

ANNUAL REPORT
of the Town of
MASON, NEW HAMPSHIRE

with the
REPORT OF THE
SCHOOL BOARD

for the Year Ending December 31, 1990

SELECTMEN'S REPORT

1990 was again a busy year for the Town of Mason. This is the first year we have had two full-time police officers. This has worked out well for the Police Department as the number of calls has increased.

We also saw delivery of the new fire truck. Santa Claus hitched a ride and got to the center of town much faster than in previous years.

The Board of Selectmen welcomed Barbara Milkovits as town secretary. We thank Helen Craig for many years of faithful service. The town computer is now being used to produce our tax bills, tax cards, town vendor checks, and town financial records.

The highway department grader was put into service and is fully paid for much to our pleasure.

Walter Saunders of Marcel Road joins Pat Greene of Townsend Road as a director of the Souhegan Valley Ambulance Service representing Mason. Doris Polk of Old Ashby Road has been appointed to Mason's Health Officer.

The \$2,500 budgeted for repairs and maintenance of town buildings was used to paint various sections of the Mann House and Town Hall. We also replaced the stairs and a sill at the Town Hall. These limited funds went a long way for needed maintenance of the building thanks to the efforts of Arthur Rafter and Elsworth Brown.

Thanks to Jim Rowse for replacing the window blinds on the Mann House. Mason now enjoys an attractive looking town office building and library.

We welcome Irene Cook, Mike Farrey and Tom Haggerty as new members of the Financial Advisory Board, who serve with old members Bob Wilson and Bob Polk.

The Town has received its matching funds for the Land Conservation Trust. We hope to complete the details in the near future.

The Selectmen appreciate the work of the many volunteers who have served on a variety of committees. New volunteers are needed and would be most welcomed.

Respectfully submitted,

Clifton Hastings, Chairman
Wolfgang Millbrandt
Anne Richards

Board of Selectmen

APPOINTED TOWN OFFICERS

HEALTH OFFICER

Doris Polk

DEPUTY HEALTH OFFICER

Kenneth B. Wilson

BALLOT CLERKS

Ann Preston resigned	March 1991
Sandra LeClair	March 1992
Kathryn M. Wilson	March 1993
Pauline Bergeron	March 1991

FINANCIAL ADVISORY COMMITTEE

Robert Wilson, Chairman	March 1992
Michael Farrey	March 1993
Robert Polk	March 1992
Thomas Haggerty	March 1993
Irene Cook	March 1993

PLANNING BOARD

Bruce Mann, Chairman	March 1992
Dorothy Millbrandt	March 1991
Michael Goen	March 1992
Garth Fletcher	March 1993
Nancy Richards, Ex-officio	
Barbara Stockman, Clerk	
Janet Shank, Alternate	March 1993
Robert Griffin, Alternate	March 1993

BOARD OF ADJUSTMENT

David Nickless, Chairman	March 1991
Joan Losee	March 1991
Michael Davieau	March 1992
Robert Bergeron	March 1992
Cheryl Greenwood, Alternate	March 1991
Cheryl Greenwood, Clerk	
Clifton Hastings, Ex-officio	

CONSERVATION COMMISSION

Robert LaRochele Chairman	March 1991
Florence Roberts	March 1993
Elizabeth Fletcher	March 1993
Shirley Morley	March 1991
Edith Griffin	March 1991
F. Paul Gavin	March 1991

RECREATION COMMITTEE

Cynthia Budrewicz, Chairman	March 1991
Marydale Casey	March 1993
Wallace A. Brown	March 1992
Gretchen West	March 1993
Richard Aiken	March 1992
David Ahern	March 1991

HISTORICAL DISTRICT COMMISSION

Penelope Savard	March 1991
John Lewicke	March 1991
Cynthia Tibbetts	March 1992
Stanley Brown	March 1993

WATER HOLE COMMITTEE

David Cook
Charles Fifield

POLICE OFFICERS

Robert Malboeuf, Chief
John Wagner, Lieutenant
Dwight Palmer, Special Police Officer
David Baker, Special Police Officer
Martin Kolb, Special Police Officer
Michael Farrey, Special Police Officer
Lawrence Duval, Special Police Officer

FIRE DEPARTMENT

Bruce W. Berry, Chief
David P. Cook, Assistant Fire Chief
C.W. Fifield, Second Assistant Fire Chief
Robert Bergeron, First Lieutenant
James Campbell, Second Lieutenant
Paul Moore, Second Lieutenant
David Baker, Captain

FOREST FIRE WARDENS

Bruce W. Berry, Warden
Curtis M. Dunn, Deputy Warden
David B. Cook, Deputy Warden
David Baker, Deputy Warden
Clifton Hastings, Deputy Warden
Wallace A. Brown, Deputy Warden
James Campbell, Deputy Warden

Curtis M. Dunn
Kenneth B. Wilson
Florence Wilson
Robert Polk
Kenneth B. Wilson

ROAD AGENT
BUILDING INSPECTOR
TOWN BUILDING CUSTODIAN
CIVIL DEFENSE DIRECTOR
HOUSE NUMBERING AGENT

- refuse of abatement granted*
15. To see if the Town will vote to authorize the Selectmen to charge a fee of \$25.00 for all applications for tax abatements, or take any other action relative thereto.
16. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to make repairs to the Town Hall building, or take any other action relative thereto.
- postpone - PD will contact donor*
17. To see if the Town will vote the change the intent of the Trust Fund set up by Article 15 at the 1986 Town Meeting from renovation of the stable located on the Benjamin Mann property to equipment for the Police Department and improvement of the present facility used by the Police Department. (By Petition).
- Postponed*
18. To see if the Town will vote to raise and appropriate the sum of One Thousand Two Hundred Dollars (\$1,200) for the purchase of two radios for the Police Department, and to authorize the Selectmen to withdraw the monies to make this purchase from the Police Equipment Trust Fund, or take any other action relative thereto.
19. To see if the Town will vote to authorize the Selectmen to apply for matching funds from the State's Hazard Mitigation Funds, to match \$10,000 in funds appropriated at the 1990 Town Meeting, in the amount of \$10,000, and authorize the Selectmen to expend these funds for the repair and improvement of a section of the railroad bed, or take any other action relative thereto.
20. To see if the Town will vote to raise and appropriate the sum of Eight Thousand Thirty Three Dollars and Forty Six Cents (\$8,033.46) for the purchase of trailers, bucket/grapple, glass crusher, and roof for the Wilton Recycling Center; to authorize the Selectmen to apply for, accept, and expend grants from the Governor's Recycling Grant Program in the amount of Four Thousand and Sixteen Dollars and Seventy Three Cents (\$4,016.73) for the above mentioned equipment, or take any other action relative thereto.
21. To see if the Town will vote to direct the Mascenic Regional School Board to conduct a study of the feasibility and suitability of the withdrawal of the Mason School District from the Mascenic Regional School District, in accordance with RSA 195:25, or take any other action relative thereto.
22. To see if the Town will vote to direct the Selectmen to conduct a study of the feasibility and suitability of implementing tax abatements of no more than \$1,000 per student to families who have students who pay tuition out of district for primary or secondary education, or take any other action relative thereto.
- revised with next week*

TOWN OF MASON - TOWN APPROPRIATIONS 1990 AND 1991

	1990 BUDGET	1990 ACTUAL	VARIANCE	1991 BUDGET
SALARIES				
SELECTMEN	2,925	2,925	0	2,925
TOWN CLERK	550	550	0	550
TREASURER	550	550	0	550
	4,025	4,025	0	4,025
FEES IN LIEU OF SALARIES				
TAX COLLECTOR	7,200	7,250	(50)	7,250
TOWN CLERK	2,800	2,971	(171)	3,000
	10,000	10,221	(221)	10,250
ADMINISTRATION				
SALARIES	17,500	14,840	2,660	15,000
PAYROLL TAXES	3,000	2,712	288	2,700
HEALTH INSURANCE	0	0	0	2,100
WORKERS COMP	295	295	0	323
ADVERTISING	100	28	72	100
ASSOCIATION DUES	100	27	73	100
AUDITOR	100	0	100	300
BANK SERVICE CHARGES	200	196	4	50
BONDS	710	574	136	650
CONFERENCES	800	1,451	(651)	1,500
COMPUTER SERVICES	2,800	4,048	(1,248)	2,500
MILEAGE	400	340	60	400
MISCELLANEOUS	250	153	97	250
POSTAGE	850	771	79	850
REGISTRY FEES	200	134	66	200
REPAIRS & MAINTENANCE	200	228	(28)	300
SUPPLIES	2,500	1,606	894	1,600
TELEPHONE	950	719	231	850
TOWN REPORTS	1,250	915	335	1,100
	32,205	29,037	3,168	30,873
ELECTION EXPENSES	250	544	(294)	500

TOWN OF MASON - TOWN APPROPRIATIONS 1990 AND 1991

	1990 BUDGET	1990 ACTUAL	VARIANCE	1991 BUDGET
FIRE DEPARTMENT				
WARDEN TRAINING	300	195	105	300
WORKERS COMP	445	445	0	401
FIRE TRUCK BOND PRINCIPAL	15,000	15,000	0	15,000
FIRE TRUCK BOND INTEREST	6,775	6,774	1	5,743
ELECTRICITY	2,200	2,200	0	2,200
TELEPHONE	1,800	1,800	0	1,000
RADIO REPAIR	0	0	0	800
HEAT	1,200	1,200	0	1,400
FUEL	1,500	1,500	0	1,800
CODE BOOKS	375	375	0	400
TRAINING	1,000	1,000	0	1,000
EQUIPMENT	1,500	1,500	0	2,500
EQUIPMENT MAINTENANCE	0	0	0	500
OFFICERS EXPENSES	0	0	0	500
INSURANCE	0	0	0	150
VEHICLE MAINTENANCE	2,500	2,127	373	3,500
EXPENDABLES	350	350	0	350
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	34,945	34,466	479	37,544
CIVIL DEFENSE				
	100	0	100	100
BUILDING INSPECTION				
FEES IN LIEU OF SALARY	4,000	1,872	2,128	2,700
CONFERENCES	0	0	0	300
PAYROLL TAXES	300	143	157	230
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	4,300	2,015	2,285	3,230
COMMUNICATION SERVICE				
	18,800	18,624	176	19,030
WATER HOLE & HOUSE NUMBERING				
WATER HOLE & DRY HYDRANTS	1,000	684	316	1,000
HOUSE & WATER HOLE NUMBER	100	100	0	100
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	1,100	784	316	1,100

TOWN OF MASON - TOWN APPROPRIATIONS 1990 AND 1991

	1990 BUDGET	1990 ACTUAL	VARIANCE	1991 BUDGET
HIGHWAY - TOWN MAINTENANCE				
ROAD AGENT SALARY	27,221	27,298	(77)	27,435
ASST ROAD AGENT SALARY	22,812	22,823	(11)	24,133
OTHER SALARIES	19,000	29,587	(10,587)	20,000
OVERTIME WAGES	10,700	8,068	2,632	11,000
EQUIPMENT OPERATOR	19,422	19,704	(282)	20,576
PAYROLL TAXES	8,070	8,201	(131)	6,900
RETIREMENT	4,000	3,874	126	4,000
HEALTH INSURANCE	8,050	7,809	241	10,350
WORKERS COMP	10,540	10,553	(13)	6,215
MILEAGE	2,000	1,643	357	1,700
FIRE EQUIPMENT RENTAL	350	0	350	350
CALCIUM CHLORIDE	8,000	7,674	326	8,000
CRUSHER	4,000	0	4,000	4,000
CULVERTS	1,000	38	962	500
LOADER RENTAL	350	0	350	0
OIL - PUG MILL	6,500	6,500	0	5,500
OIL - SEALING	11,000	7,901	3,099	10,000
PATCH	2,500	2,453	47	2,000
SALT	5,000	4,969	31	5,000
TRACTOR RENTAL	700	528	172	500
TRUCK RENTALS SUMMER	0	243	(243)	0
PLOWING	11,000	9,046	1,954	12,000
CONSULTING ENGINEER	350	276	74	350
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	182,565	179,188	3,377	180,509

TOWN OF MASON
Combined Balance Sheet
At December 31, 1990

	General Fund	Capital Reserves	Trust Funds	Conservation Commission	All Funds
ASSETS					
Cash	\$1,229,954	\$43,457	\$103,331	\$6,519	\$1,383,261
Due (to) from other funds	1,094	(1,094)			0
Deeded property	5,393				5,393
Unredeemed taxes	69,086				69,086
Uncollected taxes	284,750				284,750
Prepaid expenses	1,557				1,557
Total assets	\$1,591,835	\$42,363	\$103,331	\$6,519	\$1,744,048
LIABILITIES AND FUND BALANCES					
Accounts payable	\$39,515				\$39,515
Encumbrances	25,192				25,192
Due to schools	440,534				440,534
Tax notes payable	1,000,000				1,000,000
Accrued salaries	3,471				3,471
Total liabilities	1,508,712	0	0	0	1,508,712
Fund balances	83,123	42,363	103,331	6,519	235,336
Total liabilities and fund balances	\$1,591,835	\$42,363	\$103,331	\$6,519	\$1,744,048

TOWN OF MASON
Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the year ended December 31, 1990 and 1989

	1990	1989
REVENUES:		
Highway Block Grant	\$36,367	\$38,287
Shared revenue	27,919	21,840
Other state grants	2,732	535
Property taxes	1,466,659	1,271,799
Yield taxes	3,325	14,015
Land use change taxes	13,550	8,100
Growth permits	700	2,100
Motor vehicle fees	84,030	89,908
Penalties and interest	18,393	9,854
Licenses and permits	3,997	5,971
Interest income	18,057	86,128
Dog licenses	1,689	1,521
Other	5,908	4,526
Total revenues	1,683,326	1,554,584
EXPENDITURES:		
General government	104,918	101,172
Cemeteries	15,987	16,207
Public safety	141,782	255,402
Highways	304,516	257,410
Sanitation	22,697	19,385
Health & Welfare	11,850	5,998
Education	936,415	799,229
Culture and recreation	55,146	22,451
Interest expense	36,486	84,379
County taxes	121,111	130,715
Total expenditures	1,750,908	1,692,348
Excess (deficit) of revenues over expenditures	(67,582)	(137,764)
Other financing sources:		
Interfund transfers	44,358	55,000
Unexpended 1989 encumbrances	2,674	
Bond proceeds		100,000
	47,032	155,000
Excess (deficit) of revenues and other financing sources over expenditures and other financing uses	(20,550)	17,236
Fund balance beginning	103,673	86,437
Fund balance ending	\$83,123	\$103,673

TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
For the year ended December 31, 1990

	Levies of:	
	1990	Prior
Uncollected Taxes, Jan.1, 1990:		
Property Taxes		\$225,394.55
Land Use Change Taxes		3,600.00
Yield Taxes		613.33
Taxes Committed to Collector:		
Property Taxes	\$1,464,187.23	
Land Use Change Taxes	13,550.00	
Yield Taxes	3,325.35	
Added Taxes:		
Property Taxes	2,472.12	
Overpayments:		
Property Taxes	9.25	
Interest	4.63	53.46
Interest Collected On Delinquent Taxes	582.40	10,996.21
Costs Collected On Delinquent Taxes		1,024.50
Returned Check Fees	15.00	
Land Use Filing Fees		10.00
TOTAL DEBITS	\$1,484,145.98	\$241,692.05
Remitted To Treasurer During Year:		
Property Taxes	\$1,184,552.70	\$224,720.17
Land Use Change Taxes	6,360.31	3,600.00
Yield Taxes	3,287.70	613.33
Interest On Taxes	582.40	10,996.21
Costs		1,024.50
Overpayments	13.88	53.46
Returned Check Fees	15.00	
Filing Fee		10.00
Abatements Allowed:		
Property Taxes	4,583.68	674.38
Uncollected Taxes, Dec. 31, 1990:		
Property Taxes	277,522.97	
Land Use Change Taxes	7,189.69	
Yield Taxes	37.65	
TOTAL CREDITS	\$1,484,145.98	\$241,692.05

TAX COLLECTOR'S REPORT
SUMMARY OF TAX SALES ACCOUNTS
For the year ended December 31, 1990

	Tax Sale on Account of Levies of:		
	1989	1988	Prior
Balance of Unredeemed Taxes		\$37,081.30	\$1,756.52
Taxes Sold to Town	\$71,898.41		
Interest Collected After Sale	4,282.63	974.01	59.00
Redemption Costs	245.98	200.50	12.82
TOTAL DEBITS	\$76,427.02	\$38,255.81	\$1,828.34
Remittances to Treasurer:			
Redemptions	\$17,132.96	\$18,958.71	\$165.56
Interest	4,284.63	974.01	59.60
Costs	245.98	200.50	12.82
Deeded to Town	2,051.65	1,750.39	1,590.96
Unredeemed Taxes End of Year	52,713.80	16,372.20	
	\$76,429.02	\$38,255.81	\$1,828.94

TOWN CLERK'S REPORT

Cash on hand January 1, 1990	\$50.00
Cash received:	
Dog licenses	1,688.50
Automobile registrations	84,119.00
Title fees	467.00
Filing fees	1.00
Returned check fees	64.00
Overpayment	371.00
Total cash received	86,760.50
Cash remitted to Treasurer	86,710.50
Cash on hand, December 31, 1990	\$50.00

Respectfully submitted,
Charlotte Hastings
Town Clerk and Tax Collector

A motion was made and seconded to change the officer's salaries in the Police budget from \$12,700 to \$20,200.

Chief Malboeuf explained the need for a second full-time police officer. The Town has grown so, and his time is taken up with investigations and other necessary police work. He has been putting in 12 to 14 hour days, and feels the need of the additional help.

The motion to change the officer's salaries from \$12,700 to \$20,200 passed. This would change the Police Department total from 54,300 to \$61,800.

A motion was made and seconded to modify Employment and Insurance expenses from \$64,630 to \$72,630. This would change the Retirement Insurance from \$6,000 to \$8,000, the Health insurance from \$15,000 to \$20,000 and the Payroll taxes from \$15,000 to \$16,000.

The motion to modify the Employment and Insurance Expenses passed. Police budget from \$500 to \$6,500.

An update was given as to the condition of the two police vehicles. Chief Malboeuf would like to lease a new car for the department. A discussion followed as to the type of vehicles available. The \$6,000 increase would pay for one year's leasing.

The town voted to amend the miscellaneous line of the Police budget from \$500 to \$6,500 and to proceed with the leasing of a car for the department. This would make the Police department total come to \$67,800.

Article 4. The Town voted to raise and appropriate the sum of \$555,604 for the operation and expenses of the Town for the year ensuing. This included the following increases. \$8,000 in the Employment and Insurance expenses, \$954 in the Planning and Zoning budget, and \$13,500 in the Police budget.

Article 5. A motion to postpone this article indefinitely passed.

Article 6. The Town voted to raise and appropriate the sum of \$5,800 for a used dump truck.

Article 7. The Town voted to establish the Library Building Capital Reserve Fund, under the provisions of RSA 35:1, for the purpose of building additional library facilities, and to raise and appropriate the sum of \$5,000 to be added to the Library Building Capital Reserve Fund.

This was a ballot vote. 58 yes, 36 no.

Article 8. The Town voted to authorize the Selectmen to dispose of 5+/- acres of Town owned land, described as parcel 48 on the tax map, located adjacent to the Mason Congregational Church, such parcel having been acquired by donation from James and Anna Rowse in 1976, for the purpose of erecting town offices upon, and to dispose of said property in exchange for a right of way granted to the Town to access the back town owned cemetery parcels.

Article 9 was read through and Mrs. Fletcher explained the workings of RSA 22:1-1. Many questions were brought up. After a long discussion, a motion to stop debate was passed.

Article 9. The Town voted to raise and appropriate the gross sum of \$500,000, to be used only for acquisition in the name of the Town of the fee or lessor interest in Conservation land and other costs associated therewith for permanent conservation use and further authorized the Selectmen to accept private donations of land, interest in land, or money for the purposes of contributing to the local matching portion required for acquiring Conservation land or interest in land or other costs associated therewith permanent conservation use under the NH Land Conservation Investment Program (LCIP) RSA 22:1-1, and authorized the Selectmen to apply for and accept the State matching funds under the LCIP in an amount up to \$250,000 for the purposes of acquisition of the fee or less interest in Conservation land. This appropriation is contingent upon the receipt of State funds and Private donations. The portion of this appropriation to be raised by taxation, will be no more than \$15,000. Said appropriated funds and State matching funds may be expended by majority vote of the Conservation Commission. This article passed by a voice vote. Then a count vote was requested. The result was 55 yes, 22 no.

Article 10. The Town voted to raise and appropriate the sum of \$6,680 to purchase fire pants and boots for the use of the Mason Volunteer Fire Department.

Article 11. The Town voted to raise and appropriate the sum of \$10,000 to be added to the Cemetery Land Purchase and Improvement Capital Reserve Fund.

Article 12. The Town voted to raise and appropriate the sum of \$10,000 to remove material from the railroad bed.

A motion to advance Article 18 passed. It was voted to allow Pat Johannesen to speak on the upcoming recycling article.

Article 18. The Town voted to raise and appropriate the sum of \$4,622 for the purchase of a horizontal baler, waste fuel furnace, furnace ducting, and thermal insulating strips for the Wilton Recycling Center. It also authorized the Board of Selectmen to apply for and accept and expend grants from the Governor's Recycling Grants Program in the amount of \$2,311 for the purchase of the above-mentioned equipment, with the balance of \$2,311 to be raised by general taxation. This appropriation is contingent upon receipt of State funds by Mason and the receipt of State funds and the matching of State funds by Mason and the receipt of State funds and the matching of State funds by Mason and the receipt of State funds and the matching appropriation by other municipalities participating in the Wilton Recycling Center. The total sum of purchase, including Mason's share is \$47,635.

Article 13. A motion to postpone this article indefinitely passed.

Article 14. The Town voted to raise and appropriate the sum of \$1,000 to join the Regional Family Health program for one year.

Article 15. The Town voted to raise and appropriate the sum of \$328 for lettering

REPORT OF THE PLANNING BOARD

During 1990, the planning board saw one long-term member, Ted Stewart, retire. Ted had more than 10 years of experience on the Planning Board, and many current members learned how the board operates from observing Ted Stewart in action. The board also added two new alternates, Bob Griffin and Janet Schank, to complement the regular board membership: Garth Fletcher, Mike Goen, Dotsie Millbrandt and Nancy Richards, who represents the selectmen. Barbara Stockman is Planning Board secretary.

In 1990 the activity was considerably less than in any of the previous four or five years. For this reason, the Planning Board recommended the town's Growth Management Ordinance be terminated. The Growth Management Ordinance is meant to be used as a temporary instrument to deal with unusual circumstances. The town is no longer under the kind of development pressure that it was when the ordinance was adopted.

One town road, Withee Brook, was partially upgraded as a part of a subdivision along the road approved in 1990. This work is scheduled to be completed in 1991. A second subdivision application, Terra Firma, failed to meet the conditions of approval, and the Town of Mason is in the process of dealing with the resulting issues.

Two different applications were made to upgrade class 6 roads in Mason. The Planning Board and the Selectmen, in consultation with the Southwest Regional Planning Commission, are working together to establish a process which is fair to the applicant and addresses the interests of the Town of Mason.

Respectfully submitted,

Bruce Mann
Chairman

REPORT OF THE CEMETERY TRUSTEES

The Spring and Summer of 1990 blessed us with a great growing season, keeping the mowing crew busy well into the Fall. After which, mountains of leaves were raked and removed from our 6 cemetery locations.

The Mason Historical Society has continued to compare records, explore cemeteries and compile information on a computer for easier reference. It has been an enormous, time-consuming job and we are very thankful for the efforts of the M.H.S.

A stone was erected in Pleasant View Cemetery in memory of Joseph Blood and Ebenezer Blood, Jr., two Mason men who never returned from the battle of Bunker Hill. This stone can be seen near the gate along the north wall.

Our search for more cemetery land ended when Sandy Gray graciously donated a parcel of land adjacent to the Prospect Hill Cemetery. This land was given in memory of George Shaeffer and should fill our needs for many years to come. Thank you very much Sandy.

If the Town votes to accept this land, we hope to begin building an access road in the Spring.

Respectfully submitted,

David Morrison
Wolfgang Millbrandt
Wallace Brown

Cemetery Trustees

MASON POLICE REPORT

This past year for the Police Department and personnel has been a very busy one, and it has been very productive.

We have responded to over 1,381 calls this year. Over 313 of these calls were done after 6 o'clock at night and before 6 o'clock in the morning. Since last year I have moved into town.

The Town's people made a very wise decision when they voted to use their monies for manpower in a more effective way by hiring a full-time officer. This has meant that we have been able to catch and solve the majority of the burglaries that had plagued our area for months. It has also given us more exposure to prevent other activities (crime prevention is one of the most important aspects of enforcement).

As everyone knows we are very fortunate to hire John Wagner who has many years of experience in the police field. He has been a big asset in helping me with investigations. Also this year, John and I attended schools and seminars put on by the New Hampshire Police Standards and insurance carriers for the Town concerning liabilities.

With the lease of the new Ford police cruiser, it has been twofold. It has allowed us to increase our exposure in town and it is more fuel efficient.

This year the Communications Center and myself started a numbering system to better keep track of the types of calls and incidents which occurred during the year. Monadnock Communications has supplied me with the following break down of the year's activity.

Myself and my officers are very aware of the tough times and have been taking steps to help be more efficient.

I would like to thank my officers for the many hours they have put in both on-duty and off-duty. I would also like to thank the Selectmen, other Town Departments and the local residents for their support.

Respectfully submitted,

**MASON POLICE DEPT.
CHIEF ROBERT L. MALBOEUF**

DEPARTMENT OF POLICE

7 Meeting House Hill Road
Mason, New Hampshire

To: The Board of Selectmen:

Police Department Activity - 1990

Court	1	Vacant Property Report	23
DWI	2	Abandoned Vehicle	29
MV Listing	1	Arrest Log	13
Accident	47	Larceny-Theft	15
Ambulance	14	Shots Fired	7
Fire	2	Road Courtesy	1
Escort	9	Call By Phone	107
Explosion	1	Check Welfare	12
Fire	13	Found Property	17
Rape	1	General Broadcast	1
Burglary	23	Information	215
Domestic	2	Juvenile Problem	7
Bank Alarm	9	Repossession	2
Prowler	3		
Disturbance	6		
Hazard	4		
Lost Property	3		
Mutual Aid	74		
Misc.	78		
Assist Motorist	26		
Suspicious Car	34		
Suspicious Person	27		
Stolen Automobile	2		
Burglar Alarm	64		
Lost Missing Person	8		
Transporting Subject	3		
Administrative Relay	42		
See Complainant	18		
Motor Vehicle Complaint	33		
Animal Complaint			
other than Dog	16		
Call Back Request	152		
Criminal Mischief-Vandalism	21		
Dog or Animal Complaint	28		
Motor Vehicle Stop	153		
Open Door or Window	9		
Off High Rec. Veh.	2		
Obscene-Harassing Phone Calls	1		

FIRE DEPARTMENT REPORT

In March, about ten days before town meeting we took delivery of the town's new pumper (voted on in 1989). This wrapped up two and one-half years of work in developing specifications. The truck has been a very positive asset for the town.

Fire calls have been down throughout the area, however our dollar loss was very high this year. We also saw an increase in fires as the year closed. As energy costs rise homeowners are once again turning to solid burning fuel. Wood burning stoves create creosote whether or not the stove is air tight. Cleaning of your flue pipe must be done on a regular basis. Wood stove installations will be inspected at owners request.

It was discouraging to find that in our last half dozen structure fires most homes did not have working smoke detectors. For a very small investment you may have life saving protection for you and your family. There is a law in the State of New Hampshire which states "there shall be smoke detectors in all homes." Any home built after 1985 shall be protected by hard wire detectors. If your home was built before that time they may be battery operated. If you are selling your home the bank may ask for a statement from the fire department that they are in working order.

1990 marked the end of a budgeting system which was in place since I first joined the Fire Department. Our budget has changed from a block grant given by the town and managed by the department to a line item system. In these times of many commitments, fundraising done by the department members is bringing in less revenue. To hold up our end of the funding we have spent money saved from years past. Our reserve has been depleted and is reflected in the budget which I presented.

Often people look for a way to give a little of themselves to the town in which they live. If you are eighteen years of age and looking for both some satisfying hard work and fun we are looking for new members.

There were 1005.5 man hours spent on training and 904 man hours spent at fire calls.

In October one of our members passed away. We will all miss Henry Zibailo. He was a good friend to all of us.

Respectfully submitted,

Bruce W. Berry, Chief

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

During calendar year 1990, the State of New Hampshire experienced an average number of wildfires. The three leading causes of these wildfires were fires kindled without a fire permit from the Forest Fire Warden, permit fires that escaped control and rekindled fires. All of these fires are preventable, but ONLY with your help.

Please help your town and state forest fire officials with forest fire prevention. New Hampshire State Law (RSA 224:27 II) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done.

Violations of RSA 224:27 II and other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$1,000 and/or a year in jail and you are also liable for all fire suppression costs.

The State of New Hampshire, Division of Forests and Lands assisted many towns in wildland fire suppression during 1990, including 262 acre fire in Moultonboro and several fires in Hooksett.

In 1990, the New Hampshire Division of Forests and Lands trained 844 local Wardens and Deputy Wardens in the Incident Command System (ICS), an incident management system for all types of emergencies. In 1991, Wardens will be trained in the use of Class A foam in wildfire suppression.

If you have any questions regarding New Hampshire forest fire laws, please contact your local Forest Fire Warden, State Forest Ranger, or the Division of Forests and Lands at 271-2217.

FOREST FIRE STATISTICS - 1990

	<u>STATE</u>	<u>DISTRICT</u>	TOWN OF MASON
Number of Fires	489	27	
Acres Burned	473	10	

Respectfully submitted,

Bruce W. Berry, WARDEN

Gilbert Testa, District Ranger

ORIGINAL PROPOSAL

Salaries	141,460.40
Operating Costs	123,647.40
Debt Payment	30,500.00
Capital Items	36,117.00
Total Costs	331,724.80
Income	- 30,000.00
State Share Grant	-13,221.00
	288,503.80

	Pop.	% Pop.	Payment
Greenfield	1128	11	31,735.42
Greenville	2159	20.9	60,297.29
Lyndeborough	1361	13.1	37,794.00
Mason	1032	10	28,850.38
Temple	1090	10.6	30,581.40
Wilton	3552	34.4	99,245.31
	20,322	100	288,503.80

**HOME HEALTH CARE AND
COMMUNITY SERVICES, INC.
REPORT OF THE TOWN OF MASON
January 1, 1990 - December 31, 1990
ANNUAL REPORT**

In 1990, Home Health Care and Community Services continued to provide home care and community services to the residents of Mason. The following information represents a projection of Home Health Care and Community Services' activities in your community in 1990. The projection is based on actual services provided from January through September 1990 and an estimate of usage during October, November and December.

SERVICE REPORT

SERVICES OFFERED	SERVICES PROVIDED
Nursing	18 Visits
Child Health Nursing	0 Visits
Physical Therapy	9 Visits
Speech Pathology	0 Visits
Occupational Therapy	0 Visits
Homemaker	0 Hours
Home Health Aide	0 Visits
Medical Social Worker	0 Visits
Nutritionist	0 Visits
Office Visits	0 Visits
Health Promotion Clinics	2 Clinics

Total Unduplicated Residents Served: 6

In addition to the above-listed activities, regularly scheduled blood pressure clinics, child health clinics, telephone consultations were made available to your residents throughout the year. Town funding, in part, supported these additional services

FINANCIAL REPORT

The actual cost of all services provided in 1990 with all funding sources is projected to be \$2,790.00.

These services have been supported to the greatest extent possible by Medicare, Medicaid, other insurances, grants and patient fees. Services that were not covered by other funding have been supported by your town.

For 1991, we recommend an appropriation of \$1,500.00 to continue home care services at the current level.

**THE SOUHEGAN VALLEY
AMBULANCE SERVICE, INC.**

1991 BUDGET

OPERATING EXPENSES:

Vehicles	
Gas	\$1,500.00
Repairs	1,500.00
Communications	
New Radios	800.00
Repairs	1,500.00
Ambulance Supplies	3,000.00
Training	6,000.00
Insurance	11,760.00
Office Services	2,700.00
Office Expenses	900.00
Telephone	1,200.00
Miscellaneous Expenses	116.00
Total	30,976.00

CAPITAL EXPENSES:

8,500.00

TOTAL OPERATING & CAPITAL EXPENSES:

39,476.00

APPORTIONMENT TO TOWNS:

Per Capita Rate = \$4.95¹

TOWN	POPULATION*	SHARE
New Ipswich	3,694	\$18,285.30
Greenville	2,159	10,687.05
Mason	1,032	5,108.40
Temple	1,090	5,395.50
Totals	7,975	\$39,476.25

*Population figures are from the Office of State Planning.

Marriages Registered in the Town of Mason for the year ending Dec. 31, 1990

Date	Name	Residence	Married by
Feb. 3	Michelle A. Neveu Leo P. LeBlanc	Mason, NH Mason, NH	William J. Donoghue Clergyman
Feb. 24	Linda S. Siren Carlton A. Jopson	Leominster, MA Lowell, MA	Charlotte N. Hastings Justice of the Peace
Mar. 11	Linda Louise Cotter Scott Walter Cranston	Mason, NH Mason, NH	Stephen E. Scarello Justice of the Peace
Apr. 7	Tammy Lynn Jodoin Brian Bartley Stark	Mason, NH Milford, NH	Frederick R. Pihl Clergyman
June 2	Katherine Anne Keaveny Peter Kenneth Chase	Shirley, MA Shirley, MA	William J. Donoghue Clergyman
July 23	Linda M. Gowdy James M. Padovano	Leominster, MA Leominster, MA	Charlotte N. Hastings Justice of the Peace
Aug. 6	Robin Jean Fraser Thomas Clyde Davis	San Mateo, CA San Mateo, CA	Roger L. Brown Clergyman
Aug. 11	Sandra J. Hooper Robert Ruggiero	Mason, NH Mason, NH	Henry E. Helms Clergyman
Oct. 22	Wendy J. Ambruson Donald P. Baird	Acton, MA Acton, MA	Charlotte N. Hastings Justice of the Peace
Nov. 15	Catherine Elizabeth Gurskis Kirk Joseph Farrell	Mason, NH Mason, NH	Charlotte N. Hastings Justice of the Peace
Dec. 1	Kerry Ann Morrissey Kenneth Jonathan Burak	Townsend, MA Townsend, MA	Roger L. Brown Clergyman
Dec. 2	Susan Eileen Anderson Richard Evans Stockdale	Mason, NH Mason, NH	Charlotte N. Hastings Justice of the Peace

REGIONAL FAMILY HEALTH REPORT

October 1990 – January 1991

BACKGROUND

During 1990, residents of the Souhegan Valley joined together as Regional Family Health, Inc. for the purpose of working with Gateway Family Health Center to offer family planning and gynecological health services which would be accessible to low income women and teenagers in the valley. Funds were raised for this purpose, a location was secured, and plans were made to begin clinic services in the late spring. Gateway Family Health learned in the spring that state approval would be required to allow the health center to operate under Title X Guidelines in the Souhegan Valley. The Guidelines allow for dispensing medications on site and stress the need for adolescents using clinic services to be assured of total confidentiality.

OUTREACH ACTIVITIES

Outreach activities for the clinic to date have included:

- Press notices to local papers at time of initial clinics.
- Word-of-mouth contacts with key service providers by members of Regional Family Health and staff of Gateway.
- Class presentations in high schools in Wilton and New Ipswich.
- Limited distribution of flyers in the service area.

CONCLUSION

Bureaucratic delays made the initial start up of the Milford clinic difficult, but the January clinic attendance indicates that some of the difficulties may be diminishing. Further outreach and more months of operation will give a better picture of how the clinic will operate. At its full operating schedule, the clinic will see a significantly higher number of patients. Initial indicators are that there is a need for a clinic in this area. Initial clinic users have been predominantly older teenagers and women in their twenties and thirties seeking well-woman care and contraception.

Respectfully submitted,

Kathy Desilets
Acting Director

ANNUAL REPORTS

of the

School District Officers

for the town of

MASON

NEW HAMPSHIRE

Year Ending June 30, 1990

SUPERINTENDENT'S REPORT MASCENIC REGIONAL SCHOOL DISTRICT

I am pleased to submit my seventh report to the District for the 1989-90 school year.

The 1990 school year began with a student enrollment of 1311 students, which represented an overall increase of 41 students from the previous year's enrollment.

	1989-90	1990-91	1991-92 (Projected)
Elementary	538	563	545
Middle	425	425	467
High School	<u>307</u>	<u>323</u>	<u>335</u>
	1270	1311	1347

At the Elementary School level, Ms. Christine Jones, Special Education, joined the Mason staff. At the Middle School, Ms. Meredith Dymont, Special Education, Mr. Michael Smith, Art, and Mr. Charles Gately, Guidance, were appointed to the Boynton staff. At the high school Mr. Mark Tanner, Special Education, Mr. Dan Calder, Science and Ms. Nancy Gagnon, Social Studies joined the Mascenic staff. Ms. Lori Gray was appointed associate psychologist for the district.

At the annual meeting, the Mascenic School District approved a budget of \$6,263,785 and a deficit appropriation of \$70,000. Mr. Steven Lizotte was elected to complete a three-year Greenville term and Mr. George Girard was elected to a three-year term as New Ipswich representative. Mr. Art Godjikian was elected chairperson and Mr. Mark Winslow was elected co-chairperson. Mr. Luann Keddy was appointed school district treasurer and clerk. Ms. Anita Warren has succeeded Ms. Keddy as clerk.

During the past year, professional staff members in the Mascenic Regional School District have taken a comprehensive and critical look at the entire range of curriculum offerings, grades R-12. In June, a survey of teachers indicated that an overwhelming majority believed that, by working together, the Mascenic staff could develop a unified, outcome-based curriculum which identifies what students should know and be able to do after completion of 12 years of school.

Head teachers, department heads, middle school team leaders and principals attended a three-day training session contributed to the district by Digital Equipment Corporation. The Mascenic team also included the superintendent of schools, assistant superintendent and special education director. The training sessions, which focused on managing the process of organizational change, were led by a Digital corporate training at the Digital facility in Merrimack. The skills learned in these sessions were applied by the participants during two in-service days for all professional staff in August. Teams of teachers, organized to represent grades R-4, 5-8 and 9-12, were assisted by the trained facilitators in developing essential student outcomes for grades 4, 8 and 12.

Throughout the fall months, teachers worked in grade level and department-level teams to develop a complete scope and sequence of grade R-12 student outcomes, by subject (e.g., reading, science, physical education, music) and by course (e.g., English 10, Geometry, Chemistry). By the end of this year, the grade level outcomes will be cross-referenced with the outcomes developed for grades 4, 8 and 12, and any discrepancies will be corrected.

Our next step as a district is to develop assessment tools to measure student mastery of these outcomes. We will consider using alternative performance assessment methods, including student reports, portfolios and demonstrations, as well as standard test instruments. Our goal as a district is to make certain that every student has mastered these essential outcomes by the time he/she graduates.

While this curriculum process has been a tremendous undertaking for the staff, they have entered into the endeavor with the enthusiasm, energy and commitment which have marked their past efforts in curriculum development and improvement of instruction for Mascenic students. At a time when both the nation and state are looking to school improvement programs which focus on accountability and student outcomes, it is a source of great pride that our district's efforts are well under way.

As a district we have adopted a mission statement which has guided our efforts to restructure Mascenic's curriculum:

We must base all of our educational decisions upon our firm belief that all children can learn what we have to teach them, but at different individual rates and times and under different teaching-learning conditions. We must be risk-takers, constantly searching for new ways to meet the learning needs and raise the achievement level and self-esteem of all students in Mascenic Regional Schools, the non-college bound as well as those preparing to continue their education beyond high school. We must prepare all of our students to manage the inevitable and dramatic changes which they will encounter in their world as adults by helping them to become independent, life-long learners. We must try to involve the entire school community in our effort and utilize every available educational resource in order to foster and maintain a creative learning environment.

The Mascenic District continues to move forward each year. On behalf of Mascenic students, teachers, administrators and school board members, I would like to thank everyone in our three towns for your generous and gratifying support of our attempts to improve our school facilities and programs.

Respectfully submitted,

Richard V. Lates
Superintendent of Schools

Francine E. Fullam
Assistant Superintendent

**MASCENIC REGIONAL SCHOOL DISTRICT
ANNUAL SCHOOL HEALTH SERVICE REPORT**

1989-1990

Grades R through 12

Report of School Nurse	Number
SCREENING	
Vision	907
Hearing	591
Blood Pressure	111
Height	955
Weight	955
Scoliosis	231
Pediculosis	2,438
INTERVENTION/HEALTH COUNSELING	
Child Abuse	4
Illness	2,415
First Aid	1,271
Substance Abuse Evaluation	9
Substance Abuse Counseling	9
Mental/Emotional Support	124
CONFERENCE	
Parent By Phone/Note/In Person	762
MEDICATION	
Number of Doses Given	729

Submitted by: Cheralyn Call, R.N.
June 30, 1990

**FINANCIAL REPORT OF SCHOOL BOARD
MASCENIC REGIONAL SCHOOL DISTRICT**

FISCAL YEAR ENDING JUNE 30, 1990

RECEIPTS

Unreserved Fund Balance	\$ 161,529.09
1000 Revenue from Local Sources	
1100 Taxes	
1121 Current Appropriation	\$4,981,356.47
1122 Deficit Appropriation	\$ 70,000.00
1300 Tuition	
1332 Sped Tuition	\$ 33,856.77
1500 Earnings on Investments	
1510 Interest on Investments	\$ 10,542.23
1900 Other Revenue From Local Sources	
1910 Rentals	\$ 1,170.50
1920 Contributions & Donations	\$ 2,341.81
1990 Other Local Revenue	\$ 5,474.27
3000 Revenue From State Sources	
3100 Unrestricted Grants-In-Aid	
3110 Foundation Aid	\$ 604,812.38
3200 Restricted Grants-In-Aid	
3210 School Building Aid	\$ 132,750.00
3230 Driver Education	\$ 10,125.00
3240 Catastrophic Aid	\$ 22,280.92
3900 Other	
3910 Gas Tax Refunds	\$ 2,627.87
5000 Other Sources	
5300 Compensation for Loss of Fixed Assets	\$ 1,523.05
GRAND TOTAL RECEIPTS	\$5,878,861.27

2120 Guidance Services

113	Guidance Salaries	\$	77,899.30
200	Benefits	\$	13,178.32
370	Testing	\$	3,321.01
610	Supplies	\$	2,351.65
612	Tests	\$	196.22
630	Textbooks	\$	77.38
640	Subscriptions	\$	264.18
660	Computer Software	\$	43.95
741	Additional Equipment	\$	57.95
810	Dues	\$	494.74
890	Miscellaneous	\$	113.00

2130 Health Services

2134-113	Nurses Salaries	\$	80,992.70
200	Benefits	\$	9,758.51
330	Academic Physicals	\$	581.00
440	Equipment Repairs and Maintenance	\$	400.00
610	Supplies	\$	986.13
741	Additional Equipment	\$	706.39
810	Dues	\$	1,522.50
890	Miscellaneous	\$	79.00

2200 Support Services Instructional Staff

2210 Improvement of Instructional Staff

270	Course Reimbursement	\$	6,878.93
290	Staff Development	\$	8,823.37
640	Professional Books and Subscriptions	\$	632.25

2220 Educational Media Services

2221-112	Media Specialist Salaries	\$	27,200.00
200	Benefits	\$	3,770.98
440	Equipment Repairs and Maintenance	\$	715.35
610	Supplies	\$	2,117.44
630	Library Books	\$	11,874.43
640	Magazines and Periodicals	\$	3,268.91

2223-453 Rental of Films

610	Audio Visual Supplies	\$	579.35
741	Audio Visual Additional Equipment	\$	5,598.00
		\$	78.09

2300 Support Services - Administration

2310 School Board Services

370	Census Enumerator	\$	591.31
380	School Board Members	\$	755.80
381	Clerk	\$	758.69

382	Treasurer	\$	1,076.76
383	Supervisor and Ballot Clerks	\$	612.00
385	Auditors	\$	6,300.00
390	Legal Fees	\$	11,546.83
391	Special Police	\$	345.00
521	School Board Liability Insurance	\$	3,695.46
610	Supplies	\$	333.80
810	Dues	\$	2,739.78
890	Miscellaneous	\$	9,827.13

2320 Office of the Superintendent of Schools

2320-351 School Administrative Unit Expenses \$ 126,383.00

2410 Office of the Principal

2410-112	Principal Salaries	\$	123,499.84
200	Benefits	\$	15,938.76
440	Equipment Repairs and Maintenance	\$	2,557.89
531	Telephone	\$	19,703.51
532	Postage	\$	2,871.23
550	Printing	\$	2,400.27
580	Travel	\$	1,755.50
610	Supplies	\$	12,626.83
742	Replacement Equipment	\$	1,338.80
810	Administrative Dues	\$	3,426.64

2411-112	Secretarial Salaries	\$	70,848.95
200	Benefits	\$	15,594.73

2490-890 Graduation Expenses \$ 2,200.00

2500 Support Services - Business

2540-112	Custodial Salaries	\$	177,428.88
200	Benefits	\$	39,654.31

2541-112	Supervisor Maintenance and Custodians	\$	30,000.00
200	Benefits	\$	5,903.27

2540-431	Trash Removal	\$	12,888.25
432	Snow Removal	\$	6,361.25
440	Equipment Repairs and Maintenance	\$	2,823.91
441	Maintenance of Grounds	\$	47,173.33
442	Building Repairs and Maintenance	\$	125,577.20
520	Building Insurance	\$	31,060.00
610	Custodial Supplies	\$	20,606.54
651	Gas	\$	4,934.69
652	Oil	\$	62,648.33

**MASCENIC REGIONAL SCHOOL DISTRICT
BALANCE SHEET
FOR THE YEAR ENDING JUNE 30, 1989**

	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	FOOD SERVICE	CAPITAL RESERVE
Assets					
Current Assets					
Cash	9,695.08		233.39	311.77	
Interfund Receivables	3,884.78				
Other Receivables	264,617.92	18,796.18			
Total Assets	278,197.78	18,796.18	233.39	311.77	0
Liabilities					
Interfund Payables		3,884.78			
Other Payables	256,068.51	14,911.4	233.39	8,236.37	
Unreserved Fund Balance	22,129.27			(7,924.60)	
Total Liab. & Fund Equity	278,197.78	18,796.18	233.39	311.77	52,726.18

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REPORT OF SCHOOL DISTRICT TREASURER

Fiscal Year July 1, 1989 to June 30, 1990

Cash On Hand July 1, 1989	\$ 2,099.39
Received from Selectmen	
Current Appropriation	\$4,799,567.99
Balance of Previous Appropriation	\$ 334,824.52
Revenue - State & Federal Sources	\$ 774,904.64
Received From Tuitions	\$ 36,526.34
Trust Fund	\$ 2,341.81
Received From All Other Sources	\$ 69,543.58
Total Receipts	\$6,017,708.88
Total Available For Fiscal Year	\$6,019,808.27
Less School Board Orders Paid	\$6,016,631.91
Balance on Hand June 30, 1990	\$ 3,176.36
	audited balance
July, 1990	Luann K. Keddy, Treasurer

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**MASCENIC REGIONAL SCHOOL DISTRICT
BUILDING PROJECT**

ANNUAL REQUIREMENTS TO AMORTIZE LONG-TERM DEBT

Fiscal Year Ending June 30, 1990	General Obligation Debt		
	Principal	Interest	Total
1991	310,000	636,281	946,281
1992	320,000	613,270	933,270
1993	340,000	589,066	929,066
1994	355,000	563,463	918,463
1995	305,000	539,618	844,618
1996-2008	7,440,000	4,285,767	11,725,767
TOTALS	9,070,000	7,227,465	16,297,465

**Plodzick & Sanderson Professional Association
193 North Main Street, Concord, NH 03301 • (603) 225-6996**

To the Members of the School Board
Mascenic Regional School District
Wilton, New Hampshire

We have audited the general purpose financial statements of the Mascenic Regional School District and the combining and individual fund financial statements of the School District as of and for the year ended June 30, 1990, and have issued our report thereon dated November 30, 1990. These financial statements are the responsibility of the School District's management. Our responsibility was to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provided a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements of the School District. The information in this schedule has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

November 30, 1990

PLODZIK & SANDERSON
Professional Association