon
Abstain: Guiry, Doyle
nay: none

Motion carried 3-0

Nomination of Chairperson: Rob Doyle nominates Stephanie Syre-Hager, seconded by Jeannine Phalon, Bob Hemmer nominated Bob Hemmer, no second

Those in favor of Stephanie Syre-Hager as Chairperson

Aye: Hemmer, Guiry, Phalon, Doyle, Syre-Hager

Nay: None

Stephanie Syre-Hager nominated as Chairperson 5-0

Nomination of Vice Chairperson: Stephanie Syre-Hager nominates Jeannine Phalon, seconded by Rob Doyle

Those in favor of Jeannine Phalon as Vice Chairperson

Aye: Hemmer, Guiry, Phalon, Doyle, Syre-Hager

Nay: None

Jeannine Phalon nominated as Vice Chairperson 5-0

Announcements of Next Scheduled Meeting:

- Monday May 13, 2013: 1900h MES Multi -Purpose Room – Regular Scheduled Meeting

Motion by Rob Doyle to adjourn the organizational meeting at 1912h and enter into the regular scheduled meeting, seconded by Jeannine Phalon

aye: Syre-Hager, Hemmer, Phalon, Guiry, Doyle

nay: none

Motion carried 5-0

Roll Call:

School Board Members: Chairperson Stephanie Syre-Hager, Vice Chairperson Jeannine Phalon, Bob Hemmer, Rob Doyle, and Chris Guiry

Superintendent Jim McCormick

Elected Officers: Secretary Becky Partridge

Staff: Accounts Payable Brenda Wiley and MRI Consultant Mike O'Neill

Chairperson Syre-Hager on behalf of the board thanked Bob Hemmer for all his hard work as Chairperson the past two years.

Approval of School Board Meeting Calendar (Refer to Mason School District web site School Board Meeting Calendar 2013-2014)

Motion by Rob Doyle to approve School Board Meeting Calendar 2013-2014 as recommended by the Superintendent, seconded by Christopher Guiry

aye: Syre-Hager, Hemmer, Phalon, Guiry, Doyle

nay: none

Motion carried 5-0

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Public Communications:

Police Chief Barry Hutchinson informed the public and Board that there will be an active shooter training held by the State Police at MES this weekend. Chief Hutchinson will be looking for high school students to volunteer for the re-enactment.

Business Report:

- Brenda Wiley submitted current manifest and payroll. It is noted that board members signed manifest and payroll.
- Mike O'Neill updated the Board on building aid and the Districts reimbursements. Because of Mr. O'Neill's hard work the district is eligible for 33% reimbursement (Attachment)
- Mr. O'Neill reviewed the Expenditure and Fund Balance Projection Report (Attachment)
- Mr. O'Neill and Brenda Wiley are on the agenda for the April 23, 2013 Selectmen's Meeting to discuss Fiscal Year 2014 payment schedule
- Annual documents completed and submitted to NHDOE and NHDRA on Wednesday March 27th 2013

Milford Student's Report:

- Destination Imagination won States and will be going to Globals
- Several Mason students top ten of graduating class
- Samantha Guiry and Katie Lannin accepted to Dartmouth and Tufts respectively. Both were wait listed for Yale
- Ski team member Lambert second overall in competition
- History Club top three in different categories
- Last Blood Drive today
- Penny for Patients ended

Superintendent's Report:

- Paper Retriever Scorecard – will receive \$40, donate to CT school
- Donation of American Flag and NH State Flag from John Diefenbach – both are flying
- February Enrollment Report – decrease
- Superintendent's Parent Meeting agenda
- Update on Professional Development Master Plan – state notified that they are still reviewing
- 11th Annual Merit Badge College Patch – patch provided to each school board member
- Letter from Board to Selectmen regarding March payment, payment schedule and town's overpayment to school
- April 12th "Eat with your Child Day"
- May 24th Grade 3 Wax Museum
- Summary of March's RTI and first Curriculum Meeting – Jeannine inquired what data collection Kelly was designated to do. Mr. McCormick stated internal testing data
- Meal Count break down
- March cafeteria reimbursement
- Mason School Club Meeting agenda
- New O/T Evaluation Form – meets and exceeds State requirement
- New Speech and Language Evaluation Form – Evaluated by two individuals (Superintendent and Principal)

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- Ice shield in process of getting cleaned

Unfinished Business:

None

New Business:

- Audit Report – Mike O'Neill - no management letter (attachment)
- Superintendent recommends accepting audit service proposal from Smith Hennessey Associates PLLC/CPA, after a brief discussion the board voted to approve the Superintendent's recommendation

*Motion by **Rob Doyle** to accept the Superintendent's recommendation for audit services from Smith Hennessey Associated PLLC/CPA for a term of one year at \$7900.00, seconded by **Christopher Guiry***
aye: Syre-Hager, Hemmer, Phalon, Guiry, Doyle

nay: none

Motion carried 5-0

- Cafeteria feedback from parents – brief discussion, Board will place questions on next year parent survey
- Cafeteria Inspection – passed
- Superintendent recommends approval of School Calendar 2013-2014 school year (refer to Mason School District web site Mason School District School Calendar 2013-2014)

*Motion by **Rob Doyle** to accept the 2013-2014 School District Calendar, seconded by **Christopher Guiry***
aye: Syre-Hager, Hemmer, Phalon, Guiry, Doyle

nay: none

Motion carried 5-0

Committee Reports:

None

Policies:

None

School Board Requests:

- Web Page update – Bob Hemmer, it was discussed that the web site is not updated in a timely fashion and perhaps the district needs to hire a web master. Mr. McCormick stated that personnel we have now has time to maintain the web site and that he will continue to make this a priority. Board agreed to not hire outside web master
- Minutes – Bob Hemmer – Mr. Hemmer asked Mr. McCormick to read Meeting Minutes Policy. Mr. McCormick stated that minutes have been done according to policy and within state law
- Discussion Concerning joining NHSBA – Bob Hemmer – After a brief discussion it was decided that the school board would not join at this time but will revisit the issue if the need arises

*Motion by **Rob Doyle** to enter into executive session at 2040h per RSA 91-A:3 II, (a) dismissal, promotion, or compensation of any public employee, (c) adversely affect the reputation of any person, and (i) carrying out emergency functions, seconded by **Jeannine Phalon***

aye: Doyle, Phalon, Syre-Hager, Hemmer, Guiry

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nay: none
Motion Carried: 5-0

Roll Call: Chairperson Stephanie Syre-Hager, Vice Chairperson Jeannine Phalon, Rob Doyle, Christopher Guiry, Secretary Becky Partridge, and Superintendent Jim McCormick

Discussion:

- Superintendent's Evaluation and Contract
- Staffing
- Carrying out Emergency Functions

Motion by Rob Doyle to enter back into public session at 2120h, seconded by **Jeannine Phalon**
aye: Doyle, Phalon, Syre-Hager, Hemmer, Guiry
nay: none

Motion Carried: 5-0

Motion by Rob Doyle to approve the non-public minutes dated March 11, 2013 as submitted by Becky Partridge, seconded by **Jeannine Phalon**
aye: Doyle, Phalon, Syre-Hager, Hemmer, Guiry
nay: none

Motion Carried: 5-0

Motion by Rob Doyle to seal executive session minutes April 08, 2013 due to contract negotiations, adversely affecting the reputation of any person, and the carrying out of emergency functions, seconded by **Jeannine Phalon**

aye: Syre-Hager, Hemmer, Doyle, Phalon, Guiry
nay: none

Motion carried 5-0

Bob Hemmer moved to adjourn the meeting at 2000, seconded by **Rob Doyle**
The meeting adjourned unanimously at 2125h.

Respectfully Submitted,

Becky Partridge
Becky Partridge
School Board Secretary

Approved May 13, 2013

Mason School District
Building Aid
May 14, 2012

	State Calculated Principal	Actual Principal *	State Calculated Building Aid	Recalculated Building Aid	Variance **
8/15/2010	200,000	245,910	66,000	66,000	-
8/15/2011	200,000	255,000	66,000	66,000	-
8/15/2012	200,000	255,000	66,000	66,000	-
8/15/2013	200,000	261,891	66,000	86,424	20,424
8/15/2014	200,000	261,891	66,000	86,424	20,424
8/15/2015	200,000	261,891	66,000	86,424	20,424
8/15/2016	200,000	261,891	66,000	86,424	20,424
8/15/2017	200,000	261,891	66,000	86,424	20,424
8/15/2018	200,000	261,891	66,000	86,424	20,424
8/15/2019	200,000	256,891	66,000	84,774	18,774
8/15/2020	200,000	251,891	66,000	83,124	17,124
8/15/2021	200,000	251,891	66,000	83,124	17,124
8/15/2022	200,000	251,891	66,000	83,124	17,124
8/15/2023	200,000	251,891	66,000	83,124	17,124
8/15/2024	200,000	251,891	66,000	83,124	17,124
8/15/2025	200,000	251,891	66,000	83,124	17,124
8/15/2026	200,000	251,891	66,000	83,124	17,124
8/15/2027	200,000	251,891	66,000	83,124	17,124
8/15/2028	200,000	246,891	66,000	81,474	15,474
8/15/2029	200,000	246,891	66,000	81,474	15,474
	4,000,000	5,093,057	1,320,000	1,629,259	309,259

This principal is the actual per the amortization schedule adjusted for the annual amortization of the bond premium. The amortization amount as calculated by the State is \$6,891 per year.

- This is the calculated shortfall, based on initial State calculations. This amount could be reduced due to a lack of State funding until the 2013/14 fiscal year. The total additional monies **Mason will receive total \$309,259** over the final 17 years of the bond repayment.

EXHIBIT C-1
MASON SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2012

attachment

	General	Capital Project	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 102,226	\$ 956	\$ -	\$ 103,182
Receivables, net of allowance for uncollectible:				
Accounts	3,933	-	-	3,933
Intergovernmental	55,256	-	18,503	73,759
Interfund receivable	29,180	-	-	29,180
Total assets	<u>\$ 190,595</u>	<u>\$ 956</u>	<u>\$ 18,503</u>	<u>\$ 210,054</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 7,635	\$ -	\$ -	\$ 7,635
Accrued salaries and benefits	18,740	-	-	18,740
Interfund payable	-	10,677	18,503	29,180
Contracts payable	-	22,226	-	22,226
Deferred revenue	130,661	-	-	130,661
Total liabilities	<u>157,036</u>	<u>32,903</u>	<u>18,503</u>	<u>208,442</u>
Fund balances:				
Committed for expendable trusts	55,256	-	-	55,256
Unassigned	(21,697)	(31,947)	-	(53,644)
Total fund balances	<u>33,559</u>	<u>(31,947)</u>	<u>-</u>	<u>1,612</u>
Total liabilities and fund balances	<u>\$ 190,595</u>	<u>\$ 956</u>	<u>\$ 18,503</u>	<u>\$ 210,054</u>

EXHIBIT C-2
MASON SCHOOL DISTRICT
Reconciliation of Total Governmental Fund Balances to the Statement of Net Assets
June 30, 2012

Total fund balances of governmental funds (Exhibit C-1)	\$ 1,612
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Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.

Cost	\$ 5,494,699	
Less accumulated depreciation	<u>(119,271)</u>	
		5,375,428

Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Assets.

Receivables	\$ (29,180)	
Payables	<u>29,180</u>	
		-

Interest on long-term debt is not accrued in governmental funds.

Accrued interest payable		(68,945)
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Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.

Bond	\$ (4,475,000)	
Unamortized bond premium	<u>(128,962)</u>	
		(4,603,962)

Net assets of governmental activities (Exhibit A)	<u>\$ 704,133</u>
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EXHIBIT C-3
MASON SCHOOL DISTRICT
Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2012

	General	Capital Project	Other Governmental Funds	Total Governmental Funds
Revenues:				
School district assessment	\$ 2,088,975	\$ -	\$ -	\$ 2,088,975
Other local	18,093	-	30,045	48,138
State	771,126	-	-	771,126
Federal	13,922	-	56,278	70,200
Total revenues	<u>2,892,116</u>	<u>-</u>	<u>86,323</u>	<u>2,978,439</u>
Expenditures:				
Current:				
Instruction	1,713,718	-	31,445	1,745,163
Support services:				
Student	142,444	-	-	142,444
Instructional staff	130,510	-	10,452	140,962
Executive administration	77,443	-	-	77,443
School administration	91,741	-	-	91,741
Operation and maintenance of plant	91,249	-	-	91,249
Student transportation	117,624	-	-	117,624
Other	-	-	1,254	1,254
Noninstructional services	-	-	67,932	67,932
Debt service:				
Principal	255,000	-	-	255,000
Interest	188,739	-	-	188,739
Total expenditures	<u>2,808,468</u>	<u>-</u>	<u>111,083</u>	<u>2,919,551</u>
Excess (deficiency) of revenues over (under) expenditures	<u>83,648</u>	<u>-</u>	<u>(24,760)</u>	<u>58,888</u>
Other financing sources (uses):				
Transfers in	-	-	24,760	24,760
Transfers out	(24,760)	-	-	(24,760)
Total other financing sources and uses	<u>(24,760)</u>	<u>-</u>	<u>24,760</u>	<u>-</u>
Net change in fund balances	58,888	-	-	58,888
Fund balances, beginning	(25,329)	(31,947)	-	(57,276)
Fund balances, ending	<u>\$ 33,559</u>	<u>\$ (31,947)</u>	<u>\$ -</u>	<u>\$ 1,612</u>

EXHIBIT C-4
MASON SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2012

Net change in fund balances of total governmental funds (Exhibit C-3)			\$ 58,888
Amounts reported for governmental activities in the Statement of Activities are different because:			
Governmental funds report capital outlays as expenditures. In the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense.			(114,243)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.			
Transfers in	\$ (24,760)		
Transfers out	<u>24,760</u>		
			-
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.			
Principal repayment of bond	\$ 255,000		
Amortization of bond premium	<u>7,165</u>		
			262,165
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.			
Decrease in accrued interest expense			<u>2,877</u>
Change in net assets of governmental activities (Exhibit B)			<u><u>\$ 209,687</u></u>

EXHIBIT D
MASON SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2012

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues:			
School district assessment	\$ 2,088,975	\$ 2,088,975	\$ -
Other local	11,000	17,928	6,928
State	769,379	771,126	1,747
Federal	16,881	13,922	(2,959)
Total revenues	<u>2,886,235</u>	<u>2,891,951</u>	<u>5,716</u>
Expenditures:			
Current:			
Instruction	1,709,966	1,713,718	(3,752)
Support services:			
Student	135,426	142,444	(7,018)
Instructional staff	33,009	9,908	23,101
General administration	33,100	24,199	8,901
Executive administration	215,341	173,845	41,496
School administration	87,223	91,741	(4,518)
Operation and maintenance of plant	95,437	91,249	4,188
Student transportation	120,998	117,624	3,374
Debt service:			
Principal	245,000	255,000	(10,000)
Interest	190,414	188,739	1,675
Total expenditures	<u>2,865,914</u>	<u>2,808,467</u>	<u>57,447</u>
Excess of revenues over expenditures	20,321	83,484	63,163
Other financing uses:			
Transfers out	<u>(20,321)</u>	<u>(24,760)</u>	<u>(4,439)</u>
Net change in fund balance	<u>\$ -</u>	58,724	<u>\$ 58,724</u>
Unassigned fund balance, beginning		(80,421)	
Unassigned fund balance, ending		<u>\$ (21,697)</u>	