



**TOWN OF NEWINGTON, NH**  
**TOWN REPORT YEAR ENDING DECEMBER 31, 2014**  
**SCHOOL DISTRICT REPORT FY ENDING JUNE 30, 2014**



## **TOWN REPORT DEDICATION**

### **DOROTHY M. WATSON**

August 27, 1919 – November 28, 2014

Dorothy Watson was a lifelong resident of Newington and spent much of her time here visiting neighbors or on the water, whether by boat or Gundalow. She served for many years on the Town's Conservation Commission and as President of the Newington Historical Society. Dorothy was also a member of the Newington Town Church and was appointed a lifelong member as a Cemetery Trustee for her many years of dedicated service. Her love of creative writing and photography helped to document the Town's history during her years of service on our local newspaper, The Newington Neighbor. We will miss seeing her pick wild flowers as she walked along the road, her camera hung around her neck. We will always remember her signature good bye line: "To be continued..... "



[Cover photos: Fox Point dock and General Sullivan Bridge]

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# TOWN DIRECTORY

**Town Offices-** 603-436-7640

Town Administrator	Ext. 210	mroy@townofnewingtonnh.com
Building Inspector/Health Officer	Ext. 213	jstowell@townofnewingtonnh.com
Secretary	Ext. 216	eboy@townofnewingtonnh.com
Town Clerk/Tax Collector	Ext. 214	lcoleman@townofnewingtonnh.com
Town Planner	Ext. 217	planning@newington.nh.us

Town Office FAX: 603-436-7188  
Town of Newington Website: [www.newington.nh.us](http://www.newington.nh.us)

**Police Department:** 603-431-5461

Police Dept. Fax: 603-431-3998  
Police Website: [www.newingtonnhpd.com](http://www.newingtonnhpd.com)  
Email: [143@newingtonnhpd.com](mailto:143@newingtonnhpd.com)

**Fire Department:** 603-436-9441

Fire Department Fax: 603-430-2007  
Fire Dept. email: [ahead@newingtonfire.org](mailto:ahead@newingtonfire.org)

**Newington Public School:** 603-436-1482

Newington School Fax: 603-427-0692  
Newington School website: [www.sauSO.org](http://www.sauSO.org)

**Langdon Library:** 603-436-5154

Library website: [www.langdonlibrary.org](http://www.langdonlibrary.org)  
Email: [director@langdonlibrary.org](mailto:director@langdonlibrary.org)

**Wastewater Treatment Plant:** 603-431-4111

**TOWN OF NEWINGTON WEBSITE:** [www.newington.nh.us](http://www.newington.nh.us)

Community Profile	Calendar of Meetings	Meeting Agendas
Municipal Directory	Public Hearing Notices	Newington Business Links
Meeting Minutes	Online Registrations	Building Use Request
Online Licensing, payments	Newington Regs. & Requirements	Property Assessments
Town Mtg. Minutes Archives		

Maps: Floodplains, Fox Point, Historic USGS Maps, Street Maps, Statewide Property Tax Map, Zoning Districts, Spaulding Turnpike Expansion Map.

Application Forms: Board of Adjustment, Building, Driveway, Electrical, Plumbing, Excavation, Sewer, Signs, Town Building Use, Demolition Permits.

# OFFICERS, BOARDS, COMMITTEES

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
<b>BOARD OF SELECTMEN</b>			<b>BUDGET COMMITTEE</b>		
<i>Jan Stuart, Chair</i>	3 Yrs	2015	<i>John Lamson, Chair</i>	3 Yrs	2015
<i>Rick Stern</i>	2 Yrs	2016	<i>Gail Klanchesser, Vice Chair</i>	3 Yrs	2016
<i>Cosmas Iocovozzi</i>	3 Yrs	2017	<i>Leila Richardson</i>	3 Yrs	2017
<b>TREASURER</b>			<i>Michael Marconi</i>	3 Yrs	2016
<i>Susan Philbrick</i>	1 Yrs	2015	<i>Sandra Sweeney</i>	3 Yrs	2015
			<i>Gail Pare</i>	3 Yrs	2015
<b>TOWN CLERK/TAX COLLECTOR</b>			<i>Brandon Arsenault</i>	2 Yrs	2016
<i>Laura Coleman</i>	1 Yr	2015	<i>Kathleen Latchaw, appointed</i>		2015
<i>Ann Beebe, Deputy</i>	1 Yr	2015	<i>Alan Wilson, appointed</i>		2015
<b>BOARD OF FIRE ENGINEERS</b>			<i>David Mueller, School Bd. Rep.</i>		
<i>Darin Sabine, Chair</i>	3 Yrs	2016	<i>Cos Iocovozzi, Selectmen's Rep.</i>		
<i>Ruth Fletcher</i>	3 Yrs	2017	<b>TRUSTEES OF THE TRUST FUND</b>		
<i>John Klanchesser</i>	3 Yrs	2015	<i>Mark Phillips, Chair</i>	3 yrs	2016
<b>POLICE COMMISSION</b>			<i>Chris Bellmare</i>	3 Yrs	2017
<i>F. Jackson Hoyt</i>	3 Yrs	2016	<i>John Lamson</i>	3 Yrs	2015
<i>Douglas Ross</i>	3 Yrs	2017	<b>CONSERVATION COMMISSION</b>		
<i>Steven Prefontaine, Chair</i>	2 Yrs	2015	<i>Jane Hislop, Chair</i>	2 Yrs	2016
<b>SEWER COMMISSION</b>			<i>Cynthia Gunn-Stone</i>	1 Yr	2015
<i>George Fletcher, Chair</i>	3 Yrs	2015	<i>James Weiner</i>	1 Yr	2015
<i>T. Dean "Skip" Cole</i>	3 Yrs	2016	<i>Ann Morton</i>	1 Yr	2015
<i>Timothy Field</i>	3 Yrs	2017	<i>Jane Kendall, Alternate</i>	2 Yrs	2016
<i>Ruth Fletcher, Clerk</i>			<b>MODERATOR</b>		
<b>HISTORIC DISTRICT COMMISSION</b>			<i>Ruth Fletcher</i>	2 Yrs	2016
<i>Gail Pare, Chair</i>	3 Yrs	2016	<b>CEMETERY TRUSTEES</b>		
<i>Paul Pelletier</i>	3 Yrs	2017	<i>Margaret Lamson, appointed</i>	1 Yr	2015
<i>Elaina D'Orto</i>	3 Yrs	2015	<i>Cosmas Iocovozzi</i>	3 Yrs	2016
<i>John Lamson</i>	3 Yrs	2015	<i>Jonathan Thompson, appointed</i>	1 Yr	2015
<i>Cynthia Gunn-Stone</i>	1 Yr	2015	<i>John Frink, Superintendent</i>		
<i>Jan Stuart, Selectman's Rep.</i>					
<b>LIBRARY TRUSTEES</b>			<b>HIGHWAY SAFETY COMMITTEE</b>		
<i>Melissa Prefontaine, Chair</i>	3 Yrs	2015	<i>Rick Stern, Selectmen's Rep.</i>		
<i>Leila Lamson</i>	3 Yrs	2016	<i>Jon Tretter, Police Chief</i>		
<i>Granville Knox</i>	2 Yrs	2015	<i>Andy Head, Fire Chief</i>		
<i>Jack O'Reilly</i>	2 Yrs	2016	<i>Len Thomas, Road Agent</i>		
<i>Steve Bush</i>	3 Yrs	2017			

<b>Official/Board/Committee</b>	<b>Term</b>	<b>Expires</b>	<b>Official/Board/Committee</b>	<b>Term</b>	<b>Expires</b>
<b>PLANNING BOARD</b>			<b>BOARD OF ADJUSTMENT</b>		
<i>Denis Hebert, Chair</i>	3 Yrs	2015	<i>Matthew Morton, Chair</i>	3 Yrs	2015
<i>Michael Marconi</i>	3 Yrs	2016	<i>Steve Prefontaine</i>	3 Yrs	2016
<i>Justin Richardson</i>	3 Yrs	2016	<i>Ralph Estes</i>	3 yrs	2016
<i>Christopher Cross</i>	3 Yrs	2017	<i>James Weiner, Appointed</i>		2015
<i>Bernard Christopher</i>	3 Yrs	2017	<i>John Frink</i>	3 Yrs	2015
<i>Jack Pare</i>	3 Yrs	2015	<i>Justin Richardson, Alt.</i>	3 Yrs	2017
<i>Margaret Lamson, Alt.</i>	3 Yrs	2015	<i>Ted Connors</i>	3 Yrs	2016
<i>Kenneth Latchaw, Alt.</i>	3 Yrs	2017	<b>EMERGENCY MANAGEMENT</b>		
<i>Rick Stern, Selectmen's Rep.</i>			<i>Jon Tretter, Police Chief</i>		
<b>RECREATION COMMITTEE</b>			<i>Andy Head, Fire Chief</i>		
<i>Bob Dell Isola, Chair</i>	1 Yr	2015	<i>Rick Stern, Selectmen's Rep.</i>		
<i>Chris Bellmare</i>	1 Yr	2015	<b>SUPV. OF THE CHECKLIST</b>		
<i>Darryl Brown</i>	2 Yrs	2016	<i>Theresa Tomlinson</i>	4Yrs	2018
<i>Martin Callahan</i>	3 Yrs	2017	<i>Susan Philbrick</i>	4Yrs	2017
<i>Keith Frizzell</i>	2 Yrs	2016	<i>Rhonda Baker Hill</i>	6Yrs	2019
<i>Brian Haberstroh</i>	3 Yrs	2017	<b>BALLOT CLERKS</b>		
<i>Diana Moulton</i>	1 Yr	2015	<i>Meredith Hoyt</i>	1 Yr	2014
<i>Thomas Rossi</i>	2 Yrs	2016	<i>Suzanne Russell</i>	1 Yr	2014
<b>TOWN HISTORIAN</b>			<i>Mary Wahl</i>	1 Yr	2014
<i>Barbara Myers</i>			<i>Lynda Bullock</i>	1 Yr	2014
<b>DOCKMASTER</b>			<i>Margaret Lamson</i>	1 Yr	2014
<i>John Frink</i>			<i>Sandra Sweeney</i>	1 Yr	2014
<b>PDA REPRESENTATIVE</b>			<b>FIRE WARDEN</b>		
<i>Margaret Lamson</i>			<i>Timothy Field</i>		

# NEWINGTON STAFF AND EMPLOYEES

<b>TOWN HALL STAFF</b>	<b>TOWN PLANNER</b>
<i>Martha Roy, Town Administrator</i>	<i>Thomas Morgan</i>
<i>Anita Treloar, Financial Director</i>	<b>BLDG. INSPECTOR/CODE ENFORCEMENT</b>
<i>Eleanor Boy, Secretary</i>	<i>John Stowell</i>
<i>Lorna Watson, Receptionist</i>	<b>INSPECTORS</b>
<i>Rick St. Laurent, Custodian</i>	<i>Mike Regan, Electrical</i>
<b>TRANSFER STATION</b>	<i>Robert Hart, Jr., Plumbing</i>
<i>Craig Daigle, Superintendent</i>	<b>HIGHWAY DEPARTMENT</b>
<i>Frank Reinhold, Assistant</i>	<i>Leonard Thomas, Road Agent</i>
<b>LANGDON LIBRARY</b>	<i>John Frink</i>
<i>D. Scott Campbell, Director</i>	<i>Victor McLean</i>
<i>Mary Rash, Asst. Librarian</i>	<i>Frank Reinhold</i>
<i>Debbie Kohlhase, Assistant</i>	<b>FIRE DEPARTMENT</b>
<i>Gail Klanchesser, Assistant</i>	<i>Andrew Head, Chief</i>
<i>Theresa Tomlinson, Assistant</i>	<i>Jeff Leduc, Assistant Chief</i>
<i>Kaytee Hojnacki, Assistant</i>	<i>Laurie Mu, Secretary</i>
<i>Dede Walsh, Janitorial</i>	<i>Lt. Mark Merrill</i>
<b>POLICE DEPARTMENT</b>	<i>Lt. Christopher Gallant</i>
<i>Jonathan Tretter, Chief</i>	<i>FF Thomas McQuade</i>
<i>Diana St. Laurent, Executive Secretary</i>	<i>FF Paul St. Cyr-Butler</i>
<i>Capt. Brian Newcomer</i>	<i>FF Tracey Dudgeon</i>
<i>Lt. Scott Qualls</i>	<i>FF Jonathan Connors</i>
<i>Detective Tony Harland</i>	<i>FF Jonathan March</i>
<i>Master Patrolman John Garvin</i>	<i>Part Time FF Myrick Bunker</i>
<i>Master Patrolman Seth Appelbaum</i>	<i>Part Time FF Michael Davenport</i>
<i>Patrolman Sean O'Reilly</i>	<i>Call FF Tyler Cunningham</i>
<i>Patrolman Brandon Smart</i>	<i>Part Time FF Timothy Labonte</i>
<i>Patrolman Michael Sullivan</i>	<i>Call FF Ben Hyman</i>
<i>Patrolman Anthony O'Connell (part time)</i>	<i>Part Time FF John McCooey</i>
<i>Patrolman Douglas Lorenz (part time)</i>	<i>Call FF Frank Mitchell</i>
<i>Patrolman Timothy Stuart (part time)</i>	<i>Call FF Brandon Lisowski</i>
	<i>Call FF Ryan McFadden</i>
	<i>Call FF Robert Cook</i>
	<i>Call FF Eric Johnson</i>
	<i>Call FF Michael Morin</i>



**STATE OF NEW HAMPSHIRE  
2015 TOWN WARRANT**

*To the inhabitants of the Town of Newington in the County of Rockingham and said State  
qualified to vote in Town affairs:*

You are hereby notified to meet at the Newington Town Hall on Tuesday, March 10, 2015 to act on Article 1-2. The polls will open at 11:00am and will close at 7:00pm.

The business portion of the meeting to act on Articles 3-16 will resume on Saturday, March 14, 2015 at 10:30am.

**ARTICLE 1:** To choose in the manner provided by law; One (1) Selectmen for 3 years; One (1) Town Clerk/Tax Collector for 3 years; One (1) Treasurer for 1 year; Two (2) Planning Board members for 3 years; One (1) Cemetery Trustee for 3 years; One (1) Cemetery Trustee for 2 years; One (1) Board of Fire Engineers member for 3 years; One (1) Police Commission member for 3 years; Two (2) Library Trustees for 3 years; One (1) Trustee of the Trust Funds for 3 years; Three (3) Budget Committee members for 3 years; One (1) Budget Committee member for 2 years; One (1) Budget Committee member for 1 year; One (1) Sewer Commission member for 3 years; One (1) Supervisor of the Checklist for 3 years and One (1) Supervisor of the Checklist for 4 years.

**ARTICLE 2:** To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board, as follows:

**Amendment #1:** Amend Article XX of the Zoning Ordinance, as follows:  
*ARTICLE XX - Floodplain Management*

**Item I - Purpose**

1. Certain areas of the Town of Newington, New Hampshire are subject to periodic flooding, causing serious damages to properties within these areas. Relief is available in the form of flood insurance as authorized by the National Flood Insurance Act of 1968. Therefore, the Town of Newington, New Hampshire has chosen to become a participating community in the National Flood Insurance Program, and agrees to comply with the requirements of the National Flood Insurance Act of 1968 (P.L. 90-488, as amended) as detailed in the Floodplain Management Ordinance.
2. This Ordinance established a permit system and review procedure for development activities in the designated flood hazard areas of the Town of Newington, New Hampshire.

**Item II - Establishment**

1. This ordinance, adopted pursuant to the authority of RSA 674:16, shall be known as the Town of Newington Floodplain Management Ordinance. The regulations in this ordinance shall overlay and supplement the regulations in

the Town of Newington Zoning Ordinance, and shall be considered part of the Zoning Ordinance for purposes of administration and appeals under state law. ~~If any provision of this ordinance differs or appears to conflict with any provision of the Zoning Ordinance or other ordinance or regulation, the provision imposing the greater restriction or more stringent standard shall be controlling.~~

2. The following regulations in this ordinance shall apply to all lands designated as special flood hazard areas by the Federal Emergency Management Agency (FEMA) in its "Flood Insurance Study for the County of Rockingham, N.H." dated May 17, 2005, together with the associated Flood Insurance Rate Maps dated May 17, 2005, which are declared to be a part of this ordinance and are hereby incorporated by reference, and any subsequent revisions thereto.

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### **Item III - Greater Restriction**

If any provision of this ordinance differs or appears to conflict with any provision of the Zoning Ordinance or other ordinance or regulation, the provision imposing the greater restriction or more stringent standard shall be controlling.

### **Item IV - Enforcement**

It shall be the duty of the Building Inspector to enforce and administer the provisions of this ordinance in accordance with RSA 676.

~~Item I~~ **Item V - Definition of Terms:** The following definitions shall apply only to this Floodplain Management Ordinance, and shall not be affected by the provisions of any other ordinance of the Town of Newington.

1. ~~"Area of Shallow Flooding" means a designated A0, AH, or V0 zone on the Flood Insurance Rate Map (FIRM) with a one-percent or greater annual possibility of flooding to an average depth of one to three feet where a clearly defined channel does not exist, where the path of flooding is unpredictable and where velocity flow may be evident. Such flooding is characterized by ponding or sheet flow.~~

2. 1. "Area of Special Flood Hazard" is the land in the floodplain within the Town of Newington subject to a one-percent or greater possibility of flooding in any given year. The area is designated as **Zone A and Zone AE on the FHB**M and is designated on the **FIRM as zone AE.**

3. 2. "Base Flood" means the flood having a one-percent possibility of being equaled or exceeded in any given year.

3. "Base flood elevation" means the water surface elevation having a one percent possibility of being equaled or exceeded in any given year.

4. "Basement" means any area of a building having its floor subgrade on all sides.

5. "Building" - see "structure".

6. "Breakaway wall" means a wall that is not part of the structural support of the building and is intended through its design and construction to collapse under specific lateral loading forces without causing damage to the elevated portion of the building or supporting foundation.

7. "Development" means any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation, or drilling operation, or storage of equipment or materials.

8. "FEMA" means the Federal Emergency Management Agency.

9. "Flood" or "Flooding" means a general and temporary condition of partial or complete inundation of normally dry land areas from:

A - the overflow of inland or tidal waters, or

B - the unusual and rapid accumulation or runoff of surface waters from any source.

~~10. "Flood Boundary and Floodway Map" (Floodway Map) is the official map of the Town of Newington, on which FEMA has delineated the "Regulatory Floodway". This map should not be used to determine the correct flood hazard zone or base flood elevation, the Flood Insurance Rate Map (FIRM) will be used to make determinations of flood hazard zones and base flood elevations.~~

11.10. "Flood Elevation Insurance Study" means an examination, evaluation, and determination of flood hazards and if appropriate, corresponding water surface elevations, or an examination and determination of mudslide or flood-related erosion hazards.

12. 11. "Flood Insurance Rate Map" (FIRM) means the official map incorporated with this ordinance, on which FEMA has delineated both the special flood hazard areas and the risk premium zones applicable to the Town of Newington.

13. Flood Insurance Study" — see "Flood elevation study".

14.12. "Floodplain" or "Flood-prone area" means any land area susceptible to being inundated by water from any source (see definition of "Flooding").

15. 13. "Flood proofing" means any combination of structural and non-structural additions, changes, or adjustments to structures that reduce or eliminate flood damage to real estate or improved real property, water and sanitation facilities, structures and their contents.

16. 14. "Floodway" - see "Regulatory Floodway".

17. 15. "Functionally dependent use" means a use that cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking and port facilities that are necessary for the loading/unloading of cargo or passengers, and ship building/repair facilities but does not include long-term storage or related manufacturing facilities.

18. 16. "Highest adjacent grade" means the highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

19. 17. "Historic Structure" means any structure that is:

j. a. listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;

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k. b. certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;

l. c. individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or

m. d. individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:

i) by an approved state program as determined by the Secretary of the Interior, or

ii) directly by the Secretary of the Interior in states without approved programs.

20. 18. "Lowest Floor" means the lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking of vehicles, building access or storage in an area other than a basement area is not considered a building's lowest floor; provided, that such an enclosure is not built so as to render the structure in violation of the applicable non-elevation design requirements of this ordinance.

21. 19. "Manufactured Home" means a structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required utilities. For floodplain management purposes the term "manufactured home" includes park trailers, travel trailers, and other similar vehicles placed on site for greater than consecutive 180 days.

This includes manufactured homes located in a manufactured home park or subdivision.

20. "Manufactured Home Park or Subdivision" means a parcel (or contiguous parcels) of land divided into two or more manufactured home lots for rent or sale.

22. 21. "Mean sea level" means the National Geodetic Vertical Datum (NGVD) of 1929, North American Vertical Datum (NAVD) of 1988, or other datum, to which base flood elevations shown on a community's Flood Insurance Rate Map are referenced.

23 22. "New construction" means, for the purposes of determining insurance rates, structures for which the A "start of construction@" commenced on or after the effective date of an initial FIRM or after December 31, 1974, whichever is later, and includes any subsequent improvements to such structures. For floodplain management purposes, *new construction* means structures for which the *start of construction* commenced on or after the effective date of a floodplain management regulation adopted by a community and includes any subsequent improvements to such structures.

24. "100-year flood" see "base flood"

25. 23. "Recreational Vehicle" is defined as:

- i) built on a single chassis;
- ii) 400 square feet or less when measured at the largest horizontal projection;
- iii) designed to be self-propelled or permanently towable by a light duty truck; and
- iv) designed primarily **not** for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel or seasonal use.

26. 24. "Regulatory floodway" means the channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without increasing the water surface elevation more than a designated height. ~~These areas are designated as floodways on the Flood Boundary and Floodway.~~

27. 25. "Special flood hazard area" means an area having flood, mudslide, and/or flood-related erosion hazards, and shown on an **FHBM or FIRM as zone A, A0, A1-30, AE, A99, AH, V0, V1-30, VE, V, M, or E.** (See "Area of Special Flood Hazard")

28. 26. "Structure" means, for floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank that is principally above ground, as well as a manufactured home.

29. 27. "Start of Construction" includes substantial improvements, and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, placement, or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a structure on site, such as the pouring of slab or footings, the installation of piles, the

construction of columns, or any work beyond the stage of excavation; or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for a basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or part of the main structure.

30 28. "Substantial damage" means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred.

31 29. "Substantial Improvement" means any combination of repairs, reconstruction, alteration, or improvements to a structure in which the cumulative cost equals or exceeds fifty percent of the market value of the structure. The market value of the structure should equal:

1. the appraised value prior to the start of the initial repair or improvement, or
2. in the case of damage, the value of the structure prior to the damage occurring.

For the purposes of this definition, "substantial improvement" is considered to occur when the first alteration of any wall, ceiling, floor, or other structural part of the building commences, whether or not that alteration affects the external dimensions of the structure. This term includes structures that have incurred substantial damage, regardless of actual repair work performed. The term does not, however, include any project for improvement of a structure required to comply with existing health, sanitary, or safety code specifications which are solely necessary to assure safe living conditions or any alteration of a "historic structure", provided that the alteration will not preclude the structure's continued designation as a "historic structure".

30. "Violation" means the failure of a structure or other development to be fully compliant with the community's floodplain management regulations. A structure or other development without the elevation certificate, other certifications, or other evidence of compliance required under this ordinance is presumed to be in violation until such time as that documentation is provided.

32 31. "Water surface elevation" means the height, in relation to the National Geodetic Vertical Datum (NGVD) of 1929, North American Vertical Datum of 1988, (or other datum, where specified) of floods of various magnitudes and frequencies in the floodplains.

#### **Item-H Item VI - Permits:**

All proposed development in any special flood hazard areas shall require a permit.

#### **Item-III Item VII - Construction Requirements:**

The building inspector shall review all building permit applications for new construction or substantial improvements to determine whether proposed building sites will be reasonably safe from flooding. If a proposed building site is located in a special flood hazard area, all new construction or substantial improvements shall:

- a. be designed (or modified) and adequately anchored to prevent floatation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy,
- b. be constructed with materials resistant to flood damage,
- c. be constructed by methods and practices that minimize flood damages,
- d. be constructed with electrical, heating, ventilation, plumbing, and air conditioning equipment, and other service facilities that are designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding.

~~Item IV~~ **Item VIII - Water and Sewer Systems:**

Where new or replacement water and sewer systems (including on-site systems) are proposed in a special flood hazard area the applicant shall provide the Building Inspector with assurance that these systems will be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters, and on-site waste disposal systems will be located to avoid impairment to them or contamination from them during periods of flooding.

~~Item V~~ **Item IX - Certification:**

For all new or substantially improved structures located in ~~Zones A, A1-30, AE, A0 or AH~~, special flood hazard areas the applicant shall furnish the following information to the building inspector:

- a. the as-built elevation (in relation to ~~NGVD~~ mean sea level) of the lowest floor (including basement) and include whether or not such structures contain a basement.
- b. if the structure has been floodproofed, the as-built elevation (in relation to NGVD mean sea level) to which the structure was floodproofed.
- c. any certification of floodproofing.

~~For all new construction or substantially improved buildings located in Zones VE or V1-30 the applicant shall furnish the building inspector records indicating the as-built elevation of the bottom of the lowest horizontal structural member of the lowest floor~~

(excluding pilings or columns) in relation to NGVD and whether or not the structure contains a basement.

The Building Inspector shall maintain the aforementioned information for public inspection, and shall furnish such information upon request.

**~~Item VI~~ Item X - Other Permits:**

The Building Inspector shall not grant a building permit until the applicant certifies that all necessary permits have been received from those governmental agencies from which approval is required by federal or state law, including Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 U. S. C. 1334.

**~~Item VII~~ Item XI - Watercourses:**

1. In riverine situations, prior to the alteration or relocation of a watercourse the applicant for such authorization shall notify the Wetlands Bureau of the New Hampshire Environmental Services Department and submit copies of such notification to the Building Inspector, in addition to the copies required by the RSA 482-A: 3. Further, the applicant shall be required to submit copies of said notification to those adjacent communities as determined by the Building Inspector, including notice of all scheduled hearings before the Wetlands Bureau.

2. The applicant shall submit to the Building Inspector, certification provided by a registered professional engineer, assuring that the flood carrying capacity of an altered or relocated watercourse can and will be maintained.

3. The Building Inspector shall obtain, review, and reasonably utilize any floodway data available from Federal, State, or other sources ~~if a base flood elevation is known,~~ as criteria for requiring that all development located in Zone A meet the following floodway requirement:

"No encroachments, including fill, new construction, substantial improvements, and other development are allowed within the floodway that would result in any increase in flood levels within the community during the base flood discharge."

4. Along watercourses that have not had a Regulatory Floodway designated, no new construction, substantial improvements, or other development (including fill) shall be permitted within ~~z~~ Zones A1-30 and AE on the FIRM, unless it is demonstrated by the applicant that the cumulative effect of the proposed development, when combined with all existing and anticipated development, will not increase the water surface elevation of the base flood more than one foot at any point within the community.

~~5. Along watercourses with a designated Regulatory Floodway no encroachments, including fill, new construction, substantial improvements, and other development are allowed within the floodway unless it has been demonstrated through hydrologic and~~

hydraulic analyses performed in accordance with standard engineering practices that the proposed encroachment would not result in any increase in flood levels within the community during the base flood discharge.

**~~Item VIII~~ Item XII - Special Flood Hazard Areas:**

1. In special flood hazard areas the Building Inspector shall determine the 100-year base flood elevation in the following order of precedence according to the data available:

a. In Zones ~~AI-30, AH, AE, V1-30, and VE~~ refer to the elevation data provided in the community's Flood Insurance Study and accompanying ~~FIRM or FFBM~~.

b. In ~~unnumbered A zones~~ Zone A the Building Inspector shall obtain, review, and reasonably utilize any 100-year base flood elevation data available from any federal, state or other source including data submitted for development proposals submitted to the community (i.e. subdivisions, site approvals).

~~c. in zone A0 the flood elevation is determined by adding the elevation of the highest adjacent grade to the depth number specified on the FIRM or if no depth number is specified on the FIRM at least 2 feet. In Zone A where the base flood elevation is not available, the base flood elevation shall be at least two feet above the highest adjacent grade.~~

2. The Building Inspector's 100-year base flood elevation determination will be used as criteria for requiring in zones A and ~~AE, AI-30, V1-30, and VE~~ that:

a. All new construction or substantial improvement of residential structures have the lowest floor (including basement) elevated to or above the 100-year base flood elevation.

b. All new construction or substantial improvements of non-residential structures have the lowest floor (including basement) elevated to or above the 100-year base flood elevation; or, together with attendant utility and sanitary facilities, shall:

(i) be floodproofed so that below the 100-year base flood elevation the structure is watertight with walls substantially impermeable to the passage of water;

(ii) have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and

(iii) be certified by a registered professional engineer or architect that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section.

c. All manufactured homes to be placed or substantially improved within special flood hazard areas shall be elevated on a permanent foundation such that the

lowest floor of the manufactured home is at or above the base flood elevation; and be securely anchored to resist floatation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to, use of over-the-top or frame ties to ground anchors.

d. All recreational vehicles placed on sites within Zones ~~A1-30, AH, AE, V, V1-30, and VE~~ A and AE shall either:

(i) be on the site for fewer than 180 consecutive days;

(ii) be fully licensed and ready for highway use; or

(iii) meet all standards of ~~Section 60.3 (b) (1) of the National Flood Insurance Program Regulations~~ Item VI of this ordinance and the elevation and anchoring requirements for "manufactured homes" in ~~Item XII(2)(c) of this ordinance~~ Paragraph 8 (6) of Section 60.3.

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e. For all new construction and substantial improvements, fully enclosed areas below the lowest floor that are subject to flooding are permitted provided they meet the following requirements:

(i) the enclosed area is unfinished or flood resistant, usable solely for the parking of vehicles, building access or storage;

(ii) the area is not a basement;

(iii) shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwater. Designs for meeting this requirement must either be certified by a registered professional engineer or architect or must meet or exceed the following minimum criteria: A minimum of two openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding shall be provided. The bottom of all openings shall be no higher than one foot above grade. Openings may be equipped with screens, louvers, or other coverings or devices provided that they permit the automatic entry and exit of floodwater.

~~f. Proposed structures to be located on slopes in special flood hazard areas, zones AH and A0 shall include adequate drainage paths to guide floodwaters around and away from the proposed structures.~~

**Item IX Item XIII - Variances and Appeals:**

1. Any order, requirement, decision or determination of the building inspector made under this ordinance may be appealed to the Zoning Board of Adjustment as set forth in RSA 676:5.

2. If the applicant, upon appeal, requests a variance as authorized by RSA 674:33, I (b), the applicant shall have the burden of showing in addition to the usual variance standards under state law that:
  - a. the variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense.
  - b. if the requested variance is for activity within a designated regulatory floodway, no increase in flood levels during the base flood discharge will result.
  - c. the variance is the minimum necessary, considering the flood hazard, to afford relief.
3. The Zoning Board of Adjustment shall notify the applicant in writing that:

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(iv) a. The issuance of a variance to construct below the base flood level will result in increase premium rates for flood insurance up to amounts as high as \$25 for \$100 of insurance coverage; and

b. such construction below the base flood level increases risks to life and property.

Such notification shall be maintained with a record of all variance actions.

4. The community shall:
  - a. Maintain a record of all variance actions, including their justification for their issuance, and
  - b. Report such variances issued in its annual or biennial report submitted to FEMA's Federal Insurance Administrator.

**Amendment #2.** Amend Article V Section 1A of the Zoning Ordinance, as follows: "together with recreational, ~~educational, and religious~~ facilities.."

**Amendment #3.** Amend Article V Section 2B that lists permitted uses in the Office Zone, as follows:

B - Principal Uses Permitted:

(1) offices, research & development facilities, biotech facilities, light manufacturing, warehouses, ~~hospitals, medical clinics, nursing homes,~~

veterinary hospitals, schools, and hotels of 3 stories or higher, ~~conference centers,~~  
and ~~facilities to treat the developmentally disabled.~~

**Amendment #4.** Amend Article V Section 3B of the Zoning Ordinance by adding the following to the list of permitted uses in the Commercial Zone: hospitals, nursing homes, schools, conference centers, and facilities to treat the developmentally disabled. Replace the term "churches" with places for public worship.

**Amendment #5:** In Article VI of the Zoning Ordinance, change the word continuous to contiguous, and footnote the word contiguous, as follows: Frontage may be along one or more contiguous, accessible public roads. Replace the term "Yard Dimensions" with Setbacks.

**Amendment #6:** Amend Article X as follows: "Driveways for access to residential buildable upland lots, with proper drainage and erosion control measures by Special Exception as provided for in Section 4C below."

#### SECTION 5 - Minimum Lot Size Requirements

Areas designated as jurisdictional wetlands may be used to fulfill no more than 50% of the minimum lot size required by the Zoning Ordinance, provided that the upland area ~~is~~ includes at least 30,000 contiguous square feet of land area (45,000 contiguous square feet for two-family dwellings) outside of wetland buffers and property line setbacks.

**ARTICLE 3:** To see what sum the municipality will vote to raise and appropriate for the operating budget. The Budget Committee recommends *Six Million, Nine Hundred Forty One Thousand, Eight Hundred and Thirty Six Dollars* (\$6,941,836.). This article does not include appropriations voted in other warrant articles.

**THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN (3-0)**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-1)**  
**(The Selectmen recommend a budget of \$6,910,267.)**

**ARTICLE 4:** To see if the Town shall vote to appropriate and apply the anticipated distribution of funds from trusts held for the benefit of Langdon Public Library to be obtained by court order in the amount of *Four-Hundred Thirty-Two Thousand, Four-Hundred Thirty Dollars* [\$432,430.], less attorneys' fees as ordered by the court, to make payment on the General Obligation Bond (No. R-1, registered owner, T.D. Bank, N.A.) in the principal amount of \$1,789,000, in equal pro-rated amount for each year remaining until the bond's May 2, 2018, maturity date, and consistent with the terms of said bond, which purpose was to pay for the improvement of Langdon Public Library.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)**

**ARTICLE 5:** To see if the Town will vote to raise and appropriate *Fifteen Thousand Dollars* (\$15,000) to be added to the existing Expendable Trust Fund established in 2012 under the provisions of RSA 31:19-a known as the Health Plan Deductible Supplement Fund.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)**

*Est. in 2012, we added \$35,000 to it last year. As of December 31, 2014, we had a balance of \$22,727.93*

**ARTICLE 6:** To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars* (\$25,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 for the Replacement and/or Repair of Vehicles Operated by the Fire Department.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)**

*Est. in 1986/Revised 1998; added \$50,000 to this last year. As of December 31, 2014 we had a balance of \$86,045.90.*

**ARTICLE 7:** To see if the Town will vote to raise and appropriate the sum of *Fifteen Thousand Dollars* (\$15,000) to be placed in the existing Conservation Fund established in accordance with RSA 36-A:5 to be used for expenses associated with the purchase of Conservation Land and open space, easements, wetlands, and other land management acquisitions.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)**

*Est. in 2001; added \$5,000 last year. As of December 31, 2014 we had a balance of \$149,283.*

**ARTICLE 8:** To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be added to our existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Replacement and/or Major Repairs of Vehicles and equipment operated by the Highway Department.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)**

*Est. in 2005; added \$25,000 last year. As of December 31, 2014 this fund shows a balance of \$95,935.06*

**ARTICLE 9:** To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 known as the Major Road Work Fund which was established for the purpose of funding major improvements to roadways.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)**

*Est. in 2001; added \$5,000 last year. As of December 31, 2014 we had a balance of \$172,673.05*

**ARTICLE 10:** To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the existing Capital Reserve Fund under provisions of RSA 35:1 for the Replacement of the Town Ambulance and any Major Medical Equipment.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)**

*Est. in 1998; as of December 31, 2014 this fund had a balance of \$5,898.09*

**ARTICLE 11:** To see if the Town will vote to establish a Capital Reserve Fund to be known as the Fire Department Communications Fund under the provisions of RSA 35:1 for the purpose of maintenance, replacement and improvements of existing Radio, Fire Alarm, and computer equipment, and to raise and appropriate the sum of Ten Thousand dollars (\$10,000) to be placed in this fund, and to name the Board of Selectmen as agents to expend.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)**

**ARTICLE 12:** To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the existing Capital Reserve Fund known as the Police Dept. Radio/Electronics Fund established in 1998 (and amended) under the provisions of RSA 35:1, which was established for the purpose of purchasing, replacement or repair of needed electronic and/or communication devices.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)**

*Est. in 1998; added \$5,000 last year. As of December 31, 2014 we had a balance of \$2,712.22*

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**ARTICLE 13:** To see if the Town shall vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the existing Capital Reserve Fund established under the provisions of RSA 35:1 and known as the Langdon Library Building Fund, with the Library Trustees as agents to expend.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)**

*Est. in 2011; as of December 31, 2014 this fund shows a balance of 0.*

**ARTICLE 14:** To see if the Town of Newington will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of maintenance, repair and improvements of Town Recreational Facilities and Equipment.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)**

*Est. in 2005; as of December 31, 2014 this fund shows a balance of \$25,836.83*



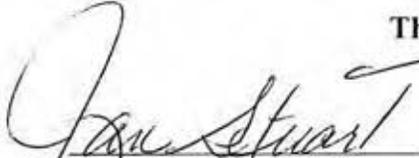
**ARTICLE 16:** We, the citizens of the town of Newington, NH, petition the town to change the ordinance and allow for state-legal fireworks to be discharged in accordance with town noise guidelines- prior to 10pm. The large majority of people use and enjoy fireworks responsibly and safely and for specific occasions, namely the Fourth of July celebrations. It is unreasonable to disallow law-abiding citizens of Newington to partake in normal and reasonable displays of community and national pride by deterring the use of legal fireworks in the State of New Hampshire.

**ARTICLE 17:** To hear the report of the Moderator on the election of officers.

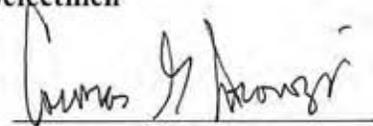
Given under our hands and seal this 13th day of February 2015.

We certify and attest that on or before the 13th day of February 2015, we posted a true and attested copy of the within Warrant at the place of Meeting, and like copies at the South Newington Bulletin Board and the Meeting House, and delivered the original to the Town Clerk.

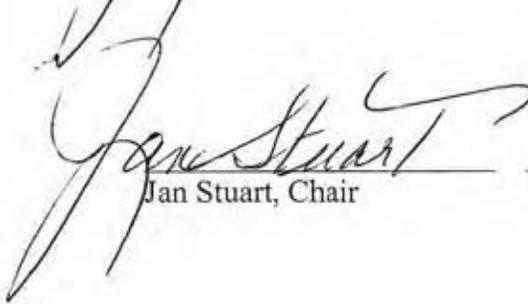
**The Town of Newington Board of Selectmen**

  
Jan Stuart, Chair

  
Rick Stern, Selectman

  
Cosmas Iocovozzi, Selectman

**A True copy of Warrant: Attest**

  
Jan Stuart, Chair

  
Rick Stern, Selectman

  
Cosmas Iocovozzi, Selectman



New Hampshire  
Department of  
Revenue Administration

2015  
MS-737

**Budget of the Town of Newington**  
Form Due Date: 20 Days after the Town Meeting

**THIS BUDGET SHALL BE POSTED WITH THE WARRANT**  
This form was posted with the warrant on: February 13, 2015

For Assistance Please Contact the NH DRA Municipal and Property Division  
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

**BUDGET COMMITTEE CERTIFICATION**

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

Printed Name	Budget Committee Members	Signature
Zick Stern		
Michael Marconi		
Gail Klancher		
Sandra W. Swamy		
David Muelki		
John Lamsey		
Gail Pare		

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487

# Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Enacting FY (Recommended)	Commissioner's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	03	\$283,888	\$272,643	\$305,202	\$0	\$305,202	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$7,645	\$9,339	\$5,443	\$0	\$5,443	\$0
4150-4151	Financial Administration	03	\$63,480	\$58,715	\$219,214	\$0	\$219,214	\$0
4152	Revaluation of Property		\$294,000	\$253,132	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$172,504	\$97,541	\$141,503	\$0	\$141,503	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	03	\$185,394	\$236,470	\$156,101	\$31,569	\$187,670	\$0
4194	General Government Buildings	03	\$177,306	\$183,416	\$219,241	\$0	\$219,241	\$0
4195	Cemeteries	03	\$36,815	\$29,973	\$22,972	\$0	\$22,972	\$0
4196	Insurance	03	\$143,518	\$132,742	\$157,609	\$0	\$157,609	\$0
4197	Advertising and Regional Association	03	\$13,310	\$14,010	\$11,757	\$0	\$11,757	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety</b>								
4210-4214	Police	03	\$1,484,747	\$1,446,520	\$1,470,553	\$0	\$1,470,553	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	03	\$1,493,146	\$1,451,323	\$1,510,882	\$0	\$1,510,882	\$0
4240-4249	Building Inspection	03	\$106,838	\$101,272	\$109,437	\$0	\$109,437	\$0
4290-4298	Emergency Management	03	\$15,338	\$13,900	\$15,421	\$0	\$15,421	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	03	\$407,565	\$343,212	\$410,302	\$0	\$410,302	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$24,000	\$28,783	\$25,900	\$0	\$25,900	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Ensuing FY (Recommended)	Commissioner's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>Sanitation</b>								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	03	\$88,435	\$99,002	\$71,285	\$0	\$71,285	\$0
4324	Solid Waste Disposal	03	\$60,000	\$50,860	\$86,297	\$0	\$86,297	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment</b>								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Electric</b>								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Health</b>								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	03	\$60,000	\$37,225	\$40,000	\$0	\$40,000	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	03	\$2,000	\$1,200	\$2,000	\$0	\$2,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	03	\$156,000	\$133,904	\$162,351	\$0	\$162,351	\$0
4550-4559	Library	03	\$183,286	\$166,086	\$181,290	\$0	\$181,290	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	03	\$16,325	\$13,023	\$17,058	\$0	\$17,058	\$0
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources	03	\$15,426	\$3,350	\$13,426	\$0	\$13,426	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Ensluing FY (Recommended)	Commissioner's Appropriations Ensluing FY (Not Recommended)	Budget Committee's Appropriations Ensluing FY (Recommended)	Budget Committee's Appropriations Ensluing FY (Not Recommended)
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	03	\$537,800	\$537,800	\$537,800	\$0	\$537,800	\$0
4721	Long Term Bonds and Notes - Interest	03	\$45,220	\$42,506	\$31,665	\$0	\$31,665	\$0
4723	Tax Anticipation Notes - Interest	03	\$400	\$0	\$400	\$0	\$400	\$0
4790-4799	Other Debt Service	03	\$100,981	\$100,362	\$100,981	\$0	\$100,981	\$0
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	03	\$265,761	\$256,493	\$70,810	\$0	\$70,810	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
<b>Operating Transfers Out</b>								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$8,180,000	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	03	\$1,113,517	\$836,052	\$813,367	\$0	\$813,367	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$15,734,645</b>	<b>\$6,950,854</b>	<b>\$6,910,267</b>	<b>\$31,569</b>	<b>\$6,941,836</b>	<b>\$0</b>

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Ensnuing FY (Recommended)	Commissioner's Appropriations Ensnuing FY (Not Recommended)	Budget Committee's Appropriations Ensnuing FY (Recommended)	Budget Committee's Appropriations Ensnuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
<b>Special Articles Recommended</b>								

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Enacting FY (Recommended)	Commissioner's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
4790-4799	Other Debt Service	04	\$0	\$0	\$432,430	\$0	\$432,430	\$0
	<b>Purpose:</b> Reimburse Town for Library Trust Fund coverage							
4915	To Capital Reserve Fund	06	\$0	\$0	\$25,000	\$0	\$25,000	\$0
	<b>Purpose:</b> Raise funds to be placed in Fire Vehicles Cap Rese							
4915	To Capital Reserve Fund	07	\$0	\$0	\$15,000	\$0	\$15,000	\$0
	<b>Purpose:</b> Raise funds to be placed in Conservation Fund							
4915	To Capital Reserve Fund	08	\$0	\$0	\$10,000	\$0	\$10,000	\$0
	<b>Purpose:</b> Raise funds to be placed in Highway Replacement or							
4915	To Capital Reserve Fund	09	\$0	\$0	\$10,000	\$0	\$10,000	\$0
	<b>Purpose:</b> Raise funds to be placed in Major Road Work Fund							
4915	To Capital Reserve Fund	10	\$0	\$0	\$10,000	\$0	\$10,000	\$0
	<b>Purpose:</b> Raise funds to be placed in CR Fund for Ambulance							
4915	To Capital Reserve Fund	11	\$0	\$0	\$10,000	\$0	\$10,000	\$0
	<b>Purpose:</b> Establish a CR Fund and raise funds to be placed i							
4915	To Capital Reserve Fund	12	\$0	\$0	\$10,000	\$0	\$10,000	\$0
	<b>Purpose:</b> Raise funds to be placed in Police Dept. Radio/ele							
4915	To Capital Reserve Fund	13	\$0	\$0	\$5,000	\$0	\$5,000	\$0
	<b>Purpose:</b> Raise funds to be placed in the Langdon Library Bu							
4915	To Capital Reserve Fund	14	\$0	\$0	\$5,000	\$0	\$5,000	\$0
	<b>Purpose:</b> Raise funds to be placed in the Town Recreational							
4916	To Expendable Trusts/Fiduciary Funds	05	\$0	\$0	\$15,000	\$0	\$15,000	\$0
	<b>Purpose:</b> raise funds for Health Plan Deductible Supplement							
<b>Individual Articles Recommended</b>					<b>\$547,430</b>	<b>\$0</b>	<b>\$547,430</b>	<b>\$0</b>

# Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund	03	\$0	\$10	\$10
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$0	\$10	\$10
3186	Payment in Lieu of Taxes	03	\$21,673	\$22,000	\$22,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$7,727	\$8,000	\$8,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	03	\$2,870	\$2,800	\$2,800
3220	Motor Vehicle Permit Fees	03	\$254,373	\$235,000	\$235,000
3230	Building Permits	03	\$98,226	\$95,000	\$95,000
3290	Other Licenses, Permits, and Fees	03	\$8,898	\$8,200	\$8,200
3311-3319	From Federal Government	03	\$3,930	\$30	\$30
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$36,062	\$36,000	\$36,000
3353	Highway Block Grant	03	\$32,650	\$32,000	\$32,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	03	\$0	\$10	\$10
3379	From Other Governments	03	\$17,879	\$10,092	\$10,092
<b>Charges for Services</b>					
3401-3406	Income from Departments	03	\$403,363	\$301,710	\$301,710
3409	Other Charges		\$0	\$0	\$0
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	03	\$5,737	\$10	\$10
3502	Interest on Investments	03	\$480	\$100	\$100
3503-3509	Other	03	\$6,108	\$11,120	\$11,120

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	03	\$836,052	\$813,367	\$813,367
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$150,000	\$0	\$0
3916	From Trust and Fiduciary Funds	03, 04	\$7,000	\$462,180	\$462,180
3917	From Conservation Funds		\$0	\$0	\$0
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Total Estimated Revenues and Credits</b>			<b>\$1,893,028</b>	<b>\$2,037,639</b>	<b>\$2,037,639</b>

## Budget Summary

Item	Prior Year Adopted Budget	Selectman's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$7,081,467	\$6,910,267	\$6,941,836
Special Warrant Articles Recommended	\$8,457,465	\$0	\$0
Individual Warrant Articles Recommended	\$320,713	\$547,430	\$547,430
<b>TOTAL Appropriations Recommended</b>	<b>\$15,859,645</b>	<b>\$7,457,697</b>	<b>\$7,489,266</b>
Less: Amount of Estimated Revenues & Credits	\$10,723,772	\$2,037,639	\$2,037,639
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$5,135,873</b>	<b>\$5,420,058</b>	<b>\$5,451,627</b>



**MS-737 SUPPLEMENTAL SCHEDULE**

**ENTITY'S INFORMATION ?**

Entity Type:  Municipality  Village

Municipality:  County:

**BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE**

<b>1. Total recommended by Budget Committee (from MS-737):</b>	<b>\$7,489,266</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes:	<input type="text"/>
3. Interest: Long-Term Bonds & Notes:	<input type="text"/>
4. Capital outlays funded from Long-Term Bonds & Notes	<input type="text"/>
5. Mandatory Assessments	<input type="text"/>
6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5)	<input type="text"/>
<b>7. Amount Recommended, Less Exclusions (Line 1 - Line 6)</b>	<b>\$7,489,266</b>
8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%)	<b>\$748,927</b>

**Collective Bargaining Cost Items**

9. Recommended Cost Items (Prior to Meeting)	<input type="text"/>
10. Voted Cost Items (Voted at Meeting)	<input type="text"/>
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	<input type="text"/>

**Mandatory Water & Waste Treatment Facilities (RSA 32:21)**

12. Amount Recommended (Prior to Meeting)	<input type="text"/>
13. Amount Voted (Voted at Meeting)	<input type="text"/>
14. Amount voted over recommended amount (Difference of Lines 12 and 13)	<input type="text"/>
<b>15. Bond Override (RSA 32:18-a), Amount Voted</b>	<input type="text"/>

<b>Maximum Allowable Appropriations Voted At Meeting (Line 1) + Line 8 + Line 11 + Line 14 + Line 15</b>	<b>\$8,238,193</b>
--	--------------------

**For Assistance Please Contact:**

NH DRA Municipal and Property Division  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

STATE OF NEW HAMPSHIRE  
TOWN OF NEWINGTON  
2014 TOWN WARRANT

Tuesday, March 11, 2014  
Polls Open 11:00 AM to 7:00 PM  
To Act on Article 1

Saturday, March 15, 2014,  
Resuming with the Business portion  
To act on Articles 2-13

**Annual Town Meeting Minutes**

On Tuesday, March 11, 2014, Moderator Ruth Fletcher read the Town Warrant, showed the ballot boxes to be empty and declared the polls opened at 11:05AM. The absentee ballots were opened and deposited into the ballot boxes at 3:20PM. At 7:00PM, when it was determined that no one else in the building was waiting to vote, Moderator Fletcher declared the polls closed and the counting began. At 9:25PM she announced the winners and adjourned until Saturday, March 15, 2014.

Moderator Fletcher resumed the 2014 Annual Town Meeting on March 15, 2014 at 10:30AM, led the public with the Pledge of Allegiance, and read the Revised Moderator Rules. A motion was made to amend the rules to allow more time for each person to speak. A vote was taken with the hand-held voting cards and the motion failed.

**ARTICLE 1:** To choose in the manner provided by law; One (1) Selectmen for 3 years; One (1) Selectmen for 2 years; One (1) Town Clerk/Tax Collector for 1 year; One (1) Moderator for 2 years; Two (2) Planning Board Members for 3 years; One (1) Cemetery Trustee for 1 year; One (1) Cemetery Trustee for 2 years; One (1) Board of Fire Engineers Member for 3 years; One (1) Police Commission Member for 3 years; One (1) Library Trustee for 2 years; One (1) Library Trustee for 3 years; One (1) Trustee of the Trust Funds for 3 years; Three (3) Budget Committee Members for 3 years; One (1) Budget Committee Member for 2 years; One (1) Sewer Commission Member for 3 years; and One (1) Supervisor of the Checklist for 4 years.

**ARTICLE 2:** To see if the Town will vote to raise and appropriate the sum of \$8,180,000 (gross budget) (eight million one hundred eighty thousand dollars) for the purpose of designing and constructing a Wastewater Treatment Facility upgrade, and to authorize the issuance of not more than \$8,180,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon and to apply for such grants as may be available to pay for the improvements and further to raise and appropriate an additional sum of

\$277,465. (two hundred seventy seven thousand four hundred and sixty five dollars) for the first year's interest payment on the bond. Without impairing the nature of the bonds as general obligations of the Town, it is intended and expected that debt service on the bonds and any cost for the first year's interest payment shall be paid by sewer user fees.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)**  
**(Two thirds ballot vote required)**

The proposed project will upgrade the existing wastewater treatment facility in order to provide continued reliability, address safety and code items, and to meet the requirements of the US EPA and NH DES with respect to reducing or removing sources of nitrogen in the Great Bay estuary. Failure of this article could result in reduced reliability and safety and continued high concentrations of nitrogen in the Great Bay estuary.

Selectmen Iocovozzi spoke briefly and after twenty minutes of discussion, Moderator Fletcher declared the polls open at 10:55AM for one hour, as this article contains an amount to be paid for by bond that requires a two thirds ballot vote. Business continued on other articles during this time. The polls were closed at 11:55AM. Final Tally:

**YES – 109 NO – 5**  
**Motion carries.**

**ARTICLE 3:** To see what sum the municipality will vote to raise and appropriate for the operating budget. The Budget Committee recommends Seven Million Eighty One Thousand Four Hundred and Sixty Seven Dollars (\$7,081,467.). This article does not include appropriations voted in other warrant articles.

**THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN (3-0)**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (6-1)**  
**(The Selectmen recommend a budget of \$7,043,967.)**

Alfred Smith made a motion to amend Article 3 to see if the town would vote to reduce the Budget Committee's recommended amount by \$65,000, leaving an operating budget of \$7,016,467. 2nd by John Klanchesser. A show of hands with voting cards resulted in a final tally of:

**YES – 43 NO – 73**  
**Amendment fails.**

Alfred Smith moved to accept the article as written; Patty Borkland 2<sup>nd</sup>. Motion carries.

**ARTICLE 4:** To see if the town will raise and appropriate \$195,713 for the purpose of purchasing a Ram 4500 Ambulance manufactured by PL Custom for the fire department and further to authorize the withdrawal of \$150,000 from the Ambulance and Major Medical Equipment Replacement Fund created for that purpose. The remaining amount of \$45,713 to be raised by taxation.

**THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN (3-0)**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (6-1)**

*Est in 2012, we added \$25,000 to it last year. As of December 31, 2013, we had a balance of \$155,753.16*

Alfred Smith made a motion to amend this article by adding a line at the end to read: "This purchase will include the trade of the existing town ambulance." A show of voting cards determined the amendment passed.

Michael Marconi moved to accept the article as amended; John Klanchesser 2<sup>nd</sup>. A ballot vote was taken with a final tally of:

**YES – 70 NO – 44**  
**Motion carries.**

**ARTICLE 5:** To see if the Town will vote to raise and appropriate Thirty Five Thousand Dollars (\$35,000) to be added to the existing Expendable Trust Fund established in 2012 under the provisions of RSA 31:19-a known as the Health Plan Deductible Supplement Fund.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)**

*Est. in 2012, we added \$70,000 to it last year. As of December 31, 2013, we had a balance of \$7,741.98*

**No discussion. Motion carries.**

**ARTICLE 6:** On petition of resident Michael Mazeau of 124 Fox Point Road and at least 24 other registered voters in the Town of Newington, shall the Town of Newington vote to eliminate the salaried with benefits position of Town Planner (aka Planning Director) and to contract with Rockingham Planning Commission or other consulting firm on an as-needed basis for our planning needs.

The Board of Selectmen read an opinion from Municipal Attorney, Peter Loughlin, and also by Jean Samms of the NH Dept. of Revenue Administration, concerning the controlling authority of the Town Planner. It was determined that the Planning Board, according to state statute, has authority over this position and a "yes" vote for this article by the townspeople (via this article) would not result in the elimination of the Town Planner position. A "yes" vote on this article would only be an advisory opinion from the townspeople.

A motion was recommended to pass over this article, however the motion was rescinded. A ballot vote was taken and the final tally was:

**YES – 36 NO – 73**  
**Motion Fails.**

**ARTICLE 7:** To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) to be placed in the existing Conservation Fund established in accordance with RSA 36-A:5 to be used for expenses associated with the purchase of Conservation Land and open space, easements, wetlands, and other land management acquisitions.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)**  
*Added \$25,000 last year. As of December 31, 2013 we had a balance of \$360,741.*

**Some discussion. Motion carries.**

**ARTICLE 8:** To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars* (25,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 for the Replacement and/or Repair of Vehicles Operated by the Fire Department.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)**  
*Added \$15,000 last year. As of December 31, 2013, this fund had a balance of \$36,008.24*

Amendment submitted by Larry Wahl to increase the amount placed in the capital reserve to \$50,000. He suggested the amount of \$25,000 was too small an amount to be sure enough will be saved by the time a new fire truck is needed. A vote of hands with voting cards showed the amendment passes.

**A vote to accept the article as amended passes.**

**ARTICLE 9:** To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars* (\$25,000) to be added to our existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Replacement and/or Major Repairs of Vehicles and equipment operated by the Highway Department.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)**  
*Added \$25,000 last year. As of December 31, 2013 this fund shows a balance of \$70,802.82*

**Some discussion. Motion carries.**

**ARTICLE 10:** To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 known as the Major Road Work Fund which was established for the purpose of funding major improvements to roadways.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)**  
*Added \$20,000 last year. As of December 31, 2013 we had a balance of \$167,386.17*

**No discussion. Motion carries.**

**ARTICLE 11:** To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) to be placed in the existing Capital Reserve Fund known as the Police Dept. Radio/Electronics Fund established in 1998 (and amended) under the provisions of RSA 35:1, which was established for the purpose of purchasing, replacement or repair of needed electronics and or communication devices.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)**  
*Added \$15,000 last year. As of December 31, 2013 we had a balance of \$14,427.87*

**No discussion. Motion carries.**

**ARTICLE 12:** Shall we adopt the provisions of RSA 31:95-h, to restrict 100% of revenues from fire department EMS and ambulance services to expenditures for the purpose of purchasing medical equipment and providing, improving and/or enhancing ambulance, and emergency medical services and associated cost for the Fire Department. All revenues received from billable ambulance services provided by the Newington Fire Department will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the Board of Fire Engineers and no further approval is required to expend. Such funds may be expended only for the purpose for which the fund was created. The fund shall be known as the EMS Revolving fund.

**There was quite a bit of discussion. A ballot vote was taken and the final tally was:**

**YES – 17 NO – 49**

**Motion fails.**

ARTICLE 13: To hear the report of the Moderator on the election of officers.

Board of Selectmen – 3 years

Melissa Prefontaine 137  
Cosmas Iocovozzi 165

Board of Selectmen – 2 years

Rick Stern 168  
Diana Moulton 129

Town Clerk/Tax Collector – 1 year

Laura Coleman 274

Supervisor of Checklist – 4 years

Theresa Tomlinson 181  
Doreen Stern 105

Planning Board – Vote 2 for 3 yrs

Bernard Christopher 148  
Chris Cross 170  
Edna Mosher 128

Cemetery Committee – 2 years

Margaret Lamson 3

Cemetery Committee – 1 year

Jonathan Thompson 6

Board of Fire Engineers – 3 years

Ruth Fletcher 225

Police Commission – 3 years

Doug Ross 235

Library Trustee – 3 years

Steve Bush 229

Library Trustee - 2 years

John "Jack" O'Reilly 207

Trustee of Trust Funds – 3 years

Chris Bellmare 234

Budget Committee –Vote 2 for 2 yrs

Brandon Arsenault 20

Budget Committee – Vote 3 for 3 yrs

Leila Richardson 223  
Brandon Arsenault 22

Sewer Commission – 3 years

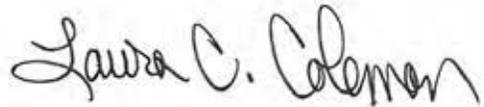
Timothy Field 253

Moderator – 2 years

Ruth Fletcher 255

Town Meeting adjourned at 5:10 PM.

Respectfully submitted,



Laura C. Coleman,  
Newington Town Clerk/Tax Collector



Town Budget Committee: From Left top- John Lamson, Chair, Cosmas Iocovozzi, Selectmen's Rep., Sandra Sweeney, Alan Wilson; Bottom left- Gail Klanchesser, Vice Chair, Gail Pare, Michael Marconi, Kathleen Latchaw, Leila Richardson



September 9, 2014

To the Board of Selectmen  
Town of Newington, New Hampshire

In planning and performing our audit of the basic financial statements of the Town of Newington, New Hampshire for the year ended December 31, 2013, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing opinions on the basic financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding this matter. We previously reported on the Town's internal control structure in our report dated September 9, 2014. This letter does not affect that report or our report on the basic financial statements dated September 9, 2014.

We have already discussed these comments and suggestions with various Town personnel, and we will be pleased to discuss them in further detail at your convenience, to perform additional study of these matters, or to assist you in implementing the recommendations.

The purpose of this letter is to provide constructive and meaningful recommendations to you.

Sincerely,

  
Vachon, Clukay & Company PC

## TIMELINESS OF DEPOSITS

### *Observation*

During our testing of sewer billings, we noted an instance where a payment was held in excess of 25 days prior to being deposited at the bank.

### *Implication*

The Town is not in compliance with State Law. RSA 41:29 part VII states the treasurer shall ensure all moneys remitted shall be deposited at least on a weekly basis, or daily whenever funds remitted from all departments collectively totals \$1,500 or more.

### *Recommendation*

We recommend the Sewer department comply with State Law and provide the deposits to the treasurer or make deposits at least weekly or daily whenever funds collected total \$1,500 or more.

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**Financial Statements**  
**December 31, 2013**  
**and**  
**Independent Auditor's Report**

**TOWN OF NEWINGTON, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2013**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Newington, New Hampshire

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

#### *Basis for Adverse Opinion on Governmental Activities*

As discussed in Note 2 to the financial statements, management has not recorded a liability for other post-employment benefits in governmental activities and, accordingly, has not recorded an expense

for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other post-employment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the liabilities, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses of the governmental activities is not reasonably determinable.

### *Adverse Opinion*

In our opinion, because of the significance of the matter described in the “Basis for Adverse Opinion on Governmental Activities” paragraph, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Newington, New Hampshire, as of December 31, 2013, or the changes in financial position thereof for the year then ended.

### *Unmodified Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund and the aggregate remaining fund information of the Town of Newington, New Hampshire, as of December 31, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Matters*

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and budgetary comparison information on pages i-vi and 26-27 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Newington, New Hampshire’s basic financial statements. The fiduciary fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The fiduciary fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such

information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the procedures performed as described above, the fiduciary fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Vacha Clukey & Company PC*

Manchester, New Hampshire  
September 9, 2014

TOWN OF NEWINGTON, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ending December 31, 2013

Presented herewith please find the Management's Discussion & Analysis Report for the Town of Newington for the year ending December 31, 2013. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

**Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the Town of Newington using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Newington's financial statements. The basic financial statements comprise three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

***Government- Wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net position presents information on all of the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between them reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net position changed during the most recent fiscal year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

### *Fund Financial Statements*

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to demonstrate compliance with finance-related legal requirements. The Town maintains three fund types: governmental funds, business-type activities and fiduciary funds.

Governmental activities – represent most of the Town's basic services

Business-type activities – accounts for the Town's sewer operations and receives a majority of its revenue from user fees.

Fiduciary funds – accounts for the Town's private purpose trust funds and agency funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net position and statement of activities.

The Town maintains several individual government funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund and Permanent Funds which are considered major funds.

The Town adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget. Other governmental funds are aggregated as non-major funds.

The proprietary fund provides sewer services to customers and charges a user fee. It is presented on the accrual basis of accounting.

## Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### Other Information

Additional schedules can be found immediately following the notes to the financial statements. These include the combining statements for the non-major funds and a schedule of budget to actual comparisons.

### Government-Wide Financial Analysis

#### Statement of Net Position

Net position of the Town of Newington as of December 31, 2013 and 2012 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Current and other assets:						
Capital assets	\$ 6,715,951	\$ 5,661,998	\$ 2,141,200	\$ 2,324,426	\$ 8,857,151	\$ 7,986,424
Other assets	6,607,365	5,538,494	1,527,582	1,552,480	8,134,947	7,090,974
Total assets	<u>13,323,316</u>	<u>11,200,492</u>	<u>3,668,782</u>	<u>3,876,906</u>	<u>16,992,098</u>	<u>15,077,398</u>
Deferred outflows of resources						
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Long term and other liabilities:						
Noncurrent liabilities	2,091,190	671,344			2,091,190	671,344
Other liabilities	1,822,914	1,200,954		16,268	1,822,914	1,217,222
Total liabilities	<u>3,914,104</u>	<u>1,872,298</u>	<u>-</u>	<u>16,268</u>	<u>3,914,104</u>	<u>1,888,566</u>
Deferred inflows of resources						
Unearned other revenue	7,703	8,642			7,703	8,642
Total deferred outflows of resources	<u>7,703</u>	<u>8,642</u>	<u>-</u>	<u>-</u>	<u>7,703</u>	<u>8,642</u>
Net position:						
Invested in capital assets, net of related debt	4,244,903	4,958,686	2,141,200	2,324,426	6,386,103	7,283,112
Restricted	1,878,345	976,424	-	-	1,878,345	976,424
Unrestricted	3,278,261	3,384,442	1,527,582	1,536,212	4,805,843	4,920,654
Total net position	<u>\$ 9,401,509</u>	<u>\$ 9,319,552</u>	<u>\$ 3,668,782</u>	<u>\$ 3,860,638</u>	<u>\$ 13,070,291</u>	<u>\$ 13,180,190</u>

## Statement of Activities

The Town's total revenue for fiscal 2013 of \$5,605,082 exceeded total expenses of \$ 5,506,476 resulting in a net position increase of \$98,606.

Change in net position for the years ending December 31, 2013 and 2012 are as follows:

	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Program revenues:						
Charges for services	\$ 382,802	\$ 298,311	\$ 703,855	\$ 699,448	\$ 1,086,657	\$ 997,759
Operating grants and contributions	70,439	109,314	-	-	70,439	109,314
Capital grants and contributions	5,059	5,099	-	-	5,059	5,099
Total program revenues	<u>458,300</u>	<u>412,724</u>	<u>703,855</u>	<u>699,448</u>	<u>1,162,155</u>	<u>1,112,172</u>
General revenues:						
Property taxes	4,547,312	4,673,183	-	-	4,547,312	4,673,183
Licenses and permits	435,849	336,879	-	-	435,849	336,879
Intergovernmental revenue	33,774	33,616	-	-	33,774	33,616
Interest and investment earnings (loss)	113,320	64,194	2,590	4,725	115,910	68,919
Miscellaneous	15,927	62,743	3,184	4,530	19,111	67,273
Contributions to permanent fund principal	600	3,800	-	-	600	3,800
Total general revenues	<u>5,146,782</u>	<u>5,174,415</u>	<u>5,774</u>	<u>9,255</u>	<u>5,152,556</u>	<u>5,183,670</u>
Total revenues	<u>5,605,082</u>	<u>5,587,139</u>	<u>709,629</u>	<u>708,703</u>	<u>6,314,711</u>	<u>6,295,842</u>
Program expenses:						
General government	1,206,518	1,168,525	-	-	1,206,518	1,168,525
Public safety	3,115,178	2,963,134	-	-	3,115,178	2,963,134
Highways and streets	610,554	640,304	-	-	610,554	640,304
Sanitation	152,456	135,807	901,485	850,517	1,053,941	986,324
Health and welfare	73,755	54,328	-	-	73,755	54,328
Culture and recreation	302,002	322,361	-	-	302,002	322,361
Conservation	-	4,650	-	-	-	4,650
Interest and fiscal charges	62,662	39,964	-	-	62,662	39,964
Total expenses	<u>5,523,125</u>	<u>5,329,073</u>	<u>901,485</u>	<u>850,517</u>	<u>6,424,610</u>	<u>6,179,590</u>
Change in net position	81,957	258,066	(191,856)	(141,814)	(109,899)	116,252
Net position - beginning of year	9,319,552	9,061,486	3,860,638	4,002,452	13,180,190	13,063,938
Net position - ending of year	<u>\$ 9,401,509</u>	<u>\$ 9,319,552</u>	<u>\$ 3,668,782</u>	<u>\$ 3,860,638</u>	<u>\$ 13,070,291</u>	<u>\$ 13,180,190</u>

### Town of Newington Governmental Activities

As shown in the above statement the Town experienced an improvement in financial position of \$81,957 on the full accrual basis of accounting.

### Business-type Activities

The charges for services for sewer operations covered 78% of operating expenses. Interest and miscellaneous income of \$5,774 helped to reduce the overall loss to \$191,856.

**Town of Newington Fund Financial Statements**

The General Fund shows a fund balance of \$3,447,554. This is a decrease of \$97,811.

The Library Building Capital Project Fund shows a fund balance of \$818,184 which consists of unexpended bond proceeds which will be expended in the next year.

The Permanent Funds shows a fund balance of \$1,060,161. This is an increase of \$83,737 due to an increase in investment income.

In accordance with GASB Statement #54, this fund balance now incorporates the Capital Reserve, Expendable Trust, Conservation Funds and Library Funds which amounts to \$1,421,457 as of December 31, 2013.

**General Fund Budgetary Highlights**

The actual budgetary revenues were more than the budget for estimated revenues by \$111,863.

The actual budgetary expenditures were less than the final budgeted appropriations by \$398,930.

The Town realized a savings of \$187,084 in the General government budget, \$137,687 in the Culture and recreation budget. The Town encumbered \$41,259 for various building maintenance, equipment purchases, erosion and paving projects, etc due to be completed in 2014 that didn't need to be funded again this year.

**Capital Assets**

The Town's investments in capital assets for its governmental activities amounted to \$6,715,951 (net of accumulated depreciation). In addition, the Town's investments in business-type activities amounted to \$2,141,200 (net of accumulated depreciation). The following provides additional detail:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Land	\$ 1,266,721	\$ 1,266,721	\$ 69,668	\$ 69,668	\$ 1,336,389	\$ 1,336,389
Easements	181,666	181,666			181,666	181,666
Construction in progress	996,112				996,112	-
Infrastructure			526,308	505,906	526,308	505,906
Land improvements	256,497	283,293	6,797	9,673	263,294	292,966
Buildings and improvements	2,912,713	3,068,276	1,177,334	1,315,241	4,090,047	4,383,517
Vehicles and equipment	1,102,242	862,042	361,093	423,938	1,463,335	1,285,980
	<u>\$ 6,715,951</u>	<u>\$ 5,661,998</u>	<u>\$ 2,141,200</u>	<u>\$ 2,324,426</u>	<u>\$ 8,857,151</u>	<u>\$ 7,986,424</u>

Additional information on the Town's capital assets can be found in Note 6 of the Notes to Basic Financial Statements.

### **Long-Term Obligations**

During FY 2013, the Town made payments on the general obligation bonds of \$204,933. A new general obligation bond totaling \$1,789,000 was borrowed for the library building project. The Town also made payments on capital leases payable of \$237,312. A new capital lease was entered into for \$396,048. Additional information on the Town's long-term debt obligations can be found in Note 8 of the Notes to the Basic Financial Statements.

### **Economic Factors**

1. A Library addition and renovation bond for \$1,789,000 was approved in March of 2013 and issued in May.
2. A lease/purchase of a fire truck in the total amount of \$460,000. was approved.
3. Changes were made to the assessed value of various power plants.
4. A revaluation of the town occurs in 2014 but is completed on an ongoing basis with 25% of the town being revalued every year.

### **Contacting the Town of Newington's Financial Management**

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen or Martha Roy (Town Administrator) at 205 Nimble Hill Road, Newington, NH 03801-2797, Telephone number 603-436-7640.

EXHIBIT A  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Statement of Net Position  
December 31, 2013

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current Assets:			
Cash and cash equivalents	\$ 4,278,508	\$ 1,477,277	\$ 5,755,785
Investments	2,086,912		2,086,912
Taxes receivable, net	139,794		139,794
Accounts receivable, net	76,750	75,706	152,456
Internal balances	25,401	(25,401)	-
Total Current Assets	<u>6,607,365</u>	<u>1,527,582</u>	<u>8,134,947</u>
Noncurrent Assets:			
Capital assets:			
Non-depreciable capital assets	2,444,499	69,668	2,514,167
Depreciable capital assets, net	<u>4,271,452</u>	<u>2,071,532</u>	<u>6,342,984</u>
Total Noncurrent Assets	<u>6,715,951</u>	<u>2,141,200</u>	<u>8,857,151</u>
Total Assets	<u>13,323,316</u>	<u>3,668,782</u>	<u>16,992,098</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	301,878		301,878
Accrued expenses	68,232		68,232
Retainage payable	36,346		36,346
Due to other governments	802,799		802,799
Current portion of bonds payable	563,681		563,681
Current portion of capital leases payable	49,978		49,978
Total Current Liabilities	<u>1,822,914</u>	<u>-</u>	<u>1,822,914</u>
Noncurrent Liabilities:			
Bonds payable	1,655,420		1,655,420
Capital leases payable	346,070		346,070
Compensated absences payable	89,700		89,700
Total Noncurrent Liabilities	<u>2,091,190</u>	<u>-</u>	<u>2,091,190</u>
Total Liabilities	<u>3,914,104</u>	<u>-</u>	<u>3,914,104</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned other revenue	7,703		7,703
Total Deferred Inflows of Resources	<u>7,703</u>	<u>-</u>	<u>7,703</u>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	4,244,903	2,141,200	6,386,103
Restricted	1,878,345		1,878,345
Unrestricted	<u>3,278,261</u>	<u>1,527,582</u>	<u>4,805,843</u>
Total Net Position	<u>\$ 9,401,509</u>	<u>\$ 3,668,782</u>	<u>\$ 13,070,291</u>

See accompanying notes to the basic financial statements

EXHIBIT B  
**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**Statement of Activities**  
For the Year Ended December 31, 2013

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental Activities:</b>							
General government	\$ 1,206,518	\$ 100,967			\$(1,105,551)		\$ (1,105,551)
Public safety	3,115,178	270,046	\$ 2,091		(2,843,041)		(2,843,041)
Highways and streets	610,554	44,787			(565,767)		(565,767)
Sanitation	152,456				(152,456)		(152,456)
Health and welfare	73,755				(73,755)		(73,755)
Culture and recreation	302,002	11,789	23,561		(266,652)		(266,652)
Interest and fiscal charges	62,662			\$ 5,059	(57,603)		(57,603)
Total governmental activities	5,523,125	382,802	70,439	5,059	(5,064,825)	\$ -	(5,064,825)
<b>Business-type activities:</b>							
Sewer	901,485	703,855				(197,630)	(197,630)
Total business-type activities	901,485	703,855	-	-	-	(197,630)	(197,630)
Total primary government	\$ 6,424,610	\$ 1,086,657	\$ 70,439	\$ 5,059	(5,064,825)	(197,630)	(5,262,455)
<b>General revenues:</b>							
Property and other taxes					4,547,312		4,547,312
Licenses and permits					435,849		435,849
Grants and contributions:							
Rooms and meals tax distribution					33,381		33,381
Railroad tax					393		393
Interest and investment earnings					113,320	2,590	115,910
Miscellaneous					15,927	3,184	19,111
Contributions to permanent fund principal					600		600
Total general revenues and contributions to permanent fund principal					5,146,782	5,774	5,152,556
Change in net position					81,957	(191,856)	(109,899)
Net position - beginning					9,319,552	3,860,638	13,180,190
Net position - ending					\$ 9,401,509	\$ 3,668,782	\$ 13,070,291

See accompanying notes to the basic financial statements

EXHIBIT C  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Balance Sheet  
Governmental Funds  
December 31, 2013

	General Fund	Library Renovation Capital Project Fund	Permanent Funds	Nonmajor Governmental Fund	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 3,276,730	\$ 1,001,778			\$ 4,278,508
Investments	1,026,751		\$ 1,060,161		2,086,912
Taxes receivable, net	139,794				139,794
Accounts receivable, net	76,750				76,750
Due from other funds	127,329			\$ 3,703	131,032
Total Assets	<u>4,647,354</u>	<u>1,001,778</u>	<u>1,060,161</u>	<u>3,703</u>	<u>6,712,996</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Total Deferred Outflows of Resources	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 4,647,354</u>	<u>\$ 1,001,778</u>	<u>\$ 1,060,161</u>	<u>\$ 3,703</u>	<u>\$ 6,712,996</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 256,558	\$ 45,320			\$ 301,878
Accrued expenses	56,395				56,395
Retainage payable		36,346			36,346
Due to other governments	802,799				802,799
Due to other funds	3,703	101,928			105,631
Total Liabilities	<u>1,119,455</u>	<u>183,594</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,303,049</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unearned tax revenue	76,345				76,345
Unearned other revenue	4,000			3,703	7,703
Total Deferred Inflows of Resources	<u>80,345</u>	<u>-</u>	<u>-</u>	<u>3,703</u>	<u>84,048</u>
Total Liabilities and Deferred Inflows of Resources	<u>1,199,800</u>	<u>183,594</u>	<u>-</u>	<u>3,703</u>	<u>1,387,097</u>
<b>FUND BALANCES</b>					
Nonspendable			983,177		983,177
Restricted		818,184	76,984		895,168
Committed	1,068,485				1,068,485
Assigned	394,231				394,231
Unassigned	1,984,838				1,984,838
Total Fund Balances	<u>3,447,554</u>	<u>818,184</u>	<u>1,060,161</u>	<u>-</u>	<u>5,325,899</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,647,354</u>	<u>\$ 1,001,778</u>	<u>\$ 1,060,161</u>	<u>\$ 3,703</u>	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds 6,715,951

Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis 76,345

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:

Bonds payable (2,219,101)  
Capital leases payable (396,048)  
Accrued interest on long-term obligations (11,837)  
Compensated absences payable (89,700)

Net position of governmental activities \$ 9,401,509

EXHIBIT D  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2013

For the Year Ended December 31, 2013

	General Fund	Library Renovation Capital Project Fund	Permanent Funds	Nonmajor Governmental Fund	Total Governmental Funds
Revenues:					
Taxes	\$ 4,564,187				\$ 4,564,187
Licenses and permits	435,849				435,849
Intergovernmental	107,181			\$ 2,091	109,272
Charges for services	382,802				382,802
Interest and investment income (loss)	3,074	\$ 1,916	\$ 108,330		113,320
Miscellaneous	12,401		600	3,526	16,527
Total Revenues	<u>5,505,494</u>	<u>1,916</u>	<u>108,930</u>	<u>5,617</u>	<u>5,621,957</u>
Expenditures:					
Current operations:					
General government	1,087,636		11,903		1,099,539
Public safety	2,920,374			2,091	2,922,465
Highways and streets	544,809				544,809
Sanitation	151,773				151,773
Health and welfare	73,755				73,755
Culture and recreation	279,161			3,526	282,687
Capital outlay	455,946	969,732			1,425,678
Debt service:					
Principal retirement	442,245				442,245
Interest and fiscal charges	56,944	3,000			59,944
Total Expenditures	<u>6,012,643</u>	<u>972,732</u>	<u>11,903</u>	<u>5,617</u>	<u>7,002,895</u>
Excess revenues over (under) expenditures	<u>(507,149)</u>	<u>(970,816)</u>	<u>97,027</u>	<u>-</u>	<u>(1,380,938)</u>
Other financing sources (uses):					
Proceeds from bond issuances		1,789,000			1,789,000
Proceeds from capital leases	396,048				396,048
Transfers in	13,290				13,290
Transfers out			(13,290)		(13,290)
Total other financing sources (uses)	<u>409,338</u>	<u>1,789,000</u>	<u>(13,290)</u>	<u>-</u>	<u>2,185,048</u>
Net change in fund balances	<u>(97,811)</u>	<u>818,184</u>	<u>83,737</u>	<u>-</u>	<u>804,110</u>
Fund balances at beginning of year	<u>3,545,365</u>	<u>-</u>	<u>976,424</u>	<u>-</u>	<u>4,521,789</u>
Fund balances at end of year	<u>\$ 3,447,554</u>	<u>\$ 818,184</u>	<u>\$ 1,060,161</u>	<u>\$ -</u>	<u>\$ 5,325,899</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE  
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2013

Net Change in Fund Balances--Total Governmental Funds	\$ 804,110
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	1,053,953
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(16,875)
Repayment of principal on general obligation bonds and capital leases are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	442,245
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(13,710)
In the statement of activities, interest is accrued on general obligation bonds, whereas in governmental funds, an interest expenditure is reported when due.	(2,718)
Proceeds from capital leases are reported as other financing sources in the funds, but a capital lease increases long-term liabilities in the statement of net position.	(396,048)
Proceeds from bond issues are other financing sources in the funds, but bond issues increase long-term liabilities in the statement of net position.	(1,789,000)
Change in Net Position of Governmental Activities	\$ 81,957

EXHIBIT E  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Statement of Net Position  
Proprietary Funds  
December 31, 2013

	Sewer Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 1,477,277
Accounts receivable	<u>75,706</u>
Total Current Assets	<u>1,552,983</u>
Noncurrent Assets:	
Non-depreciable capital assets	69,668
Capital assets, net	<u>2,071,532</u>
Total Noncurrent Assets	<u>2,141,200</u>
Total Assets	<u>3,694,183</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Due to other funds	<u>25,401</u>
Total Liabilities	<u>25,401</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Invested in capital assets	2,141,200
Unrestricted	<u>1,527,582</u>
Total Net Position	<u>\$ 3,668,782</u>

*See accompanying notes to the basic financial statements*

EXHIBIT F  
**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
For the Year Ended December 31, 2013

	Sewer Fund
Operating revenues:	
Charges for services	\$ 703,855
Miscellaneous	<u>3,184</u>
Total operating revenues	<u>707,039</u>
Operating expenses:	
Personnel services	10,910
Contractual services	633,396
Depreciation	256,900
Miscellaneous	<u>279</u>
Total operating expenses	<u>901,485</u>
Operating (loss)	<u>(194,446)</u>
Non-operating revenues:	
Interest revenue	<u>2,590</u>
Total non-operating revenues	<u>2,590</u>
Change in net position	(191,856)
Total net position at beginning of year	<u>3,860,638</u>
Total net position at end of year	<u>\$ 3,668,782</u>

*See accompanying notes to the basic financial statements*

EXHIBIT G  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2013

	Sewer Fund
Cash flows from operating activities:	
Cash received from customers	\$ 688,409
Cash paid to suppliers	(630,843)
Cash paid to employees	<u>(10,910)</u>
Net cash provided by operating activities	<u>46,656</u>
Cash flows from investing activities:	
Redemption of investments	956,855
Interest on investments	<u>2,590</u>
Net cash provided by investing activities	<u>959,445</u>
Net increase in cash and cash equivalents	1,006,101
Cash and cash equivalents at beginning of year	<u>471,176</u>
Cash and cash equivalents at end of year	<u>\$ 1,477,277</u>
Reconciliation of operating (loss) to net cash provided by operating activities:	
Operating (loss)	\$ (194,446)
Adjustments to reconcile operating (loss) to net cash provided by operating activities:	
Depreciation expense	256,900
Changes in assets and liabilities:	
Accounts receivable	(18,630)
Accounts payable	(16,268)
Due to other funds	<u>19,100</u>
Net cash provided by operating activities	<u>\$ 46,656</u>

*See accompanying notes to the basic financial statements*

EXHIBIT H  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Statement of Fiduciary Net Position  
Fiduciary Funds  
December 31, 2013

	<u>Private- Purpose Trust Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and cash equivalents		\$ 204,222
Investments	\$ 74,730	<u>100,680</u>
Total Assets	<u>74,730</u>	<u>\$ 304,902</u>
DEFERRED OUTFLOWS OF RESOURCES		
Total Deferred Outflows of Resources	<u>-</u>	
LIABILITIES		
Due to other governments		\$ 100,680
Due to others		<u>204,222</u>
Total Liabilities	<u>-</u>	<u>\$ 304,902</u>
DEFERRED INFLOWS OF RESOURCES		
Total Deferred Inflows of Resources	<u>-</u>	
NET POSITION		
Held in trust	<u>74,730</u>	
Total Net Position	<u>\$ 74,730</u>	

*See accompanying notes to the basic financial statements*

EXHIBIT I  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2013

	Private- Purpose <u>Trust Fund</u>
ADDITIONS:	
Investment earnings:	
Interest	\$ 1,686
Net increase (decrease) in the fair value of investments	<u>5,631</u>
Total Additions	<u>7,317</u>
DEDUCTIONS:	
Benefits	<u>2,841</u>
Total Deductions	<u>2,841</u>
Change in Net Position	4,476
Net position - beginning of year	<u>70,254</u>
Net position - end of year	<u>\$ 74,730</u>

*See accompanying notes to the basic financial statements*

**TOWN OF NEWINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended December 31, 2013**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Town of Newington, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

***Financial Reporting Entity***

The Town of Newington, New Hampshire (the "Town") was incorporated in 1764. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions as authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other elected officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

***Basis of Presentation***

The Town's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**1. Government-Wide Financial Statements:**

The statement of net position and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities and business-type activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

**2. Fund Financial Statements:**

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2013**

focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

***Fund Accounting***

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of three categories of funds: governmental, proprietary and fiduciary.

**1. Governmental Funds:**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources is reported as fund balance. The following are the Town's major governmental funds:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

The *Permanent Funds* are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

The *Library Reconstruction Capital Project Fund* is used to account for all financial resources and expenditures associated with the library reconstruction project.

**2. Proprietary Funds:**

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as enterprise or internal service. The Town has no internal service funds. The following is the Town's major proprietary fund:

The *Sewer Fund* accounts for all revenues and expenses pertaining to the Town's sewer operations. The Sewer Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e. expenses including depreciation) of providing goods or services to the residents on a continuing basis are financed or recovered primarily through user charges.

**3. Fiduciary Funds:**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into two classifications: private purpose trust funds and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town maintains private-purpose trust funds which account for monies designated to benefit individuals within

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2013**

the Town. The Town's agency funds are custodial in nature (assets plus deferred outflows of resources equal liabilities plus deferred inflows of resources) and do not involve the measurement of results of operations. The Town's agency fund accounts for the capital reserve fund of the Newington School District, which is held by the Town as required by State Law. Other agency funds consist of developer's performance bonds.

***Measurement Focus***

**1. Government-Wide Financial Statements:**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

**2. Fund Financial Statements:**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) of total net position. The statement of cash flows provides information about how the Town finances and meets the cash flow needs of its proprietary activities.

The private purpose trust fund is reported using the economic resources measurement focus.

***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

**1. Revenues – Exchange and Non-exchange Transactions:**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis,

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2013**

revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Town, available means expected to be received within sixty days of fiscal year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 3). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year end: property taxes and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

**2. Unearned Revenue:**

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as unearned revenue.

**3. Expenses/Expenditures:**

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

***Budgetary Data***

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2013, the Town applied \$500,000 of its unappropriated fund balance to reduce taxes.

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2013**

*Cash and Cash Equivalents*

For the purpose of the Statement of Cash Flows, cash and cash equivalents consist of the following:

	<u>Cash</u>
Proprietary Fund:	
Sewer Fund	<u>\$ 1,477,277</u>

*Investments*

Investments are stated at their fair value in all funds. Certificates of deposit and repurchase agreements with a maturity of greater than ninety days from the date of issuance are included in investments.

*Taxes Receivable*

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2013 are recorded as receivables net of reserves for estimated uncollectibles of \$13,000.

*Accounts Receivable*

Accounts receivable are recorded net of reserves for estimated uncollectibles of \$58,381 in the general fund.

*Capital Assets*

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the governmental fund financial statements.

All capital assets including infrastructure and intangible assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair values as of the date received. The Town maintains a capitalization threshold of \$10,000. The Town's infrastructure consists of roads, bridges, sidewalks, water purification and distribution system, sewer collection and treatment system, and similar items. Intangible assets of the Town consist of land easements which are reported as non-depreciable capital assets. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets of the business-type activities is also capitalized.

The Town is not required to retroactively report its general infrastructure (e.g. roads, bridges, and sidewalks). Infrastructure records for governmental funds are to be maintained effective January 1, 2004 and are included in these financial statements.

All reported capital assets except for land, easements with an indefinite life and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2013**

improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Description</u>	<u>Years</u>
	Land improvements	10-15
	Buildings and improvements	10-39
	Infrastructure	25-40
	Vehicles and equipment	3-20

***Compensated Absences***

Employees earn vacation and sick leave as they provide services. No payment for unused sick leave is made upon termination. Pursuant to Town personnel policy and collective bargaining agreements, employees may accumulate (subject to certain limitations) unused vacation pay earned and, upon retirement, resignation or death will be compensated for such amounts at current rates of pay. For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement.

The entire compensated absence liability is reported on the government-wide financial statements.

***Accrued Liabilities and Long-Term Obligations***

Except for the obligation for other post-employment benefits (see Note 2), all payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources, are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

***Net Position***

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

TOWN OF NEWINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2013

*Fund Balance Policy*

The Town has implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Statement 54 established new fund balance classifications and changed the definition of governmental fund types. Under Statement 54, the Town has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- *Nonspendable Fund Balance*: Permanent trust funds (nonexpendable portion) non-cash assets such as inventories or prepaid items.
- *Restricted Fund Balance*: Funds legally restricted for specific purposes, such as grants, the income balance of permanent funds and capital project funds that cannot change purpose.
- *Committed Fund Balance*: Amounts that can only be used for specific purposes pursuant to a formal vote at Town Meetings; such as expendable trust funds (capital reserve), non-lapsing appropriations, and other special revenue funds not listed under restricted and can change via a vote at Town Meeting.
- *Assigned Fund Balance*: Amounts intended by the Board for specific purposes. Items that would fall under this type of fund balance could be encumbrances.
- *Unassigned Fund Balance*: Residual spendable fund balance after subtracting all of the above amounts.

*Spending Prioritizations*

In instances where expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

*Minimum Fund Balance*

The Town's fund balance policy mandates the Town maintain a level of fund balance between 5% and 15% of the regular General Fund operating revenues or between 5% and 17% of regular General Fund operating expenditures in accordance with the recommendations of the NH Government Finance Officers Association and the NH Department of Revenue Administration, respectively.

*Interfund Activity*

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Interfund purchases and sales are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in the proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2013**

*Operating Revenues and Expenses*

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the sewer fund, these revenues are charges to customers for sales and services. Operating expenses, which include depreciation on capital assets, are necessary costs incurred to provide the service that is the primary activity of the proprietary fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

*Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include depreciation expense and the allowances for uncollectible taxes and accounts receivable.

**NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

The Town did not implement GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The provisions of GASB 45 were required to be implemented by the Town during the year ended December 31, 2009.

**NOTE 3—PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$949,612,912 as of April 1, 2013) and are due in two installments on July 3, 2013 and December 18, 2013. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Newington School District and Rockingham County, both independent governmental units, which are remitted to them as required by law. The Town also collects education taxes for the State of New Hampshire which are remitted directly to the school district. Total taxes appropriated during the year were \$1,832,630 and \$1,104,400 for the Newington School District and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

**NOTE 4—RISK MANAGEMENT**

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2013**

December 31, 2013, the Town participated in public entity risk pools (Trusts) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2013.

***Property and Liability Insurance***

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$5,000,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

***Worker's Compensation***

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

**NOTE 5—DEPOSITS AND INVESTMENTS**

Deposits and investments as of December 31, 2013 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 5,755,785
Investments	2,086,912
Statement of Fiduciary Net Position:	
Cash and cash equivalents	204,222
Investments	175,410
	<u>\$ 8,222,329</u>

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2013**

Deposits and investments at December 31, 2013 consist of the following:

Cash on hand	\$ 200
Deposits with financial institutions	6,895,212
Investments	<u>1,326,917</u>
	<u>\$ 8,222,329</u>

The Town requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs for all governmental fund types. The Town limits its investments to demand deposits, money market accounts, certificates of deposit, and overnight repurchase agreements in accordance with New Hampshire State law (RSA 41:29) or the New Hampshire Public Deposit Investment Pool (NHPDIP), an investment pool. Responsibility for the investments of the Trust Funds is with the Board of Trustees.

***Credit Risk***

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. None of the investments held by the Town as of December 31, 2013 are rated.

The Town and the Trustees of Trust Funds do not have formal investment policies for managing its investments exposure from credit risk.

The following investment types are not rated:

Overnight repurchase agreements	\$ 192,026
Money market funds	<u>1,134,891</u>
	<u>\$ 1,326,917</u>

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town's investment policy for assurance against custodial credit risk requires collateralization for all deposits not covered by Federal Deposit Insurance. The Trustees of Trust Funds do not have a policy with respect to custodial credit risk.

Of the Town's deposits with financial institutions at year end \$6,064,679 was collateralized by securities held by the bank in the bank's name.

TOWN OF NEWINGTON, NEW HAMPSHIRE  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
 For the Year Ended December 31, 2013

NOTE 6—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental funds:

	Balance <u>1/1/2013</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2013</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,266,721			\$ 1,266,721
Easements	181,666			181,666
Construction in progress		\$ 996,112		996,112
Total capital assets not being depreciated	<u>1,448,387</u>	<u>996,112</u>	<u>\$ -</u>	<u>2,444,499</u>
Other capital assets:				
Land improvements	391,939			391,939
Buildings and improvements	4,686,873			4,686,873
Vehicles and equipment	2,149,400	429,566		2,578,966
Total other capital assets at historical cost	<u>7,228,212</u>	<u>429,566</u>	<u>-</u>	<u>7,657,778</u>
Less accumulated depreciation for:				
Land improvements	(108,646)	(26,796)		(135,442)
Buildings and improvements	(1,618,597)	(155,563)		(1,774,160)
Vehicles and equipment	(1,287,358)	(189,366)		(1,476,724)
Total accumulated depreciation	<u>(3,014,601)</u>	<u>(371,725)</u>	<u>-</u>	<u>(3,386,326)</u>
Total other capital assets, net	<u>4,213,611</u>	<u>57,841</u>	<u>-</u>	<u>4,271,452</u>
Total capital assets, net	<u>\$ 5,661,998</u>	<u>\$ 1,053,953</u>	<u>\$ -</u>	<u>\$ 6,715,951</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 104,178
Public safety	181,804
Highways and streets	65,745
Sanitation	683
Culture and recreation	19,315
Total governmental activities depreciation expense	<u>\$ 371,725</u>

The balance of the assets acquired through capital leases as of December 31, 2013 is as follows:

Vehicles and equipment	\$ 429,566
Less accumulated depreciation for:	
Vehicles and equipment	<u>(16,705)</u>
	<u>\$ 412,861</u>

The following is a summary of changes in capital assets in the proprietary funds:

TOWN OF NEWINGTON, NEW HAMPSHIRE  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
 For the Year Ended December 31, 2013

	Balance <u>1/1/2013</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2013</u>
Business-type activities:				
Capital assets not depreciated:				
Land	\$ 69,668			\$ 69,668
Total capital assets not being depreciated	<u>69,668</u>	<u>\$ -</u>	<u>\$ -</u>	<u>69,668</u>
Other capital assets:				
Land improvements	40,412			40,412
Buildings and improvements	5,156,826			5,156,826
Infrastructure	2,030,582	73,674		2,104,256
Vehicles and equipment	999,938			999,938
Total other capital assets at historical cost	<u>8,227,758</u>	<u>73,674</u>	<u>-</u>	<u>8,301,432</u>
Less accumulated depreciation for:				
Land improvements	(30,739)	(2,876)		(33,615)
Buildings and improvements	(3,841,585)	(137,907)		(3,979,492)
Infrastructure	(1,524,676)	(53,272)		(1,577,948)
Vehicles and equipment	(576,000)	(62,845)		(638,845)
Total accumulated depreciation	<u>(5,973,000)</u>	<u>(256,900)</u>	<u>-</u>	<u>(6,229,900)</u>
Total other capital assets, net	<u>2,254,758</u>	<u>(183,226)</u>	<u>-</u>	<u>2,071,532</u>
Total capital assets, net	<u>\$ 2,324,426</u>	<u>\$ (183,226)</u>	<u>\$ -</u>	<u>\$ 2,141,200</u>

Depreciation expense was charged to proprietary funds as follows:

Sewer fund	<u>\$ 256,900</u>
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**NOTE 7—DEFINED BENEFIT PLAN**

*Plan Description*

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

*Funding Policy*

Covered police employees are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 19.95% and 8.8% through June 30, 2013 and 25.30% and 10.77%, respectively, thereafter. The Town contributed 100% of the employer cost for public safety and general employees of the Town.

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2013**

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2013, 2012, and 2011 were \$384,491, \$329,216, and \$266,503, respectively, equal to the required contributions for each year.

**NOTE 8—LONG-TERM OBLIGATIONS**

*Changes in Long-Term Obligations*

The changes in the Town's long-term obligations for the year ended December 31, 2013 are as follows:

	Balance <u>1/1/2013</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2013</u>	Due Within <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 635,034	\$ 1,789,000	\$ (204,933)	\$ 2,219,101	\$ 563,681
Capital lease payable	237,312	396,048	(237,312)	396,048	49,978
Compensated absences	75,990	33,664	(19,954)	89,700	-
Total governmental activities	<u>\$ 948,336</u>	<u>\$ 2,218,712</u>	<u>\$ (462,199)</u>	<u>\$ 2,704,849</u>	<u>\$ 613,659</u>

Payments on the general obligation bond and capital lease are paid out of the General Fund. Compensated absences will be paid from the Employee Annual Leave Expendable Trust Fund set up for this purpose.

*General Obligation Bonds*

Bonds payable at December 31, 2013 are comprised of the following individual issues:

\$64,354 State Revolving Loan Fund, due in annual installments of \$4,652 through June 2019; interest at 3.80%	\$ 24,545
\$369,439 State Revolving Loan Fund, due in annual installments of \$26,705 through August 2018; interest at 3.80%	119,556
\$900,000 Highway Garage Bond, due in annual installments of \$180,000 through September 2015; interest at 3.50%	286,000
\$1,789,000 Library Renovation Bond, due in annual installments of \$357,800 through may of 2018; interest at 2.00%	1,789,000
	<u>\$ 2,219,101</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2013 are as follows:

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2013**

Year Ending December 31,	Principal	Interest	Totals
2014	\$ 563,681	\$ 50,695	\$ 614,376
2015	490,664	36,156	526,820
2016	385,685	21,640	407,325
2017	386,745	13,265	400,010
2018	387,845	4,791	392,636
2019	4,481	170	4,651
	<u>\$ 2,219,101</u>	<u>\$ 126,717</u>	<u>\$ 2,345,818</u>

As included on the Statement of Activities (Exhibit B), interest for the year ended December 31, 2013 was \$40,893 on general obligation debt for governmental activities.

***Capital Lease Obligations***

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. The following is the individual capital lease obligation at December 31, 2013:

Equipment, due in monthly installments of \$4,914, including interest at 2.41%, through March 2021	<u>\$ 396,048</u>
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Debt service requirements to retire capital lease obligations outstanding at December 31, 2013 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2014	\$ 49,978	\$ 8,995	\$ 58,973
2015	51,196	7,777	58,973
2016	52,444	6,530	58,974
2017	53,722	5,252	58,974
2018	55,031	3,942	58,973
2019-2021	133,677	3,928	137,605
	<u>\$ 396,048</u>	<u>\$ 36,424</u>	<u>\$ 432,472</u>

**NOTE 9—INTERFUND BALANCES AND TRANSFERS**

The Town has combined the cash resources of the General Fund and the Grants Fund, a nonmajor governmental fund. For accounting and reporting purposes, that portion of the pooled cash is reported in the specific fund as an interfund balance. The Town also pays expenses on-behalf of the Sewer Fund and Library Renovation Fund which are subsequently reimbursed. Interfund balances at December 31, 2013 are as follows:

TOWN OF NEWINGTON, NEW HAMPSHIRE  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
 For the Year Ended December 31, 2013

	Due from			Totals
	General Fund	Library Renovation Fund	Sewer Fund	
Due to General Fund		\$ 101,928	\$ 25,401	\$ 127,329
Nonmajor Governmental Funds	\$ 3,703			3,703
	<u>\$ 3,703</u>	<u>\$ 101,928</u>	<u>\$ 25,401</u>	<u>\$ 131,032</u>

The Permanent Funds annually allocate a portion of the income earned on the investments to be used by the Town. During the year the Permanent Funds transferred \$13,290 to the Library Fund, which is part of the General Fund for reporting purposes.

**NOTE 10—RESTRICTED NET POSITION**

Net position is restricted for specific purposes at December 31, 2013 as follows:

Permanent Funds - Endowments	\$ 983,177
Permanent Funds - Income	76,984
Library Renovation Capital Project Fund	818,184
	<u>\$ 1,878,345</u>

**NOTE 11—COMPONENTS OF FUND BALANCE**

The components of the Town's fund balance for its governmental funds at December 31, 2013 are as follows:

<u>Fund Balances</u>	General Fund	Library Renovation Fund	Permanent Funds	Total Governmental Funds
<b>Non-spendable:</b>				
Endowments			\$ 983,177	\$ 983,177
<b>Restricted for:</b>				
Permanent Funds - Income			76,984	76,984
Library Renovations		\$ 818,184		818,184
<b>Committed for:</b>				
Capital Reserves	\$ 932,845			932,845
Expendable Trusts	94,381			94,381
Encumbrances	41,259			41,259
<b>Assigned for:</b>				
Conservation	360,741			360,741
Library operations	33,490			33,490
<b>Unassigned:</b>				
General Fund - General operations	1,984,838			1,984,838
	<u>\$ 3,447,554</u>	<u>\$ 818,184</u>	<u>\$ 1,060,161</u>	<u>\$ 5,325,899</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
 For the Year Ended December 31, 2013

**NOTE 12—PERMANENT FUNDS**

Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the Town's programs. Principal and income balances at December 31, 2013 are as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$ 72,322	\$ 54,371	\$ 126,693
Library Funds	910,855	22,613	933,468
	<u>\$ 983,177</u>	<u>\$ 76,984</u>	<u>\$ 1,060,161</u>

**NOTE 13—TOP TAXPAYERS**

The following are the five major property owners as they relate to the assessed property valuation of \$949,612,912:

<u>Taxpayer</u>	<u>Property Valuation</u>	<u>Percentage of Total Valuation</u>
EP Newington Energy LLC	\$ 350,255,600	36.88%
Public Service of New Hampshire	86,904,464	9.15%
Fox Run Joint Venture	59,847,000	6.30%
SBAF Running Fox	50,850,800	5.35%
Sprague & Sons	25,525,351	2.69%

**NOTE 14—COMMITMENTS AND CONTINGENCIES**

*Litigation*

The Town's general counsel estimates that any potential claims against the Town, which are not covered by insurance, are immaterial and would not affect the financial position of the Town.

**NOTE 15—RELATED PARTY**

The Town conducts business with a related party for the purpose of road-side trash collection and dumpster rentals. Total payments for the year related to these services were \$55,393.

**NOTE 16—SUBSEQUENT EVENT**

In March 2014, the Town authorized the issuance of a general obligation bond totaling not more than \$8,180,000. The bond will be issued for the construction of a new Wastewater Treatment Facility.

SCHEDULE 1  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Budgetary Basis) - General Fund  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 4,452,699	\$ 4,452,699	\$ 4,475,189	\$ 22,490
Licenses and permits	371,500	371,500	435,849	64,349
Intergovernmental	74,326	74,326	107,181	32,855
Charges for services	390,000	390,000	382,802	(7,198)
Interest income	200	200	981	781
Miscellaneous	10,010	10,010	8,596	(1,414)
Total Revenues	<u>5,298,735</u>	<u>5,298,735</u>	<u>5,410,598</u>	<u>111,863</u>
Expenditures:				
Current:				
General government	1,181,703	1,181,703	994,619	187,084
Public safety	2,914,467	2,914,467	2,895,381	19,086
Highways and streets	524,900	524,900	511,897	13,003
Sanitation	153,300	153,300	151,773	1,527
Health and welfare	68,080	68,080	73,755	(5,675)
Culture and recreation	367,399	367,399	229,712	137,687
Capital outlay	57,949	57,949	33,518	24,431
Debt service:				
Principal retirement	485,873	485,873	442,245	43,628
Interest and fiscal charges	35,103	35,103	56,944	(21,841)
Total Expenditures	<u>5,788,774</u>	<u>5,788,774</u>	<u>5,389,844</u>	<u>398,930</u>
Excess revenues over (under) expenditures	<u>(490,039)</u>	<u>(490,039)</u>	<u>20,754</u>	<u>510,793</u>
Other financing sources (uses):				
Transfers in	402,645	402,645	402,820	175
Transfers out	<u>(412,606)</u>	<u>(412,606)</u>	<u>(440,152)</u>	<u>(27,546)</u>
Total other financing sources (uses)	<u>(9,961)</u>	<u>(9,961)</u>	<u>(37,332)</u>	<u>(27,371)</u>
Net change in fund balance	(500,000)	(500,000)	(16,578)	483,422
Fund balance at beginning of year				
- Budgetary Basis	<u>2,077,761</u>	<u>2,077,761</u>	<u>2,077,761</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,577,761</u>	<u>\$ 1,577,761</u>	<u>\$ 2,061,183</u>	<u>\$ 483,422</u>

See accompanying notes to the required supplementary information

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**December 31, 2013**

**NOTE 1—BUDGET TO ACTUAL RECONCILIATION**

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town under state regulations. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues and expenditures were adjusted for encumbrances, capital lease activity, non-budgetary revenues and expenditures, and budgetary transfers in and out as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 5,914,832	\$ 6,012,643
Difference in property taxes meeting susceptible to accrual criteria	(16,875)	
Encumbrances, December 31, 2013		41,259
Encumbrances, December 31, 2012		(76,691)
Non-budgetary revenues and expenditures	(531,463)	(594,139)
Capital lease activity	(396,048)	(396,048)
Budgetary transfers	<u>842,972</u>	<u>842,972</u>
Per Schedule 1	<u>\$ 5,813,418</u>	<u>\$ 5,829,996</u>

Budgetary information in these financial statements has been presented only for the General Fund as there is no adopted budget for the Permanent Funds.

**NOTE 2—BUDGETARY FUND BALANCE**

The components of the budgetary fund balance for the General Fund are as follows:

<b>Unassigned:</b>	
Unassigned - General operations	<u>\$ 2,061,183</u>

SCHEDULE A  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Combining Statement of Fiduciary Net Position  
Fiduciary Funds - All Agency Funds  
December 31, 2013

	School Agency <u>Funds</u>	Performance Bond Agency <u>Funds</u>	Total Agency <u>Funds</u>
ASSETS			
Cash and cash equivalents		\$ 204,222	\$ 204,222
Investments	\$ 100,680		100,680
Total assets	<u>\$ 100,680</u>	<u>\$ 204,222</u>	<u>\$ 304,902</u>
LIABILITIES			
Due to other governments	\$ 100,680		\$ 100,680
Due to others		\$ 204,222	204,222
Total liabilities	<u>\$ 100,680</u>	<u>\$ 204,222</u>	<u>\$ 304,902</u>

**REPORT ON INTERNAL CONTROL BASED ON  
AN AUDIT OF BASIC FINANCIAL STATEMENTS**

To the Board of Selectmen  
Town of Newington, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire (the "Town") as of and for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in the Town's internal control to be significant deficiencies:

**SEWER BILLING**

***Observation***

As part of the audit, we selected a sample of sewer billings issued during the year and tested for accuracy. It was discovered one of the sewer billings selected was issued for the incorrect amount. It was determined the discrepancy was due to an error made while entering the information from the manual calculation to the actual bill.

***Implication***

The manual system of calculating and billing sewer consumption creates opportunities for errors due to miscalculations or transpositions. Improper billings to users may result in the Sewer Fund not raising the revenue it requires or raising excess revenues.

*Recommendation*

We recommend the Sewer Fund review the usage calculation by personnel and review the bills for accuracy against the calculations or automate the billing process by purchasing software capable of calculating and generating the bills from the consumption data.

**SEWER RECEIVABLES**

*Observation*

During our audit of the Sewer Fund we were provided with a listing of user fee receivables at year end that did not agree with the billing and collection records of the Sewer Fund. We noted there were several errors in the listing due to records being maintained manually. Accounts with partial payments made during the year were excluded from the uncollected listing.

*Implication*

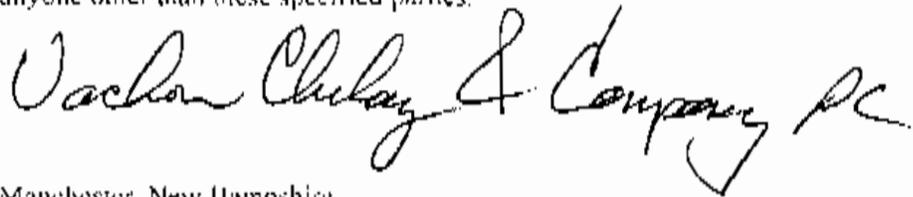
The manual system of tracking billings and subsequent collections creates difficulty in determining the user receivables balance of the Sewer Fund. Delinquent accounts may exist without the knowledge of sewer personnel responsible for tracking the receivables.

*Recommendation*

We recommend sewer personnel responsible for tracking user receivables transfer the information from manual ledgers to an electronic system capable of generating accurate receivable listings at any given date. This will allow sewer personnel to send delinquency notices to users and ensure the full amount due from billings is collected.

\*\*\*\*\*

This communication is intended solely for the information and use of management, Board of Selectmen, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.



Manchester, New Hampshire  
September 9, 2014

# ***Newington Library Bond Treasurer's Report*** ***January 1, 2014 - December 31, 2014***

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## **Money Market Account**

<b>Beginning Bank Balance (TD Bank)</b>		<b>\$ 1,001,777.54</b>
<b>Revenue:</b>		
Interest Earned	483.98	
<b>Total Revenue</b>		<b>\$ 1,002,261.52</b>
<b>Expenses:</b>		
Transfer to General Fund	1,002,261.37	
<b>Total Disbursements</b>		<b><u>\$1,002,261.37</u></b>
<b>Ending Balance Money Market Account:</b>		<b><u>\$ 0.15</u></b>
<b>Account Closed</b>		

TD Bank gave the Town of Newington, NH the difference of \$0.15. This was included in a Board of Seletment Deposit and this account was closed.

## DEPARTMENT EXPENDITURES

	2014 APPROVED AT TOWN MEETING	2014 ACTUAL SPENT UNAUDITED
EXECUTIVE OFFICE	283,888	272,643
ELECTION / REGISTRATIONS	7,645	9,339
TAX COLLECTOR / TOWN CLERK	51,480	48,984
ASSESSING / FINANCE	306,000	262,863
LEGAL	172,504	97,541
TOWN BUILDING ADMINISTRATION	65,601	62,232
TOWN HALL	31,735	42,648
TOWN GARAGE	14,515	12,897
OLD TOWN HALL	17,262	17,292
MEETING HOUSE	10,760	7,181
FIRE STATION	15,926	19,389
POLICE STATION	15,445	19,173
STONE SCHOOL	3,800	369
OLD PARSONAGE	2,262	2,235
INSURANCE	143,518	132,742
REGIONAL ASSOCIATIONS	13,310	14,010
CODE ENFORCEMENT	106,838	101,272
EMERGENCY MANAGEMENT	15,338	13,900
STREET LIGHTING	24,000	28,783
TRANSFER STATION / TRASH COLLECTION	148,435	149,862
PEST CONTROL	60,000	37,225
WELFARE ASSISTANCE	2,000	1,200
LAND MANAGEMENT	104,450	95,872
DEBT SERVICE	684,401	680,668
CAPITAL OUTLAY	70,048	60,780
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 2,371,161</b>	<b>\$ 2,191,100</b>
PLANNING BOARD	185,394	236,470
CEMETERY	36,815	29,973
POLICE DEPARTMENT	1,484,747	1,446,520
FIRE DEPARTMENT	1,493,146	1,451,323
HIGHWAY	407,565	343,212
SEWER COLLECTION / DISPOSAL	836,052	690,439
SEWER DEPT SERVICE	277,465	0
RECREATION	51,550	38,032
LIBRARY	183,286	166,086
HISTORIC DISTRICT	16,325	13,023
CONSERVATION	15,426	3,350
OTHER ARTICLES	320,713	320,713
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 7,679,645</b>	<b>\$ 6,930,241</b>

## 2014 NEWINGTON TOWN WAGES

Appelbaum, Seth M	47,164.01	March, Jonathan R	83,376.62
Baker Hill, Ronda	270.00	McCooney, John D	18,207.12
Beebe, Annie M	9,023.99	McFadden, Ryan M	8,409.53
Boy, Eleanor M	27,591.00	McLean, Victor Jr H	14,967.50
Bunker, Myrick	26,787.09	McQuade, Thomas O	20,652.55
Burger, Melanie R	94.50	Merrill, Mark D	38,612.19
Campbell, D Scott	52,386.87	Mitchell, Frank E	50.00
Ciulla, Renee E	1,311.00	Morgan, Thomas J	67,010.66
Cole, Thursby D	2,325.75	Morin, Michael W	6,540.80
Coleman, Laura	29,500.12	Mu, Laurie F	20,652.98
Coleman, Matthew J	234.00	Newcomer, Brian S	93,255.49
Connors, Jonathan L	62,046.58	O'Connell, Anthony	13,422.50
Cook III, Robert R	3,701.60	O'Hara, Peter J	9,518.27
Craft, Kevin A	8,927.28	O'Reilly, Luanne E	2,754.01
Cunningham, Tyler	8,770.15	O'Reilly, Sean J	69,083.78
Daigle, Craig J	7,856.00	Philbrick, Susan L	6,583.63
Davenport, Michael W	24,457.14	Phillips, Mark G	946.00
Dudgeon, Tracy A	55,305.55	Qualls, Gregory S	95,919.32
Field, Timothy D	2,465.75	Rash, Mary	5,588.46
Fletcher, George	2,325.75	Regan Michael J	5,075.00
Fletcher, Ruth	4,642.75	Reinhold, Frank	16,489.25
Frink, John D	15,168.50	Roy, Martha S	85,726.97
Gallant, Christopher R	54,669.58	Sabine, Darin J	946.00
Garvin, Jon R	66,672.33	Smart, Brandon	51,930.96
Harland, Tony A	68,964.86	St Cyr-Butler, Paul W	75,589.01
Hart, Jr, Robert C	5,075.00	St Laurent, Diana	50,832.80
Head, Andrew W	102,342.31	St Laurent, Roderick K	49,474.56
Henny, Peter E	68,677.69	Stern, Dorene D	232.50
Hickman, Colin R	2,887.10	Stern, Richard C	7,834.00
Hojnacki, Katlyn A	2,106.96	Stowell, John H	62,741.12
Hoyt, James H II	45,810.83	Stuart, Janice J	7,834.00
Hyman, Benjamin M	8,220.05	Stuart, Timothy S	75,008.28
Iocovozzi, Cosmas G	7,834.00	Sullivan, Michael P	31,162.45
Johnson, Eric M	1,328.60	Taccetta, Vincent	545.30
Kendall, Jane K	7,225.50	Thomas, Jr., Leonard W	957.90
Klanchesser, Gail	8,221.52	Thomas, Len A	564.00
Klanchesser, John J	946.00	Thomas, Leonard H	30,803.13
Kohlhase, Debra R	3,210.13	Tomlinson, Theresa L	4,195.50
Labonte, Timothy C	27,349.37	Treloar, Anita H	32,970.00
Lane, Joshua L	2,052.00	Tretter, Jon D	103,852.48
LeDuc, Jeffrey L	120,809.80	Wahl, Larry	2,240.25
Lemoine, Gary L	3,924.90	Walsh, Deanna J	2,658.38
Lisowski, Brandon J	18,281.12	Watson, Lorna P	2,835.00
Lorenz, Douglas J	16,169.50		
		<b>TOTAL</b>	<b>2,313,184.78</b>

## TAX RATE HISTORY PER \$1,000

	1999	2000	2001	2002	2003	2004	2005	2006
TOWN	\$4.05	\$4.09	\$4.46	\$4.45	\$2.25	\$3.50	\$4.83	\$4.87
COUNTY	\$0.87	\$1.18	\$1.64	\$1.18	\$1.01	\$0.98	\$0.89	\$0.88
SCHOOL	\$1.47	\$2.26	\$2.05	\$1.81	\$1.33	\$1.45	\$0.71	\$0.92
STATE SCHOOL	\$7.05	\$7.02	\$7.73	\$5.90	\$5.29	\$3.39	\$2.67	\$2.40
TOTAL	\$13.44	\$14.55	\$15.88	\$13.34	\$9.88	\$9.32	\$9.10	\$9.07
	2007	2008	2009	2010	2011	2012	2013	2014
TOWN	\$5.17	\$5.26	\$5.09	\$5.09	\$5.00	\$4.89	\$4.72	\$5.46
COUNTY	\$0.84	\$0.89	\$1.03	\$1.03	\$1.04	\$1.08	\$1.16	\$1.15
SCHOOL	\$0.52	\$0.64	\$0.49	\$0.49	\$0.51	\$0.57	\$0.65	\$0.61
STATE SCHOOL	\$2.38	\$2.18	\$2.41	\$2.51	\$2.40	\$2.41	\$2.46	\$2.50
TOTAL	\$8.91	\$8.97	\$9.02	\$9.12	\$8.95	\$8.95	\$8.99	\$9.72

## SUMMARY INVENTORY OF VALUATION 2014

### LAND:

Under Current Use	104,346.00
Residential	69,369,970.00
Commercial/Industrial	94,467,700.00
<b>Total Land</b>	<b>163,942,016.00</b>

### BUILDINGS:

Residential	83,811,500.00
Commercial/Industrial	251,863,800.00
<b>Total Buildings</b>	<b>335,675,300.00</b>

### UTILITIES:

Gas & Electric	503,832,600.00
<b>Total Utilities</b>	<b>503,832,600.00</b>

### NONTAXABLE:

Land	58,246,890.00
Buildings	63,820,365.00
<b>Total Nontaxable</b>	<b>122,067,255.00</b>

Elderly Exemptions	18	4,762,200.00
Veteran Credits	53	26,500.00
Water & Air Pollution	13	47,690,449.00

Total Value Before Exemptions	1,125,517,171.00
Less Water & Air Exemption	47,690,449.00
Total Taxable Valuation	1,077,826,722.00
Less Elderly Exemption	4,762,200.00

<b>Total Taxable Valuation</b>	<b>1,073,064,522.00</b>
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# TOWN OF NEWINGTON, N.H.

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*Office of The Assessor's Agent*

The Selectmen have a primary responsibility to ensure that assessments are proportionate each year and that the assessing process and results are consistent with State Standards. State law governs the assessing process including guidelines developed by the Assessing Standards Board (ASB) and Equalization Standards Board (ESB).

While the Selectmen retain authority over all legal processes occurring in the Department, personnel actually performing appraisals for assessing purposes must be certified to do so by the State. Accordingly, the Selectmen delegate the appraisal process to persons certified to perform appraisals for the Town.

The assessment process is monitored by the Department of Revenue Administration (DRA) under RSA 21-J throughout the State. This monitoring process involves a DRA representative visiting Towns and reviewing all aspects of the assessment process including the way assessment updates occur, how applications for exemption and veteran credits are processed, how permit work is tracked, inspected and so forth.

Beyond ongoing oversight, every five years the DRA 'certifies' municipalities by analyzing various functions that occur in the Appraisal Department, and measure their findings against State ASB (Assessing Standards Board) Standards, rules and requirements.

## **Revaluation**

These rules also require a complete revaluation every 5 years and for 2014 all Newington properties went through revaluation by the appraisal staff, in-house. Notices of new values were mailed to all taxpayers at the end of summer. Taxpayers who wished to discuss their new valuations were afforded a meeting and/or tele-conference for review and discussion with a staff appraiser.

Essentially, a revaluation involves replacing all tables, schedules and calculations with new tables and schedules redeveloped based upon open market sales occurring in the Town over the past 2-years. We are required (by ASB Rules) to ensure that all assessments are based upon 100% of market value as of April 1<sup>st</sup>, 2014.

## **Statistics:**

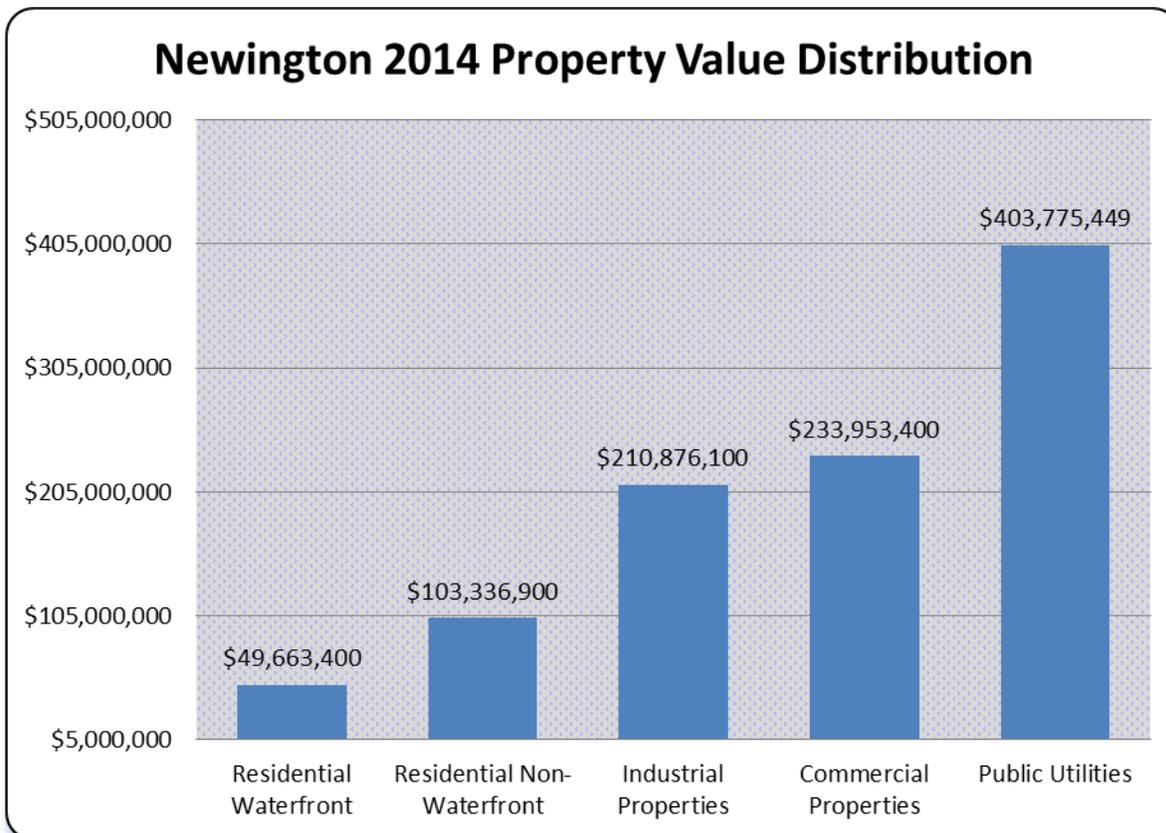
Because we have so few properties and property sales in Newington, statistics can be misleading. With this cautionary, the following general statistics were taken from the appraisal file (verified, open market sales only):

	2012	#Sales	2013	#Sales	2014	#Sales
AVG HOUSE PRICE	395,066	1	\$584,880	5	\$477,978	6
MEDIAN HOUSE PRICE	395,066	1	\$655,000	5	\$461,667	6
AVERAGE HOUSE LOT	\$170,000	1	\$221,250	4	\$234,967	2
AVG WF HOUSE PRICE	\$825,000	1		0	\$1,053,467	2

When performing the revaluation we did look to the sales of adjacent communities, however, it is our considered opinion that Newington is much unlike any other community in the seacoast region. Influences both positive (historic properties, seacoast, proximity to thoroughfares, quality of life, etc.) and negative (traffic influences, Pease, etc.) are difficult to distinguish and/or quantify and thus we did not consider sales outside of our community.

Property Value Distribution as a Result of the Revaluation:

Following are the net valuations, by property category, of assessments in the Town as a result of the 2014 revaluation:



These values shown are prior to any reductions as result of exemptions and credits including pollution control exemptions for public utility properties. The value for Town-owned properties is not shown nor taxed.

**Cycled Inspections:**

In accordance with the State Constitution requiring an ‘inventory anew at least every 5 years’ ;20% of all our improved properties are inspected by a staff appraiser. In this way, over a 5-year period all properties are inspected. This helps ensure that our property data is reasonably accurate.

These cycled inspections are performed by geographic area, although there are some exceptions. Other major reasons appraisal personnel will inspect properties include:

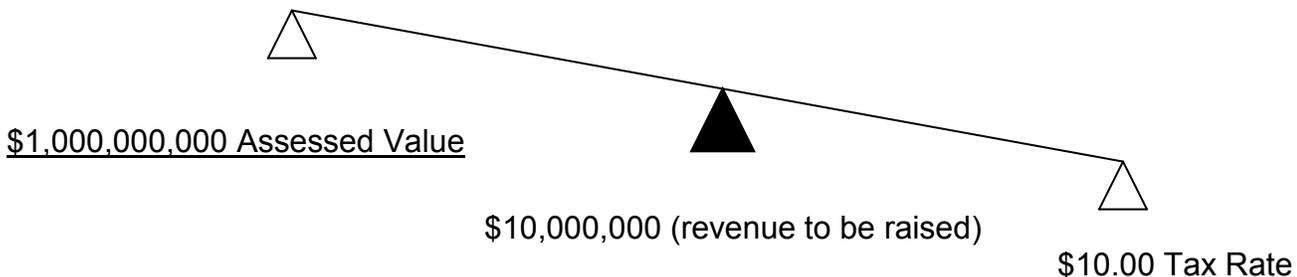
- Active building permit
- Recent sale or property transaction
- Abatement request
- Taxpayer request

Since the Town performs 5-year cycled inspections, when a visit is performed for any reason, an entire inspection (exterior measurements and interior inspection) is performed. This is so the appraisal personnel can then consider the property cycled, thereby not re-visiting (by data collectors) for another 5 years, regardless of its’ geographic location. Review appraisers also follow-up by reviewing a portion of the Town each year to ensure consistent application of appraisal procedures.

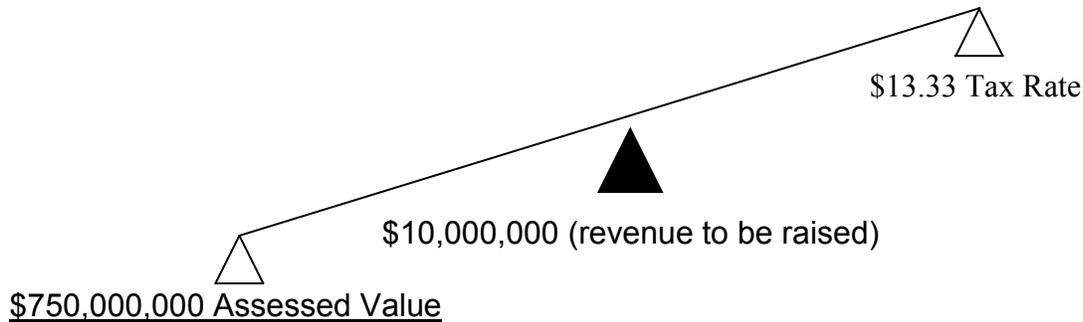
The question has arisen as to why the Town continually performs these assessment updates, and not just when the 5-year certification year arrives (our next certification is due in 2019). Beyond the requirements of RSA 75:8 referenced above, performing more frequent updates adjusts taxes more incrementally as opposed to all at one time. Consider the following:

The reason assessments change is because the real estate market changes. If the market would simply stand still, then assessments remain the same. If the market changed equally for all properties, then there would be no change in tax dollars paid beyond any increases in the annual budget, even if all assessments were increased. For example, if all assessments were increased by 10% across the board, the tax rate would decrease by 10% and the taxes would remain the same as in the previous year (assuming a level budget for both years).

For illustrative purposes, assume that the net valuation of the Town is one billion dollars in assessed value. Also, assume that the Town budget is \$10,000,000. The tax rate is determined by dividing the amount of taxes to raise by the net assessed value. The answer, times 1000, indicates a tax rate of \$10.00 per thousand of assessed value.



If the total assessed value were to fall to \$750,000,000, the Town still needs to raise the authorized \$10,000,000. So, dividing the same \$10,000,000 by \$750,000,000 in net assessed value causes the tax rate to increase to \$13.33. Thus, the same total amount of taxes is still raised, regardless of the total assessed value or the resulting tax rate.



So, the function of the tax rate is to raise authorized expenditures. The assessed values change with the market, and the tax rate fluctuates according to the amount of authorized (local) taxes to be raised.

If property values changed equally, and the budget remained the same as the previous year, there would be no change in tax bills. However, as referenced earlier, not all market values change equally over the same timeframe. As time progresses, properties become more and more out of line, requiring a sudden and dramatic shift in tax burdens around the Town. For these reasons, annual reviews and changes tend to moderate any required shifts in taxes resulting from changing real estate markets and our required 5-year full revaluations..

2014 Tax Rate Changes:

The tax rate is made up of 4 components, the Town, County, Local School and State School rate. Following are the changes in the rates from last year:

<b>Tax Rates:</b>	<b>2013</b>	<b>2014</b>	<b>\$Change</b>	<b>%Change</b>
Town	\$4.72	\$5.46	\$0.74	15.68%
County	\$1.16	\$1.15	(\$0.01)	-0.86%
Local School	\$0.65	\$0.61	(\$0.04)	-6.15%
State School	\$2.46	\$2.50	\$0.04	1.63%
<b>Totals</b>	<b>\$8.99</b>	<b>\$9.72</b>	<b>\$0.73</b>	<b>8.12%</b>

### Exemptions and Tax Credit Information:

The State administers a program of tax relief entitled LOW & MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF. This program is administered by the State DRA however we will have forms in the appraisal office to apply. We expect to have the forms available in April (the State delivers the forms to us). The filing date is May 1<sup>st</sup> through June 30<sup>th</sup> of 2014 for the 2013 tax year.

The following Exemptions and Credits are administered locally, by the Town (but monitored by the State Department of Revenue Administration):

### Elderly Exemptions

To qualify, applicant must:

- be 65 years of age or older on or before April 1<sup>st</sup> in the year they're applying;
- be a New Hampshire resident for at least 5 years prior to April 1<sup>st</sup>.
- total household income cannot exceed \$40,000 if single, or \$60,000 if married.
  - all sources of income are included.
- total assets cannot exceed \$500,000. Assets do not include the value of the house and up to 2 acres of land that the house sits on. All other property would be included in asset calculations..

If qualified, the exemptions are as follows:

- ages 65 to 74 - \$200,000 is subtracted from the assessment, and taxes are paid on the remainder.
- ages 75 to 79 - \$200,000 is subtracted from the assessment, and taxes are paid on the remainder.
- ages 80 and over - \$300,000 is subtracted from the assessment, and taxes are paid on the remainder.

### Blind Exemption

To qualify, applicant must:

- be a New Hampshire resident for at least 1 year prior to April 1<sup>st</sup> in the year exemption is claimed.
- be legally blind as determined by the administrator of blind services and provide a letter stating such.

If qualified, the exemption is as follows:

- \$15,000 will be deducted from the assessment and taxes will be paid on the remainder.

### Veteran's Tax Credit:

To qualify, applicant must:

- be a New Hampshire resident for at least 1 year prior to April 1<sup>st</sup> in the year the credit is claimed;
- have honorably served at least 90 consecutive days of active duty during a qualifying period; and,
- Supply a copy of paperwork (DD-214, for example) showing date of entry, date of discharge, and character of service.
- ▪ \$500 will be deducted from the taxes for a qualifying veterans' credit.

### **Service Connected Total Disability Tax Credit**

If applying for service connected total disability tax credit, disability must be 100% total and permanent, must be service-connected with a letter from the veteran's administration to be supplied at the time of application.

If qualified, the exemption is as follows:

- \$500 will be deducted from the taxes for a standard veteran credit, and \$2,000 for a veteran or surviving spouse with a service connected total and permanent disability.

### **Veteran Spouse or Widow:**

To qualify, applicant must:

- Demonstrate that the spouse or deceased veteran met all requirements for Veterans Tax Credit (referenced above), and,
- Has not remarried.
- The surviving spouse of any veteran killed or died while on active duty, as listed in RSA 72:28, providing that the spouse or widow has not remarried.

Our office is available at any time to discuss these local exemptions such as elderly exemptions, or tax credits such as veterans credits. We are also available for scheduling meetings to discuss any aspect of the assessing process at any time. We encourage all taxpayers to take an opportunity to review the information on file for your property, and to bring questions or discrepancies to our attention if they are found.

We extend our gratitude to the administration for their continuing guidance and support as well as our friendly and helpful fellow Town employees.

Most importantly we wish to thank the taxpayers of our Town for the patience and courtesies extended to us over the year. We understand that your privacy is paramount, and while we strive to adhere to State requirements, we attempt to do so in as non-invasive a manner as possible, We run an 'open door' office and we will review and/or explain your assessment on any Tuesday or Friday. As always, we do look forward to providing you with assistance in any way we can.

Respectfully Submitted,

Wil Corcoran, Town Appraiser  
Susan Daniels, Assessing Clerk/Technician

# TOWN CLERK / TAX COLLECTOR

Year Ending December 31, 2014

## Tax Collector's Report 2014

### Levy of 2014

#### Taxes Committed to Collector:

Property Taxes	\$8,098,024.57
Interest	\$ 1,557.80
<b>Total:</b>	<b>\$8,099,582.37</b>

#### Remitted to Treasurer:

Property Taxes	\$7,951,664.55
Interest	\$ 1,557.80
Abatements	\$ 16,400.77
Uncollected Taxes	\$ 128,261.48
Refunds	\$ 1,697.77
<b>Total:</b>	<b>\$8,099,582.37</b>

### Tax Lien – Levy 2013

Total Liens Executed	\$ 20,422.31
Payments	\$ 1,491.86
Balance	\$ 18,930.45

## Town Clerk's Report 2014

Motor Vehicles	\$254,373.25
UCC Filings	\$870.00
Dog Licenses	\$896.50
Vital Statistics	\$375.00
Boat Registrations	\$6,895.65
Miscellaneous Fees	<u>\$1,296.86</u>

**Total Receipts Remitted: \$264,707.26**

### Tax Liens – Previous Years

Total Liens	\$ 44,931.88
Liens Redeemed In 2014	\$ 3,525.81
Balance	\$ 41,406.07

## Treasurer's Report January 1, 2014 - December 31, 2014

GENERAL FUND	FY 2013	FY 2014 (unaudited)
Beginning General Fund Balance January 1	\$ 2,724,699.44	\$ 2,652,439.55
<b>Receipts:</b>		
Selectman's Office	812,190.86	444,047.49
Tax Collector	7,350,623.57	8,111,166.02
Town Clerk	282,631.53	280,194.83
Fire Department Revenue	70,015.25	46,587.59
Police Department Revenue	190,996.43	180,706.73
HIC MedPart B	20,888.34	8,022.57
State of NH Treasury AP Pymt		81,207.53
Tri-centennial Committee Revenue	5,191.10	
Electronic Deposits (Clerk, Tax Coll. State of NH)	60,445.36	60,256.36
Transfer from Investment Accts. /Library Bond	789,138.05	1,002,261.37
Interest and Adjustments	442,591.06	191,646.12
<b>Total Receipts</b>	<b>\$ 10,024,711.55</b>	<b>\$ 10,406,096.61</b>
<b>Disbursements:</b>		
Accounts Payable	7,902,464.84	7,214,083.80
Payroll	1,624,221.19	1,666,140.67
Payroll Taxes	477,317.75	478,904.18
Bank Charges, Adjustments, Returned Items	25,960.96	2,448.83
Library Bond		1,002,261.37
Clerk Electronic Transfers to State	67,006.70	78,417.79
<b>Total Disbursements</b>	<b>\$ 10,096,971.44</b>	<b>\$ 10,442,256.64</b>
Closing General Fund Balance	2,652,439.55	2,616,279.52
Payroll Account Balance December 31, 2013 & 2014	5,000.00	5,000.00
<b>TOTAL CASH BALANCE DECEMBER 31, 2013 &amp; 2014</b>	<b>\$ 2,657,439.55</b>	<b>\$ 2,621,279.52</b>
Air Pollution Mitigaton Fund	81,127.38	71,226.99
Coakley Landfill Fund	46,105.24	46,173.37
Texas Roadhouse Escrow	21,562.95	21,594.84
Tyco Bus Shelter Escrow	10041.11	
Woodbury Avenue Sidewalk Escrow	23687.68	23,722.50
Olive Garden Bridge Escrow	21690.41	
Beane Estate Escrow		1,848.13
Belanger Subdivision Escrow		2,753.55
Sharon Alley Escrow		42.45
		<u><u>\$ 167,361.83</u></u>

**Report of Trust and Capital Reserve Funds of the Town of Newington, NH 03801**  
**MS-9**  
**Year ended December 31, 2014**

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR
<b>CEMETERY FUNDS</b>						
1941	Allard,Isaiah	Cemetery	Weyland	16.24	9.23	520.61
1971	Badger,Ann S.	Care	Capital Mgmt.	27.65	15.71	841.82
1959	Badger,Daniel W.	"	Portsmouth NH	91.44	51.96	2,903.06
1924	Badger,Nancy	"	"	49.27	28.00	1,462.12
1970	Badger,RW & NH	"	"	49.52	28.14	1,466.74
1966	Bean,Mrs. Benjjamin	"	"	18.99	10.79	571.54
1973	Bean,Vernon	"	"	27.66	15.72	841.98
1995	Beane,Paul & Doris	"	"	15.85	9.01	623.73
1899	Caldwell,John	"	"	9.81	5.57	305.53
1996	Call,Loiuse M.	"	"	6.10	3.47	333.21
1979	Cochran,Eugene	"	"	42.36	24.07	1,334.22
1972	Coleman,Bradley W.	"	"	29.31	16.66	872.56
1972	Coleman,E. Wendell	"	"	28.99	16.47	866.68
1964	Coleman,Ira	"	"	22.62	12.86	693.83
1938	DeFeo,Louis	"	"	7.98	4.54	257.77
1899	Demeritt Fund	"	"	20.15	11.45	592.98
1981	deRochemont,Orville	"	"	27.26	15.49	834.67
1977	deRochemont,Wm	"	"	27.35	15.54	836.33
1939	Downing,Josephine	"	"	18.03	10.24	553.71
1977	Downs,Carrie N.	"	"	28.20	16.02	852.03
1998	Downs,Robert & Teresa	"	"	8.36	4.75	485.18
1931	Drew,James	"	"	9.43	5.36	284.50
1954	Foss,Ethel L.	"	"	29.25	16.62	871.38
1910	Frink,Mary E.	"	"	3.95	2.25	133.70
1942	Frink,Ruby S.	"	"	8.75	4.97	272.03
1942	Frost,Gertrude	"	"	4.23	2.40	133.24
1954	Furber,Isaac	"	"	29.23	16.61	871.06
1953	Furber,Lydia	"	"	29.16	16.57	869.78
1973	Garland,Albion S.	"	"	29.55	16.79	877.02
1919	Garland,Charles	"	"	29.10	16.54	868.72
1924	Garland,Wm. C.	"	"	3.28	1.86	115.76
1977	Gen Care Funds	"	"	600.51	341.24	57,264.01
1965	Gilpatrick,Helen	"	"	18.35	10.42	559.62
1961	Gray,Forrest	"	"	8.42	4.79	265.91
1923	Greenough,Ann B.	"	"	6.85	3.89	236.89
1982	Hadley,Elsie Staples	"	"	27.79	15.79	844.40
1972	Haley,Charles	"	"	29.48	16.75	875.63
1935	Ham,Fred L.	"	"	26.19	14.88	759.70
1963	Harrison,LA & M.B.	"	"	16.94	9.63	533.64
1966	Hodgdon,Harold	"	"	18.33	10.41	559.30
1921	Hodgdon,John A.	"	"	3.82	2.17	125.73
1993	Hodgdon,Seldon	"	"	18.94	10.76	680.77
1927	Hoyt,Ben S.	"	"	9.57	5.44	287.08
1919	Hoyt,Martin	"	"	8.03	4.56	258.66
1940	Hoyt,Mary S.B.	"	"	13.78	7.83	420.16
1953	Hoyt,Sophia	"	"	147.50	83.82	3,829.29
1958	James H. Coleman	"	"	18.38	10.45	560.35
1919	Jenness,Isaac	"	"	3.60	2.05	121.74
2004	Kowalsky,Andrew	"	"	26.75	15.20	1,817.15
1949	LeFavour,Faye H.	"	"	27.84	15.82	845.44
1960	Mallon,William	"	"	17.85	10.14	550.41
1988	Margenson Lot	"	"	42.88	24.37	1,343.89
1971	McIntosh,Annie	"	"	58.10	33.02	1,625.32
1980	Mooney,John	"	"	40.22	22.85	1,184.49
1974	Mott,Earl F.	"	"	27.33	15.53	835.92
1953	Moulton,Stella	"	"	20.35	11.56	596.71
2002	Neihart,Lisa	"	"	5.48	3.11	431.92
1952	Nelson,Mary	"	"	46.39	26.36	1,353.73

**Report of Trust and Capital Reserve Funds of the Town of Newington, NH 03801**

**MS-9**

**Year ended December 31, 2014**

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR
1990	Newick Lot	"	"	27.15	15.43	832.54
1910	Newton, Hanna P.	"	"	9.56	5.44	287.06
2000	Nickerson/House	"	"	14.94	8.49	827.33
1972	Nutter, Charles A.	"	"	31.83	18.09	919.24
1926	Nutter, Clarence	"	"	9.29	5.28	281.93
1956	Olive Dame Bean	"	"	18.48	10.50	562.19
1942	Packard, Rosamund N.	"	"	19.29	10.96	576.99
1980	Palmer, John	"	"	28.67	16.29	860.69
1942	Paquin, Louis	"	"	2.93	1.67	109.34
1931	Paul, Daniel	"	"	14.38	8.17	431.16
1942	Pearson, Horace	"	"	27.91	15.86	846.73
1923	Pickering, Albert	"	"	8.74	4.97	271.89
1931	Pickering, Eliz.	"	"	63.94	36.33	1,843.48
1953	Pickering, Helen	"	"	18.97	10.78	571.17
1988	Pickering, Phyllis	"	"	27.45	15.60	838.13
1956	Pray, Lydia L.	"	"	17.40	9.89	542.16
1920	Priscilla Lewis	"	"	9.10	5.17	278.51
1993	Private Cemetery	"	"	67.77	38.51	2,355.09
2004	Rines, Richard	"	"	13.37	7.60	908.57
1992	Robinson/Hodgon	"	"	20.40	11.59	707.78
1988	Rogers, Claire	"	"	27.45	15.60	838.13
1978	Sargent, Frank W.	"	"	21.48	12.20	727.73
1963	Scott, Anna M.	"	"	8.72	4.96	271.52
1925	Shaw, Joseph O.	"	"	3.19	1.81	114.15
1988	Smith, A. D & M. E.	"	"	27.45	15.60	838.13
2000	Spinney, Clifford & Mary	"	"	3.42	1.94	228.57
1937	Staples, Lydia	"	"	164.30	93.36	4,139.90
1986	Thomas, Evelyn	"	"	28.56	16.23	858.65
1993	Toomire, Philip	"	"	9.13	5.19	334.05
1942	Trefethen, John	"	"	16.13	9.17	518.74
1944	Trickey, Lt. Thomas	"	"	7.49	4.25	248.63
1990	Welch Lot	"	"	11.90	6.76	385.42
1945	Whidden, Eliz A.	"	"	84.43	47.98	2,993.78
1945	Whidden, Ira W.	"	"	56.90	32.34	1,933.83
1976	Witham, John F.	"	"	22.08	12.55	738.91
1993	Witham, Robert C.	"	"	18.94	10.76	680.77
1934	Yeaton, Elie	"	"	9.14	5.19	279.12
	<b>Total Cemetery Funds</b>			<b>3,011.00</b>	<b>1,711.00</b>	<b>133,097.39</b>
1927	H. Newton Church	Preaching	"	38.95	82.84	1,676.03
1970	Family Scholarship	Education	"	1,648.89	3,506.95	71,106.04
1909	Lib. Webster Fund	Non Fiction	"	14.75	31.37	634.61
1969	Lib. Webster Fund	Books	"	14.97	31.84	644.14
1963	Lib. Langdon Fund	Best Use	"	2.95	6.27	126.92
1992	Virginia M. Rowe	Best Use	"	29.50	62.73	1,269.23
	<b>Total Scholarship</b>			<b>1,750.00</b>	<b>3,722.00</b>	<b>75,456.97</b>
	<b>LIBRARY FUNDS</b>					
1922	Langdon Fund	Best Use	"	4,686.04	7,244.48	197,252.50
1945	Langdon Fund	Best Use	"	13,998.54	21,641.31	589,249.39
1945	Langdon Fund	Best Use	"	2,307.23	3,566.91	97,119.75
1978	Langdon Fund	Maint	"	1,599.19	2,472.31	67,315.90
	<b>Total Library</b>			<b>22,591.00</b>	<b>34,925.00</b>	<b>950,937.54</b>

**Report of Trust and Capital Reserve Funds of the Town of Newington, NH 03801**  
**MS-9**  
**Year ended December 31, 2014**

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR
<b>CAPITAL RESERVE FUNDS</b>						
	Fire Dept. vehicle repl./repair Fund		TD Banknorth	37.66		86,045.90
	Ambulance & major medical equipment replacement Fund		TD Banknorth	144.93		5,898.09
	Police Dept. radio equipment Fund		TD Banknorth	12.85		2,712.22
	Town wide revaluation Fund		TD Banknorth	5.66		5,377.95
	Municipal buildings Fund		TD Banknorth	99.64		94,761.75
	Fox Point Recreation /Maintenance		TD Banknorth	273.87		161,084.19
	Fox Point Residence Const*		TD Banknorth	45.08		(0.00)
	Employee Annual Leave/Severance		TD Banknorth	180.59		87,240.71
1/6/2006	Highway Dept. Vehicles		TD Banknorth	132.24		95,935.06
1/6/2006	Cemetery maintenance		TD Banknorth	58.72		31,339.03
1/6/2006	Recreational area maint.		TD Banknorth	48.71		25,836.83
12/26/2007	Major roadwork Fund		TD Banknorth	286.88		172,673.05
12/26/2007	Mott Pond drainage Fund		TD Banknorth	41.43		27,646.02
3/8/2011	Langdon Library Bldg.Fund*		TD Banknorth	57.22		(0.00)
2012	Stone School Const/Improv		TD Banknorth	45.08		30,067.90
2012	Health Cost Deduct. Suppl		TD Banknorth	12.72		22,727.93
<b>NON CAPITAL RESERVE FUND</b>						
	School maintenance Fund		TD Banknorth	87.78		60,767.90
<b>TOTAL ALL FUNDS:</b>						<b>2,069,606.43</b>
*Funds closed during year						

<b>NEWINGTON TRUSTEES OF THE TRUST FUNDS - 2014</b>						
<b>Name of Fund</b>	<b>Balance 12-31-13</b>	<b>Withdrawal for 2014 costs</b>	<b>Deposit from 2014 Warrant Article</b>	<b>Interest earned from TD Bank</b>	<b>Balance 12-31-14</b>	
<b>Capital Reserve Accounts:</b>						
Fire Dept. Vehicle Replace / Repair	36,008.24		50,000.00	37.66	86,045.90	
Ambulance & Major Med. Equipment	155,753.16	150,000.00		144.93	5,898.09	
Police Dept. Radio Equipment	14,427.87	16,728.50	5,000.00	12.85	2,712.22	
Town Wide Revaluation	5,372.29			5.66	5,377.95	
Municipal Buildings	94,662.11			99.64	94,761.75	
Fox Point Recreation / Maintenance	182,605.75	51,863.21	30,000.00	67.78	160,810.32	
Fox Point Residence Const. / Improve.	30,022.82	30,067.90	closed in 2014	45.08	0.00	
Employee Annual Leave / Severance	95,299.37	8,239.25		180.59	87,240.71	
Highway Dept. Vehicles	70,802.82		25,000.00	132.24	95,935.06	
Cemetery Maintenance	31,280.31			58.72	31,339.03	
Recreation Area Maint.	25,788.12			48.71	25,836.83	
Major Road Work	167,386.17		5,000.00	286.88	172,673.05	
Mott Pond Drainage	27,604.59			41.43	27,646.02	
Langdon Library Building	51,972.63	52,029.85	closed in 2014	57.22	0.00	
Stone School Const. / Improvement	30,022.82			45.08	30,067.90	
Health Cost Deductible	7,741.98	20,026.77	35,000.00	12.72	22,727.93	
<b>Non Capital Reserve Account:</b>						
School Property Maint.	100,680.12	40,000.00		87.78	60,767.90	
<b>Newington Trust Funds</b>	<b>Balance 12-31-13</b>	<b>Withdrawn</b>	<b>Deposits</b>	<b>Growth</b>	<b>Balance 12-31-14</b>	
Cemetery	126,693.18	200.00	600.00	6,804.21	133,097.39	
Library	933,467.59	24,006.00		41,475.95	950,937.54	
Scholarship	74,730.01	2,150.00	273.27	2,593.69	75,456.97	

The Newington Trust Funds are professionally managed by Weyland Capital Management, LLC, 22 Deer Street, Portsmouth, NH under a conservative investment policy adopted by the trustees and approved by the New Hampshire Attorney General.

## LANGDON LIBRARY 2014 SUMMARY OF ACCOUNTS

### Town Appropriated Checking

<b>Beginning Balance 01/01/2014</b>		<b>\$73.08</b>
Quarterly Operating Distributions	\$27,125.71	
Bank Interest Earned	\$3.41	
NH Charitable Foundation Donation Transfer	\$1,000.00	
<b>Total Deposits</b>		<b>\$28,129.12</b>
<b>Expenses Paid</b>		<b>\$28,016.89</b>
<b>Ending Balance 12/31/2014</b>		<b>\$185.31</b>

### Trustee Checking

<b>Beginning Balance 01/01/2014</b>		<b>\$34,007.37</b>
Warrant Article Reimbursements	\$52,029.85	
Quarterly Interest Distributions	\$24,006.00	
Book Sales	\$65.00	
Patron Donations	\$278.00	
PSNH Electricity Rebate Program	\$4,700.00	
NH Charitable Foundtion donation	\$1,000.00	
<b>Total Deposits</b>		<b>\$82,078.85</b>
<b>Expenses Paid</b>		<b>\$65,378.84</b>
<b>NH Charitable Foundation Transfer to Town Checking</b>		<b>\$1,000.00</b>
<b>Ending Balance 12/31/2014</b>		<b>\$49,707.38</b>

### Piscataqua Checking

<b>Opening Balance 01/31/2014</b>		<b>\$17,533.95</b>
<b>Expenses Paid</b>	5886.67	
<b>Ending Balance 12/31/14</b>		<b>\$11,647.28</b>

**Balance/ Funds on Hand 12/31/2014** **\$61,539.97**

### Warrant Article

Beginning Balance 01/01/2014		<b>\$52,029.85</b>
Expenses Submitted for Reimbursement		\$52,029.85
Balance as of 12/31/2014		<b>\$0.00</b>

# Newington Sewer Commission

## Treasurer's Report 2014

### Checking Account

Beginning Bank Balance (TD Bank)	\$	183,813.06
<b>Revenue:</b>		
Deposits		929,917.63
Interest		377.21
Voided Check		59.23
<b>Expenses:</b>		
Disbursements		(697,471.17)
Closing Balance as of December 31, 2014	\$	<u>416,695.93</u>

### General Fund

Beginning Bank Balance (TD Bank)	\$	1,293,463.64
<b>Revenue:</b>		
Interest		1,941.54
Closing Balance as of December 31, 2014	\$	<u>1,295,405.18</u>

<b>TOTAL CASH</b>	\$	<u>1,712,101.11</u>
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## SEWER ASSESSMENTS

### LEVY OF 2014

#### Billed

Sewer Assessments comitted to Collector (1st billing)	\$ 501,629
Sewer Assessments comitted to Collector (2nd billing)	\$ 334,426

**TOTAL WARRANTS \$836,052**

Septic Fees & Hookups charged	\$ 4,608
I.P.P. Fees	\$ 27,940
Uncollectable Assessments	\$ (7,577)
<b>TOTAL Billed (net)</b>	<b>\$ 868,603</b>

#### Remittances to Treasurer

Sewer Assessments (current)	\$ 817,166
Sewer Assessments (past due including int & fees)	\$ 80,204
Septic Fees & Hookups charged	\$ 4,608
I.P.P. Fees	\$ 27,940
<b>TOTAL Collected</b>	<b>\$ 929,918</b>

2014 Uncollected Assessments	\$ 11,334
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# Ungewo gpøu'T gr qt v

This past year has been a challenging one, filled with many special meetings, public hearings and regular business. There were many hurdles which could have slowed progress but didn't.

The Town of Newington is fortunate to have hard working and caring employees and volunteers. Without their dedication and the time they give to the Town and its residents, steady progress would not be evident.

Some of the projects that we have finished this year:

- A new website was launched.
- Along with our partners PDA, Greenland and Portsmouth the Multi-use bike path at Pease was completed.
- Little Bay Road and Shattuck Way were paved.

Issues to keep an eye on:

- Proposed PSNH Electric Transmission lines to traverse through the town
- State transitioning ownership of Woodbury Avenue to the Town

Our new ambulance arrived this year and the library completed their addition.

Remember the oldest and truest form of government happens once a year and you can contribute to the steering of your community. Please do your part and join in.

Respectfully,

Jan Stuart, Chair  
Board of Selectmen

# Report of the Board of Adjustment

The Board of Adjustment considered the following applications during the year 2014:

- Nancy Haberstroh appealed a decision by the Building Inspector in regards to a construction site at 108 Little Bay Road. The board modified the Building Inspector's decision.
- William Verge sought a variance in order to relocate a free-standing sign at 2204 Woodbury Avenue. The request was granted.
- Robert Dell Isola requested a variance in order to permit a shed to be one foot from the property line at 224 Little Bay Road. The request was denied.
- The City of Portsmouth appealed a decision by the Newington Planning Board to grant site approval to Sea-3 to expand their propane facility at 190 Shattuck Way. The City's request was denied.
- Bruce Belanger appealed a decision by the Planning Board relative to wetlands at the corner of Nimble Hill Road and Fox Point Road. The request was denied.
- Wilcox Industries requested a variance to allow construction two feet from the rear property line at 25 Piscataqua Drive. The request was granted.
- Joseph Caldarola requested a variance to allow the expansion of the Beane Homestead at 233 Nimble Hill Road. The request was granted.
- Bruce Belanger made a second appeal of a decision by the Planning Board relative to wetlands at the corner of Nimble Hill Road and Fox Point Road. The request was granted.
- Sharon Alley and Gurubhai Khalsa requested a variance in order to construct a driveway through wetland buffers off of Fox Point Road, just north of the Watson property. The request was granted.

Respectfully submitted,  
Matthew Morton, Chairman

**Report of the Code Enforcement Department  
2014**

The Code Enforcement Department is dedicated to establishing a program of positive code enforcement as a means of ensuring the health and safety of the citizens of Newington. It has been very active during this fiscal year.

Major duties of the Department include the administration of the State adopted Building Codes, the review and issuance of building permits, and the inspection of construction sites to ensure conformance with the Zoning Ordinance, Planning Board approvals, and Building and Life Safety Codes.

The department also performs inspections of public and private schools, day care facilities and foster homes, investigates complaints and responds to various health related concerns.

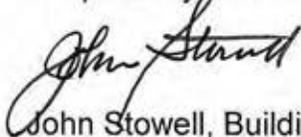
The total revenue collected by the Department was \$98,226.40 and is categorized as follows:

Building Permits	\$ 66,892.40
Electrical Permits	15,899.00
Plumbing & Mechanical Permits	13,986.00
Excavation Permits	1,000.00
Witnessing of test pits	<u>490.00</u>
	<u>\$ 98,267.40</u>

A total of 78 Building Permits were issued with an estimated cost of construction of \$ 4,6090.90 as summarized below.

Application forms for all permits as well as other Code Enforcement Department information are available on line at [www.Newington.NH.US](http://www.Newington.NH.US).

Respectfully submitted,



John Stowell, Building Inspector

**TOWN OF NEWINGTON**  
**2014 BUILDING PERMIT SUMMARY**

<u>Permit #</u>	<u>Date</u>	<u>Map-Lot</u>	<u>Permit Issued to</u>	<u>Address</u>	<u>Cost</u>	<u>Permit Fee</u>	<u>Description</u>
14-1	1/6	39-05	Two International Group, LLC	1 NH Avenue, Suite 209	\$ 12,000.00	\$	Tenant fit up
14-2	1/8	26-02	MMC Fox Run, LLC	30 Fox Run Road	25,500.00		Alterations
14-3	1/14	17-7E	Wilson Dalal Trust	33 Hannah Lane	15,000.00		Alterations
14-4	1/21	34-03	SBAF Running Fox, Inc.	45 Gosling Road	3,500.00		Sign
14-5	1/21	28-04	Public Service Co. of NH	165 Gosling Road	20,000.00		Renovations
14-6	1/23	27-11	Fox Run Mall	50 Fox Run Road, K-3	100,000.00		Tenant fit up
14-7	1/23	27-11	Fox Run Mall	50 Fox Run Road, J-4	30,000.00		Tenant fit up
14-8	1/29	07-03	T.W.A., LLC	521 Shattuck Way	3,100.00		Sign
14-9	2/10	27-18	HRE Properties, Inc	2064 Woodbury Avenue	10,000.00		Alterations
14-10	2/10	27-11	Fox Run Mall	50 Fox Run Road	80,000.00		Signs
14-11			VOID				
14-12	2/19	39-01	Sig Sauer, Inc.	72 Pease Blvd.	9,804.00		Sign
14-13	2/19	53-15	Konstantin Routetski	17 Swan Island Lane	7,000.00		Alterations
14-14	2/24	17-06	Stephen Sabine	249 Newington Road	20,000.00		Repairs
14-15	2/25	23-35	Michael Metzger	23 Welsh Cove Drive	13,000.00		Alterations
14-16	2/27	16-05	Jack Anderson	151 Little Bay Road	24,000.00		Renovations
14-17	3/4	23-34	Jeppesen Family, LLC	31 Welsh Cove Drive	60,000.00		Dock
14-18	3/10	17-11	Dorothy Watson	133 Fox Point Road	12,000.00		Renovations
14-19	3/17	17-03	Town of Newington	205 Nimble Hill Road	12,637.00	waived	Renovations
14-20	3/20	39-05	Two International Group, LLC	1 NH Avenue, Suite 340	35,000.00		Tenant fit up
14-21	3/20	34-02	Cumberland Farms, Inc.	97 Gosling Road	1,250,000.00	12,600.00	New building
14-22	3/27	27-11	Fox Run Mall	50 Fox Run Road	15,000.00	250.00	Tenant fit up
14-23	3/31	53-12	Peter & Gail Welch	385 Newington Road	350,000.00	2,455.00	Addition/renovations
14-24	3/31	34-3-1	SBAF Running Fox, Inc.	85 Gosling Road	n/a	100.00	Temporary storage
14-25	4/1	12-15	HD Caswell Properties, LLC	19 Nimble Hill Road	500,000.00	5,100.00	New Building
14-26	4/7	27-11	Fox Run Mall	50 Fox Run Road, G-23	74,036.00	850.00	Tenant fit up
14-27	4/8	04-07	Jeffrey Colnes	16 Mott Cove Road	60,176.00	477.00	Alterations
14-28	4/17	07-12	E.F. Mooney & Associates	436 Shattuck Way	1,100.00	110.00	Signs
14-29	4/21	19-14	Westinghouse Co., Inc.	205 Shattuck Way	18,500.00	285.00	Temp office
14-30	4/22	34-02	Cumberland Farms, Inc.	97 Gosling Road	44,000.00	540.00	Signs
14-31	4/30	10-05	James Belanger	5 Carter's Lane	30,900.00	217.00	Solar Array
14-32	4/30	28-04	Public Service Co. of NH	165 Gosling Road	80,000.00	900.00	Renovations
14-33	5/8	33-01	Farley White Interests	100 Arboretum Drive	587,669.00	5,980.00	Alterations
14-34	5/8	27-12	Tire Kingdom	2036 Woodbury Avenue	44,965.00	550.00	Renovations

<u>Permit #</u>	<u>Date</u>	<u>Map-Lot</u>	<u>Permit Issued to</u>	<u>Address</u>	<u>Cost</u>	<u>Permit Fee</u>	<u>Description</u>
14-35	5/8	20-02	G. P. Gypsum, LLC	170 Shattuck Way	\$ 75,000.00	\$ 850.00	Alterations
14-36	5/12	01-01	Town of Newington	476 Fox Point Road	53,000.00	waived	Renovations
14-37	5/20	28-04	Public Service Co. of NH	165 Gosling Road	12,500.00	225.00	Renovations
14-38	6/2	19-20	Habitat for Humanity, Restore	29 Fox Run Road	n/a	100.00	Temporary storage
14-39	6/2	53-10	Deborah Wyman	375 Newington Road	2,175.00	30.00	Shed addition
14-40	6/2	20-17	Little Bay Lobster Co.	158 Shattuck Way	30,000.00	400.00	Renovations
14-41	6/2	19-09	Northeast Medical Properties	2299 Woodbury Avenue	11,000.00	110.00	Sign
14-42	6/10	23-23	Lulu Pickering	339 Little Bay Road	55,000.00	435.00	Addition
14-43	6/19	20-17	Little Bay Lobster Co.	158 Woodbury Avenue	80,000.00	900.00	Renovations
14-44	6/24	23-21	Dennis Glynn	34 Welsh Cove Drive	65,000.00	455.00	Alterations
14-45	6/24	23-08	Gurubhai Khalsa	300 Little Bay Road	58,800.00	463.00	Addition
14-46	6/24	22-06	Mark Joyce	52 Gundalow Landing	150,000.00	1,050.00	Renovations
14-47	7/2	10-20	John Ahlgren	1 Little Bay Road	n/a	50.00	Demolition
14-48	7/2	17-9B	Alan & Lillian Wilson	224 Nimble Hill Road	25,828.00	182.00	Alterations
14-49	7/21	17-7E	Bahman Sharifpour	33 Hannah Lane	10,000.00	70.00	Alterations
14-50	7/21	12-15	HD Caswell Properties, LLC	19 Nimble Hill Road	3,900.00	140.00	Signs
14-51	7/24	17-7E	Bahman Sharifpour	33 Hannah Lane	20,000.00	140.00	Addition
14-52	7/24	34-03	SBAF Running Fox, Inc.	45 Gosling Road	42,000.00	520.00	Signs
14-53	7/29	11-14-7	Michael & Jane Mazeau	136 Fox Point Road	13,000.00	141.00	Foundation
14-54	8/4	17-9B	Alan & Lillian Wilson	224 Nimble Hill Road	24,000.00	168.00	Solar Array
14-55	8/6	23-34	Jeppesen Family, LLC	31 Welsh Cove Drive	105,000.00	735.00	Renovations
14-56	8/18	28-04	Public Service Co. of NH	165 Gosling Road	15,000.00	250.00	Renovations
14-57	8/20	16-05	Jack Anderson	151 Little Bay Road	85,000.00	645.00	Garage
14-58	8/20	11-01	Jeanne Haskins	42 Coleman Drive	84,000.00	638.00	Addition
14-59	8/25	10-20	John Ahlgren	1 Little Bay Road	30,000.00	260.00	Storage building
14-60	8/27	17-11	Dorothy Watson	133 Little Bay Road	10,000.00	70.00	Renovations
14-61	9/3	34-3-1	SBAF Running Fox, Inc.	85 Gosling Road	n/a	100.00	Temporary storage
14-62	9/9	20-02	G. P. Gypsum, LLC	170 Shattuck Way	600,000.00	6,100.00	Renovations
14-63	9/16	11-14-7	Michael & Jane Mazeau	136 Fox Point Road	150,000.00	1,050.00	New house
14-64	9/16	13-1A	Mo Wong	347 Shattuck Way	300,000.00	3,100.00	Renovations
14-65	10/6	34-3-1	SBAF Running Fox, Inc.	85 Gosling Road	n/a	100.00	Temporary storage
14-66	10/14	11-20	Charles & Laura Coleman	178 Fox Point Road	10,000.00	70.00	Renovations
14-67	10/14	28-04	Public Service Co. of NH	165 Gosling Road	n/a	50.00	Demolition
14-68	10/28	52-02	Paul Pelletier	43 Airport Road	15,000.00	105.00	Renovations
14-69	11/5	18-3A	Troy Leedberg	11 Hannah lane	20,000.00	190.00	Foundation
14-70	11/10	27-1-3	Chip Kelley	121 Shattuck Way	3,500.00	200.00	Renovations
14-71	11/13	52-05	Sara-Zoe Patterson	67 Airport Road	22,000.00	154.00	Solar Array
14-72	11/18	27-22	25 Piscataqua Drive, LLC	25 Piscataqua Drive	75,000.00	850.00	Foundation

<u>Permit #</u>	<u>Date</u>	<u>Map-Lot</u>	<u>Permit Issued to</u>	<u>Address</u>	<u>Cost</u>	<u>Permit Fee</u>	<u>Description</u>
14-73	11/18	10-20A	DWL Stonehaven, LLC	15 Little Bay Road	\$ 250,000.00	\$ 1,800.00	New house
14-74	11/18	39-06	25 NH Avenue, LLC	25 NH Avenue	370,000.00	3,800.00	Tenant fit up
14-75	12/2	28-04	Public Service Co. of NH	165 Gosling Road	12,500.00	230.00	Renovations
14-76	12/2	27-18	HRE Properties, Inc	2064 Woodbury Avenue	59,765.00	697.65	Renovations
14-77	12/22	11-06	David Mueller	5 Coleman Drive	31,500.00	274.00	Alterations
14-78	12/23	21-02	TE Subcom	100 Piscataqua Drive	292,275.00	3,022.75	Renovations
					<b>\$ 4,609,090.00</b>	<b>\$ 66,892.40</b>	

## PERMIT SUMMARY 2008 - 2014

YEAR	PERMIT TYPE	PERMITS ISSUED	CONSTRUCTION COST	PERMIT REVENUE
<b>2008</b>	Building	52	\$ 7,483,700	\$ 65,426
	Electrical	45	624,000	7,638
	Plumb & Mechanical	<u>32</u>	<u>763,800</u>	<u>8,525</u>
		<b>129</b>	<b>\$ 8,871,500</b>	<b>\$ 81,589</b>
<b>2009</b>	Building	46	\$ 2,940,624	\$ 30,524
	Electrical	36	676,570	8,943
	Plumb & Mechanical	<u>25</u>	<u>352,000</u>	<u>4,889</u>
		<b>107</b>	<b>\$ 3,969,194</b>	<b>\$ 44,356</b>
<b>2010</b>	Building	60	\$ 7,505,021	\$ 60,971
	Electrical	47	390,250	5,887
	Plumb & Mechanical	<u>35</u>	<u>332,643</u>	<u>4,656</u>
		<b>142</b>	<b>\$ 8,227,914</b>	<b>\$ 71,514</b>
<b>2011</b>	Building	69	\$ 9,786,412	\$ 101,838
	Electrical	48	1,338,400	15,940
	Plumb & Mechanical	<u>32</u>	<u>1,162,675</u>	<u>13,524</u>
		<b>149</b>	<b>\$ 12,287,487</b>	<b>\$ 131,302</b>
<b>2012</b>	Building	76	\$ 7,010,283	\$ 74,217
	Electrical	60	2,693,124	30,540
	Plumb & Mechanical	<u>54</u>	<u>1,440,328</u>	<u>17,448</u>
		<b>190</b>	<b>\$ 11,143,735</b>	<b>\$ 122,205</b>
<b>2013</b>	Building	116	\$ 15,980,945	\$ 145,255
	Electrical	80	2,028,940	24,378
	Plumb & Mechanical	<u>51</u>	<u>2,811,083</u>	<u>30,473</u>
		<b>247</b>	<b>\$ 20,820,968</b>	<b>\$ 200,106</b>
<b>2014</b>	Building	78	\$ 4,609,090	\$ 66,892
	Electrical	69	1,288,100	15,899
	Plumb & Mechanical	<u>57</u>	<u>1,162,638</u>	<u>13,986</u>
		<b>204</b>	<b>\$ 7,039,828</b>	<b>\$ 96,777</b>

## NEWINGTON CEMETERY TRUSTEES 2014 REPORT

*The Cemetery Trustees dedicate their 2014 Report to the late Dorothy M. Watson who passed away on November 28, 2014. Miss Watson served many years as a Cemetery Trustee Secretary. She was committed to her work and loved her town.*

There are ten private cemeteries and graveyards in the Town of Newington. Private graveyards are maintained by the Cemetery Trustees pursuant to RSA 289:4. Cemetery regulations are available at the Town Hall.

- Thirteen burials were recorded, five vaults and eight cremations in 2014.
- Cemetery grounds were treated for European Chafer grubs that feed off grass root systems. The cemetery turf was re-seeded by hand, treated with weed control and fertilized.
- Phase I of tombstone maintenance was done by cleaning two hundred tombstones in the Eastern Division of the Cemetery. Tombstone maintenance is the responsibility of the Cemetery Trustees. Phase II will follow in 2015.

Respectfully submitted,

Margaret F. Lamson  
Cosmas Iocovozzi  
Jon Thompson



## CONSERVATION COMMISSION - 2014 REPORT

The Conservation Commission's purpose is to ensure "proper utilization and protection of the natural resources and for the protection of watershed resources" under RSA 36-A. The Commission also comments on applications for work in wetlands as required by RSA 482-A and the Town's Zoning Ordinance.

In 2014 the Commission said goodbye to long time Commissioner, Nancy Cauvet and welcomed new members Ann Morton, Bill Murray, Jane Kendall (Alternate) and Cynthia Gunn.

The following is a summary of the major projects the Commission worked on in the last year:

- **The Baird Conservation Easement:** The Commission worked with the Baird family and Southeast Land Trust to put a portion of the Baird's property into conservation. The easement was finalized in September 2014.
- **Fox Point:** The Commission continued to discuss the conservation best practices to prevent future development, subdivision or sale of Fox Point. The Commission will work with the Selectmen on drafting language using best management practices that would be used in the management plan for Fox Point to help achieve these goals.
- **Town Forest:** In February the Commission began working with UNH Thompson School Forestry students on a community service project to design and print a map and brochure about the Town Forest. The students also discussed the possibility of other students doing community service projects in conservation projects each year.

The Commission also requested an estimate on cleaning up the old dump at the Town Forest and will have further discussions in 2015 on how to make the area safer.

- **Community Education Outreach:** In March 2014, the Commission began working with Julia Peterson with NH Sea Grant and UNH Cooperative Extension and Jill Ferrell with Piscataqua Region Estuaries Partnership (PREP) who work together on community education under the umbrella program Natural Resources Outreach Coalition (NROC). After several workshop sessions, the Commission mailed out the "Septic Smart" flyer and also printed an informational brochure that was made available at the Town Hall and the Langdon Library. The Commission is continuing to work on plans for informational septic workshops for residents in the Spring of 2015, and will also begin discussions on yard care.
- **Development Projects:** The Commission also reviewed and provided comments on several DES applications, including those for the former Beane, Watson, Allie properties and Wilcox Industries.
- **Beautification Fund:** The Commission made a \$1,500 contribution for the plants in the Langdon Library's rain garden that was designed by UNH.

The Commission also contributed to the plantings throughout the town that were done by former Commissioners, Margaret Lamson and Doreen Stern.

**Respectfully submitted by The Newington Conservation Commission,**

Jane Hislop, Chair; Members: Ann Morton; Cynthia Gunn; Bill Murray, Jim Weiner and Alternate, Jane Kendall

**Newington Conservation Commission**  
**Treasurer's Report January 1, 2014 - December 31, 2014**

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Operating Fund - Checking Account (4859)

<b>Beginning Bank Balance (TD Bank)</b>		<b>\$ 360,741.29</b>
<b>Revenue:</b>		
Article 7 Conservation Fund Town of Newington, NH	5,000.00	
Interest Earned	496.05	
<b>Total Revenue</b>		<b>\$ 5,496.05</b>
<b>Expenses:</b>		
Appraisal of Baird Property	1,650.00	
Bank Fee	8.00	
Baird Estate	215,296.00	
<b>Total Disbursements</b>	<b>216,954.00</b>	
<b>Ending Balance Checking Account:</b>		<b><u>\$ 149,283.34</u></b>

## NEWINGTON FIRE AND RESCUE

In 2014, Newington Fire and Rescue responded to 655 calls for Emergency Services; which is 42 more calls than the total responses for 2013 (an increase of 6.4%). Additionally, the fire department performed 941 Public Assists, conducted 297 Safety Inspections, and inspected 12 Infant Car Seats.

In 2014, the town ambulance generated \$59039.52 in income, Inspections and Fees generated \$10,297.95, and the town was reimbursed \$3485.56 for work details and classes attended by firefighters.

Our new ambulance arrived at the end of December. I want to thank the residents for allowing us to purchase the new ambulance. I also want to thank all of the firefighters who were involved with the planning and design of the new ambulance. We are proud to add such a high quality vehicle to our apparatus.

Call Volume has its ups and downs, yet, the challenges and risks associated with fires and accidents continue to increase every year. Our firefighters and medics, from recruits through Chief Officers, continually face these challenges with great poise, dignity, and knowledge every day. We train hard and work hard every day to be ready for the next call.

As always, we appreciate and are thankful for the support our department receives from the residents of the Town of Newington.

We are here for you. If you need assistance, please do not hesitate to contact us.

Respectfully Submitted,

Andrew W Head  
Fire Chief

# TOWN OF NEWINGTON

## HIGHWAY REPORT

2014 started off with lots of snow and frost heaves. We plowed, salted and let Mother Nature take care of the frost heaves. *Please remember that there is always sand and salt at our salt shed at the end of Nimble Hill road for residents' use.*

Once Spring was here, we helped the Beautification Committee prepare and plant flowers. We fixed the shore steps at Fox Point. We also repaired and painted many of the picnic tables for the upcoming season.

Paving projects that the Highway Department saw completed were: Shattuck Way and Little Bay Road.

Our continuous projects during the year are: roadside tree trimming, roadside mowing, culvert cleaning, shoulder work and general road maintenance.

Happy 2015!

Leonard Thomas, Road Agent



## **HISTORIC DISTRICT COMMISSION**

During 2014, the Historic District Commission continued working with the Langdon Library Trustees on final details for the library addition. Concerns regarding trim color on doors and windows, the new foundation, the existing back door, parking, and railings were addressed. Following the recommendation of the NH Department of Historical Resources, the HDC requested the existing curved roadway in front of the Library be maintained as a contributing feature of the Newington National Register [of Historic Places] District. However, the roadway was removed and replaced by the extensive front lawn. A photo of the historic arrangement will be placed outside in 2015.

The HDC started work on design and placement for a new sign to designate the Historic District and provide space to list events taking place in the district.

In April members of the HDC toured the Margeson Mansion in the Great Bay National Wildlife Refuge. This structure, listed on the National Register [of Historic Places], has been designated for eventual demolition as an incompatible structure in the Refuge. The HDC requested that broken windows be covered with plywood since the building is still sound.

The Veteran's Honor Roll was framed, and the Selectmen placed it in the Town Office building. The HDC started collecting names of veterans who were not town residents during their service. These names will be added to the Honor Roll at the next update.

The HDC completed work with Independent Archeological Consulting on the study of Goat Island and the Piscataqua Bridge. IAC presented their findings at a public meeting on May 27. The final report was issued in September. A Certified Local Government Grant (CLG) for 2014 - 15 was awarded to create a Town Wide Area form to NH Division of Historical Resources current standards. Phase I will gather historic maps and create a report detailing the changes in settlement and transportation routes from the colonial period to the present.

The HDC has ongoing oversight of work being done on properties within the Historic District. The stone wall at #327 and the barn restoration at #305 were completed by the owners of these properties.

The HDC worked with the Newington Historical Society to coordinate a second Native American Pow Wow gathering in the Historic District, May 17 -18. An additional feature was a presentation at the school by Native Americans representing both NH and UNH groups.

During 2014 members of the HDC attended state sponsored training sessions in Newington, Concord, and Keene.

Membership in the HDC is by appointment. Interested citizens should contact any member for more information. Meetings are held at the Old Town Hall the last Thursday of each month, or by special notice.

Gail Pare, Chairman

Members: Elaina D'Orto, Cynthia Gunn, John Lamson, Paul Pelletier

Selectmen's Representative, Jan Stuart



Historic District Commission members: From left: Gail Pare, Chair; Paul Pelletier, John Lamson & Cynthia Gunn-Stone

## LANGDON LIBRARY – 2014 TRUSTEE ANNUAL REPORT

The year was a historic and monumental one for the Langdon Library. Marjorie Pickering had a vision over 44 years ago for an expanded library and it finally came to fruition. A 4000-square foot addition was added to our beloved library and opened to the public in April. The “original” library closed for much needed structural repairs, restoration, and updates to meet current building codes. The original building reopened in a Grand Opening Celebration in August. Countless hours were spent in the planning phase of the project as well as construction phase - construction was completed within the contracted guaranteed maximum price. This entire project is one of which we are extremely proud of and is a shining example of teamwork among many parties for the betterment of the town.

We received two sizable, private donations from residents totaling \$15,100 that paid for the cozy gas fireplace inserts and the wonderful stone patio. A portrait of our benefactor, Woodbury Langdon, is proudly displayed above the fireplace in the repurposed “Heritage Room” along with a considerable portion of his original collection of books and publications. A beautiful oriental rug was also received as a donation and is on display in the original part of the library.

The three-year investigation into the library trust funds concluded in the early winter and revealed a large amount of interest that had not been paid out (according to statutory requirements) over the course of several decades. Due to the substantial amount, the trustees held a public hearing to gain resident/tax-payer input as to how the funds should be used. It was decided to use the entire available amount to pay down the construction bond. This should be a sizable tax savings for the residents.

The new and renovated library space provides a much needed resource and cultural hub for the town. Innovative programming and creative use of library space has brought residents together and strengthened the fellowship of the community. The trustees continue to be receptive to suggestions for programming, improvements, and offerings at the library and welcome interdepartmental collaboration, public requests, and other ideas for its use. (Don’t forget our quiet rooms!) As always, the trustees work tirelessly for the best use of the library, insuring continued building maintenance, and addressing the needs and wishes of town as a whole. If you haven’t yet visited this extraordinary building, we encourage you to do so.

Respectfully,

Langdon Library Board of Trustees-

Steve Bush, Gup Knox (Treasurer), Lee Lamson, Jack O’Reilly (Secretary), and Melissa Prefontaine (Chair)

## **The Langdon Library in 2014: A New Era Begins**

It is hard to overstate the importance of this past year in Newington's history, because for the first time in 122 years, we can announce in the Annual Town Report that we built a new library!

The beautiful, functional, and efficient library facility we have today is the direct result of careful planning, expert design, quality construction... and a lot of 3-hour meetings!

We know it will serve the town's cultural, social, and intellectual needs for generations to come.

### **On the Move**

All year long it seemed, we were on the move. First, we moved out of the 1892 building and into our beautiful new addition as the construction dust settled in March. Then, the old building was closed and renovated over the summer. We moved more than 20,000 collection items, often multiple times, during the course of the year. Despite the noise and inconvenience of 13 months of construction, we remained open for all but a few weeks. For persevering in difficult conditions throughout the year, the library staff deserves high praise indeed.

### **Time to Celebrate**

But all the work was worth it. We celebrated on April 1<sup>st</sup> with a grand opening of the addition with event attended by 150 people! On August 19<sup>th</sup>, we celebrated the re-opening of the old building with a ceremony featuring a proclamation from Governor Maggie Hassan read by State Librarian Michael York. At both events, patrons and visitors alike gushed the highest accolades about the building design and layout.

### **Into the "Space" Age**

In the history of the Langdon Public Library, there has been one constant: Not enough space. But thanks to a 68% "yea" vote at town meeting in 2012, we finally got to spread out in 2014. Rather than being crammed into (and on top of) shelves, the library's books and materials are now attractively displayed. Even better, now we have space for committee meetings, tutoring, proctoring, book clubs, movie screenings, games, quiet study, and more. Whether you seek privacy and quiet or socialization and fun, we encourage you to come down and explore our new spaces. We're sure you'll find a comfy chair in a spot that's just right for you.

### **Statistically Speaking:**

We now have 20,241 items cataloged in our automated system, including a collection of 2,632 DVDs.

The top circulating movies on DVD were:

1. Captain Phillips
2. Frozen
3. Gravity
4. Dallas Buyer's Club
5. Saving Mr. Banks
- 5.\* The Butler

\*Denotes statistical tie.

The top-circulating books were:

1. Walking on Water - Richard Paul Evans
2. Orphan Train - Christina Baker Kline
3. Top Secret Twenty-one - Janet Evanovich
- 3.\* The Martian - Andy Weir
- 3.\* The Goldfinch - Donna Tartt
4. Sycamore Row - John Grisham
- 4.\* The Storied Life of A.J. Fikry - Gabrielle Zevin
- 4.\* The Silkworm - Robert Galbraith

Most popular TV Series:

1. House of Cards Season 1
2. Game of Thrones Season 1
3. Orange is the New Black Season 1
4. House of Cards Season 2

The total number of items checked-out/renewed in 2013 was 10,503. This is a decrease from last year, attributable in part to almost 3 weeks of construction-related closures. Despite the drop in item circulation and closed days, the total count of patron visits in 2014 actually increased to 8653. As people use libraries more for services than for checking out books and movies, these trends are in line with shifts in library usage nationwide. We also had 284 people attend programs given at the library.

We issued 42 new library cards over the past year. Through NH's interlibrary loan system, we processed 371 total requests for books and movies.

We have 269 "likes" on Facebook and 269 "followers" on Twitter. In addition, we have over 400 e-mail subscribers to "The Langdon Letter," our award-winning newsletter.

In addition, you can always download and listen to audiobooks, or read e-books, with Kindle, Nook, iPad, home computer, or smart phone. Newington residents downloaded digital e-books and audiobooks 943 times through the statewide library consortium. This was an increase of 21% from 2013.

We also culled 289 worn, damaged, or out-of-date items from the collection during the year.

### **Highlights:**

- Organic gardening seminars. Master gardener Vincent Cirasole helped us get growing with 4 free classes in the spring.
- Summer Reading. The kids enjoyed another fun-filled and educational program featuring magic, science, and more in cooperation with YMCA Camp Newington.
- Outdoor Movie Night. It was a hoot to have the kids (and parents) singing along with Frozen as we christened our new movie screen, sound system, and video projector at the end of August.
- Film Discussions. Co-sponsored with the Seacoast Film Society, we opened "Louie's Screening Room" by showing new and classic films.
- Special Guests: Antiquarian Kenneth Gloss of Antiques Roadshow fame visited in September and appraised our old books.
- Author Visits. We got to meet and talk with local authors K.D. Mason, Brandon Dubois, and others throughout the year.
- Half-Day Programs. In concert with the Newington Elementary School, we created programming for 3 school half-days.
- Christmas Programs. In December, we hosted a visit from Santa Claus and held our first event co-sponsored with the Newington Town Church.

We've got plenty more events like these planned for 2015, so come on down and, as we librarians say, "check us out!"

On behalf of the library staff – Mary Rash, Deb Kohlhase, Gail Klanchesser, Kaytee Hojnacki, Theresa Tomlinson, and Dede Walsh – this report for the year 2014 is respectfully submitted.

Library Director D. Scott Campbell

Note: For more information about the construction project, trust funds, and other administrative news, see the report from Library Board of Trustees

# REPORT OF THE PLANNING BOARD

During 2014, the Planning Board took the following actions:

- Approved a proposal by Sea-3 to expand its LPG facility at 190 Shattuck Way;
- Approved a revision to a proposal by Cumberland Farms to raze the Gulf Station at 97 Gosling Road, and replace it with a new gas station and convenience store;
- Approved a curb cut request by Troy Leedberg for land off of Hannah Lane;
- Approved a request by Ken Latchaw for a lot merger at 48 Nimble Hill Road;
- Approved a request by Nancy Cauvet and Jerome & Judy Percy for a lot line adjustment at 2 & 12 Hodgdon Farm Lane;
- Approved a proposal by Wilcox Industries to expand their manufacturing facility at 25 Piscataqua Drive;
- Approved a proposal by American Medical Response to garage ambulances at 25 Nimble Hill Road;
- Approved a proposal by Great Bay Marine to construct a residence off of Beane Lane, Tax Map 6, Lot 5;
- Denied a request by Great Bay Services to re-zone their property at 2061 Woodbury Avenue so as to allow commercial uses;
- Approved a proposal by Great Bay Services for a 2-lot subdivision at 2061 Woodbury Avenue.
- Granted a curb cut at 183 Fox Point Road.
- Granted a curb cut at 15 Little Bay Road.
- Approved a proposal by Edna Mosher for a 2-lot subdivision at 97 Nimble Hill Road.

During the past year, the Planning Board engaged in extensive discussions on the following topics:

- Shared driveways;
- A proposal by Bruce Belanger for a 3-lot subdivision at the corner of Nimble Hill Road and Fox Point Road, Tax Map 17, Lot 11-2;
- A proposal by Dennett Farm LLC for a 3-lot subdivision at 233 Nimble Hill Road;
- A proposal by PSNH to add transmission lines that run from Madbury to Portsmouth across Newington's residential district;
- A proposal by Key Auto for new sales, servicing, and car wash facilities at 2025 Woodbury Avenue;
- A proposal by the Islamic Society of the Seacoast Area to establish a mosque at 177 Shattuck Way;
- A proposal by Keith Frizzell to construct an industrial building at 34-36 Patterson Lane;
- Proposed revisions to Newington's land use regulations;
- Proposed expansion by Georgia Pacific at 170 Shattuck Way.
- Proposal by NH1 Motorplex LLC to establish an electric go-kart operation at 25 Nimble Hill Road.

- Proposal by Sharon Alley and Gurubhai Khalsa for a lot line adjustment and 2-lot subdivision off Fox Point Road.
- Proposal by En Nu to revise outdoor lighting at the former Asia Restaurant, 347 Shattuck Way.
- Proposal by Lisa Grundel to establish a dance studio at 109 Gosling Road.
- Proposal by the Historic District Commission to erect a free-standing sign near the corner of Little Bay Road and Nimble Hill Road.
- Several proposed amendments to the Zoning Ordinance, as detailed in the Town Warrant.

As always the Planning Board welcomes your comments, and attendance at our meetings.

Respectfully submitted,  
 Denis Hebert, Chair

## **MERGED LOTS NOTICE**

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body no later than December 31, 2016.

Once restored:

Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

Read the full statute at [RSA 674:39-aa Restoration of Involuntarily Merged Lots](#)



## **NEWINGTON POLICE DEPARTMENT 2014 ANNUAL REPORT**

During 2014 the Police Department covered 96,695 miles on our seven vehicles and received 2,211 complaints and requests for assistance. Investigations by the Department's officers included 214 criminal cases, resulting in 251 criminal arrests. Officers responded to 76 animal control related calls.

Officers' efforts in the area of highway safety resulted in 27 motor vehicle arrests, 206 summonses and 2,484 motor vehicle warnings. Officers assisted motorists on 34 occasions and assisted other law enforcement officers 113 times. There were no fatal motor vehicle accidents in Newington in 2014, however, officers handled 16 personal injury accidents and 213 property damage accidents.

Police activities resulted in 481 cases being prepared for either the Rockingham County or the Portsmouth District Court. This is an increase of 47.0% over 2013. The Police Department's service and prevention program resulted in 223 commercial and residential building checks being conducted. Officers responded to 273 burglar alarms, 11 fire calls and assisted with 8 ambulance calls. The Great Bay Wildlife Refuge and Pease Tradeport received 182 and 826 security patrols respectively.

During 2014 there were 2 vehicles stolen in Newington. The value of all the property reported stolen in Newington totaled \$36,005 while recovered property totaled \$11,693.

The Police Department continues to collect unwanted prescription drugs from residents via a drug drop box located in the Police Department lobby. Residents are encouraged to use this service to ensure that controlled drugs do not become available to unauthorized persons.

There were several personnel changes within the Department in 2014. Sergeant Timothy Stuart retired after 25 years of service to the Town of Newington. Tim will remain as a part-time employee. However, his trusted input into the day-to-day operation will be missed. Officer Michael Sullivan moved from a part-time position to a full-time position.

I would like to thank Police Commissioners Steven Prefontaine, Douglas Ross, and F. Jackson Hoyt and all the members of the Police Department for their service to the Town in 2014. I appreciate their support and the support of the residents of Newington.

Respectfully submitted,

Jon D. Tretter, Chief

# RECREATION COMMITTEE

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2014 was an exciting and challenging year for Newington Rec. We were able to finish the year just under budget. Although we did have our first rainy September-Fest, we still had over 200 turn out for food, fun rides and games. We were once again able to have a holiday party, complete with Santa and the Newington Fire Department, and lots of crafts and fun for all. The reduced price movie tickets and community voucher program were once again a great success. We again saw over 700 townspeople enjoy our great recreation programs! Here are a few of the services provided:

- 1) Town Easter Egg hunt for all children, This was once again extremely successful and resulted in participation by more children than we have had in years – six straight years of big growth. Once again the Easter Bunny stopped by.
- 2) The tennis courts were open for business again in 2014 with storage for the ball machine, and the ball machine was tuned up and used more then ever. We also added new practice balls. The courts were sealed 2 years ago and as part of on going maintenance will be sealed on schedule in 2015. We saw a very busy spring and summer, with more free lessons for most levels by rec’s own Darryl Brown.
- 3) The Recreation Voucher Program was put to good use by many families and individuals this year. For those few still unaware, this program allows any Newington resident to participate in any neighboring recreation program that is open to non-residents, and Newington recreation will reimburse them 100% of the price difference between the cost to a resident and a non-resident. This program more than triples our recreation options to Newington residents. In 2014, our townspeople enjoyed swimming lessons, soccer, guided trips and continuing education through this program.
- 4) Our reduced cost Movie Passes were once again a hit! This service usually picks up around the Holidays, but these reduced price tickets are available at the town hall, and at the Library, all year long. Enjoy!
- 5) Trail maintenance on our walking, snowshoeing, snowmobiling and cross-country skiing trails throughout town continued in 2014 as well. There was a lot of blow down and tree damage due to the storms, but all trails remain open and waiting!
- 6) Newington recreation is also proud to have provided the summer program again for children in town, and this year we were able to continue with the program in Newington. The program provided great summer memories for many of our children right here in their own hometown.
- 7) In 2014, Newington Rec continued taking steps along our master plan by adding to the McIntyre Road playground!
- 8) Along with the continued care and maintenance of our baseball field, in 2014 we added more sand for the sand Volleyball pit behind the Old Town Hall.
- 9) Our elected Chairman is Bob Del Isola and We do have openings for new members in the coming year, so if interested, please come see us.

In 2015 watch for more improvements to our town's recreation facilities and direct event specific mailings for our committee informing our town of more special events.

Now GO PLAY!!

Submitted by the Newington Recreation  
Committee

Bob Del Isola - Chairman

Keith Frizzell

Darryl Brown

Brian Haberstroh

Diana Moulton

Chris Bellmare

Tom Rossi

Martin Callahan

## NEWINGTON TRANSFER STATION

Year 2014

We all are enjoying continued success with our recycling endeavors as a total of 77 tons of comingled recyclables were separated into their own commodities and sold back to manufacturers thereby reducing the need for generation.

Our landfill bulky waste was 208 tons; however we kept 1500 feet of mercury containing Fluorescent tubes from leaching their way back into the watershed by proper recycling and containment. Most don't know that it's against the law to throw these or compacts into the trash.

The Reusable items section of the facility enjoyed a busy year as repurposing has really come into its own and has grown as both an art form as well as new and creative uses for just about anything. In repurposing, imagination is key as there is no end to the ideas folks have come up with!

Well we've got one of the smallest Transfer Stations in the state so I'm going to follow suit and make this one of the smallest entries in the Town Report!

Keep an eye open this spring for our new Entrance sign from NHthebeautiful!

Thank you from Craig and Frank.....and oh yes Victor too !

# DEPARTMENT HOURS, SCHEDULES

## Town Office Hours

Newington Town Offices - Monday through Friday 9:00 a.m. to 4:30 p.m.

Building Department – Monday through Thursday 8:00 a.m. to 4:30 p.m.

Town Clerk/Tax Collector’s Office – Tues 2:00 p.m. to 6:00 p.m., Wed & Thurs 9:00 a.m. to 1:00 p.m.

Town Clerk - After Hours Appointments Available

## Langdon Library Hours

Tuesday – 3 p.m. to 8 p.m.

Wednesday- 12 noon to 7 p.m.

Thursday – 10 a.m. to 5 p.m.

Friday – 10 a.m. to 5 p.m.

Saturday – 10 a.m. to 4 p.m.

## Transfer Station

Saturday 9 a.m. to 3 p.m.

Wednesday 5 p.m. to 7 p.m.

## Town of Newington 2015 Holiday Schedule

New Year’s Day	Thursday, January 1	Labor Day	Monday, Sept. 7
Martin Luther King Day	Monday, January 19	Columbus Day	Monday, October 12
President’s Day	Monday, February 16	Veteran’s Day	Wednesday, Nov. 11
Memorial Day	Monday, May 25	Thanksgiving Holiday	Thursday and Friday Nov. 26 and 27
Independence Day	Friday, July 3	Christmas Day	Friday, Dec. 25

## DEPARTMENT/COMMITTEE MEETING SCHEDULE [SUBJECT TO CHANGE]

### **Board of Selectmen – Town Hall**

1<sup>st</sup> & 3<sup>rd</sup> Monday of the month 6:30 p.m.

### **Board of Adjustment – Town Hall**

As needed at 7 p.m.

### **Joint Highway Safety Committee**

As needed at Police Station

### **Library Trustee – Langdon Library**

Tuesdays- as needed – 6 p.m.

### **Police Commission – Police Station**

1<sup>st</sup> Tuesday of the month 4 p.m.

### **Budget Committee – Town Hall**

Dec. – Feb. Wednesday 7 p.m. (see posted schedule)

### **Historic District Commission – Old Town Hall**

Last Thursday of the month 6:30 p.m. or as needed

### **Conservation Commission – Town Hall**

2<sup>nd</sup> Thursday of the month 6:30 p.m.

### **Planning Board – Town Hall**

2<sup>nd</sup> Monday of the month 6:30 p.m. or as needed

### **Safety Committee – Town Hall**

Four times per year – dates vary

### **Recreation Committee – Town Hall**

As needed at 7 p.m.

### **Cemetery Trustees – Town Hall**

As needed

### **Fire Engineers – Fire Station**

2<sup>nd</sup> Tuesday of the month 7 p.m.

### **Sewer Commission – Sewer Plant**

3<sup>rd</sup>/4<sup>th</sup> Wednesday of the month 3 p.m.

### **Trustees of the Trust Funds**

Town Hall as needed

# TOWN BUILDING USE INFORMATION

The Town Hall and the Old Town Hall are available for rental to residents, resident commercial and industrial businesses only. Please call the Town Hall or visit our website: [www.newington.nh.us](http://www.newington.nh.us) for a complete listing of all rental requirements.

*All applications should be submitted to the Town Hall at least two weeks in advance of the event.*

The Town requires a certificate of insurance naming the Town as additionally insured for all non-town sponsored events.

*Key pickup is Monday through Friday, 9 a.m. to 4:30 p.m.*

Rental payment and a Security Deposit of \$100 (refundable) are required when filing the application. A summary of rental fees is listed below:

## *Town Hall*

Residential: Hall \$75 - Hall & Kitchen \$150

Commercial/Industrial: Hall - \$350 (limited to ten rentals per year)

## *Old Town Hall*

Residential: Kitchen - \$50, Hall - \$50, Hall & Kitchen - \$100

Commercial/Industrial: Kitchen - \$200, Hall - \$200, Hall & Kitchen - \$300

## *Fox Point*

Residential: No charge

Commercial: Not available to commercial/industrial

## *Old Town Hall Grove Picnic Area*

Residential: No charge

Commercial: No charge

## *Criteria for Waiving Payment for Facilities Use:*

For a complete listing, please see [www.newington.nh.us](http://www.newington.nh.us)  
or pick up an application at the Town Hall

# VITAL STATISTICS

## Year Ending December 31, 2014

### Marriages

#### Date & Place of Marriage

June 14, 2014 - Newington

#### Names

Jeffery S. Merchant II

Jazmine L. Thayer

#### Residence

Newington

Newington

### Births

#### Date of Birth

06/30/2014

07/07/2014

#### Child's Name

Sophia Lilley Sabine

Ryan Valmor Poulin

#### Place of Birth

Portsmouth, NH

Portsmouth, NH

#### Parent's Names

Darin & Jennifer Sabine

Steven & Kristen Poulin

### Deaths

#### Date of Death

04/30/2013

06/17/2014

10/30/2014

11/28/2014

#### Name of Deceased

Vincent Frank

David Philbrick

Raymond House

Dorothy Watson

#### Place of Death

Burlington, MA

Newington, NH

Newington, NH

Newington, NH

#### Father's & Mother's Names

Francesco & Amolia (Depasca) Frank

George & Mary (Ahern) Philbrick

Guy & Luella (Greenwood) House

Myles & Florence (Coleman) Watson

### Interments

#### Date of Death

10/06/2013

01/12/2014

03/13/2014

02/19/2014

09/09/2014

10/11/2014

10/15/2014

10/20/2014

10/22/2014

11/14/2014

11/23/2014

12/29/2014

#### Name of Deceased

Richard D. Fuller

Donna Louise Greenier

Roy George Marcotte

Brandt Graves

Karen L. Vanderkamp

Douglas Stephen Rogers

Weston Edwards Bowser

Mary A. Spinney

Edward Charles Allen

Dennis Dorey, Sr.

Paul E. Harvey, Sr.

Priscilla M. Marshall

#### Place of Death

Rochester, NH

Exeter, NH

Dover, NH

Dover, NH

Rochester, New York

Dover, NH

Boston, MA

Dover, NH

Newington, NH

Portsmouth, NH

Portsmouth, NH

Portsmouth, NH



**THE TOWN OF NEWINGTON**  
*New Hampshire*  
*Established 1713*

Office of Emergency Management

*Chief Jon D. Tretter, Co-Director*  
*Newington Police Department*  
*71 Fox Pt. Rd., Newington, NH 03801*

*Chief Andy Head, Co-Director*  
*Newington Fire Department*  
*81 Fox Pt. Rd., Newington, NH 03801*

**2014 ANNUAL REPORT**

The goal of the Newington Office of Emergency Management is to prepare for, respond to, and aid in the recovery of both natural and man-made disasters.

In 2014 Emergency Management operated on a budget of \$15,338. Committee members include Police Chief Jon Tretter and Fire Chief Andy Head, Selectman Rick Stern, Building Inspector John Stowell, and Newington Principal Peter Latchaw.

In 2014, Emergency Managers, along with the State of New Hampshire, completed a security assessment for the Newington School. The Committee worked with the school staff to update the school emergency plan.

Emergency Management continues to be involved in the Pease Airport Emergency Response Plan. It participated in the 2014 Pease Triennial Exercise which simulated a large-scale aircraft crash. The exercise gave first responders and area hospitals the opportunity to practice their mass casualty procedures.

Emergency Management and the Board of Selectmen have designated the Town Hall as the primary emergency shelter should the need arise. The Newington School is the alternate shelter and both buildings have back-up generators. The Town operates the emergency shelter independent of the regional shelters operated by the Red Cross.

Additional information regarding the Town of Newington Emergency Management can be found on the Newington Police Department website at: [www.newingtonnhpd.com](http://www.newingtonnhpd.com). Look for the Emergency Management link.

During 2014 the Emergency Management committee began work on an update of the Town's Emergency Plan. The project will be completed by March 2015 and is required, along with a current Hazard Mitigation Plan, to be considered for Federal grant funding.

Respectfully submitted by Co-Directors,

Jon Tretter – Police Chief  
Andy Head – Fire Chief

## Town of Newington Mosquito Control

Last year, the snowy winter gave way to a dry spring. Dry conditions continued all summer and into the fall. The late season mosquito population was low but the species found in our traps were all potential carriers of Eastern Equine Encephalitis (EEE). EEE was found in 18 mosquito batches trapped in ten towns including Portsmouth, Danville and Kingston. New Hampshire had more EEE than any other state with three human cases occurring in the towns of Conway, Hopkinton and Manchester. Two of the three cases resulted in death. A mule in Candia, a horse in Nottingham and one in Sanbornton also contracted EEE. One mosquito batch from the town of Greenland tested positive for West Nile Virus (WNV).

Adult mosquitoes were monitored at four locations throughout Newington. Nearly 3200 mosquitoes were collected in light traps, identified to species, and select species were sent to the State Lab in Concord where they were tested for diseases. None of the mosquitoes collected in Newington tested positive for disease in 2014.

A new mosquito borne disease making the news is Chikungunya. It has spread throughout the Caribbean where infected tourists have brought it back to the US. Currently, there are nearly a million cases worldwide. Symptoms include fever, joint pain, headache, muscle pain, joint swelling and rash. There is no cure and it is rarely fatal. Centers for Disease Control expect this disease to become established in this country. Unlike EEE and WNV, a mosquito can bite an infected person and pass Chikungunya along to an uninfected person. The mosquitoes that carry this disease currently do not live in NH. You can read more at the following web site: <http://www.cdc.gov/chikungunya/>

The proposed 2015 Mosquito Control plan for Newington includes trapping mosquitoes for disease testing; sampling wetlands for larval mosquito activity; larviciding where mosquito larvae are found; efficacy monitoring; spraying roadways and driveways; and emergency spraying when a public health threat exists.

Homeowners can reduce the number of mosquitoes in their yard by emptying any outdoor containers that hold standing water such as buckets, trash barrels, and boats. Tires collect enough water for mosquitoes to survive. It is also a good idea to change the water in bird baths every two or three days.

Residents who do not want their property treated may use our No-Spray Registry online at [www.DragonMosquito.com/No-Spray-Registry](http://www.DragonMosquito.com/No-Spray-Registry) or write to Dragon Mosquito Control, P.O. Box 46, Stratham, NH 03885. Be sure to include your name, physical address, phone number, and a description of your property with boundaries. Otherwise, your property may be treated. Anyone who submitted a request in 2014 may contact the office to reaffirm your request. Inquiries may be emailed to [info@dragonmosquito.com](mailto:info@dragonmosquito.com) or call the office at 734-4144. You may call or email our office for assistance regarding mosquitoes, insecticides or questions about EEE or WNV. Check out our web site: [www.dragonmosquito.com](http://www.dragonmosquito.com) where you can request a larval survey, sign up for email alerts or follow us on Twitter.

Respectfully submitted,  
Sarah MacGregor  
President  
Dragon Mosquito Control, Inc.

## TRIAL BALANCE

	BAL 1/1/14	DEBIT	CREDIT	BAL 12/31/14
				UNAUDITED
<b>ASSETS</b>				
CASH	2,880,334.27	12,168,995.55	-12,107,018.75	2,942,311.07
PROPERTY TAX RECEIVABLE	107,862.29	8,101,134.12	-8,059,664.20	149,332.21
TAX LIENS RECEIVABLE	44,931.88	20,422.31	-5,017.67	60,336.52
ALLOW FOR UNCOLLECTED TAXES	-13,000.00	0.00	0.00	-13,000.00
OUTSIDE DETAIL RECEIVABLE	7,073.00	84,549.00	-73,758.00	17,864.00
AMBULANCE RECEIVABLE	128,057.59	108,115.19	-97,552.44	138,620.34
ALLOW FOR UNCOLLECTED AMBULANCE	-58,381.00	13,964.50	0.00	-44,416.50
MISCELLANEOUS RECEIVABLE	0.00	6,752.93	0.00	6,752.93
DUE FROM SEWER FUND	25,400.29	68,034.17	-75,006.72	18,427.74
DUE FROM FEDERAL GOVERNMENT	0.00	0.00	0.00	0.00
DUE FROM STATE OF NEW HAMPSHIRE	0.00	0.00	0.00	0.00
DUE FROM TRUST FUNDS	-474.53	168,069.80	-160,595.27	7,000.00
DUE FROM GRANT FUNDS	-3,703.17	4,423.16	0.00	719.99
DUE FROM CAPITAL PROJECT FUND	101,928.19	900,333.18	-1,002,261.37	0.00
PRE-PAID EXPENSES	0.00	12,884.55	-2,996.00	9,888.55
<b>TOTAL ASSETS</b>	<b>3,220,028.81</b>	<b>21,657,678.46</b>	<b>-21,583,870.42</b>	<b>3,293,836.85</b>
<b>LIABILITIES</b>				
ACCOUNTS PAYABLE	-254,013.76	8,276,425.05	-8,304,985.28	-282,573.99
ACCRUED PAYROLL	-54,772.39	54,772.39	-60,656.75	-60,656.75
DUE TO STATE OF NEW HAMPSHIRE	-189.00	615.50	-567.00	-120.50
DUE TO ROCKINGHAM COUNTY	0.00	1,095,888.00	-1,095,888.00	0.00
DUE TO SCHOOL DISTRICT	-802,630.00	1,802,630.00	-1,839,754.00	-839,754.00
PROPERTY TAX OVER PAYMENTS	-379.21	8,007.48	-7,637.71	-9.44
PAYROLL TAXES WITHHELD	-3,650.32	491,565.18	-487,914.86	0.00
OTHER PAYROLL WITHHOLDINGS	-1,972.28	271,938.48	-268,322.39	1,643.81
END OF YEAR ENCUMBRANCES	-41,259.00	41,259.00	-82,520.00	-82,520.00
<b>TOTAL LIABILITIES</b>	<b>-1,158,845.96</b>	<b>12,043,101.08</b>	<b>-12,148,245.99</b>	<b>-1,263,990.87</b>
<b>FUND BALANCE</b>				
		use of fund balance		
FUND BALANCE AS OF 1/1/14	-2,102,441.85	500,000.00		-1,602,441.85
RESERVE FOR ENCUMBRANCES	41,259.00	-41,259.00	82,520.00	82,520.00
CURRENT YEAR ADDITION TO FUND BAL	0.00		-509,924.13	-509,924.13
<b>ENDING FUND BALANCE</b>	<b>-2,061,182.85</b>	<b>458,741.00</b>	<b>-427,404.13</b>	<b>-2,029,845.98</b>

**ANNUAL REPORTS OF THE  
NEWINGTON SCHOOL DISTRICT**  
Newington, New Hampshire

*Fiscal year July 1, 2013 to June 30, 2014*

**MATERIAL INCLUDED IN THIS REPORT**

School District Officials  
Minutes of the March 15, 2014, District Meeting  
Result of the vote of March 11, 2014  
Warrants  
Budget for 2014/2015  
Treasurer's Report  
School Board's Report  
Superintendent's Report  
Assistant Superintendent's Report  
Newington Public School Principal's Report  
Portsmouth High School Principal's Report  
Tuition Pupils  
School Enrollments  
Teachers and Staff  
Auditor's Report

**SCHOOL DISTRICT OFFICIALS**

School Board Members	Christa Bellmare .....	2016
	Deirdre Link .....	2017
	David Mueller .....	2015
Moderator.....	Ruth K. Fletcher.....	2015
Clerk.....	Vacancy	
Treasurer.....	Vacancy	

*Superintendent of Schools – Salvatore H. Petralia*

Moderator Fletcher called the School District meeting to order at 10:00 a.m. March 15, 2014. The Pledge of Allegiance was recited. Moderator Fletcher proceeded to read the Warrant.

**NEWINGTON SCHOOL DISTRICT WARRANT  
2014  
The State of New Hampshire**

To the Inhabitants of the School District of Newington in the County of Rockingham, and State of New Hampshire, qualified to vote upon District Affairs: **YOU ARE HEREBY NOTIFIED TO MEET AT THE NEWINGTON TOWN HALL IN SAID DISTRICT ON SATURDAY, MARCH 15, 2014, AT 10:00 A.M. TO ACT UPON THE FOLLOWING:**

*NOTICE: School District Officers are to be elected at the Town Meeting, Tuesday, March 11, 2014. Polls will be open at 11:00 a.m. and will not close before 7:00 p.m. in accordance with the statutory procedure adopted by the District at its February 28, 1962, annual meeting.*

**Article 1.**

To see if the District will vote to raise and appropriate the Budget Committee's recommended amount of **\$1,933,442 (One Million Nine Hundred Thirty-Three Thousand Four Hundred Forty-Two Dollars)** for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District. This article does not include appropriations voted in other warrant articles. (Majority vote required).

The Newington School Board recommends the operating budget.

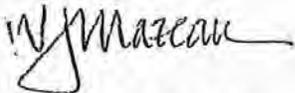
The Newington Budget Committee recommends the operating budget.

Article 1 was moved by Justin Richardson and seconded by Gail Pare. The Moderator asked for any discussion, there being none she called for a vote. Unanimous vote in the affirmative, Motion passed.

The Moderator then asked if there was any new business and Jack O'Reilly spoke, thanking Dr. George Cushing for his years as Superintendent of SAU 50. Dr. Cushing received a standing ovation from the attendees. Dr. Cushing thanked the Town of Newington. At 10:10 a.m. a motion was made to adjourn. Motion was moved by Justin Richardson and seconded by Gail Pare.

Meeting adjourned at 10:10 a.m.

A true copy - Attest:



W. Jane Mazeau  
School District Clerk  
March 18, 2014

Elections Results for March 11, 2014

School Board Member 3 years

Deidre Link                      175

Carol Bush                        106

**NEWINGTON SCHOOL DISTRICT WARRANT**

**2015**

**The State of New Hampshire**

To the Inhabitants of the School District of Newington in the County of Rockingham, and State of New Hampshire, qualified to vote upon District Affairs: **YOU ARE HEREBY NOTIFIED TO MEET AT THE NEWINGTON TOWN HALL IN SAID DISTRICT ON SATURDAY, MARCH 14, 2015, AT 10:30 A.M. TO ACT UPON THE FOLLOWING:**

*NOTICE: School District Officers are to be elected at the Town Meeting, Tuesday, March 10, 2015. Polls will be open at 11:00 a.m. and will not close before 7:00 p.m. in accordance with the statutory procedure adopted by the District at its February 28, 1962, annual meeting.*

**Article 1.**

To see if the Newington School District will vote to raise and appropriate the budget committee's recommended amount of **\$2,152,146 (Two Million One Hundred Fifty-Two Thousand One Hundred Forty-Six Dollars)** for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Newington School Board recommends the operating budget article.  
The Newington Budget Committee recommends the operating budget article.

**Article 2.**

To see if the Newington School District will vote to discontinue the Building Addition Capital Reserve Fund created in 1995. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the school district's general fund. (Majority vote required.)

**Article 3.**

To see if the Newington School District will vote to raise and appropriate **\$40,000 (Forty Thousand Dollars)** for the school district for the current year to cover unanticipated special education costs. (Majority vote required.) (NOTE: This warrant article does not include appropriations in ANY other warrant article.)

The Newington School Board recommends this article.  
The Newington Budget Committee recommends this article.

*A true copy of warrant – Attest:*

  
\_\_\_\_\_  
Christina Bellmare  
\_\_\_\_\_  
2/20/15  
\_\_\_\_\_  
Newington School Board



### School Budget Form: Newington School District

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24  
Appropriations and Estimates of Revenue for the Fiscal Year from **July 1, 2015 to June 30, 2016**  
Form Due Date: **20 days after the meeting**

#### THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

This form was posted with the warrant on: February 10, 2015

For Assistance Please Contact the NH DRA Municipal and Property Division  
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

#### SCHOOL BUDGET COMMITTEE CERTIFICATION

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

School Budget Committee Members	
Printed Name	Signature
John Lamson	
Gail Klanchesser	
Brandon Arsenault	
Katherine Latchaw	
Michael Marconi	
David Mueller	
Gail Pare	
Leila Richardson	
Rick Stern	
Sandra Sweeney	
Alan Wilson	

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487

# Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	1	\$877,518	\$930,729	\$977,449	\$0	\$977,449	\$0
1200-1299	Special Programs	1	\$108,280	\$96,557	\$236,168	\$0	\$236,168	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	1	\$8,397	\$13,429	\$14,465	\$0	\$14,465	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	1	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	1	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Support Services</b>								
2000-2199	Student Support Services	1	\$36,204	\$40,499	\$39,733	\$0	\$39,733	\$0
2200-2299	Instructional Staff Services	1	\$28,440	\$28,375	\$28,280	\$0	\$28,280	\$0
<b>General Administration</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	1	\$21,089	\$19,782	\$20,564	\$0	\$20,564	\$0
<b>Executive Administration</b>								
2320 (310)	SAU Management Services	1	\$164,718	\$168,474	\$164,528	\$0	\$164,528	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	1	\$104,403	\$107,796	\$112,915	\$0	\$112,915	\$0
2500-2599	Business	1	\$659	\$1,500	\$900	\$0	\$900	\$0
2600-2699	Plant Operations and Maintenance	1	\$100,350	\$69,904	\$73,426	\$0	\$73,426	\$0
2700-2799	Student Transportation	1	\$59,092	\$55,836	\$78,046	\$0	\$78,046	\$0
2800-2899	Support Service, Central and Other	1	\$318,634	\$343,963	\$339,862	\$0	\$339,862	\$0
<b>Non-Instructional Services</b>								
3100	Food Service Operations	1	\$27,542	\$26,598	\$29,790	\$0	\$29,790	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations		Budget Committee's Appropriations		
					Ensuing FY (Recommended)	Ensuing FY (Not Recommended)	Ensuing FY (Recommended)	Ensuing FY (Not Recommended)	
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0	
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0	
4500	Building Acquisition/Construction		\$0	\$1,000	\$0	\$0	\$0	\$0	
4600	Building Improvement Services	1	\$46,791	\$0	\$1,000	\$0	\$1,000	\$0	
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0	
<b>Other Outlays</b>									
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0	
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0	
<b>Fund Transfers</b>									
5220-5221	To Food Service		\$0	\$0	\$0	\$0	\$0	\$0	
5222-5229	To Other Special Revenue	1	\$34,017	\$29,000	\$35,000	\$0	\$35,000	\$0	
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0	
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0	
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0	
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0	
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total Proposed Appropriations</b>					<b>\$1,933,442</b>	<b>\$2,152,146</b>	<b>\$0</b>	<b>\$2,152,146</b>	<b>\$0</b>

**Special Warrant Articles**

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
<b>Special Articles Recommended</b>								

**Individual Warrant Articles**

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
9992	Deficit Appropriation	3	\$0	\$0	\$40,000	\$0	\$40,000	\$0
<b>Purpose: Deficit Appropriation</b>								
<b>Individual Articles Recommended</b>				\$0	\$40,000	\$0	\$40,000	\$0

# Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Local Sources</b>					
1300-1348	Tuition	1	\$9,500	\$10,000	\$10,000
1400-1446	Transportation Fees		\$0	\$0	\$0
1500-1596	Earnings on Investments		\$0	\$0	\$0
1600-1696	Food Service Sales	1	\$13,000	\$14,000	\$14,000
1700-1796	Student Activities	1	\$8,500	\$9,500	\$9,500
1800-1896	Community Service Activities		\$0	\$0	\$0
1900-1996	Other Local Sources	1	\$2,000	\$43,750	\$43,750
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid		\$0	\$0	\$0
3240-3246	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$300	\$350	\$350
3270	Driver Education	1	\$0	\$0	\$0
3290-3296	Other State Sources		\$0	\$0	\$0
<b>Federal Sources</b>					
4100-4536	Federal Program Grants	1	\$27,000	\$15,000	\$15,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	1	\$5,100	\$5,100	\$5,100
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$5,000	\$14,250	\$14,250
4590-4999	Other Federal Sources (non-4810)	1	\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Reserve Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
4230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		50	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		50	\$0	\$0
5300-5659	Other Financing Sources		50	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		50	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$23,288	\$0	\$0
<b>Total Estimated Revenues and Credits</b>			<b>\$93,688</b>	<b>\$111,950</b>	<b>\$111,950</b>

## Budget Summary

Item	Current Year	School Board Ensuing Year	Budget Committee Ensuing Year
Operating Budget Appropriations Recommended	\$1,933,442	\$2,152,146	\$2,152,146
Special Warrant Articles Recommended	\$0	\$0	\$0
Individuals: Warrant Articles Recommended	\$0	\$40,000	\$40,000
<b>TOTAL Appropriations Recommended</b>	<b>\$1,933,442</b>	<b>\$2,192,146</b>	<b>\$2,192,146</b>
Less: Amount of Estimated Revenues & Credits	\$93,688	\$111,950	\$111,950
<b>Estimated Amount of State Education Tax/Grant</b>		<b>\$0</b>	<b>\$0</b>
<b>Estimated Amount of Taxes to be Raised for Education</b>		<b>\$2,080,196</b>	<b>\$2,080,196</b>



**MS-27 SUPPLEMENTAL SCHEDULE**

**SCHOOL DISTRICT INFORMATION**

School District:	Newington	331S
Municipalities Served:	Newington	

**BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE**

<b>1. Total recommended by Budget Committee (from MS-27):</b>	<b>\$2,192,146</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes:	
3. Interest: Long-Term Bonds & Notes:	
4. Capital outlays funded from Long-Term Bonds & Notes	
5. Mandatory Assessments	\$164,528
6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5)	<b>\$164,528</b>
<b>7. Amount Recommended Less Exclusions (Line 1 - Line 6)</b>	<b>\$2,027,618</b>
8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%)	<b>\$202,762</b>
<b>Collective Bargaining Cost Items</b>	
9. Recommended Cost Items (Prior to Meeting)	
10. Voted Cost Items (Voted at Meeting)	
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	
<b>12. Bond Override (RSA 32:1B-a), Amount Voted</b>	
<b>Maximum Allowable Appropriations Voted At Meeting (Lines 7 + 8 + Line 11 + Line 12)</b>	<b>\$2,394,908</b>

**For Assistance Please Contact:**

NH DRA Municipal and Property Division  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>



**REPORT OF  
THE SCHOOL DISTRICT TREASURER**

Fiscal year July 1, 2013 to June 30, 2014

Cash on hand July 1, 2013.....	\$199,638.96
Received from Selectmen.....	
Current Appropriation.....	621,432.00
Deficit Appropriation.....	-
Balance of Previous Appropriations.....	-
Advance on Next Year's Appropriation.....	-
Revenue from State Sources.....	1,211,474.49
Revenue from Federal Sources.....	37,328.41
Received from Tuitions.....	8,872.50
Received as Income from Trust Funds.....	121.46
Received from Sale of Notes and Bonds.....	-
Received from Capital Reserve Funds.....	6.16
Received from all Other Sources.....	59,405.73
Total Receipts.....	1,938,640.75
Total Available for Fiscal Year.....	2,138,279.71
Less School Board Orders Paid.....	1,967,758.67
Balance on Hand June 30, 2013.....	\$170,521.04

July 7, 2014  
Date

## **2014 Report of the Newington School Board**

This past year was one of great change; in our SAU 50 office and, by default, in our Newington district. A search committee made up of school board members, staff and residents of each of the four SAU 50 towns put forth an enormous time commitment in an extensive superintendent search in anticipation of Dr. Cushing's retirement last June. Once the pool was narrowed down to the top three applicants, the final candidates were reviewed by the public in a town hall style meeting and interviewed in depth by the entire SAU 50 board. Community feedback was reviewed during the board's final discussions. Salvatore Petralia was offered, and happily accepted, the SAU 50 Superintendent position. Shortly after, we learned that our Assistant Superintendent, Mary Lyons, had accepted the exciting position of Interim Principal at Portsmouth High School and another SAU 50 search committee, alongside Superintendent Petralia, found Kelli Killen to fill the role. Mr. Petralia and Ms. Killen have a wealth of experience between them and it is already clear that they complement each other's strengths and work well together as a team.

Another major undertaking this past year was the requirements building and selection of a universal Student Information System (SIS) that could serve all four towns. It was essential that it allow individual schools to track information that was relevant for them but also allow the SAU office to compile and consolidate data and to develop a uniform method of creating reports. This project started with a collaborative process of building the requirements for how staff could use an SIS, what kinds of data all of the schools would hope to collect, and the ideal usability for students and their parents. After narrowing down the field and receiving presentations from the field's most experienced service providers, the collective SAU 50 Technology Committee selected PowerSchool as our SAU-wide student information system. Throughout the selection process, it became clear that supporting this system would require the expertise of a database administrator at the central office. This position was created and filled quickly to enable the launch of PowerSchool by the start of school this past fall. PowerSchool has been implemented in the central office and in each of the schools and a detailed roll out of individual features, by school, has been created. To date, the parent messaging system has been rolled out throughout the SAU and has already streamlined communication from the Superintendent's office out to the districts and from our NPS principal out to our school community. There are many more modules available to us including attendance tracking, a grading system, test score analysis, and a variety of reporting tools. Our Newington school staff and principal will direct which features are most important for our individual school and what priority level each should be given within the long-range implementation schedule.

As in past years, our Newington School Supporters parent group continues to provide support through their time and hard-earned funds and allows our students opportunities that they simply would not be afforded without the School Supporters' help. The group works closely with our teachers and Principal Latchaw to ensure that they are investing in programs and materials that support our curriculum and overall school goals. We cannot say enough about how grateful we all are for this wonderful partnership.

We are looking forward to more exciting developments and student success stories in 2015 and we thank our town for the opportunity to serve you in these rewarding roles.

### **Newington School Board**

Christa Bellmare

Deirdre Link

David Mueller

**Salvatore H. Petralia**  
**Superintendent of Schools**

I am honored to submit my first report to the citizens of Greenland, New Castle, Newington and Rye. Since my arrival in July, 2014, I quickly began to realize the quality of education provided in the four towns within School Administrative Unit 50. As part of my entry process, I heard repeatedly that each of our districts within the SAU 50 takes tremendous pride in and supports its public schools. I feel very fortunate to be working alongside a very dedicated staff, hard-working school board members, and very supportive communities.

Our focus in SAU 50 to provide a high-quality education remains on a steady path, while we continue efforts to improve service delivery in all areas. We believe in academic rigor, high student achievement, and accountability. We believe that all students are entitled to a high-quality learning experience that maximizes their potential and develops the critical-thinking, problem-solving, and analytical skills needed to be successful adults in a global economy.

There are various data points that we use to measure the success of our schools. A review of our state assessments in 2014 indicates that our students perform above the state average in the key indicators of Reading, Mathematics, and Writing. The following tables show achievement test results for Newington Students from the New England Common Assessment Program (NECAP) last administered in 2013. The tables show the percentage of students in each of the four proficiency levels for Newington and the State of New Hampshire.

**Reading**

Grade 8	Proficient with Distinction	Proficient	Partially Proficient	Substantially Below Proficient	Total Proficient
Newington	<b>50</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>67</b>
Portsmouth Middle	41	45	8	6	86
New Hampshire	25	53	16	6	78

**Math**

Grade 8	Proficient with Distinction	Proficient	Partially Proficient	Substantially Below Proficient	Total Proficient
Newington	<b>50</b>	<b>17</b>	<b>0</b>	<b>33</b>	<b>67</b>
Portsmouth Middle	28	45	16	12	73
New Hampshire	21	43	20	16	64

**Writing**

Grade 8	Proficient with Distinction	Proficient	Partially Proficient	Substantially Below Proficient	Total Proficient
Newington	<b>0</b>	<b>67</b>	<b>0</b>	<b>33</b>	<b>67</b>
Portsmouth Middle	10	57	26	7	67
New Hampshire	6	51	33	10	57

**Reading**

Grade 11	Proficient with Distinction	Proficient	Partially Proficient	Substantially Below Proficient	Total Proficient
Newington	<b>33</b>	<b>67</b>	<b>0</b>	<b>0</b>	<b>100</b>
Portsmouth High	43	39	12	6	82
New Hampshire	34	43	14	9	77

**Math**

Grade 11	Proficient with Distinction	Proficient	Partially Proficient	Substantially Below Proficient	Total Proficient
Newington	<b>17</b>	<b>50</b>	<b>33</b>	<b>0</b>	<b>67</b>
Portsmouth High	5	41	24	29	46
New Hampshire	5	33	27	36	38

**Writing**

Grade 11	Proficient with Distinction	Proficient	Partially Proficient	Substantially Below Proficient	Total Proficient
Newington	<b>0</b>	<b>67</b>	<b>33</b>	<b>0</b>	<b>67</b>
Portsmouth High	3	56	40	1	59
New Hampshire	8	46	42	4	54

Other key indicators include our graduation rates from Portsmouth High School and results on the SAT. The exit data for nine seniors from Newington was reviewed. Seven of the students (78%) planned to attend four-year colleges in the fall. Two students will be entering the workforce.

The SAT is a globally recognized college admissions test designed to assess academic readiness at the college level. Scores on these tests range from 200 to 800. The following scores were reported for eight Newington students attending Portsmouth High School:

Group	# of students	Critical Reading	Math	Writing
Newington	8	560	575	531
Portsmouth	224	537	540	521
New Hampshire	11,066	524	530	512
National	1,672,497	497	513	487

As indicated above, our schools do very well on various measures. Our curriculum is comprehensive which includes the core academic subjects and the arts. Extended learning opportunities are provided along with extracurricular activities. Our highly trained staff hold students accountable and expectations are high. Our professional learning activities are aligned to district, school, and individual goals. Early release days are carefully designed to support the work around assessment and data.

I am privileged to work with educational leaders who have a laser-like focus on teaching and learning. At Newington Public School, Principal Peter Latchaw is a child-centered educational leader who promotes the success of each student by advocating a solid instructional program. In addition, I have been fortunate to work with members of the school board who are genuinely passionate about their work. School board members Deirdre Link, Christa Bellmare, and David Mueller are staunch advocates in support of public education and devote countless hours attending school board meetings, analyzing the budget, reviewing school board policy, and supporting our initiatives.

Our new Assistant Superintendent for Curriculum & Instruction, Kelli Killen is the point person for teaching and learning, curriculum review, assessment, student services, and professional development. Ms. Killen has been instrumental in continuing the curriculum alignment across

the SAU, meeting with teachers and administrators throughout the year during early release days and at faculty meetings. SAU 50 has developed a systematic approach to meeting the needs of all learners through Response to Intervention (RTI). Implementation across the SAU has led to universal screening, which challenges us to analyze our academic core based on multiple data points beyond standardized testing. Data meetings among stakeholders allow our educators to make decisions in reaching the “whole child.” While analyzing data, our educators select research-based interventions to assist struggling students in order to reach learning targets. Using progress-monitoring tools, our educators are now seeing how the art and science of teaching blends in order to create optimal learning opportunities for all our students.

Our school boards, principals, and staff are supported by a very dedicated SAU 50 office staff. Our Business Administrator, Jim Katkin and his staff prepare the district budgets, maintain oversight of human resources, contracts, payroll, food service, and facilities. Jim has served in SAU 50 for thirty-five years. His work ethic, knowledge, and integrity are exemplary. Pat Dowey is our Director of Special Education. Pat brings a wealth of knowledge to our SAU, including her service as President of the New Hampshire Special Education Administrator’s Association and past New Hampshire Special Education Administrator of the Year. Lorraine Curtis, our Database Administrator joined us in May and quickly began her work shifting our student information system from MMS to PowerSchool. She has been instrumental in guiding district staff through the implementation process. Our secretaries, Tammy Clark, April Fox, Tina Miles, Diane Peterson, and Jodi Wick have many years of experience and ensure the smooth operations of the SAU 50 office.

As your superintendent, I am committed to continuous improvement across our entire SAU, and look forward to working collaboratively with our school boards, representatives from each municipality, educators, parents, and students to continue to improve the quality of education in 2015. While there have been important strides made this past year, there are great accomplishments yet to be realized. I anticipate even greater progress in the upcoming year as we work diligently toward our ultimate goal of supporting excellent schools, providing support for our staff, and raising student achievement.

Sincerely,

Salvatore Petralia  
Superintendent, SAU 50

**Kelli R. Killen**  
**Assistant Superintendent**

This year teachers and staff in the Newington School District is working to ensure that all curriculum is aligned to New Hampshire's College and Career Ready Standards. (<http://www.education.nh.gov/instruction/curriculum/index.htm>) From the standards, Essential Skills have been written to determine what exactly is needed to meet that standard. You will see these in the classroom as "I can.." statements. These statements serve as the targets of the daily lessons and activities in each classroom.

Some examples are:

- I can read a story, name the characters, and tell what happened. (Grade 1)
- I can use more than one source to read about a topic and compare the information. (Grade 4)
- I can fill in a missing number to make a number sentence true. (Grade 3)
- I can add and subtract single digit positive and negative numbers. (Grade 7)

**Parent Information Sessions**

The first parent session on Common Core Standards was held in Newington in January 2015. It was a joint sponsored event by the Newington Supporters and Newington School Board to provide information for parents.

**Assessment:**

**STAR Assessment by Renaissance Learning:**

Newington Public School will pilot the first year of STAR Assessments, computer adaptive tests that are valid, reliable and aligned with the Common Core. STAR is a universal screening of early literacy, reading and math that will be administered three times per year to monitor how student achievement is relative to the Common Core Standards. The assessments will be taken on individual computers or iPads with results available almost instantly after a test is scored. The first administration was completed in September 2014 and results overall were very positive. The student number of proficiency at each grade level are listed below which are based on the proficiency scores set by STAR. Kindergarten through second grade took the Early Literacy assessment which includes some basic math skills, but did not take a full math assessment.

<b>Grade</b>	<b>Reading</b>	<b>Math</b>
K	3 of 6	-----
1 <sup>st</sup>	3 of 3	-----
2 <sup>nd</sup>	3 of 4	-----
3 <sup>rd</sup>	8 of 10	9 out of 10
4 <sup>th</sup>	5 of 6	4 out of 6
5 <sup>th</sup>	3 of 5	5 out of 5
6 <sup>th</sup>	4 of 4	4 out of 4

### **Smarter Balanced Assessment**

For the first time in ten years, our students in grades 3 to 8 will not participate in the state NECAP testing in the areas of Reading, Writing, and Mathematics. This test has been discontinued and replaced with the new state assessment, Smarter Balanced Assessment. This assessment will be given in the late spring of 2015. In order to prepare our teachers and students, I conducted training sessions with all teachers and administrators. The sessions consisted of understanding the types of items and performance task components that students will be expected to complete. Different from the NECAP items, these will require students to apply their learning, not just recall specific content. By having this awareness now, teachers can begin to add these types of items on their own classroom assessments in each subject so that students become familiar with the format. Also, teachers will be revising the projects/performance tasks they currently do to better reflect the steps that students will be asked to complete on the Smarter Balanced Assessment.

**The Science NECAP** will still be given in May of 2015 as it is the only assessment available at this time for science. Only 4<sup>th</sup> and 8<sup>th</sup> grade students take this assessment. Again, Newington students performed well on this assessment in May of 2014. Listed below are the percentages of proficiency.

<b>Grade</b>	<b>Proficient with Distinction/Proficient</b>	<b>State</b>
8	67%	25%
4	100%	46%

### **Instruction:**

Technology is an important tool for access and opportunity for learning. The Newington District's Technology Plan will be revised over the course of this year to reflect the best use of technology to support and enhance the learning of our students.

The teachers have been structured a data team with the purpose of using the assessment information available to plan learning experiences that fit with student need. For example, the team will look at the results of the STAR assessment for reading and determine what skills the students did well on and what skills the students need to learn. With this information, teachers can plan the lessons so that students are learning what they are ready and need to learn so time is not wasted. The early release days have been utilized for this work as well as establishing learning goals for each individual student, and being trained on the new state assessment, Smarter Balanced.

### **Pupil Services:**

The following is information about areas of Pupil Services that the district supports for certain student subgroups that is required by law and the current number of students involved.

*Home Education: These students' education is provided by parents and not in a school setting.*

*ESOL: English for Speakers of Other Languages: These students have limited English proficiency due to English being a second language for them.*

*McKinney-Vento Act: These students meet the criteria as homeless.*

*Title I: These students are provided instructional support in reading and/or math.*

<b>Program</b>	<b>Number of Students K to 8</b>
Home Education	0
ESOL	0
Homeless Education	0
Title I	0

**SAU 50 Committees Facilitated by the Assistant Superintendent:**

**Professional Learning Advisory Committee**

The Professional Learning Advisory Committee is a group of teachers, staff, administrators, board members, and parents whose purpose is to oversees the SAU 50 Plan for Effective Teaching by evaluating the professional development in the SAU, providing parameters for that professional development, and managing mini-grants. The committee will also be reviewing the Learning Compact process.

**Induction with Mentoring Committee**

The Induction with Mentoring Committee is a group of teachers, administrators, and community members which is established by the SAU Plan for Effective Teaching. Responsibilities of the committee include having clarity on the components of the Induction with Mentoring program, overseeing the implementation of the program, evaluating the effectiveness of the program, planning the summer orientation, and mentor training.

**SAU 50 Technology Advisory Committee**

The SAU 50 Technology Advisory Committee is comprised of technology personnel, administrators, teachers, and school board members. The purpose of the committee is to create a common vision across the four districts and to establish priorities in terms of technology that will allow the districts to economize resources and be more efficient to support students and staff in their use of technology as a tool for learning. During the first meeting, the group reviewed the status of each district's Technology Plan. The committee will be reviewing the list of priorities previously established by the school boards, updating as needed, and reviewing Technology Plan models.

# Newington Public School



**133 Nimble Hill Road, Newington, NH 03801**  
**Phone (603)436-1482 Fax (603)427-0692**

**Peter R. Latchaw, Principal**

I take great pleasure each year writing the annual report of our school's progress. The 2014-2015 school year, the year of "*BALANCE*," is off to a wonderful start at Newington Public School. As the administrator at Newington Public School, I am very proud of the many successes of our students on all measures; students consistently score above the national averages as evaluated by national, state and local assessments. Our goal is for all students at Newington Public School is to develop and/or sustain a lifelong passion for learning by providing the tools and strategies necessary to become independent responsible community members. The NPS community is proud to provide a nurturing and respectful learning environment where all students can mature into reflective and inquisitive learners.

The success of the student population at Newington Public School continues to be the combination of a strong academic curriculum and extracurricular opportunities, community involvement, and exceptionally qualified professional staff. This combination of strengths, along with other unique attributes, help cement Newington Public School as an exceptional school, a school that offers each student an individualized education.

Newington Public School is in our second year of being fully aligned with the Common Core State standards; our professional philosophy continues to stay focused around offering students a rigorous curriculum. Teachers have established Student Learning Objectives for their classrooms. As a school, we have identified areas we feel are important to focus on throughout the year. Teachers, parents, and students meet to develop meaningful personalized learning goals that drive each student's Learning Compact. Teachers meet regularly as a collaborative team to assess student growth and analyze data collected from various sources (classroom assessments, both formative and summative, and STAR assessment), the purpose being to measure student growth and understanding in each of the content areas.

The NPS staff continues to enrich the curriculum in many ways to meet the increasing demand for students who are proficient in science and math; by introducing the students to activities that are STEAM (Science Technology Engineering Arts Mathematics) rich and allow students to be creative. Newington Public School participated for the first time in the 2014 Global Cardboard Challenge. This worldwide event fosters creativity, ingenuity, resourcefulness, perseverance, and teamwork. NPS students were challenged with the task to build anything they could dream up using cardboard, recycled materials, and their imaginations the results were amazing. Students have also started computer coding, joining the worldwide event, "The Hour of Code", an activity established to introduce children to computer science. The Hour of Code, in just a

short time, enables students and teachers to start “coding” and learn that computer science is fun, easy, and accessible to all of the students at NPS.

Newington Public School is currently working on a long-range technology plan that continues to ensure that students have access to 21<sup>st</sup> century learning tools and that our staff has the necessary training. We are very proud of the fact that we are able to offer the Newington students a fully integrated curriculum, with 1:1 devices. Computer and other digital devices are available to staff and students for purposeful learning throughout the day to ensure they will be prepared to move forward in a rapidly changing world. We strive for a balance in developing the essential basic competencies and skills, while providing for the high interest and flexibility that digital devices provide.

NPS continues to be full of kids who love reading! In order to keep up with their interests and current texts, the library’s resources continue to be a focus of our school. We are updating our digital collection because we have a limited space for our collection. We are working on making the school’s digital collection more accessible to the NPS community for school and home use. We have also begun seeking ways to collaborate more formally with the town’s Langdon Library with the goal establishing an interlibrary loan system. The library at Newington continues to be a busy information hub. Classes, learning partners, small work groups, and teachers visit the library weekly. Most importantly, the joy of reading is alive and present at NPS; students visit the library often throughout each week to check out books to read.

We continue to be grateful for the opportunities that the close-knit community affords the children here at Newington Public School. We are sincerely thankful for the strong and generous support we receive for our school and students, from the Newington School Supporters. We are also thankful to have a community vested in the education of its youth. The small school atmosphere provides an environment where we can realize the goal of providing each and every NPS student a stimulating, individualized and effective educational program!

**Report of Portsmouth High School**  
*Mary Lyons, Interim Principal*

Portsmouth High School's core values of Excellence, Community, Commitment, and Leadership provide cornerstones we strive for as a community of learners. PHS believes students must be challenged in rigorous and relevant ways in order to reach their highest potential. We believe students strive for excellence in an environment that fosters a strong sense of belonging, creates partnerships between students and adults, allows students to explore and contribute to their own education, and celebrates student success. In addition, we believe students will become life-long learners when taught to think critically, to effectively analyze information, and be respectful of others.

PHS is committed to the belief that students should have exposure to a rich and broad program of studies, have learning experiences outside of the classroom, and have an understanding of an individual's place in the global environment. From the extensive course offerings, to outstanding extracurricular programs, Portsmouth High School prides itself on providing an opportunity for every student to engage and excel.

Portsmouth High School gains accolades for student achievement and the work that we do to prepare our students for the future. For instance, just recently, PHS was ranked 9<sup>th</sup> in Niche's poll of Best Public High Schools in New Hampshire. Our students excel academically, placing above state and national averages on standardized tests and receiving acceptance to top colleges in the country. Our competitive athletic programs, outstanding performing arts programs, numerous clubs and activities offer opportunities for every student to engage and excel and serve as a source of pride for our community. The successes that are achieved are constant reminders of the benefits that come from hard work and a dedication to our core values.

With just over 1100 students and 35% of the population coming from Rye, New Castle, Newington and Greenland, the faculty and staff at Portsmouth High School take great pride in servicing the educational needs of students from both SAUs. Our long-standing partnership, continued collaboration, and shared commitment to improving the learning of all students has helped shape and grow the Portsmouth High School community into what it is today.

These are exciting but challenging times in education. We face those challenges together, as one collective community, maintaining a strong and unwavering commitment to our students. We are Clippers, proud of our accomplishments and excited about what the future holds!



**TUITION PUPILS  
2014-2015**

**Attending Portsmouth Middle School**

Grade 7

Jackson Maness  
Steven Mayer  
Josephine Philbrick  
Connor Robbins  
Anna Smith  
Lillian Taccetta

Grade 8

Renee Brown  
Isabelle Merosola

**Attending Portsmouth High School**

Grade 9

John Downey  
Zoe Frizzell  
Micaela Klanchesser  
Raymond Merosola  
Hannah Taylor  
Carly Walker

Grade 10

Katy Bowles  
Laura Daigle  
Paul Fitzgerald

Grade 11

Lauren Brown  
Edward Carroll  
Joseph Downey  
Aaron Frank  
Kendall Frizzell  
Joshua Jefferies  
Rebecca Klanchesser  
Heather Merchant  
Rebecca Merchant  
Addison Mueller  
Timothy Rossi

Grade 12

Elizabeth Carroll  
Chase Coleman  
Christian Leighton  
Robert Moon  
Shae-Lyn Walker  
Jason Whalen

**NEWINGTON PUBLIC SCHOOL  
2014-2015**

**Kindergarten**

Reagan Colby  
Maxwell Grube  
Grant Haberstroh  
Iiana Liatsis  
Brielle Moulton  
Carmen Philbrick

**Grade 1**

Margaret Callahan  
Joshua Cole  
Miles Paquette

**Grade 2**

Nichalos Caruso  
Ashley Serverius  
Keagan Serverius

**Grade 3**

Morgan Cole  
Genevieve Dell Isola  
Kevin Gilman  
Blake Haberstroh  
Milana Liatsis  
Chloe Moulton  
Brady Mueller  
Josephine Richardson  
Kayla Serverius  
Nicholas Smith

**Grade 4**

Elyssa Grube  
Noel Grube  
Jacob Klanchesser  
Corbin Mayer  
Makena Murphy  
Elsa Richardson

**Grade 5**

Jaime Caruso  
Alexis Dumont  
Alexandra Gilman  
Liam Robbins  
Mia Smith

**Grade 6**

Mark Gokhban  
Chase Mueller  
Coleman Philbrick  
Antonio Sterling

**NEWINGTON SCHOOL DISTRICT STATISTICS**

**Newington Public School Enrollment 2014-2015**

<b>Grade</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>Total</b>
Pupils	6	3	4	10	6	5	4	38

**Pupils Tuitioned to Portsmouth as of October 1, 2014**

<b>Grade</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>Total</b>
Pupils	6	2	6	3	11	0	28

## **STAFF MEMBERS**

### **NEWINGTON SCHOOL DISTRICT**

- Cindy Bean - Art Teacher\*
- Cheryl Berman - Spanish Teacher\*
- Elizabeth Brown - Grades 3/4 Teacher
- Mary Reddick Burke - Special Education Coordinator
- Marian Connelly - Occupational Therapist\*
- Ryan George - Physical Education Teacher\*
- Megan Guare - Kindergarten Teacher
- Laura Hovenstine - Special Education Aide
- Peter Latchaw - Principal
- Marcia Leach - Music Teacher\*
- Thomas Lienhard - Custodian / Food Service Director\*
- Kimberly Lodge - Grades 5/6 Teacher
- Linda Loewy - Secretary/Library Media\*
- Abigail Lundborn - Grades 1/ 2 Teacher
- Dana McKenna - Speech Pathologist\*
- Jackie Thompson - Nurse / Health Educator\*
- Brandon Williams - After School Coordinator\*

\* Part-time

**NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT**

**REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2014 AND 2013**

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT  
 REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS  
 FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

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NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014

The following is the Management Discussion and Analysis Report for the Newington, New Hampshire, School District (the "District") for the fiscal year ended June 30, 2014. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the administration. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This data is reported in a manner designed to fairly present the District's financial position, and the result of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an accurate understanding of the District's financial activities have been included.

The District's administration is responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the District are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles in the U.S. (GAAP). The administration also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

**Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the Newington, New Hampshire, School District using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the District's financial statements. The basic financial statements comprise of three (3) components:

1. Government-wide financial statements;
2. Fund financial statements; and
3. Notes to the basic financial statements.

**Government-Wide Financial Statements**

The District's annual report includes two (2) government-wide financial statements. These statements provide both long-term and short-term information about the school's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Assets. This is the District-wide statement of financial position presenting information that includes all of the District's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall economic health of the District would extend to other non-financial factors such as the District tax appropriation or the condition of District infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the School's net assets changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the District's activities or functions on revenues provided by the District's taxpayers.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014  
(Continued)

Both government-wide financial statements distinguish governmental activities of the District that are periodically supported by taxes and intergovernmental revenues, such as state-wide appropriations and from business type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

- **Governmental Funds** - Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the District's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end. Governmental funds are reported using a modified accrual method of accounting which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the District's programs.

The District adopts an annual budget for its General Fund, as required by the New Hampshire Statutes. The budget is a legally adopted document that incorporates input from the citizens of the District, the management of the schools and School Administrative Unit No. 50, and the decision of the Newington, New Hampshire, School Board about which services to provide and how to pay for them. It also authorizes the District to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the District complied with the budget adopted and whether or not the District succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The other governmental funds are comprised of the special revenue funds, which consist of the expendable trust, food service and public and private grants.

- **Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside of the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

**Notes to the Financial Statements**

The accompanying notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014  
(Continued)

**Government-Wide Financial Analysis**

**Statements of Net Assets**

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

**Statements of Net Assets  
June 30, 2014 and 2013**

	<u>2014</u>	<u>2013</u>
Current and other assets:		
Capital assets	\$ 500,839	\$ 451,226
Other assets	175,414	212,841
	<u>\$ 676,253</u>	<u>\$ 664,067</u>
Current and other liabilities	<u>\$ 11,257</u>	<u>\$ 29,662</u>
Net assets:		
Invested in capital assets	500,839	451,226
Restricted	95,052	132,843
Unrestricted	69,105	50,336
	<u>664,996</u>	<u>634,405</u>
Total liabilities and net assets	<u>\$ 676,253</u>	<u>\$ 664,067</u>

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014  
(Continued)

**Statements of Activities  
For the Years Ended June 30, 2014 and 2013**

Revenue	2014	2013
General revenues:		
District property taxes	\$ 621,432	\$ 548,137
Intergovernmental	1,226,380	1,209,346
Interest and other income	37,840	23,888
	<u>1,885,652</u>	<u>1,781,371</u>
Expenses		
Program expenses -		
Instruction	1,215,570	1,110,898
Support services:		
Student	58,582	52,375
Instructional	40,492	57,070
General administration	186,587	160,915
School administration	158,709	151,291
Operation and maintenance of plant	83,243	79,670
Student transportation	59,092	55,147
Centralized services	7,707	857
Food service	13,341	9,906
Facilities	6,791	15,518
Depreciation	28,947	21,728
	<u>1,855,061</u>	<u>1,715,375</u>
Total governmental activities		
	<u>30,591</u>	<u>65,996</u>
Change in Net Assets		
	<u>634,405</u>	<u>568,409</u>
Net assets, beginning		
	<u>\$ 664,996</u>	<u>\$ 634,405</u>

As noted earlier, net assets may serve over time as a useful indicator of a District's financial position. At the close of the most recent fiscal year, total net assets were \$664,996, an increase of \$30,591 from the prior year.

The largest portion of net assets, \$500,839, reflects the District's investment in capital assets (e.g., land, buildings and improvements, machinery, equipment and furnishings, and books). These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014  
(Continued)

**Financial Analysis of the District's Funds**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements.

At June 30, 2014, the District's governmental funds reported a combined fund balance of \$664,996, a 4.8% increase from the prior year. Most of the increase was attributed to an increase in district property taxes.

**General Fund Budgetary Highlights**

- The District's assets exceeded its liabilities by \$664,996 (net assets) for the fiscal year reported. This compares to the previous year when the assets exceeded liabilities by \$634,405.
- The District had total revenue of \$1,885,652 in which \$621,432 came from the collection of district taxes. Total revenues increased by \$104,281 from last year's revenue.
- The District had total expenditures of \$1,855,061, which is a \$139,686 increase from last year. The increase in expenditures is primarily attributed to instruction costs.
- At the end of the current fiscal year, the unreserved fund balance for the General Fund was \$69,105 or 3.7% of total General Fund expenditures including transfers.
- Total liabilities of the District decreased by \$18,405 to \$11,257 during the year.

The unreserved fund balance of the General Fund increased by \$18,769 during the current fiscal year.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014  
(Continued)

**Expendable Trust Funds**

The District maintains an expendable trust fund, (which is held by the Trustees of the Trust Fund):

**Expendable Trust Funds**

	<u>June 30, 2014</u>	<u>June 30, 2013</u>	<u>% Change</u>
Buildings and grounds	\$60,730	\$100,609	(39.6)%

The decrease in the value of the Expendable Trust Funds was due to school construction costs.

**Economic Factors and Next Year's Budgets and Rates**

The following key economic indicators reflect the growth and prosperity of the District.

- The New England Consumer Price Index (CPI) for June 2014 was 253.6 or 1.9% higher than it was in June 2013.
- Student enrollment based on average daily membership (ADM) decreased in fiscal year 2013-2014 by 1.8 students.

**Requests for Information**

This financial report is designed to provide a general overview of the District's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to James Katkin, Business Administrator, Newington, New Hampshire, School District, 48 Post Road, Greenland, NH 03840.



# Bernard, Johnson & Company, P.C.

Certified Public Accountants and Business Advisors

## INDEPENDENT AUDITORS' REPORT

Newington, New Hampshire, School Board  
Newington, New Hampshire, School District  
Newington, NH 03870

We have audited the accompanying financial statements of the governmental activities and each major fund of the Newington, New Hampshire, School District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. The prior year summarized comparative information has been derived from the District's 2013 financial statements, and, in our reports dated November 18, 2013, we expressed an unmodified opinion on the respective financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Newington, New Hampshire, School District as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 1-8 and page 14 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Newington, New Hampshire, School District's basic financial statements. The additional information included in the supplementary statement and schedule section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Garard Johnson & Company P.C.*

Topsfield, Massachusetts  
December 19, 2014

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF NET ASSETS  
JUNE 30, 2014 AND 2013

ASSETS	Governmental Activities	
	2014	2013
<b>CURRENT ASSETS:</b>		
Cash	\$ 85,833	\$ 75,078
Investments	23,958	23,952
Due from other governments	1,135	5,073
Due from other funds	3,027	6,736
Other receivables	-	521
Inventories	731	872
Total current assets	114,684	112,232
<b>CASH EQUIVALENTS RESTRICTED AS TO USE</b>	60,730	100,609
<b>CAPITAL ASSETS -</b>		
Net of accumulated depreciation	500,839	451,226
<b>TOTAL ASSETS</b>	<u>\$ 676,253</u>	<u>\$ 664,067</u>
	<u><b>LIABILITIES AND NET ASSETS</b></u>	
<b>LIABILITIES:</b>		
Accounts payable	\$ 8,305	\$ 13,423
Due to other funds	2,952	1,923
Due to other governments	-	14,316
Total liabilities	11,257	29,662
<b>NET ASSETS:</b>		
Invested in capital assets	500,839	451,226
Restricted	95,052	132,843
Unrestricted	69,105	50,336
Total net assets	664,996	634,405
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 676,253</u>	<u>\$ 664,067</u>

The accompanying notes are an integral part of these financial statements.

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2014  
(With comparative totals for the year ended June 30, 2013)

Government Activities:	Expenses	Charge for Expense	Grants	Net 2014	Net 2013
Instruction	\$1,228,650	\$ -	\$ (13,080)	\$1,215,570	\$1,110,898
Support services:					
Student services	56,582	-	-	56,582	52,375
Instructional	40,492	-	-	40,492	57,070
General administration - district	186,587	-	-	186,587	160,915
School administration	158,709	-	-	158,709	151,291
Operation and maintenance of plant	83,243	-	-	83,243	79,670
Student transportation	59,092	-	-	59,092	55,147
Centralized services	7,707	-	-	7,707	857
Food service	31,722	(18,381)	-	13,341	9,906
Facilities	6,791	-	-	6,791	15,518
Depreciation	26,947	-	-	26,947	21,728
<b>Total government activities</b>	<b>1,886,522</b>	<b>(18,381)</b>	<b>(13,080)</b>	<b>1,855,061</b>	<b>1,715,375</b>
<b>General Revenues:</b>					
District property taxes				621,432	548,137
Intergovernmental				1,226,380	1,209,346
Interest and other income				37,840	23,888
<b>Total general revenues</b>				<b>1,885,652</b>	<b>1,781,371</b>
<b>CHANGE IN NET ASSETS</b>				<b>30,591</b>	<b>65,996</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>				<b>634,405</b>	<b>568,409</b>
<b>NET ASSETS AT END OF YEAR</b>				<b>\$ 664,996</b>	<b>\$ 634,405</b>

The accompanying notes are an integral part of these financial statements

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

BALANCE SHEETS  
GOVERNMENTAL FUNDS  
JUNE 30, 2014

(With comparative totals for the year ended June 30, 2013)

	Governmental Fund Types			
	General	Special Revenue	Expendable Trust	Capital Projects
<b>ASSETS:</b>				
Cash	\$ 85,783	\$ 50	\$ -	\$ -
Cash equivalents restricted as to use	-	-	60,730	-
Investments	-	-	-	23,958
Due from other governments	746	389	-	-
Due from other funds	75	2,952	-	-
Other receivables	-	-	-	-
Inventories	-	731	-	-
<b>TOTAL ASSETS</b>	<b>\$ 86,604</b>	<b>\$ 4,122</b>	<b>\$ 60,730</b>	<b>\$ 23,958</b>
<b>LIABILITIES &amp; FUND BALANCE:</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 7,866	\$ 439	\$ -	\$ -
Due to other funds	2,952	-	-	-
Due to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>10,818</b>	<b>439</b>	<b>-</b>	<b>-</b>
<b>Fund Balance:</b>				
Reserved for special purpose	6,681	3,683	60,730	23,958
Unreserved	69,105	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>75,786</b>	<b>3,683</b>	<b>60,730</b>	<b>23,958</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 86,604</b>	<b>\$ 4,122</b>	<b>\$ 60,730</b>	<b>\$ 23,958</b>

The accompanying notes are an integral part of these financial statements

Governmental  
Fund Types

	<u>2014</u>		<u>2013</u>
\$	85,833	\$	75,078
	60,730		100,609
	23,958		23,952
	1,135		5,073
	3,027		6,736
	-		521
	<u>731</u>		<u>872</u>
\$	<u>175,414</u>	\$	<u>212,841</u>
\$	8,305	\$	13,423
	2,952		1,923
	-		14,316
	<u>11,257</u>		<u>29,662</u>
	95,052		132,843
	<u>69,105</u>		<u>50,336</u>
	<u>164,157</u>		<u>183,179</u>
\$	<u>175,414</u>	\$	<u>212,841</u>

Total governmental fund balance	<u>\$164,157</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	<u>500,839</u>
Net assets of governmental activities	<u>\$664,996</u>

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED BALANCE SHEETS  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 2014

(With comparative totals for the year ended June 30, 2013)

	Governmental Fund Types			Fiduciary Fund
	General	Special Revenue	Expendable Trust	Capital Projects
<b>ASSETS:</b>				
Cash	\$ 85,783	\$ 50	\$ -	\$ -
Cash equivalents restricted as to use	-	-	60,730	-
Investments	-	-	-	23,958
Due from other governments	746	389	-	-
Due from other funds	75	2,952	-	-
Other receivables	-	-	-	-
Inventories	-	731	-	-
<b>TOTAL ASSETS</b>	<b>\$ 86,604</b>	<b>\$ 4,122</b>	<b>\$ 60,730</b>	<b>\$ 23,958</b>
<b>LIABILITIES &amp; FUND BALANCE:</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 7,866	\$ 439	\$ -	\$ -
Due to other funds	2,952	-	-	-
Due to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>10,818</b>	<b>439</b>	<b>-</b>	<b>-</b>
<b>Fund Balance:</b>				
Reserved	6,681	3,683	60,730	23,958
Unreserved	69,105	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>75,786</b>	<b>3,683</b>	<b>60,730</b>	<b>23,958</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 86,604</b>	<b>\$ 4,122</b>	<b>\$ 60,730</b>	<b>\$ 23,958</b>

The accompanying notes are an integral part of these financial statements

Totals	
(Memorandum Only)	
2014	2013
\$ 85,833	\$ 75,078
60,730	100,609
23,958	23,952
1,135	5,073
3,027	6,736
-	521
731	872
<u>\$ 175,414</u>	<u>\$ 212,841</u>

\$ 8,305	\$ 13,423
2,952	14,316
-	1,923
<u>11,257</u>	<u>29,662</u>

95,052	132,843
69,105	50,336
<u>164,157</u>	<u>183,179</u>

<u>\$ 175,414</u>	<u>\$ 212,841</u>
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NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS  
FOR THE YEAR ENDED JUNE 30, 2014  
(With comparative totals for the year ended June 30, 2013)

	General Fund	Special Revenue	Capital Projects	Fiduciary Fund Expendable Trust
REVENUE:				
District tax appropriation	\$ 621,432	\$ -	\$ -	\$ -
Intergovernmental	1,226,380	13,080	-	-
Food and milk sales	-	18,381	-	-
Interest and other	18,429	19,284	6	121
TOTAL REVENUE	1,866,241	50,745	6	121
EXPENDITURES:				
Instruction	1,218,913	9,737	-	-
Supporting Services:				
Student services	56,582	-	-	-
Instructional	27,411	13,081	-	-
General administrative-district level	186,587	-	-	-
School administrative and business	158,709	-	-	-
Operation and maintenance of plant	75,698	7,545	-	-
Student transportation	59,092	-	-	-
Centralized services	4,051	3,656	-	-
Food service	-	31,722	-	-
Facility acquisition and construction	6,791	-	-	-
TOTAL EXPENDITURES	1,793,834	65,741	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	72,407	(14,996)	6	121
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	15,883	-	-
Operating Transfers Out	(52,443)	-	-	(40,000)
TOTAL OTHER FINANCING SOURCES (USES)	(52,443)	15,883	-	(40,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	19,964	887	6	(39,879)
FUND BALANCE AT BEGINNING OF YEAR	55,822	2,796	23,952	100,609
FUND BALANCE AT END OF YEAR	\$ 75,786	\$ 3,683	\$ 23,958	\$ 60,730

The accompanying notes are an integral part of these financial statements.

Totals	
(Memorandum Only)	
2014	2013
\$ 621,432	\$ 548,137
1,239,460	1,234,962
18,381	17,783
37,840	23,888
<u>1,917,113</u>	<u>1,824,770</u>
1,228,650	1,136,514
56,582	52,375
40,492	57,070
186,587	160,915
158,709	151,291
83,243	79,670
59,092	55,147
7,707	857
31,722	27,689
6,791	15,518
<u>1,859,575</u>	<u>1,737,046</u>
<u>57,538</u>	<u>87,724</u>
15,883	10,048
<u>(92,443)</u>	<u>(90,048)</u>
<u>(76,560)</u>	<u>(80,000)</u>
(19,022)	7,724
<u>183,179</u>	<u>175,455</u>
<u>\$ 164,157</u>	<u>\$ 183,179</u>

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

**COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – GENERAL AND SPECIAL REVENUE FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2014**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE:</b>	\$ 621,432	\$ 621,432	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	1,213,198	1,226,380	13,182	29,340	13,080	(16,260)
Food and milk sales	-	-	-	13,500	18,381	4,881
Other revenue	25,500	18,429	(7,071)	-	19,284	19,284
<b>TOTAL REVENUE</b>	<b>1,860,130</b>	<b>1,866,241</b>	<b>6,111</b>	<b>42,840</b>	<b>50,745</b>	<b>7,905</b>
<b>EXPENDITURES:</b>						
Instruction	1,283,234	1,218,913	64,321	-	9,737	(9,737)
Supporting services:						
Student services	57,346	56,582	764	-	-	-
Instructional	25,524	27,411	(1,887)	21,000	13,061	7,919
General admin. - district level	185,359	186,587	(1,228)	-	-	-
School admin. and business	165,325	158,709	6,616	-	-	-
Operation and maintenance of plant	77,924	75,698	2,226	-	7,545	(7,545)
Student transportation	57,171	59,092	(1,921)	-	-	-
Centralized services	2,125	4,051	(1,926)	-	3,656	(3,656)
Food service	-	-	-	33,414	31,722	1,692
Facilities, acquisition and construction	1,000	6,791	(5,791)	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,855,008</b>	<b>1,793,834</b>	<b>61,174</b>	<b>54,414</b>	<b>65,741</b>	<b>(11,327)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>5,122</b>	<b>72,407</b>	<b>67,285</b>	<b>(11,574)</b>	<b>(14,996)</b>	<b>(3,422)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	-	-	-	-	15,883	15,883
Operating transfers out	-	(52,443)	(52,443)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(52,443)</b>	<b>(52,443)</b>	<b>-</b>	<b>15,883</b>	<b>15,883</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>5,122</b>	<b>19,964</b>	<b>14,842</b>	<b>(11,574)</b>	<b>887</b>	<b>12,461</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>55,822</b>	<b>55,822</b>	<b>-</b>	<b>2,796</b>	<b>2,796</b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 60,944</b>	<b>\$ 75,786</b>	<b>\$ 14,842</b>	<b>\$ (8,778)</b>	<b>\$ 3,683</b>	<b>\$ 12,461</b>

The accompanying notes are an integral part of these financial statements.

Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 621,432	\$ 621,432	\$ -
1,242,538	1,239,460	(3,078)
13,500	18,381	4,881
25,500	37,713	12,213
<u>1,902,970</u>	<u>1,916,986</u>	<u>14,016</u>
1,283,234	1,228,650	54,584
57,346	56,582	764
48,524	40,492	8,032
185,359	186,587	(1,228)
165,325	158,709	6,616
77,924	83,243	(5,319)
57,171	59,092	(1,921)
2,125	7,707	(5,582)
33,414	31,722	1,692
1,000	6,791	(5,791)
<u>1,909,422</u>	<u>1,859,575</u>	<u>49,847</u>
(6,452)	57,411	63,863
-	15,883	15,883
-	(52,443)	(52,443)
-	(36,560)	(36,560)
(6,452)	20,851	27,303
58,618	58,618	-
<u>\$ 52,166</u>	<u>\$ 79,469</u>	<u>\$ 27,303</u>

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Newington, New Hampshire, School District (the "District") conform to generally accepted accounting principles in the U.S. (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies:

A. Reporting Entity

The District is a subdivision of the State of New Hampshire providing management services for its member school District (Newington, New Hampshire, School District). The District meets the criteria established by the Government Accounting Standards Board (GASB) as a primary governmental entity for financial reporting purposes.

The District includes pre-K through grade 6. Students in grades 7-12 attend Portsmouth Middle and High Schools.

B. Government-Wide and Fund Financial Statements

Under GASB, the District has developed annual reports easier to understand and more useful to people who use governmental financial information to make decisions.

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of inter-fund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The District-wide statements are reported using the *economic resources measurement focus and the accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is made.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013  
(CONTINUED)

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The following are the School District's governmental fund types:

**General Fund** - The General Fund is the general operating fund of the School District. All general appropriations that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Federal Projects Funds and Food Service Fund.

**Expendable Trust** - Expendable trusts are used to account for assets held in a trustee capacity. Expendable trusts (in which the corpus can be spent) are accounted for in a similar fashion to governmental fund types.

D. Employee Compensated Absences

The District does not accrue accumulated unpaid sick leave in the general fund because the District is not liable for paying accrued accumulated unpaid sick leave. The District does not provide vacation. In accordance with Government Accounting Standards, no uncompensated absences were accrued for at June 30, 2014 and 2013.

E. Accounting for Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not yet constitute expenditures or liabilities. There were no outstanding encumbrances at June 30, 2014 and 2013.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

G. Inventories

Inventories consist of food and kitchen supplies that are stated at the lower of cost or market value.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013  
(CONTINUED)

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

H. Impairment of Long-Lived Assets

In accordance with accounting principles generally accepted in the United States of America, the District has given consideration to the impairment of their long-lived assets in its presentation of these financial statements. At June 30, 2014, the District has not recognized any reduction in the carrying value of its property.

I. Capital Assets

Capital assets acquired or constructed for the educational purposes of the District, including equipment acquired with a value of \$25,000 or more, are reported in governmental activities in the District-wide statements. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair market value when received. Depreciation is recorded on a straight-line basis over the estimated useful life of each asset. The estimated lives range from 5-30 years. The costs of normal repair and maintenance are not capitalized.

J. Summarized Comparative Financial Statements

The financial statements include certain prior-year summarized comparative information in total but not by individual fund types. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's 2013 financial statements, from which the summarized information was derived.

K. Management's Review

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through December 19, 2014, the date the financial statements were available to be issued.

L. Investments

Investments are comprised of amounts invested with the New Hampshire Public Deposit and Investment Pool ("New Hampshire - PDIP"), managed by MBIA Municipal Investors Corporation. Management believes the estimated fair value to be a reasonable approximation of the exit price for these investments.

In accordance with generally accepted accounting principles, the District uses the following prioritized input levels to measure fair value. The input levels used for valuing investments are not necessarily an indication of risk.

Investments measured at fair value are classified and disclosed in one of the following categories:

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013  
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

L. Investments (Continued)

**Level I:** Quoted prices are available in active markets for identical investments as of the reporting date.

**Level II:** Pricing inputs are other than quoted prices in active markets of comparable investments, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies.

**Level III:** Pricing inputs are unobservable for the investment and include situations where there is little, if any, market activity for the investment.

Investment income, primarily interest and dividends, is recorded when earned. Realized and unrealized gains and losses are determined on the basis of specific identification and recognized on a trade-date basis.

2. CASH AND CASH EQUIVALENTS:

The District's cash equivalents are considered to be cash on hand, demand deposits, and cash equivalents with original maturities of three months or less from the date of acquisition.

State regulations require all funds belonging to the District be deposited in solvent banks within the state, except funds may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

At June 30, 2014, the bank balances were \$175,418 of which all was covered by depository insurance. At June 30, 2014, \$60,730 was deposited in a certificate of deposit.

3. INVESTMENTS:

At June 30, 2014 and 2013 investments consisted of the following:

	June 30, 2014		June 30, 2013	
	Cost	Market Value	Cost	Market Value
New Hampshire - PDIP	\$ 23,958	\$ 23,958	\$ 23,952	\$ 23,952

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013  
(CONTINUED)

3. INVESTMENTS: (Continued)

Fair value measurement was determined using Level I and Level II inputs. As of June 30, 2014 and 2013 investments consisted of the following:

	June 30, 2014			Total
	Level I	Level II	Level III	
New Hampshire - PDIP	\$ 2,624	\$ 21,334	\$ -	\$ 23,958

	June 30, 2013			Total
	Level I	Level II	Level III	
New Hampshire - PDIP	\$ 818	\$ 23,134	\$ -	\$ 23,952

Investment income was \$6 and \$18, for the years ended June 30, 2014 and 2013, respectively.

4. CAPITAL ASSETS:

At June 30, 2014 and 2013, capital assets are as follows:

	2014	2013
Land, building, and building improvements	\$ 733,415	\$ 656,855
Equipment and fixtures	74,969	74,969
Total capital assets	808,384	731,824
Less accumulated depreciation	307,545	280,598
Net capital assets	<u>\$ 500,839</u>	<u>\$ 451,226</u>

Depreciation expense for the years ended June 30, 2014 and 2013 was \$26,947 and \$21,728, respectively.

5. PROPERTY TAXES:

Property taxes levied to support the Newington, New Hampshire, School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under state statutes, the Town of Newington, New Hampshire (an independent governmental unit) collects school district taxes as part of local property tax assessments. As collection agent, the Town is required to pay to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under state statutes.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013  
(CONTINUED)

6. CONTINGENT LIABILITIES – FEDERAL ASSISTANCE:

The District participates in a federally assisted grants program through the New Hampshire Department of Education.

The grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year ended June 30, 2014 have not yet been reviewed by the grantor. Accordingly, the District's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount, if any, of expenditures which may be disallowed by the contracting agencies cannot be determined at this time although the District expects such amounts if any, to be immaterial.

7. INTERGOVERNMENTAL REVENUE:

Intergovernmental revenue represents income received from various federal and state agencies including the state tax for adequacy aid and other various restricted grants-in-aid from federal and state sources.

8. RESTRICTED NET ASSETS:

Restricted net assets are available for the following purposes at June 30, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
Capital reserve fund - maintenance of building and grounds	\$ 60,730	\$ 100,609
Additions and renovations	23,958	23,952
After school enrichment program	6,681	5,486
Private grants	2,952	1,924
Food service inventory reserve	731	872
Total restricted net assets	<u>\$ 95,052</u>	<u>\$ 132,843</u>

9. FUTURE COMMITMENTS:

The District entered into a three year contract with an independent bus company to provide pupil transportation through June 30, 2017. Terms of the contract include minimum payments plus escalators tied to the Consumer Price Index. Related rental expense for the year ended June 30, 2014 was \$59,092. Future minimum estimated payments under this contract as of June 30, 2014 are as follows:

June 30, 2015	\$53,686
2016	55,017
2017	56,382

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013  
(CONTINUED)

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10. PENSION PLAN:

Plan Description - Substantially all Newington School employees participate in the State of New Hampshire Retirement System (the "System"), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS) plan. All full-time employees are eligible to participate in the system. The system is divided into two employee groups: Group I which includes all employees except fire fighters and police officers, and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH.

Group I Employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.516% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Effective for members hired on or after July 1, 2011, the age requirement for retiring, regardless of the years of service, increased from age 60 to 65.

Contributions to the pension plan for the years ended June 30, 2014 and 2013, totaled \$70,795 and \$55,485, respectively, equal to the required contributions for each year.

Group II Employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The system also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

11. CONTINGENCIES:

The District at times is involved in threatened and actual claims against the district, arising in the normal course of business. Management believes that any settlement of these matters will not have a materially adverse effect on the financial position of the District.

12. EMPLOYEE COMPENSATED ABSENCES:

The District does not accrue accumulated unpaid sick leave in the general fund because the District is not liable for paying accrued accumulated unpaid sick leave. The District does not provide vacation. In accordance with Government Accounting Standards, no uncompensated absences were accrued for at June 30, 2014 and 2013.

Certain employee compensated absences in the 2013 "Combined Balance Sheets – All Fund Types and Account Groups" have been reclassified to conform to the 2014 presentation. There was no effect on net assets from this reclassification.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013  
(CONTINUED)

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13. RECLASSIFICATION:

Certain amounts in the 2013 financial statements have been reclassified to conform to the 2014 presentation. There was no effect on net assets from this reclassification.

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
JUNE 30, 2014

	Federal Projects	Private Projects	School Lunch Programs	Totals
<b>ASSETS:</b>				
Cash	\$ -	\$ -	\$ 50	\$ 50
Due from other governments	-	-	389	389
Due from other funds	-	2,952	-	2,952
Inventories	-	-	731	731
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 2,952</b>	<b>\$ 1,170</b>	<b>\$ 4,122</b>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ 75	\$ 75
Other payables	-	-	364	364
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>439</b>	<b>439</b>
Fund Balance -				
Reserved for special purposes	-	2,952	731	3,683
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 2,952</b>	<b>\$ 1,170</b>	<b>\$ 4,122</b>

The accompanying notes are an integral part of these financial statements.

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

	Federal Projects	Private Projects	School Lunch Program	Totals
REVENUES:				
Intergovernmental	\$ 13,080	\$ -	\$ -	\$ 13,080
Food and milk sales	-	-	18,381	18,381
Interest and other	-	19,284	-	19,284
TOTAL REVENUES	13,080	19,284	18,381	50,745
EXPENDITURES:				
Food service	-	-	31,722	31,722
Instruction	-	9,737	-	9,737
Instructional Central	13,080	-	-	13,080
Operation and maintenance of plant	-	3,656	-	3,656
	-	7,545	-	7,545
TOTAL EXPENDITURES	13,080	20,938	31,722	65,740
EXCESS OF EXPENDITURES OVER REVENUES	-	(1,654)	(13,341)	(14,995)
OTHER FINANCING SOURCES - Operating Transfer-In	-	2,682	13,200	15,882
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	1,028	(141)	887
FUND BALANCE AT BEGINNING OF YEAR	-	1,924	872	2,796
FUND BALANCE AT END OF YEAR	\$ -	\$ 2,952	\$ 731	\$ 3,683

The accompanying notes are an integral part of these financial statements.



## Bernard, Johnson & Company, P.C.

Certified Public Accountants and Business Advisors

### INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Newington, New Hampshire, School Board  
Newington, New Hampshire, School District  
Newington, NH 03870

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Newington, New Hampshire, School District (the "District"), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 19, 2014.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Barbara Johnson & Company P.C.*

Topsfield, Massachusetts  
December 19, 2014

## **IN MEMORIAM**

### **MARY A. SPINNEY**

March 1, 1929 – October 20, 2014

Mary Spinney, a long-time resident of Newington, will be kindly remembered as a fixture in this town for her ever-present devotion to so many positions throughout the years. She spent many years as Tax Collector and Deputy Town Clerk and later as Deputy Treasurer for the Town and Treasurer for the Sewer Commission. Mary and her husband, Clifford Spinney, were present at almost every function in town, no matter what the cause. She could always be found working diligently behind the scenes as a member of the Ladies Auxiliary or as a member of the Newington Town Church. Her service work and sewing with the Reapers Circle was a significant part of Newington's Checkered Apron Fair each fall. She will be remembered as a hardworking person who was always kind and giving to everyone she knew.



