

TOWN OF NEWINGTON, NH

TOWN REPORT YEAR ENDING DECEMBER 31, 2022

SCHOOL DISTRICT REPORT FY ENDING JUNE 30, 2022

Adams Homestead Nimble Hill Road

The Adams Homestead was built for Reverend Joseph Adams, the first minister of Newington, circa 1717. Reverend Adams was the uncle and great uncle of US Presidents John Adams and John Quincy Adams. It is currently owned by Bob and Deirdre Siede. The homestead has been owned by Deirdre's family since it was first erected. The Siede's have been lovingly renovating the homestead over the past four years. From repurposing original handmade wood panels that were uncovered behind a horsehair plaster wall to revitalizing and installing an original 1830's atrium window; their hard work continues on a daily basis!

The Siede's further secured the rich heritage and open space of the 16.9-acre property by allowing the town to purchase a conservation easement in August 2020 thus guaranteeing that residents will have stunning vistas of this stately and historic farm in perpetuity.

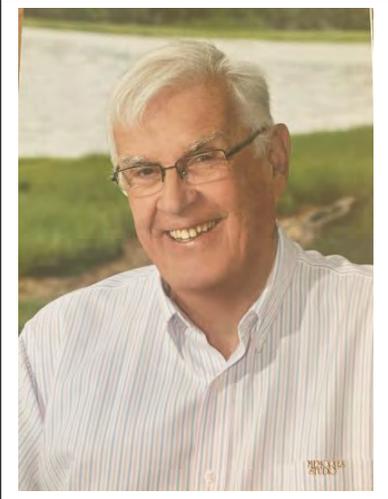
A grateful town thanks the owners of this beautiful homestead for preserving an important part of Newington's history!



Photo courtesy of Jerry Monkman/EcoPhotography

Cover photo: Courtesy of the Portsmouth Athenaeum. Adams Homestead photograph taken circa 1860.

Our Thanks to Ted Connors



Where does one start with an icon like Ted Connors. We are so fortunate to have him as a resident of Newington and the State of New Hampshire!

He has continually contributed by volunteering for the town beginning in 1982 when he, his wife, Lis, and their children Annelise and Tim moved to Newington. Ted served on the Board of Fire Engineers, Police Commission, and Board of Adjustment. Since 2017 he has served as member and then Chair of the Board of Selectmen. His steady hand of leadership can be seen dealing with tough issues the town faced over this time, most notably the Covid 19 emergency.

Ted was also Mayor of Portsmouth at the early age of 26, Chairman of the State Racing Commission for 47 years and longtime Executive Director of the Portsmouth Housing Authority to name a few of his public service roles.

His deep, rich laugh is contagious, and he brings a sense of humor to issues, alleviating a sometimes stressful mood. An avid boater, in the summer months you will see Ted rowing his dinghy out from the town dock at Fox Point to his boat "The Last Hurrah" or traveling up the river with family and friends.

We are very fortunate for all Ted has done for Newington and the state over the years.

Please accept the deep thanks of an ever-grateful community.



Ted and Lis on "The Last Hurrah"



Ted with his grandchildren



Tim, Ted, Lis and Annelise

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TOWN DIRECTORY

Town Offices:

Phone: 603-436-7640

Town Administrator-Martha Roy	Ext. 6	mroy@townofnewingtonnh.com
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Building Inspector/Health Officer- Jeremy Boston	Ext. 2	jboston@townofnewingtonnh.com sbly@townofnewingtonnh.com
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Secretaries-Sylvia Bly & Eleanor Boy	Ext. 4	eboy@townofnewingtonnh.com
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Town Clerk/Tax Collector-Doreen Caradonna

Ext. 1	dcaradonna@townofnewingtonnh.com
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Town Planner-John Krebs	Ext. 3	jkrebs@townofnewingtonnh.com
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Police Department: Chief Mike Bilodeau

Phone: 603-431-5461 Fax: 603-431-3998

Website: www.newingtonnhpd.com

Email: mbilodeau@newingtonnhpd.com

Fire Department: Chief EJ Hoyt

Phone: 603-436-9441 Fax: 603-430-2007

Website: www.newingtonfire.org

Email: ehoyt@newingtonfire.org

Newington Public School: Peter Latchaw

Phone: 603-436-1482 Fax: 603-427-0692

Website: www.sau50.org

Langdon Library: Lara Berry

Phone: 603-436-5154

Website: www.langdonlibrary.org

Email: director@langdonlibrary.org

Wastewater Treatment Plant: Ariel Wright

Phone: 603-431-4111

Town of Newington Website:

www.newington.nh.us

As of December 31, 2022

OFFICERS, BOARDS, COMMITTEES

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
BOARD OF SELECTMEN			BUDGET COMMITTEE		
<i>Ted Connors, Chair</i>	3 Yrs	2023	<i>John Lamson, Chair</i>	3 Yrs	2024
<i>Bob Blonigen, Vice-Chair</i>	3 Yrs	2024	<i>Maggie Cooke</i>	1 Yr	2023
<i>Brandon Arsenault</i>	3 Yrs	2025	<i>Rick Stern</i>	3 Yrs	2024
TREASURER			<i>Christian Wayss</i>	3 Yrs	2024
<i>Tracy Adams</i>	3 Yrs	2025	<i>Jennifer Kent Weiner</i>	3 Yrs	2025
<i>Victoria Eversman, Deputy</i>	1 Yr	2023	<i>Alan Wilson</i>	3 Yrs	2023
TOWN CLERK/TAX COLLECTOR			<i>Jeff Semprini</i>	3 Yrs	2025
<i>Doreen Caradonna</i>	1 Yr	2023	<i>Emily Savinelli</i>	3 Yrs	2025
<i>Sue Newcomer, Deputy Town Clerk</i>	1 Yr	2023	<i>James Belanger</i>	3 Yrs	2023
BOARD OF FIRE ENGINEERS			<i>Jeremy Boston, School Bd. Rep.</i>		
<i>James Fabrizio,</i>	3 Yrs	2024	<i>Brandon Arsenault, Selectmen's Rep.</i>		
<i>Ann Hebert</i>	3 Yrs	2023			
<i>John Klanchesser, Chair</i>	3 Yrs	2025	CONSERVATION COMMISSION		
POLICE COMMISSION			<i>Jane Hislop, Chair</i>	3 Yrs	2025
<i>William Wright</i>	3 yrs	2024	<i>Derick Willson</i>	3 Yrs	2024
<i>F. Jackson Hoyt</i>	3 Yrs	2025	<i>Laura Rogers</i>	3 Yrs	2024
<i>Brenda Blonigen, Chair</i>	3 Yrs	2023	<i>Bill Murray, Alternate</i>	3 Yrs	2024
SEWER COMMISSION			<i>Benjamin Hutchins</i>	3 Yrs	2024
<i>Jack O'Reilly</i>	3 Yrs	2025	<i>Jim Weiner</i>	3 Yrs	2024
<i>Tom Hazelton</i>	3 Yrs	2023	<i>Andrew Meigs</i>	3 Yrs	2024
<i>Rick Stern</i>	3 Yrs	2024	<i>Jane Kendall, Alternate</i>	3 Yrs	2025
HISTORIC DISTRICT COMMISSION			LIBRARY TRUSTEES		
<i>Peggy Lamson</i>	3 Yrs	2023	<i>Jack O'Reilly, Chair</i>	3 Yrs	2024
<i>Alan Wilson</i>	3 Yrs	2025	<i>Vacant</i>	3 Yrs	2025
<i>John Chamberlain</i>	3 Yrs	2025	<i>Meghann Wayss, Treasurer</i>	3 Yrs	2024
<i>John Lamson</i>	3 Yrs	2025	<i>Paul Pelletier</i>	3 Yrs	2025
<i>Katie Moody, Alternate</i>	3 Yrs	2023	<i>Peter Welch</i>	3 Yrs	2023
<i>Bob Blonigen, Selectmen's Rep</i>			<i>Lillian Wilson, Alternate</i>	1 Yr	2023
			MODERATOR		
			<i>Jack O'Reilly</i>	2 Yrs	2024
			HIGHWAY SAFETY COMMITTEE		
TRUSTEES OF THE TRUST FUND			<i>Mike Bilodeau, Police Chief</i>		
<i>Jennifer Mulstay</i>	3 Yrs	2023	<i>EJ Hoyt, Fire Chief</i>		
<i>Jill Boynton, Chair</i>	3 Yrs	2025	<i>Len Thomas, Road Agent</i>		
<i>Gina Gilmore</i>	3 Yrs	2024	<i>Bob Blonigen, Selectmen's Rep</i>		

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
PLANNING BOARD			BOARD OF ADJUSTMENT		
<i>Denis Hebert, Chair</i>	3 Yrs	2024	<i>Jennifer Kent Weiner, Chair</i>	3 Yrs	2025
<i>Christopher Cross, Vice-Chair</i>	3 Yrs	2023	<i>John Frink</i>	3 Yrs	2024
<i>Jim Weiner</i>	3 Yrs	2025	<i>Peter Welch, Planning Board Rep</i>	3 Yrs	2024
<i>Peter Welch</i>	3 Yrs	2024	<i>Bob Raymond, Vice-Chair</i>	3 yrs	2023
<i>Russell Cooke</i>	3 Yrs	2023	<i>Bob Byrnes</i>	3 Yrs	2024
<i>Ben Johnson</i>	3 Yrs	2025	<i>Roger Dieker, Alternate</i>	3 Yrs	2025
<i>Rick Stern, Alternate</i>	3 Yrs	2025	<i>Will Gilbert, Alternate</i>	3 Yrs	2023
<i>Bob Blonigen, Selectmen's Rep.</i>			<i>Derick Willson, Alternate</i>	3 Yrs	2024
			EMERGENCY MANAGEMENT		
			<i>Mike Bilodeau, Police Chief</i>		
RECREATION COMMITTEE			<i>EJ Hoyt, Fire Chief</i>		
<i>Rebecca Navelski, Chair</i>	2 Yrs	2024	<i>Ted Connors, Selectmen's Rep</i>		
<i>Jillian Semprini</i>	2 Yrs	2024			
<i>Dana Nowell</i>	1 Yr	2023	SUPERVISOR OF THE CHECKLIST		
<i>Kat Johnson</i>	3 Yrs	2025	<i>Meredith Marconi</i>	6 Yrs	2028
<i>Adrianna Huggett</i>	3 Yrs	2025	<i>Gail Welch</i>	6 Yrs	2026
<i>Jarrad Savinelli</i>	2 Yr	2024	<i>Suzanne Vietas</i>	6 Yrs	2024
<i>Jack O'Reilly</i>	1 Yr	2023			
<i>Bill Wright</i>	3 Yrs	2025	BALLOT CLERKS		
<i>Brandon Arsenault, Selectmen's Rep</i>			<i>Ken Ernstoff</i>	1 Yr	2023
HEALTH OFFICER			<i>Nellann Hiatt</i>	1 Yr	2023
<i>Jeremy Boston</i>	3 Yrs	2025	<i>Sara Zoe Patterson</i>	1 Yr	2023
DEPUTY HEALTH OFFICER			<i>Sharon Brown</i>	1 Yr	2023
<i>Pat Moynihan</i>	3 Yrs	2023	<i>Lynn Bullock</i>	1 Yr	2022
CEMETERY TRUSTEES			<i>Donna Quinn</i>	1 Yr	2022
<i>Alan Wilson, Chair</i>	3 Yrs	2024	<i>Jennifer Mulstay</i>	1 Yr	2022
<i>Margaret Lamson</i>	3 Yrs	2025	<i>Wil Gilbert</i>	1 Yr	2022
<i>Cosmas Iocovozzi</i>	3 Yrs	2023	<i>Dennis Lazzara</i>	1 Yr	2023
DOCKMASTER			<i>Victoria Eversman</i>	1 Yr	2023
<i>Peter Welch</i>	3 Yrs	2025			
FIRE WARDEN			ELECTION OFFICIALS		
<i>Timothy Field</i>	3 Yrs	2023	<i>Elisabeth Connors</i>		
PDA REPRESENTATIVE			<i>Mary Wahl</i>	1 Yr	2023
<i>Margaret Lamson</i>	3 Yrs	2024			

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
ECONOMIC DEVELOPMENT COMM					
<i>Jeff Hiatt</i>	2 Yrs	2023			
<i>Kara Anderson</i>	2 Yrs	2024			
<i>Bob Raymond</i>	2 Yrs	2023			
<i>Brian Semprini</i>	2 Yrs	2024			
<i>Michael Donahue</i>	2 Yrs	2023			
<i>Alicia Busconi</i>	2 Yrs	2023			
<i>Judy Miamis, Chair</i>	2 Yrs	2023			
<i>Brandon Arsenault, Selectmen's Rep</i>					



NEWINGTON STAFF and EMPLOYEES

NEWINGTON STAFF and EMPLOYEES	
TOWN HALL STAFF	FIRE DEPARTMENT
Martha Roy, Town Administrator	EJ Hoyt, Chief
Sheryl Bagley, Finance Director	Patrick Moynihan, Assistant Chief
Eleanor Boy & Sylvia Bly, Secretaries	Laurie Mu, Secretary
TOWN PLANNER	Lt. John McCooley
John Krebs	Lt. Jonathan March
LANGDON LIBRARY	Lt Jonathan Connors
Lara Berry, Director	Lt Brandon Lisowski
Theresa Tomlinson, Administrative Coordinator and Interlibrary Loan Librarian	FF David Corcoran
Brittney Post, Programming Assistant	FF Andrew Belair
Debra Obertanec, Cataloging Assistant	FF Jessica Plante
Tonya Brown, Substitute	
Jane Kendall, Substitute	PT FF Cameron Quigley
Jay Riley, Substitute	PT FF Michael Carey
Debra Kohlhase, Substitute	PT FF Alexandria Gorski
	PT FF Jared Graham
	PT FF Colin Hickman
POLICE DEPARTMENT	PT FF Eric Johnson
Michael Bilodeau, Chief	PT FF Michael Kraus
Taylor Fiore, Executive Secretary	PT FF Michael McInnis
Keri Wareing, Accreditation Manager	PT FF Andrew Martino
Captain Brandon Smart	PT FF Joseph Isabel
Sergeant Andrew Wood	PT FF Carter Clay
Detective Sean O'Reilly	
Patrol Officer Jessica Auger	BLDG INSPECTOR/CODE ENFORCEMENT
Patrol Officer Brian Whyte	Jeremy Boston
Patrol Officer Jared Arsenault	INSPECTORS
Patrol Officer Ethan Jones	Mike Regan, Electrical
Patrol Officer Kyle Hume	Robert Hart, Jr., Plumbing
Patrol Officer Ricardo Saint-Marc	
Prosecutor Brian Newcomer (part time)	TRANSFER STATION
Patrol Officer Tim McClare (part time)	Craig Daigle, Superintendent
Patrol Officer Scott Blaisdell (part time)	Frank Reinhold, Assistant
Patrol Officer Douglas Lorenz (part time)	David Obertanec, Assistant
	Badger Baird, Assistant
HIGHWAY	
Len Thomas, Road Agent	PLOW DRIVERS
Frank Burovac	Matt Coleman
Frank Reinhold	Erik Anderson
	Joe Walsh

**STATE OF NEW HAMPSHIRE
2023 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 14, 2023 to act on Articles 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 3-22 will resume at the Newington Town Hall on Saturday, March 18, 2023 at 10:30am.

ARTICLE 1: To select by non-partisan ballot: One (1) Selectman for 3 years; One (1) Police Commissioner for 3 years; One (1) Fire Engineer for 3 years; Two (2) Planning Board members for 3 years; One (1) Sewer Commissioner for 3 years; One (1) Library Trustee for 3 years; One (1) Library Trustee for 2 years; One (1) Cemetery Trustee for 3 years; One (1) Trustee of the Trust Funds for 3 years; One (1) Supervisor of the Checklist for 3 years; One (1) Supervisor of the Checklist for 1 year; Three (3) Budget Committee members for 3 years; One (1) School Board member for 3 years; One (1) School Board member for 1 year; One (1) Town Clerk for 1 year; One (1) School District Clerk for 1 year.

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

Zoning Amendment #1:

Are you in favor of the adoption of Zoning Amendment #1 as proposed by the Newington Planning Board as follows: To amend **Article II Definitions, Section 2 - List of Definitions** and Article VII - Dimensional Requirements by DELETING the following language (~~stricken through~~) and replacing it with a new (underlined) language as follows:

Article II - Definitions, Section 2 - List of Definitions

Building Height: ~~The vertical difference between the lowest ground elevation of the predevelopment (or redevelopment) at the foundation of the building, structure or wall and the highest elevation of the roof, parapet wall, or uppermost part. Chimneys, vents or utility service structures shall not be included in the measurement of vertical dimensions. A special exception regarding the building height may be granted by the Planning Board~~

Building Height: The vertical difference between the average grade of the four outside corners of the foundation of the building at grade and the highest roof line or parapet wall. Chimneys, vents or utility service structures shall not be included in the measurement of vertical dimensions.

Article VII - Dimensional Requirements

SECTION 1:

A. Non-Residential Building Height Limits: The above referenced height limits shall not apply to church spires, belfries, cupolas, domes, monuments, water towers, transmission towers, chimneys, conveyors, derricks, radio and television towers, and other structures not intended for human occupancy.

B. Residential Building Height Limits: The Planning Board may grant a Conditional Use Permit to allow buildings to exceed the height limits if it finds, based on the information and testimony submitted with respect to the application, that conditions presented in this Section have been met. Granting of a Conditional Use Permit shall authorize the applicant to apply for a building permit once all other applicable town, state and federal requirements have been complied with.

Standards:

1. The building is specifically authorized under the terms of this Ordinance;
2. The building will not devalue abutting property;
3. The building will be compatible with the neighborhood and with adjoining or abutting uses in the area in which it is to be located;
4. The building is adequately set back from property lines such that the taller height won't impact the abutting properties. A greater building setback may be required if a taller building is approved;
5. The higher building height does not result in a life safety or fire safety issue;

Explanatory Note: This amendment allows for new (residential) buildings that are built on sloping lots to be built taller than the previous definition permitted. The Amendment also corrects Special Exception language.

ARTICLE 3: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Eight Million, Four Hundred Sixty-Six Thousand, Two Hundred and Eighty-One dollars (\$8,466,281) for the operating budget. This article does not include appropriations voted in special or individual warrant articles addressed separately.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)

ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000) to be placed in the Replacement of Vehicles Operated by the Fire Department Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)
Est. in 1986, Revised in 1998 and 2020; added \$200,000 last year. As of December 31, 2022, this fund had a balance of \$516,907.

ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of Sixty Thousand Dollars (\$60,000) to be placed in the Replacement of the Town Ambulance and any Major Medical Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)
Est. in 1998; added \$50,000 last year. As of December 31, 2022, this fund had a balance of \$285,172

ARTICLE 6: To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to be added to the Replacement of Vehicles Operated by the Highway Department Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)
Est. in 2006; added \$15,000 last year. As of December 31, 2022, this fund had a balance of \$15,096.

ARTICLE 7: To see if the town will vote to raise and appropriate the sum of Twenty Thousand dollars (\$20,000) to be placed in the Library Building Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)
Est. in 2011. Added \$20,000 last year. As of December 31, 2022, this fund had a balance of \$32,265.

ARTICLE 8: To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the Police Computer Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)
Est. in 2021; added \$10,000 last year. As of December 31, 2022, this fund had a balance of \$20,082.
FUND CAP: \$35,000

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be added to the Historical Preservation Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)

Est. in 2022; added \$10,000 last year. As of December 31, 2022 this fund had a balance of: \$10,006.

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 Replacement of Major Fire Department Equipment Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)

Est. in 2021; added \$5,000 last year. As of December 31, 2022 this fund had a balance of: \$10,053.

FUND CAP: \$25,000

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 police related Body Worn Cameras and Cruiser Mounted Audio and Video Equipment Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)

Est. in 2022; added \$2,500 last year. As of December 31, 2022, this fund had a balance of \$2,502.

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) to be placed in the Police Department Radio/Electronics Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)

Est. in 1998; added \$5,000 last year. As of December 31, 2022, this fund had a balance of \$10,006.

FUND CAP: \$25,000.

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of *Four Thousand, Five Hundred and Sixty-Two Dollars* (\$4,562.) to be placed in the Major Repairs of Vehicles Operated by the Fire Department Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)

Est. in 2020. As of December 31, 2022, this fund had a balance of \$45,819.

FUND CAP: \$50,000

ARTICLE 14: To see if the Town will establish a Municipally Owned Bridges Maintenance, Construction or Reconstruction Capital Reserve Fund under the provisions of RSA 35:1 for the maintenance, construction or reconstruction of municipally owned bridges and further to raise and appropriate the sum of *Twenty-Three Thousand, Six Hundred and Ninety-One Dollars* (\$23,691) to be placed in said fund with the Board of Selectmen named as Agents to Expend.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)

ARTICLE 15: To see if the Town will vote to approve the readoption of the Optional Veteran's Tax Credit (RSA 72:28 II) to allow for the expansion of the criteria needed to qualify for the Optional Veteran's Tax Credit to now include those service members who have not yet been discharged from service from the armed services and meet the eligibility requirements in revised RSA 72:28 and RSA 21:50? The readoption of the Optional Veteran's Tax Credit, if approved would continue to offer a \$750 tax credit to all honorably discharged Veterans that qualify under the current requirements but as of April 1, 2023, it would expand the eligibility requirements to now include those individuals that have not yet been discharged from active service.

Note: If this Article does not pass the Optional Tax Credit would revert to the Standard Veteran Tax Credit under RSA 72:28-I, and as of April 1, 2023, the Standard Veteran Tax Credit would be in place and reduce the Veteran Tax Credit from \$750 to \$50 per year.

ARTICLE 16: To see if the Town will vote to approve the readoption of the All Veteran's Tax Credit (RSA 72:28.b) to allow for the expansion of the criteria needed to qualify for the All Veteran's Tax Credit to now include those service members who have not yet been discharged from the armed services and meet the eligibility requirements in revised RSA 72:28 and RSA 21:50? The readoption of the All Veteran's Tax Credit, if approved would continue to offer a \$750 tax credit to all honorably discharged Veterans that qualify under the current requirements of (RSA 72:28.b) but as of April 1, 2023, it would expand the eligibility requirements to now include those individuals that have not yet been discharged from active service.

Note: If this Article does not pass the All Veteran Tax Credit would revert to the Standard Veteran Tax Credit under RSA 72:28-I, and as of April 1, 2023, the Standard Veteran Tax Credit would be in place and reduce the Veteran Tax Credit from \$750 to \$50 per year.

ARTICLE 17: To see if the Town will vote to change the amount of land use change tax revenues collected by the Town annually pursuant to RSA 79-A from 100% of such revenues that are collected annually for deposit in the Town's existing Conservation Fund and instead specify that it will be the first \$250,000 of the annual current use taxes that are collected which shall be deposited in the existing Conservation Fund, provided further that once the conservation fund contains \$250,000. no further land use change tax funds shall be deposited in the existing Conservation Fund account during that year.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN & CONSERVATION COMMISSION

ARTICLE 18: To see if the Town will vote to establish a Perpetual Conservation Trust Fund per RSA 31:19-a for the purpose of Conservation land use acquisition and Conservation land use purposes. All land use change tax payments, other than the land use change tax payments that are to be deposited in the existing Conservation Fund per warrant article #17, shall be deposited in this Perpetual Conservation Trust Fund. The interest generated in this new Perpetual Conservation Trust Fund shall be transferred to the existing Conservation Fund at the end of each calendar year, up to but not exceeding any existing Conservation Fund cap level. Town Meeting vote is required to expend monies from this fund. After Town Meeting approval the Selectmen are authorized Agents to Expend.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN & CONSERVATION COMMISSION

ARTICLE 19: To see if the Town will vote to discontinue the 2020 Cemetery Capital Reserve Fund (for construction and/or other improvements). Said funds, with accumulated interest to date of withdrawal (\$4,035 as of 12 30 22), are to be transferred to the municipality's general fund. (Majority vote required).

ARTICLE 20: To see if the Town will vote to raise and appropriate the sum of *Four Thousand Thirty-Five dollars* (\$4,035) to be placed in the 2005 Cemetery Improvements Capital Reserve Fund. This sum to come from unassigned fund balance. This represents the funds from the discontinuation of the Cemetery Capital Reserve Fund listed in Article 19. No amount to be raised by taxation. This article is contingent on the passage of Article 19.

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

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

Est. in 2005. As of December 31, 2022 this fund had a balance of \$22,426.

ARTICLE 21: To see if the Town will vote to establish the following ordinance regulating the sale of Cemetery Lots: Each Burial Site (41" x 10') will be sold at a cost of Six Hundred Dollars (\$600.00), to be used for General Maintenance of the Cemetery. Proceeds from the sales to be deposited in the Cemetery Maintenance Expendable Trust fund.

ARTICLE 22: To hear the report of the Moderator on the election of officers.

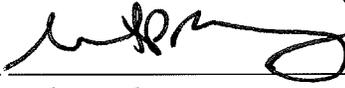
Given under our hands and seal this 21st day of February 2023.

We certify and attest that on or before the 22nd day of February 2023, we posted a true and attested copy of the within Warrant at the place of the 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



Timothy "Ted" Connors,
Chair



Robert Blonigen,
Vice Chair



Brandon Arsenault,
Selectman



2023
MS-737

Proposed Budget
Newington

For the period beginning January 1, 2023 and ending December 31, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 22, 2023

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.

Name	Position	Signature
John Lamson	Chair	
Emily Savinelli	Vice Chair	
Brandon Arsenault	Selectmen's Rep.	
Jeremy Boston	School Board Rep.	
Jennifer Kent Weiner		
Alan Wilson		
James Belanger		
Rick Stern	member	
Chris Wayss		
Jeff Semprini	member	
Margaret Cooke		

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
General Government								
4130-4139	Executive	03	\$333,674	\$323,666	\$361,952	\$0	\$361,952	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$15,867	\$19,664	\$8,995	\$0	\$8,995	\$0
4150-4151	Financial Administration	03	\$210,028	\$248,633	\$220,622	\$0	\$220,622	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$34,790	\$80,000	\$45,001	\$0	\$45,001	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	03	\$111,761	\$171,865	\$171,865	\$0	\$171,865	\$0
4194	General Government Buildings	03	\$163,335	\$151,946	\$199,088	\$0	\$199,088	\$0
4195	Cemeteries	03	\$17,170	\$20,333	\$20,103	\$0	\$20,103	\$0
4196	Insurance	03	\$268,615	\$286,158	\$269,488	\$0	\$269,488	\$0
4197	Advertising and Regional Association	03	\$39,429	\$39,610	\$48,138	\$0	\$48,138	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,194,669	\$1,341,875	\$1,345,252	\$0	\$1,345,252	\$0
Public Safety								
4210-4214	Police	03	\$1,700,567	\$1,912,389	\$2,017,483	\$0	\$2,017,483	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	03	\$1,998,839	\$2,066,663	\$2,146,959	\$0	\$2,146,959	\$0
4240-4249	Building Inspection	03	\$163,535	\$154,676	\$174,989	\$0	\$174,989	\$0
4290-4298	Emergency Management	03	\$16,446	\$19,893	\$20,670	\$0	\$20,670	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$3,879,387	\$4,153,621	\$4,360,101	\$0	\$4,360,101	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	03	\$507,645	\$554,098	\$572,054	\$0	\$572,054	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$14,938	\$14,060	\$16,700	\$0	\$16,700	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$522,583	\$568,158	\$588,754	\$0	\$588,754	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	03	\$94,024	\$86,076	\$86,076	\$0	\$86,076	\$0
4324	Solid Waste Disposal	03	\$87,766	\$93,368	\$82,200	\$0	\$82,200	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$1,328,285	\$1,292,491	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$1,510,075	\$1,471,935	\$168,276	\$0	\$168,276	\$0
Water Distribution and Treatment								
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
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
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
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	03	\$30,650	\$30,725	\$30,650	\$0	\$30,650	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$0	\$1	\$1	\$0	\$1	\$0
	Health Subtotal		\$30,650	\$30,726	\$30,651	\$0	\$30,651	\$0
Welfare								
4441-4442	Administration and Direct Assistance	03	\$1,000	\$1,000	\$1	\$0	\$1	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$1,000	\$1,000	\$1	\$0	\$1	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	03	\$128,276	\$114,493	\$209,530	\$0	\$209,530	\$0
4550-4559	Library	03	\$234,688	\$260,148	\$271,624	\$0	\$271,624	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	03	\$11,414	\$18,568	\$22,391	\$0	\$22,391	\$0
	Culture and Recreation Subtotal		\$374,378	\$393,209	\$503,545	\$0	\$503,545	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	03	\$1,578	\$8,842	\$9,342	\$0	\$9,342	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development	03	\$7,952	\$9,610	\$13,110	\$0	\$13,110	\$0
	Conservation and Development Subtotal		\$9,530	\$18,452	\$22,452	\$0	\$22,452	\$0



New Hampshire
 Department of
 Revenue Administration

2023
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	03	\$40,686	\$22,588	\$23,522	\$0	\$23,522	\$0
4721	Long Term Bonds and Notes - Interest	03	\$5,915	\$5,084	\$4,148	\$0	\$4,148	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$0	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$46,601	\$27,672	\$27,671	\$0	\$27,671	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	03	\$89,254	\$77,590	\$113,666	\$0	\$113,666	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$89,254	\$77,590	\$113,666	\$0	\$113,666	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$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
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	03	\$0	\$0	\$1,305,912	\$0	\$1,305,912	\$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 Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$0	\$0	\$1,305,912	\$0	\$1,305,912	\$0
Total Operating Budget Appropriations								
			\$8,466,281	\$8,466,281	\$8,466,281	\$0	\$8,466,281	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for 12/31/2023 (Recommended)	Selectmen's Appropriations for 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for 12/31/2023 (Recommended)	Budget Committee's Appropriations for 12/31/2023 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	04	\$150,000	\$0	\$150,000	\$0
		<i>Purpose: Raise funds for Replacement of Fire Vehicles</i>				
4915	To Capital Reserve Fund	05	\$60,000	\$0	\$60,000	\$0
		<i>Purpose: Approp to Ambulance/Major Med Equip CRF</i>				
4915	To Capital Reserve Fund	06	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: Approp funds to Highway Vehicles CRF</i>				
4915	To Capital Reserve Fund	07	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Approp funds to Library Building CRF</i>				
4915	To Capital Reserve Fund	08	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Approp funds to Police Computer Equipment CRF</i>				
4915	To Capital Reserve Fund	09	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Approp to Historical Preservation CRF</i>				
4915	To Capital Reserve Fund	10	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: Approp to Replacement of Major Fire Dept Equipment</i>				
4915	To Capital Reserve Fund	11	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: Approp to Police Body Worn Cameras & Cruiser Moun</i>				
4915	To Capital Reserve Fund	12	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: Approp to Police Dept Radio/Electronics CRF</i>				
4915	To Capital Reserve Fund	13	\$4,562	\$0	\$4,562	\$0
		<i>Purpose: Approp to Major Repairs of Vehicles by the Fire De</i>				
4915	To Capital Reserve Fund	14	\$23,691	\$0	\$23,691	\$0
		<i>Purpose: Est. Municipally Owned Bridges Maint., Constructio</i>				
4915	To Capital Reserve Fund	20	\$4,035	\$0	\$4,035	\$0
		<i>Purpose: Raise and approp to 2005 Cemetery Improvements CRF</i>				
Total Proposed Special Articles			\$327,288	\$0	\$327,288	\$0



New Hampshire
Department of
Revenue Administration

2023
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
Taxes					
3120	Land Use Change Tax - General Fund	03	\$0	\$10	\$10
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$0	\$20	\$20
3186	Payment in Lieu of Taxes	03	\$18,220	\$18,220	\$18,220
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$27,327	\$29,000	\$29,000
9991	Inventory Penalties		\$0	\$0	\$0
	Taxes Subtotal		\$45,547	\$47,250	\$47,250
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	03	\$1,245	\$1,250	\$1,250
3220	Motor Vehicle Permit Fees	03	\$437,032	\$400,000	\$400,000
3230	Building Permits	03	\$81,475	\$385,925	\$385,925
3290	Other Licenses, Permits, and Fees	03	\$4,745	\$4,871	\$4,871
3311-3319	From Federal Government		\$0	\$0	\$0
	Licenses, Permits, and Fees Subtotal		\$524,497	\$792,046	\$792,046
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$71,361	\$50,000	\$50,000
3353	Highway Block Grant	03	\$70,357	\$38,000	\$38,000
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)		\$82,074	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
	State Sources Subtotal		\$223,792	\$88,000	\$88,000



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
Charges for Services					
3401-3406	Income from Departments	03	\$387,504	\$348,987	\$348,987
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$387,504	\$348,987	\$348,987
Miscellaneous Revenues					
3501	Sale of Municipal Property	03	\$1,880	\$1,000	\$1,000
3502	Interest on Investments	03	\$569	\$1,400	\$1,400
3503-3509	Other	03	\$101,268	\$22,000	\$22,000
Miscellaneous Revenues Subtotal			\$103,717	\$24,400	\$24,400
Interfund Operating Transfers In					
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	\$1,292,490	\$1,305,912	\$1,305,912
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	03	\$0	\$19,750	\$19,750
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$1,292,490	\$1,325,662	\$1,325,662
Other Financing Sources					
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	20	\$0	\$4,035	\$4,035
Other Financing Sources Subtotal			\$0	\$4,035	\$4,035
Total Estimated Revenues and Credits			\$2,577,547	\$2,630,380	\$2,630,380



Budget Summary

Item	Selectmen's Period ending 12/31/2023 (Recommended)	Budget Committee's Period ending 12/31/2023 (Recommended)
Operating Budget Appropriations	\$8,466,281	\$8,466,281
Special Warrant Articles	\$327,288	\$327,288
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$8,793,569	\$8,793,569
Less Amount of Estimated Revenues & Credits	\$2,630,380	\$2,630,380
Estimated Amount of Taxes to be Raised	\$6,163,189	\$6,163,189



Supplemental Schedule

1. Total Recommended by Budget Committee	\$8,793,569
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$397,620
3. Interest: Long-Term Bonds & Notes	\$139,688
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$537,308
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$8,256,261
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$825,626
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$9,619,195

**STATE OF NEW HAMPSHIRE
2022 TOWN MEETING MINUTES**

*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 8, 2022, to act on Articles 1-5. The polls will open at 11:00am and will close at 7:00pm.

The business portion of the meeting to act on Articles 6-25 will resume at the Newington Town Hall on Saturday, March 12, 2022, at 10:30am.

ARTICLE 1: To select by non-partisan ballot: One (1) Selectman for 3 years; One (1) Police Commissioner for 3 years; One (1) Fire Engineer for 3 years; One (1) Town Moderator for 2 years; Two (2) Planning Board members for 3 years; One (1) Sewer Commissioner for 3 years; Two (2) Library Trustees for 3 years; One (1) Cemetery Trustee for 3 years; One (1) Treasurer for 3 years; One (1) Trustee of the Trust Funds for 3 years; One (1) Supervisor of the Checklist for 6 years; Three (3) Budget Committee members for 3 years; One (1) School Board member for 3 years; One (1) School Board member for 1 year.

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

Zoning Amendment #1:

Are you in favor of the adoption of Zoning Amendment #1 as proposed by the Newington Planning Board as follows: To amend **Article VIII Wetlands Overlay District, SECTION 4. Permitted and Prohibited Land Uses in Wetlands, Conditional Use Permit** by adding the BOLD UNDERLINE TEXT:

- (1) Prior to the Planning Board's granting of a Conditional Use Permit, the applicant shall agree to submit a performance security to the Board of Selectmen, **unless the CUP is part of a Subdivision or Site Plan Application being reviewed by the Planning Board, in which case the surety will be included in the Performance Guarantee for the project in its entirety.**

Explanatory Note: This amendment streamlines the process for obtaining a Conditional Use permit in certain circumstances.

YES - 175 NO - 90

ARTICLE 3: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #2:

Are you in favor of the adoption of Zoning Amendment #2 as proposed by the Newington Planning Board as follows: Amend **Article XVI, Section 5**, to read:
In cases where a zoning ordinance or parts thereof may be in conflict with another ordinance or regulation, the more stringent shall apply.

Explanatory Note: This amendment corrects current language and does not change intent.

YES - 181 NO - 81

ARTICLE 4: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #3:

Are you in favor of the adoption of Zoning Amendment #3 as proposed by the Newington Planning Board as follows: Amend Article II, Section 2, List of Definitions by deleting the current definition and inserting the following definition of Frontage:
Shall mean the distance a lot borders on a Class V highway or better, or road approved by the Planning Board. In cases where a property abuts multiple roads as defined herein, the Planning Board shall determine which portion of the frontage is subject to front setback requirements.

Explanatory Note: The language in this amendment clarifies how structural setbacks for lots with multiple road frontages are determined.

YES - 178 NO - 85

ARTICLE 5: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #4:

Are you in favor of the adoption of Zoning Amendment #4 as proposed by the Newington Planning Board as follows: Amend **Article III, Section 7. C. Permitted Uses in the Historic District as follows:**

Replace:

C - Uses Permitted

- (1) Any use permitted in a Single Family Residential "R" District, subject to the provisions of the Newington Historic District Ordinance.

With

C - Uses Permitted

- (1) In the Nimble Hill District, any use permitted in the Single Family Residential "R" District, subject to the provisions of the Newington Historic District Ordinance.
- (2) In the Bloody Point District, any use permitted in the adjacent Office District, subject to the provisions of the Newington Historic District Ordinance.

Explanatory Note: The Town has two Historic Districts; one along both sides of Nimble Hill Road in the area of the Library & Stone School, and one at Bloody Point (a parcel of State-owned land where the former Newington Railroad Depot and Toll House is located. This amendment would change the uses allowed in this District (a portion of one parcel of land) from residential to uses allowed in the Office Zoning District which surrounds it.

YES - 136 NO - 125

CORRECTION- ADD ARTICLE 5A -WILL APPEAR AS ARTICLE 6 ON BALLOT: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #5:

Are you in favor of the adoption of Zoning Amendment #5 as proposed by the Newington Planning Board as follows: Insert the following language to **Article XV, B, Section 2. (Ground Mounted Solar Energy System in a Residential Zone):**

B - Building Permit: A ground-mount or pole mount solar energy system is an accessory use, but because of the potential impacts to abutting property owners and the general public, Site Plan approval from the Planning Board is required as well as a building permit for such a system. A building or carport roof mounted solar system shall only require a building permit issued by the building inspector.

C - Application: Applications submitted to both the Planning Board and the Building Inspector shall contain a Site Plan with the following information:

- i) **Documentation that the size of the proposed solar system is directly related to the amount of electricity required by the individual residence.**
- ii) **The location of the proposed ground-mount or pole-mount system. Any ground or pole mounted system shall be located in an inconspicuous location, such as the side and rear yards, low to the ground.**
- iii) **Ground-mount and pole-mount solar systems shall be densely screened such that no more than 25% of the array is visible from property lines or public roads all four seasons of the year. Landscaping, including, but not limited to shrubbery, trees, fencing and earthen berms or a combination thereof) may be used for screening.**
- iv) **If it can't be proven that the proposed array will not cause glare that could be seen from neighboring properties and/or public spaces, non-reflective panels will be required.**

- v) The Planning Board may, at its discretion, require balloons to be flown at the actual height of the corners of the array for the Board, neighboring property owners and the general public to see for a several-day period if there is any question or concern about the effectiveness of screening.

Explanatory Note: This Ordinance was adopted at Town Meeting 2020; since its passage, it was determined that the ordinance did not adequately address the rapidly evolving industry, which the proposed amendments seek to regulate.

YES - 169 NO-91

ARTICLE 6: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Seven Million, Nine Hundred Seven Thousand, Three Hundred and Sixty-Six dollars (\$7,907,366) for the operating budget. This article does not include appropriations voted in special or individual warrant articles addressed separately.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

The original Budget total before Articles was \$7,907,366.00. Emily Savinelli requested an amendment to the budget of \$5,000 less than the original total. Although the amount cannot be removed from any specific expense line the intent was to reduce the budget of the Economic Development Committee. The belief is that the Committee has performed in a way that is not considered by some to be as transparent as they could have been.

The Amendment passes. The new total of the Town's Budget - without any additional amounts from approved Articles - \$7,902,366.00

ARTICLE 7: To see if the Town will vote to raise and appropriate the sum of *Two Hundred Thousand Dollars* (\$200,000) to be placed in the Replacement of Vehicles Operated by the Fire Department Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)
Est. in 1986, Revised in 1998 and 2020; added \$200,000 last year. As of January 20, 2022, this fund had a balance of \$314,391.85

No discussion: **ARTICLE PASSES**

ARTICLE 8: Collective Bargaining Agreement: Shall the Town of Newington vote to approve the cost items included in the collective bargaining agreement reached between the Town of Newington and the Professional Firefighters of Newington, IAFF Local 4104, which calls for the following increases in salaries and benefits at the current staffing level:

<u>Year</u>	<u>Estimated Costs</u>
2022	\$181,872.
2023	\$51,749.
2024	\$54,062.
2025	\$56,628.
2026	\$58,991.

And further to raise and appropriate the sum of *One Hundred Eighty-One Thousand, Eight Hundred Seventy-Two Dollars* (\$181,872.) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at the current staffing levels.

Recommended by the Board of Selectmen (3-0)
Recommended by the Board of Fire Engineers (3-0)
Recommended by the Budget Committee (8-0)

With minimal discussion: ARTICLE PASSES

ARTICLE 9: To see if the town will vote to raise and appropriate the sum of *One Hundred Thousand Dollars* (\$100,000) to be added to the Major Road Work Capital Reserve Fund previously established.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2001; added \$132,000 last year. As of January 20, 2022, this fund had a balance of \$368,812.21

No discussion: ARTICLE PASSES

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars* (\$50,000) to be placed in the Replacement of the Town Ambulance and any Major Medical Equipment Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 1998; added \$50,000 last year. As of January 20, 2022, this fund had a balance of \$236,654.85

No discussion: ARTICLE PASSES

ARTICLE 11: To see if the town will vote to raise and appropriate the sum of Twenty Thousand dollars (\$20,000) to be placed in the Library Building Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2011. As of January 20, 2022, this fund had a balance of \$12,159.82

No discussion: ARTICLE PASSES

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of *Fifteen Thousand Dollars* (\$15,000) to be added to the Replacement of Vehicles Operated by the Highway Department Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2006; As of January 20, 2022, this fund had a balance of \$84.31

No discussion: ARTICLE PASSES

ARTICLE 13: By Petition. Shall the Town of Newington vote to raise and appropriate the sum of *Twenty- Five Thousand Dollars* (\$25,000) for the purpose of purchasing additional equipment for the playground behind the Old Town Hall with the Board of Selectmen as agents to expend.

THE SELECTMEN DO NOT RECOMMEND THIS ARTICLE (3-0)

THE BUDGET COMMITTEE DOES NOT RECOMMEND THIS ARTICLE (8-0)

Amendment by Jessica Morgan to add an additional \$5,000 to the \$25,000 as prices have increased over the last year.

AMENDMENT PASSES by hand count: Yes 37 No 31, but ARTICLE FAILS because the Budget Committee felt that any expenditure for recreational equipment should be added to the totals of the Capital Reserve Account previously established.

ARTICLE 14: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be added to the Town Recreational Facilities and Equipment Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2005; As of January 20, 2022 this fund had a balance of: \$36,771.20.

Amendment by Jessica Morgan to add the amount of \$25,000 from the previous failed Article 14 to the original amount of \$10,000 for this article.

AMENDMENT PASSES ARTICLE PASSES

ARTICLE 15: To see if the town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Police Computer Equipment Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2021; added \$10,000 last year. As of January 20, 2022, this fund had a balance of \$10,000

FUND CAP: \$35,000

No discussion: ARTICLE PASSES

ARTICLE 16: To see if the Town will vote to establish a capital reserve fund known as the Historical Preservation Capital Reserve Fund for the purpose of preserving the town's historical documents and ephemera and making them more accessible to the public and further to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) with the Board of Selectmen as agents to expend from this fund.

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

THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE (5-3)

A paper vote was requested by 5 registered voters and the polls were left open for one hour while Moderator Jack O'Reilly continued with the warrant.

After one hour the results were tallied: Yes - 49 No - 26

ARTICLE PASSES

ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) for the purpose of hiring a seasonal Recreation Director.

THE SELECTMEN DO NOT RECOMMEND THIS ARTICLE (3-0)

THE BUDGET COMMITTEE ~~DOES NOT~~ RECOMMENDS THIS ARTICLE (8-0)

An Amendment to raise the original amount of \$10,000 to \$12,000 was submitted by William Wright.

AMENDMENT PASSES ARTICLE PASSES

ARTICLE 18: To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) to be placed in the Police Department Radio/ Electronics Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 1998; added \$5,000 last year. As of January 20,2022, this fund had a balance of
\$15,049.24

FUND CAP: \$25,000

With minimal discussion: ARTICLE PASSES

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) to be placed in the Replacement of Major Fire Department Equipment Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2021; added \$5,000 last year. As of January 20, 2022, this fund had a balance of
\$5,000.

FUND CAP: \$25,000

With minimal discussion: ARTICLE PASSES

ARTICLE 20: To see if the town will vote to establish a capital reserve fund known as the Body Worn Cameras and Cruiser Mounted Audio and Video Equipment Capital Reserve Fund and further to raise and appropriate the sum of *Two Thousand, Five Hundred Dollars* (\$2,500) to be placed in said fund with 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 (8-0)

With minimal discussion: ARTICLE PASSES

ARTICLE 21: To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose to assign funds collected from police special details. All revenues received from police special details 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 unreserved 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 governing body and no further approval is required by the legislative

body to expend. Such funds may be expended only for the purpose for which the fund was created, which shall include private detail wages, benefits, and vehicle expenses.

THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN (2-1)

After much discussion: ARTICLE FAILS

ARTICLE 22: To see if the Town will vote to establish a trust fund to be known as the Cemetery Maintenance Expendable Trust Fund pursuant to RSA 31:19-a, to be funded by the Town's 1977 Cemetery General Care Trust Fund, and allowing all proceeds from the sale of cemetery lots pursuant to RSA 289:2-a, along with any interest gained thereon, to be deposited in this Expendable Trust Fund for the maintenance of cemeteries; and, further to name the Cemetery Trustees and the Board of Selectmen as agents to expend from said fund. No amount to be raised by taxation.

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

No discussion: ARTICLE PASSES

ARTICLE 23: To authorize the Explosive Detection K9 Trust Fund to continue indefinitely, until rescinded, and further to name the Board of Selectmen and Police Chief as Agents to Expend.

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

The Amendment passes with changes to the wording to say that the Police Chief will approve expenditure of funds when he is available, if he is not then the Selectmen will approve expenditure of funds.

ARTICLE WITH AMENDMENT PASSES

ARTICLE 24: To see if the Town will vote to authorize the Board of Selectmen to adopt such RSA 31:19 trusts, as were authorized by Article 17 of the 1994 Town Meeting, for a period of time that is "indefinitely" and shall continue "until rescinded".

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

No discussion: ARTICLE PASSES

ARTICLE 25: To hear the report of the Moderator on the election of officers.

Given under our hands and seal this 16th day of February 2022.

We certify and attest that on or before the 21st day of February 2022, we posted a true and attested copy of the within Warrant at the place of the Meeting, and like copies at the South Newington Bulletin Board and the Meeting House and delivered the original to the Town Clerk.

The Moderator read the results of the election on Tuesday March 8, 2022. The meeting was adjourned at 1:30 pm.

Submitted by:

A handwritten signature in black ink that reads "Doreen Caradonna". The signature is written in a cursive style with a large, looped initial "D".

Doreen Caradonna
Town Clerk/Tax Collector
Town of Newington
March 31, 2022

TOWN OF NEWINGTON, NEW HAMPSHIRE

Financial Statements

December 31, 2021

and

Independent Auditor's Report

**TOWN OF NEWINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2021**

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**TOWN OF NEWINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Newington, New Hampshire

Opinions

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, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position 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 December 31, 2021, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Newington, New Hampshire, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Newington, New Hampshire's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Newington, New Hampshire's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Newington, New Hampshire's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's total OPEB liability and related ratios, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Vachon Clukay & Company PC

Manchester, New Hampshire
January 11, 2023

TOWN OF NEWINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2021

Presented herewith please find the Management's Discussion & Analysis Report for the Town of Newington for the year ending December 31, 2021. 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, proprietary funds and fiduciary funds.

Governmental funds – represent most of the Town’s basic services

Proprietary funds – 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 custodial 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 governmental 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, 2021 and 2020 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Capital and other assets:						
Capital assets	\$ 7,097,555	\$ 6,780,382	\$ 9,984,538	\$ 9,703,443	\$ 17,082,093	\$ 16,483,825
Other assets	<u>5,873,237</u>	<u>6,368,678</u>	<u>2,656,961</u>	<u>2,456,191</u>	<u>8,530,198</u>	<u>8,824,869</u>
Total assets	<u>12,970,792</u>	<u>13,149,060</u>	<u>12,641,499</u>	<u>12,159,634</u>	<u>25,612,291</u>	<u>25,308,694</u>
Total deferred outflows of resources	<u>965,425</u>	<u>1,553,585</u>	<u>-</u>	<u>-</u>	<u>965,425</u>	<u>1,553,585</u>
Long-term and other liabilities:						
Long-term liabilities	6,606,718	9,186,903	6,747,606	6,386,106	13,354,324	15,573,009
Other liabilities	<u>348,437</u>	<u>479,056</u>	<u>135,814</u>	<u>106,790</u>	<u>484,251</u>	<u>585,846</u>
Total liabilities	<u>6,955,155</u>	<u>9,665,959</u>	<u>6,883,420</u>	<u>6,492,896</u>	<u>13,838,575</u>	<u>16,158,855</u>
Total deferred inflows of resources	<u>1,475,044</u>	<u>411,221</u>	<u>-</u>	<u>-</u>	<u>1,475,044</u>	<u>411,221</u>
Net position:						
Net investment in capital assets	6,956,771	6,581,046	3,236,932	3,317,337	10,193,703	9,898,383
Restricted	839,232	785,089	-	-	839,232	785,089
Unrestricted (deficit)	<u>(2,289,985)</u>	<u>(2,740,670)</u>	<u>2,521,147</u>	<u>2,349,401</u>	<u>231,162</u>	<u>(391,269)</u>
Total net position	<u>\$ 5,506,018</u>	<u>\$ 4,625,465</u>	<u>\$ 5,758,079</u>	<u>\$ 5,666,738</u>	<u>\$ 11,264,097</u>	<u>\$ 10,292,203</u>

Statement of Activities

Change in net position for the years ending December 31, 2021 and 2020 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Program revenues:						
Charges for services	\$ 566,144	\$ 299,809	\$ 1,117,392	\$ 1,430,247	\$ 1,683,536	\$ 1,730,056
Operating grants and contributions	81,903	128,544	-	-	81,903	128,544
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>285,558</u>	<u>149,174</u>	<u>285,558</u>	<u>149,174</u>
Total program revenues	<u>648,047</u>	<u>428,353</u>	<u>1,402,950</u>	<u>1,579,421</u>	<u>2,050,997</u>	<u>2,007,774</u>
General revenues:						
Property taxes	5,079,572	6,205,841	-	-	5,079,572	6,205,841
Licenses and permits	477,306	570,466	-	-	477,306	570,466
Intergovernmental revenue	59,604	46,046	-	-	59,604	46,046
Interest and investment earnings (loss)	35,884	56,054	3,348	7,807	39,232	63,861
Miscellaneous	<u>374,175</u>	<u>248,521</u>	<u>-</u>	<u>20,297</u>	<u>374,175</u>	<u>268,818</u>
Total general revenues	<u>6,026,541</u>	<u>7,126,928</u>	<u>3,348</u>	<u>28,104</u>	<u>6,029,889</u>	<u>7,155,032</u>
Total revenues	<u>6,674,588</u>	<u>7,555,281</u>	<u>1,406,298</u>	<u>1,607,525</u>	<u>8,080,886</u>	<u>9,162,806</u>

Program expenses:						
General government	1,335,704	1,407,401	-	-	1,335,704	1,407,401
Public safety	3,151,157	4,221,944	-	-	3,151,157	4,221,944
Highways and streets	622,877	818,394	-	-	622,877	818,394
Sanitation	171,832	237,408	1,314,957	1,340,330	1,486,789	1,577,738
Health and welfare	30,725	44,231	-	-	30,725	44,231
Culture and recreation	501,244	420,556	-	-	501,244	420,556
Conservation	1,871	5,350	-	-	1,871	5,350
Economic development	9,746	12,131	-	-	9,746	12,131
Interest and fiscal charges	6,481	9,081	-	-	6,481	9,081
Total expenses	<u>5,831,637</u>	<u>7,176,496</u>	<u>1,314,957</u>	<u>1,340,330</u>	<u>7,146,594</u>	<u>8,516,826</u>
Excess (deficiency) before contributions to permanent fund principal						
	842,951	378,785	91,341	267,195	934,292	645,980
Contributions to permanent fund principal						
	<u>37,602</u>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>37,602</u>	<u>1,200</u>
Change in net position						
	880,553	379,985	91,341	267,195	971,894	647,180
Net position - beginning of year						
	<u>4,625,465</u>	<u>4,245,480</u>	<u>5,666,738</u>	<u>5,399,543</u>	<u>10,292,203</u>	<u>9,645,023</u>
Net position - ending of year						
	<u>\$ 5,506,018</u>	<u>\$ 4,625,465</u>	<u>\$ 5,758,079</u>	<u>\$ 5,666,738</u>	<u>\$ 11,264,097</u>	<u>\$ 10,292,203</u>

Town of Newington Governmental Activities

As shown in the above statement the Town experienced an increase in financial position of \$880,553 on the full accrual basis of accounting. The Town's total revenue and contributions to permanent fund principal for the year ended December 31, 2021 of \$6,712,190 was greater than total expenses of \$5,831,637.

Business-type Activities

As shown in the above statement the Town experienced an increase in financial position of \$91,341 on the full accrual basis of accounting. The Town's total revenue for the year ended December 31, 2021 of \$1,406,298 was greater than total expenses of \$1,314,957. The charges for services for sewer operations covered 85% of operating expenses.

Town of Newington Fund Financial Statements

The General Fund shows a fund balance of \$4,739,701. This is a decrease of \$371,833 from the previous year.

General Fund Budgetary Highlights

The actual budgetary revenues and other financing sources were less than the budget for estimated revenues by \$645,562.

The actual budgetary expenditures and other financing uses were less than the final budgeted appropriations by \$399,908.

The Town realized a savings of \$113,414 or 8.0% in the general government budget, \$78,664 or 2.0% in the public safety budget, \$64,369 or 10.5% in the highways and streets budget, and \$104,633 or 37.9% in the sanitation budget.

Capital Assets

The Town's investments in capital assets for its governmental activities amounted to \$7,097,555 (net of accumulated depreciation). In addition, the Town's investments in business-type activities amounted to \$9,984,538 (net of accumulated depreciation). The following provides additional detail:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Land	\$ 161,352	\$ 161,352	\$ 69,668	\$ 69,668	\$ 231,020	\$ 231,020
Easements	1,882,081	1,503,331			1,882,081	1,503,331
Construction in progress	182,932	127,000		139,303	182,932	266,303
Infrastructure	338,869	356,718	1,338,893	500,701	1,677,762	857,419
Land improvements	48,932	72,259			48,932	72,259
Buildings and improvements	3,439,939	3,490,342	8,372,273	8,732,594	11,812,212	12,222,936
Vehicles and equipment	1,043,450	1,069,380	203,704	261,177	1,247,154	1,330,557
	<u>\$ 7,097,555</u>	<u>\$ 6,780,382</u>	<u>\$ 9,984,538</u>	<u>\$ 9,703,443</u>	<u>\$ 17,082,093</u>	<u>\$ 16,483,825</u>

Additional information on the Town's capital assets can be found in Note 4 of the Notes to Basic Financial Statements.

Long-Term Obligations

During 2021, the Town experienced a decrease in the notes payable of governmental activities due to scheduled debt service payments. The Town experienced an increase of business-type activities due to completing drawdowns on the State of NH revolving loan for the upgrade of the Paul Brook Pump Station Force Main project, resulting in new notes payables. This change is offset by scheduled debt service payments.

The net other postemployment benefits (OPEB) obligation at the end of 2021 was \$2,154,129, which is a decrease of \$610,427 from the previous year. This represents the value provided to retirees through an implicit rate subsidy gained through lower insurance premiums than what a retiree might otherwise pay if they were on a different plan from other employees. The Town employs a *pay-as-you-go* basis to fund the plan and has not advance funded its obligation; therefore, the liability will continue to increase.

The Town's net pension liability of \$4,181,364 decreased from the prior year by \$1,912,589. The Town's net pension liability represents the Town's proportionate share of the State of New Hampshire Retirement Systems unfunded pension liability. The Town's proportionate share is calculated based upon actual contributions into the plan during the relevant fiscal year to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS.

Additional information on the Town's long-term obligations can be found in Notes 4, 5, and 6 in the Notes to the Basic Financial Statements.

Economic Factors

1. The town settled an assessed value abatement lawsuit from EP Newington owned by Cogentrix. This is the town's largest electric generation power plant (which was just over 1/3 of the town's tax base). The value of this plant has decreased to \$190,000,000 in 2021. The Selectmen were able to settle this without a large increase to the tax rate due to budget savings realized the year before.
2. A new fire engine, to replace Fire Engine 5, in the amount of \$668,358, will be purchased in 2023 from capital reserve funds.

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, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 4,856,825	\$ 2,618,340	\$ 7,475,165
Investments	781,607		781,607
Taxes receivable, net	100,349		100,349
Accounts receivable, net	85,789	62,184	147,973
Internal balances	23,563	(23,563)	-
Prepaid items	25,104		25,104
Total Current Assets	<u>5,873,237</u>	<u>2,656,961</u>	<u>8,530,198</u>
Noncurrent Assets:			
Capital assets:			
Non-depreciable capital assets	2,226,365	69,668	2,296,033
Depreciable capital assets, net	4,871,190	9,914,870	14,786,060
Total Noncurrent Assets	<u>7,097,555</u>	<u>9,984,538</u>	<u>17,082,093</u>
Total Assets	<u>12,970,792</u>	<u>12,641,499</u>	<u>25,612,291</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to OPEB	29,795		29,795
Deferred outflows related to pension	935,630		935,630
Total Deferred Outflows of Resources	<u>965,425</u>	<u>-</u>	<u>965,425</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	274,708	10,736	285,444
Accrued liabilities	62,598	100,524	163,122
Due to other governments	131		131
Deposits	11,000	24,554	35,554
Current portion of notes payable		348,770	348,770
Current portion of capital leases payable	40,686		40,686
Total Current Liabilities	<u>389,123</u>	<u>484,584</u>	<u>873,707</u>
Noncurrent Liabilities:			
Notes payable		6,398,836	6,398,836
Capital leases payable	100,098		100,098
Compensated absences payable	130,441		130,441
OPEB liability	2,154,129		2,154,129
Net pension liability	4,181,364		4,181,364
Total Noncurrent Liabilities	<u>6,566,032</u>	<u>6,398,836</u>	<u>12,964,868</u>
Total Liabilities	<u>6,955,155</u>	<u>6,883,420</u>	<u>13,838,575</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to OPEB	6,248		6,248
Deferred inflows related to pension	1,468,796		1,468,796
Total Deferred Inflows of Resources	<u>1,475,044</u>	<u>-</u>	<u>1,475,044</u>
NET POSITION			
Net investment in capital assets	6,956,771	3,236,932	10,193,703
Restricted	839,232		839,232
Unrestricted (deficit)	(2,289,985)	2,521,147	231,162
Total Net Position	<u>\$ 5,506,018</u>	<u>\$ 5,758,079</u>	<u>\$ 11,264,097</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, 2021

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Governmental Activities:							
General government	\$ 1,335,704	\$ 25,498			\$ (1,310,206)	\$ (1,310,206)	\$ (1,310,206)
Public safety	3,151,157	513,011	\$ 1,980		(2,636,166)	(2,636,166)	(2,636,166)
Highways and streets	622,877		79,923		(542,954)	(542,954)	(542,954)
Sanitation	171,832				(171,832)	(171,832)	(171,832)
Health and welfare	30,725				(30,725)	(30,725)	(30,725)
Culture and recreation	501,244	27,635			(473,609)	(473,609)	(473,609)
Conservation	1,871				(1,871)	(1,871)	(1,871)
Economic development	9,746				(9,746)	(9,746)	(9,746)
Interest and fiscal charges	6,481				(6,481)	(6,481)	(6,481)
Total governmental activities	<u>5,831,637</u>	<u>566,144</u>	<u>81,903</u>	<u>\$ -</u>	<u>(5,183,590)</u>	<u>\$ (5,183,590)</u>	<u>(5,183,590)</u>
Business-type activities:							
Sewer	1,314,957	1,117,392		285,558	87,993	87,993	87,993
Total business-type activities	<u>1,314,957</u>	<u>1,117,392</u>	<u>-</u>	<u>285,558</u>	<u>87,993</u>	<u>87,993</u>	<u>87,993</u>
Total primary government	<u>\$ 7,146,594</u>	<u>\$ 1,683,536</u>	<u>\$ 81,903</u>	<u>\$ 285,558</u>	<u>(5,183,590)</u>	<u>87,993</u>	<u>(5,095,597)</u>
General revenues:							
Property and other taxes					5,079,572	5,079,572	5,079,572
Licenses and permits					477,306	477,306	477,306
Grants and contributions:							
Rooms and meals tax distribution					59,249	59,249	59,249
Railroad tax					355	355	355
Interest and investment earnings					35,884	35,884	35,884
Miscellaneous					374,175	374,175	374,175
Contributions to permanent fund principal					37,602	37,602	37,602
Total general revenues and contributions to permanent fund principal					6,064,143	6,064,143	6,064,143
Change in net position					880,553	91,341	971,894
Net Position - beginning of year					4,625,465	5,666,738	10,292,203
Net Position - end of year					<u>\$ 5,506,018</u>	<u>\$ 5,758,079</u>	<u>\$ 11,264,097</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF NEWINGTON, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2021

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS			
Cash and cash equivalents	\$ 4,856,825		\$ 4,856,825
Investments		\$ 781,607	781,607
Taxes receivable, net	100,349		100,349
Accounts receivable, net	85,789		85,789
Due from other funds	23,563		23,563
Prepaid items	<u>25,104</u>		<u>25,104</u>
Total Assets	<u>5,091,630</u>	<u>781,607</u>	<u>5,873,237</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 5,091,630</u>	<u>\$ 781,607</u>	<u>\$ 5,873,237</u>
LIABILITIES			
Accounts payable	\$ 274,708		\$ 274,708
Accrued liabilities	57,248		57,248
Due to other governments	131		131
Deposits	<u>11,000</u>		<u>11,000</u>
Total Liabilities	<u>343,087</u>	<u>\$ -</u>	<u>343,087</u>
DEFERRED INFLOWS OF RESOURCES			
Uncollected property taxes	<u>8,842</u>		<u>8,842</u>
Total Deferred Inflows of Resources	<u>8,842</u>	<u>-</u>	<u>8,842</u>
FUND BALANCES			
Nonspendable	25,104	708,532	733,636
Restricted	57,625	73,075	130,700
Committed	1,722,239		1,722,239
Assigned	64,475		64,475
Unassigned	<u>2,870,258</u>		<u>2,870,258</u>
Total Fund Balances	<u>4,739,701</u>	<u>781,607</u>	<u>5,521,308</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 5,091,630</u>	<u>\$ 781,607</u>	<u>\$ 5,873,237</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1
TOWN OF NEWINGTON, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2021

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 5,521,308
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.	7,097,555
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	8,842
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to OPEB liability	29,795
Deferred outflows of resources related to net pension liability	935,630
Deferred inflows of resources related to OPEB liability	(6,248)
Deferred inflows of resources related to net pension liability	(1,468,796)
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:	
Accrued interest on long-term obligations	(5,350)
Capital leases payable	(140,784)
Compensated absences payable	(130,441)
OPEB liability	(2,154,129)
Net pension liability	<u>(4,181,364)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 5,506,018</u>

See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2021

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Taxes	\$ 5,160,456		\$ 5,160,456
Licenses and permits	477,306		477,306
Intergovernmental	141,507		141,507
Charges for services	566,144		566,144
Interest and investment income	4,427	\$ 31,457	35,884
Miscellaneous	<u>367,905</u>	<u>43,872</u>	<u>411,777</u>
Total Revenues	<u>6,717,745</u>	<u>75,329</u>	<u>6,793,074</u>
Expenditures:			
Current operations:			
General government	1,289,058		1,289,058
Public safety	3,949,578	1,279	3,950,857
Highways and streets	641,282		641,282
Sanitation	171,149		171,149
Health and welfare	30,725		30,725
Culture and recreation	458,933		458,933
Conservation	380,621		380,621
Economic development	9,746		9,746
Capital outlay	79,608		79,608
Debt service:			
Principal retirement	58,552		58,552
Interest and fiscal charges	<u>7,954</u>		<u>7,954</u>
Total Expenditures	<u>7,077,206</u>	<u>1,279</u>	<u>7,078,485</u>
Excess revenues over (under) expenditures	<u>(359,461)</u>	<u>74,050</u>	<u>(285,411)</u>
Other financing sources (uses):			
Transfers in	8,042	20,414	28,456
Transfers out	<u>(20,414)</u>	<u>(8,042)</u>	<u>(28,456)</u>
Total Other financing sources (uses)	<u>(12,372)</u>	<u>12,372</u>	<u>-</u>
Net change in fund balances	(371,833)	86,422	(285,411)
Fund Balances - beginning of year	<u>5,111,534</u>	<u>695,185</u>	<u>5,806,719</u>
Fund Balances - end of year	<u>\$ 4,739,701</u>	<u>\$ 781,607</u>	<u>\$ 5,521,308</u>

See accompanying notes to the basic financial statements

EXHIBIT D-1
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, 2021

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (285,411)
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. Depreciation expense and capital outlays for the current year are as follows:	
Capital outlays	740,565
Depreciation expense	(423,392)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds as follows:	
Property tax revenue	(80,884)
Repayment of capital lease principal is an expenditure in the governmental funds when due, but the repayment reduces long-term liabilities in the statement of net position.	58,552
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, an interest expenditure is reported when due.	1,473
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 the governmental funds.	(1,383)
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	608,775
Net changes in pension	<u>262,258</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 880,553</u>

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Position
Proprietary Funds
December 31, 2021

	<u>Sewer Fund</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 2,618,340
Accounts receivable, net	<u>62,184</u>
Total Current Assets	<u>2,680,524</u>
Noncurrent Assets:	
Non-depreciable capital assets	69,668
Capital assets, net	<u>9,914,870</u>
Total Noncurrent Assets	<u>9,984,538</u>
Total Assets	<u>12,665,062</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	10,736
Accrued liabilities	100,524
Deposits	24,554
Due to other funds	23,563
Current portion of notes payable	<u>348,770</u>
Total Current Liabilities	<u>508,147</u>
Noncurrent Liabilities:	
Notes payable	<u>6,398,836</u>
Total Noncurrent Liabilities	<u>6,398,836</u>
Total Liabilities	<u>6,906,983</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Net investment in capital assets	3,236,932
Unrestricted	<u>2,521,147</u>
Total Net Position	<u>\$ 5,758,079</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, 2021

	Sewer <u>Fund</u>
Operating revenues:	
Charges for services	\$ 1,117,392
Total Operating revenues	<u>1,117,392</u>
Operating expenses:	
Personnel services	11,353
Contractual services	589,582
Repairs and maintenance	38,154
Depreciation	500,040
Miscellaneous	<u>11,949</u>
Total Operating expenses	<u>1,151,078</u>
Operating loss	<u>(33,686)</u>
Net non-operating revenues (expenses):	
Interest income	3,348
Interest expense	<u>(163,879)</u>
Total Net non-operating revenues (expenses)	<u>(160,531)</u>
Loss before capital contributions	(194,217)
Capital contributions	<u>285,558</u>
Change in net position	91,341
Net Position - beginning of year	<u>5,666,738</u>
Net Position - end of year	<u>\$ 5,758,079</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, 2021

	Sewer <u>Fund</u>
Cash flows from operating activities:	
Cash received from customers	\$ 1,143,693
Cash paid to suppliers	(628,949)
Cash paid to employees	(11,353)
Net cash provided by operating activities	<u>503,391</u>
Cash flows from capital and related financing activities:	
Purchases of capital assets	(781,135)
Capital contributions	149,177
Proceeds from State of New Hampshire revolving loan	800,613
Principal paid on long-term debt	(302,732)
Interest paid on long-term debt	(153,306)
Net cash used for capital and related financing activities	<u>(287,383)</u>
Cash flows from investing activities:	
Interest on investments	<u>3,348</u>
Net cash provided by investing activities	<u>3,348</u>
Net increase in cash and cash equivalents	219,356
Cash and cash equivalents at beginning of year	<u>2,375,421</u>
Cash and cash equivalents at end of year	<u>\$ 2,594,777</u>
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	\$ (33,686)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation expense	500,040
Changes in assets and liabilities:	
Accounts receivable, net	18,586
Deposits	7,715
Accounts payable	10,736
Net cash provided by operating activities	<u>\$ 503,391</u>
Non-cash transactions affecting financial position:	
Principal forgiveness on notes payable	<u>\$ 136,381</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, 2021

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ASSETS		
Cash and cash equivalents		\$ 1,281,847
Investments	\$ 95,588	
Taxes receivable		41,704
Total Assets	<u>95,588</u>	<u>1,323,551</u>
LIABILITIES		
Due to other governments		907,218
Total Liabilities	<u>-</u>	<u>907,218</u>
NET POSITION		
Restricted for:		
Individuals, organizations, and other governments	<u>95,588</u>	<u>416,333</u>
Total Net Position	<u>\$ 95,588</u>	<u>\$ 416,333</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, 2021

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ADDITIONS:		
Contributions:		
Miscellaneous		\$ 54,126
Total Contributions	<u>\$ -</u>	<u>54,126</u>
Investment earnings:		
Interest income	1,695	546
Realized gains (losses) on investments	5,553	
Net increase (decrease) in the fair value of investments	<u>(9,856)</u>	
Total Investment earnings	<u>(2,608)</u>	<u>546</u>
Taxes collected for other governments		2,941,270
Fees collected for other governments		<u>107,866</u>
Total Additions	<u>(2,608)</u>	<u>3,103,808</u>
DEDUCTIONS:		
Beneficiary payments to individuals	4,785	116,035
Payments of property taxes to other governments		2,941,270
Payments of fees to other governments		<u>107,866</u>
Total Deductions	<u>4,785</u>	<u>3,165,171</u>
Change in net position	(7,393)	(61,363)
Net Position - beginning of year	<u>102,981</u>	<u>477,696</u>
Net Position - end of year	<u>\$ 95,588</u>	<u>\$ 416,333</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, 2021

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 the 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 focus of governmental and proprietary fund financial statements is on major funds. Each major fund is

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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 and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following is the Town's sole major governmental fund:

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.

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 sole 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 custodial 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 the Town. The Town's custodial funds account for the capital reserve fund of the Newington School District, developer performance bonds, and monies collected for and remitted to other governments.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

property taxes is recognized in the year for which the taxes are levied (see Note 10). Revenue from grants, entitlements and donations is recognized in the 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 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 year end: property taxes, charges for services, 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.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, property taxes receivable that will not be collected within the available period have been reported as deferred inflows of resources.

2. 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, 2021, the Town did not use any of its unappropriated fund balance to reduce taxes.

Cash and Cash Equivalents

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

	Sewer <u>Fund</u>
Cash and cash equivalents	\$2,618,340
Due to other funds	<u>(23,563)</u>
Total	<u>\$2,594,777</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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, 2021 are recorded as receivables net of reserves for estimated uncollectibles of \$59,000.

Accounts Receivable

Accounts receivable are recorded net of reserves for estimated uncollectibles of \$38,902 and \$7,417 in the General Fund and Sewer Fund, respectively.

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. In the government-wide financial statements, capital assets are reported in the applicable governmental or business-type activities column.

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 acquisition value as of the date received. The Town maintains a capitalization threshold of \$10,000. Infrastructure records for the governmental activities have been maintained effective January 1, 2004 and are included in these financial statements. 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.

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

	<u>Description</u>	<u>Years</u>
	Land improvements	5-15
	Buildings and improvements	5-40
	Infrastructure	15-40
	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,

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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

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.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

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.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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

Fund Balance Policy

The Town has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. The components of fund balance are defined as follows:

- *Nonspendable Fund Balance*: Includes the amounts that are not in a spendable form (such as inventory or prepaid expenses) or are required to be maintained intact (such as principal of an endowment fund).
- *Restricted Fund Balance*: Includes amounts that can only be spent for the specific purposes stipulated by external resource providers (such as grantors) or through enabling legislation (federal or state law). Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- *Committed Fund Balance*: Includes amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision making authority (town meeting action). Commitments may be changed or lifted through town meeting action taking the same formal action that imposed the constraint originally. The town meeting actions must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- *Assigned Fund Balance*: Includes amounts the Town intends to use for specific purposes. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned". Other items that would fall under this type of fund balance would be encumbrances.
- *Unassigned Fund Balance*: Includes amounts that are not obligated or specifically designated and is available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit fund balance of another governmental fund is also classified as "unassigned".

Spending Prioritizations

In circumstances 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 classifications 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.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Interfund Activity

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

Exchange transactions between funds 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.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. 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.

NOTE 2—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2021 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 7,475,165
Investments	781,607
Statement of Fiduciary Net Position:	
Cash and cash equivalents	1,281,847
Investments	95,588
	<u>\$ 9,634,207</u>

Deposits and investments at December 31, 2021 consist of the following:

Cash on hand	\$ 410
Deposits with financial institutions	8,756,602
Investments	877,195
	<u>\$ 9,634,207</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

The Town requires deposits and investments be made in obligations of the U.S. Government, savings bank deposits or certificates of deposit of banks incorporated under the laws of the State of New Hampshire, in the New Hampshire Public Deposit Investment Pool (NHPDIP), an investment pool established pursuant to RSA 383:22, or in national banks located within the States of New Hampshire or Massachusetts. Deposits in out-of-state banks must be offset by a pledge and delivery to the State Treasurer, collateral security for such deposits with value at least equal to the amount of the deposit.

Responsibility for the investments of the Trust Funds is with the Board of Trustees.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

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

Information about the sensitivity of the fair values of the Town’s investments to market interest rate fluctuations is provided by the following table that shows the distribution of investments by maturity:

Investment Type	Remaining Maturity (In Years)			
	Fair Value	< 1 Year	1-5 Years	≥ 5 Years
Bond mutual funds	\$ 300,771	\$ -	\$ 42,781	\$ 257,990

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, 2021 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:

Bond mutual funds	\$ 300,771
Exchange traded funds	516,832
Money market funds	7,068
	<u>\$ 824,671</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

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

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 \$8,601,442 was collateralized by securities held by the bank in the bank's name. As of December 31, 2021, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

<u>Investment Type</u>	<u>Amount</u>
Bond mutual funds	\$ 300,771
Equity mutual funds	52,524
Exchange traded funds	516,832
Money market funds	7,068
	<u>\$ 877,195</u>

Fair Value Measurement of Investments

The Town categorizes the fair value measurements of its investments within the fair value hierarchy established by accounting principles generally accepted in the United States. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows (in order of priority):

- *Level 1 Inputs* - Inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date.
- *Level 2 Inputs* - Inputs other than quoted prices that are observable for assets or liabilities either directly or indirectly, including inputs in markets that are not considered to be active.
- *Level 3 Inputs* - Significant unobservable inputs.

As of December 31, 2021, the Town's investments measured at fair value, by type, were as follows:

<u>Investment Type</u>	<u>Fair Value Measurements Using:</u>			<u>Total</u>
	<u>Level 1</u> <u>Inputs</u>	<u>Level 2</u> <u>Inputs</u>	<u>Level 3</u> <u>Inputs</u>	
Bond mutual funds	\$ 300,771			\$ 300,771
Equity mutual funds	52,524			52,524
Exchange traded funds	516,832			516,832
	<u>\$ 870,127</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 870,127</u>

Bond and equity mutual funds and exchange traded funds classified as Level 1 are valued using unadjusted quoted prices in active markets for those securities.

Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

NOTE 3—CAPITAL ASSETS

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

	<u>Balance</u> <u>1/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2021</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 161,352			\$ 161,352
Easements	1,503,331	\$ 378,750		1,882,081
Construction in progress	<u>127,000</u>	<u>182,932</u>	<u>\$ (127,000)</u>	<u>182,932</u>
Total capital assets not being depreciated	<u>1,791,683</u>	<u>561,682</u>	<u>(127,000)</u>	<u>2,226,365</u>
Other capital assets:				
Infrastructure	446,235			446,235
Land improvements	391,939			391,939
Buildings and improvements	6,614,932	132,790		6,747,722
Vehicles and equipment	<u>2,726,844</u>	<u>173,093</u>	<u>(72,139)</u>	<u>2,827,798</u>
Total other capital assets at historical cost	<u>10,179,950</u>	<u>305,883</u>	<u>(72,139)</u>	<u>10,413,694</u>
Less accumulated depreciation for:				
Infrastructure	(89,515)	(17,851)		(107,366)
Land improvements	(319,681)	(23,327)		(343,008)
Buildings and improvements	(3,124,591)	(183,192)		(3,307,783)
Vehicles and equipment	<u>(1,657,464)</u>	<u>(199,022)</u>	<u>72,139</u>	<u>(1,784,347)</u>
Total accumulated depreciation	<u>(5,191,251)</u>	<u>(423,392)</u>	<u>72,139</u>	<u>(5,542,504)</u>
Total other capital assets, net	<u>4,988,699</u>	<u>(117,509)</u>	<u>-</u>	<u>4,871,190</u>
Total capital assets, net	<u>\$ 6,780,382</u>	<u>\$ 444,173</u>	<u>\$ (127,000)</u>	<u>\$ 7,097,555</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 83,121
Public safety	187,327
Highways and streets	90,441
Sanitation	683
Culture and recreation	<u>61,820</u>
Total governmental activities depreciation expense	<u>\$ 423,392</u>

The balance of the assets acquired through capital leases as of December 31, 2021 is as follows:

Vehicles and equipment	\$ 265,339
Less: Accumulated depreciation	<u>(126,184)</u>
	<u>\$ 139,155</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

The following is a summary of changes in capital assets in the business-type activities:

	Balance <u>1/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2021</u>
Business-type activities:				
Capital assets not depreciated:				
Land	\$ 69,668			\$ 69,668
Construction in progress	<u>139,303</u>		\$ (139,303)	<u>-</u>
Total capital assets not being depreciated	<u>208,971</u>	<u>\$ -</u>	<u>(139,303)</u>	<u>69,668</u>
Other capital assets:				
Land improvements	40,412			40,412
Buildings and improvements	14,224,808			14,224,808
Infrastructure	2,502,211	920,438		3,422,649
Vehicles and equipment	<u>1,227,699</u>			<u>1,227,699</u>
Total other capital assets at historical cost	<u>17,995,130</u>	<u>920,438</u>	<u>-</u>	<u>18,915,568</u>
Less accumulated depreciation for:				
Land improvements	(40,412)			(40,412)
Buildings and improvements	(5,492,213)	(360,321)		(5,852,534)
Infrastructure	(2,001,512)	(82,246)		(2,083,758)
Vehicles and equipment	<u>(966,521)</u>	<u>(57,473)</u>		<u>(1,023,994)</u>
Total accumulated depreciation	<u>(8,500,658)</u>	<u>(500,040)</u>	<u>-</u>	<u>(9,000,698)</u>
Total other capital assets, net	<u>9,494,472</u>	<u>420,398</u>	<u>-</u>	<u>9,914,870</u>
Total capital assets, net	<u>\$ 9,703,443</u>	<u>\$ 420,398</u>	<u>\$ (139,303)</u>	<u>\$ 9,984,538</u>

Depreciation expense was charged to proprietary funds as follows:

Sewer fund	<u>\$ 500,040</u>
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NOTE 4—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2021 are as follows:

	Balance <u>1/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2021</u>	Due Within <u>One Year</u>
Governmental activities:					
Capital lease payable	\$ 199,336		\$ (58,552)	\$ 140,784	\$ 40,686
Compensated absences	<u>129,058</u>	\$ 24,314	<u>(22,931)</u>	<u>130,441</u>	
Total governmental activities	<u>\$ 328,394</u>	<u>\$ 24,314</u>	<u>\$ (81,483)</u>	<u>\$ 271,225</u>	<u>\$ 40,686</u>

Payments on the capital leases and compensated absences are paid out of the General Fund.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

	Balance <u>1/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2021</u>	Due Within <u>One Year</u>
Business-type activities:					
Notes payable	\$ 6,276,347	\$ 910,372	\$ (439,113)	\$ 6,747,606	\$ 348,770
State of NH revolving loan	<u>109,759</u>	<u>799,449</u>	<u>(909,208)</u>	<u>-</u>	
Total	<u>\$ 6,386,106</u>	<u>\$ 1,709,821</u>	<u>\$ (1,348,321)</u>	<u>\$ 6,747,606</u>	<u>\$ 348,770</u>

Payments on the notes payable of the business-type activities are paid out of the Sewer Fund.

Notes Payable

Business-type Activities:

Notes payable at December 31, 2021 is comprised of the following individual issues:

<i>Direct borrowings:</i>	Interest <u>Rate</u>	Final Maturity <u>Date</u>	Balance at <u>12/31/2021</u>
2018 State Revolving Loan	2.42%	June 2037	\$ 5,973,615
2021 State Revolving Loan	2.00%	January 2041	<u>773,991</u>
			<u>\$ 6,747,606</u>

Debt service requirements to retire outstanding notes payable at December 31, 2021 are as follows:

Year Ending <u>December 31,</u>	<u>Direct Borrowings</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 348,770	\$ 160,868	\$ 509,638
2023	356,286	151,990	508,276
2024	363,985	143,518	507,503
2025	371,869	134,859	506,728
2026	379,945	126,009	505,954
2027-2031	2,027,888	490,274	2,518,162
2032-2036	2,261,259	238,327	2,499,586
2037-2041	<u>637,604</u>	<u>37,855</u>	<u>675,459</u>
	<u>\$ 6,747,606</u>	<u>\$ 1,483,700</u>	<u>\$ 8,231,306</u>

As included on the Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds (Exhibit F), interest expense for the year ended December 31, 2021 was \$163,879 on notes payable of the business-type activities.

State of New Hampshire (NH) Revolving Loan

The Town drew \$909,208 of approximately \$1,000,000 in funds under the State of New Hampshire Water Pollution Control Revolving Fund Program (Program) for an upgrade project of the Paul Brook Pump Station Force Main. During the year ended December 31, 2021, the Town completed drawdowns on the project and the loan was converted to a note payable. As authorized by the Water Pollution Control Revolving Fund Program, the Town received federal financial assistance for the Paul Brook Pump Station

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Force Main Upgrade Project, in the form of principal forgiveness in the amount of \$136,381, which was applied at the time of initial loan repayment.

Capital Lease Obligations

Governmental Activities:

Capital lease obligations represent lease agreements entered into for the financing of vehicle and 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 are the individual capital lease obligations outstanding at December 31, 2021:

	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Balance at 12/31/2021</u>
Equipment	4.50%	March 2022	18,100
Equipment	4.07%	January 2026	<u>122,684</u>
			<u>\$ 140,784</u>

Debt service requirements to retire capital lease obligations outstanding at December 31, 2021 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 40,686	\$ 5,916	\$ 46,602
2023	23,522	4,148	27,670
2024	24,496	3,173	27,669
2025	25,512	2,158	27,670
2026	<u>26,568</u>	<u>1,102</u>	<u>27,670</u>
	<u>\$ 140,784</u>	<u>\$ 16,497</u>	<u>\$ 157,281</u>

NOTE 5—OTHER POSTEMPLOYMENT BENEFITS

Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense

	<u>Deferred Outflows</u>	<u>OPEB Liability</u>	<u>Deferred Inflows</u>	<u>OPEB Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 29,795	\$ 491,897	\$ 6,248	\$ 12,980
Single Employer Plan		<u>1,662,232</u>		<u>(403,007)</u>
Total	<u>\$ 29,795</u>	<u>\$ 2,154,129</u>	<u>\$ 6,248</u>	<u>\$ (390,027)</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$23,547.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

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 at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

Funding Policy

Per RSA-100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of general employees and public safety employees were 0.29% and 3.66%, respectively, through June 30, 2021, and 0.31% and 3.21%, respectively, thereafter. Contributions to the OPEB plan for the Town were \$56,676 for the year ended December 31, 2021. Employees are not required to contribute to the OPEB plan.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2021, the Town reported a liability of \$491,897 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2020. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2021, the Town's proportion was approximately 0.1228 percent, which was an increase of 0.0001 percentage points from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized OPEB expense of \$12,980. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience		\$ 103
Net difference between projected and actual earnings on OPEB plan investments		6,145
Changes in proportion and differences between Town contributions and proportionate share of contributions	\$ 3	
Town contributions subsequent to the measurement date	<u>29,792</u>	
Totals	<u>\$ 29,795</u>	<u>\$ 6,248</u>

The Town reported \$29,792 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2022	\$ (1,505)
2023	(1,291)
2024	(1,447)
2025	<u>(2,002)</u>
	<u>\$ (6,245)</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

The discount rate used to measure the collective OPEB liability was 6.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Sensitivity of the Town’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Town’s proportionate share of the net OPEB liability calculated using the discount rate of 6.75 percent, as well as what the Town’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Net OPEB liability	\$ 534,731	\$ 491,897	\$ 454,629

SINGLE EMPLOYER PLAN

Plan Description

The Town of Newington, New Hampshire administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The Town provides medical benefits to its eligible retirees and their covered dependents. Employees are eligible for retiree health benefits once they meet the pension retirement eligibility requirements under the New Hampshire Retirement System. To qualify for these benefits general employees hired prior to July 1, 2011 must reach age 50 with 10 years of service, obtain 20 years of service and 70 points (the sum of age plus years of service) or reach age 60 with no service requirement to qualify for this benefit. General employees hired on or after July 1, 2011 must reach age 65 with no service requirement or reach age 60 with 30 years of service to qualify for this benefit. Public safety employees hired prior to July 1, 2011 are required to reach age 45 with 20 years of service or reach age 60 with no service requirement to qualify for this benefit. Public safety employees hired on or after July 1, 2011 must reach age 50 or 52.5 with 25 years of service or reach age 60 with no service to qualify for this benefit. Eligible retirees and surviving spouses pay the full costs of the benefits premiums. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50.

Employees Covered by Benefit Terms

At December 31, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	10
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>22</u>
	<u><u>32</u></u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Total OPEB Liability

The Town's total OPEB liability of \$1,662,232 was measured and calculated as of December 31, 2021 using the alternative measurement method in place of an actuarial valuation.

Alternative Measurement Method Assumptions and Other Inputs for OPEB

The total OPEB liability in the December 31, 2021 calculation was determined using the following alternative measurement method assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Salary increases	2.75%
Discount rate	2.25%
Healthcare cost trend rates	7.50% for 2022, decreasing 0.5% per year to an ultimate rate of 4.5% for 2028 and later years

The discount rate was based on the S&P Municipal Bond 20-Year High Grade Rate Index as of the measurement date.

Mortality rates for general employees are based on the SOA Pub-2010 General Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019. Mortality rates for public safety employees are based on the SOA Pub-2010 Public Safety Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019. Mortality rates for surviving spouses are based on the SOA Pub-2010 Contingent Survivors Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019.

Changes in the Total OPEB Liability

	Total OPEB
	<u>Liability</u>
Balance at December 31, 2020	\$2,227,307
Changes for the year:	
Service cost	49,363
Interest	46,556
Differences between expected and actual experience	(543,698)
Changes of assumptions or other inputs	44,772
Benefit payments	<u>(162,068)</u>
Net changes	<u>(565,075)</u>
Balance at December 31, 2021	<u><u>\$1,662,232</u></u>

Changes in assumptions and other inputs reflect a change in the discount rate of 2.12% at December 31, 2020 to 2.25% at December 31, 2021. Additionally, health care cost trend rates were reset.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
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Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Town, as well as what the Town’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease <u>(1.25%)</u>	Current Discount Rate <u>(2.25%)</u>	1% Increase <u>(3.25%)</u>
Total OPEB liability	\$ 1,817,059	\$ 1,662,232	\$ 1,526,864

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Town, as well as what the Town’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.5 percent decreasing to 3.5 percent) or 1-percentage-point higher (8.5 percent decreasing to 5.5 percent) than the current healthcare cost trend rates:

	1% Decrease <u>1% Decrease</u>	Healthcare Cost Trend Current <u>Current</u>	1% Increase <u>1% Increase</u>
Total OPEB liability	\$ 1,518,012	\$ 1,662,232	\$ 1,829,898

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the Town recognized negative OPEB expense of (\$403,007). The impact of differences between expected and actual experience, changes in assumptions, and differences between projected and actual earnings are recognized as a component of OPEB expense as they occur under the alternative measurement method.

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. 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 at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Benefits Provided

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of <u>January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Funding Policy

Covered police officers and fire employees are required to contribute 11.55% and 11.80%, respectively, 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 general employees, police officers, and firefighters were 10.88%, 24.77%, and 26.43%, respectively, through June 30, 2021, and 13.75%, 30.67%, and 29.78%, respectively, thereafter. The Town contributed 100% of the employer cost for public safety employees and general employees of the Town.

Per RSA-100-A: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 pension contributions to the NHRS for the year ending December 31, 2021 were \$491,364.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021, the Town reported a liability of \$4,181,364 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2020. The Town’s proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2021, the Town's proportion was approximately 0.0943 percent, which was a decrease of approximately 0.0009 percentage points from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized pension expense of \$229,970. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 117,084	\$ 43,776
Changes of assumptions	436,720	
Net difference between projected and actual earnings on pension plan investments		1,169,432
Changes in proportion and differences between Town contributions and proportionate share of contributions	87,594	255,588
Town contributions subsequent to the measurement date	<u>294,232</u>	<u> </u>
Totals	<u>\$ 935,630</u>	<u>\$ 1,468,796</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as a decrease to unrestricted net position in the amount of \$533,166. The Town reported \$294,232 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense in the measurement periods as follows:

<u>June 30</u>	
2022	\$ (151,027)
2023	(115,140)
2024	(172,283)
2025	<u>(388,948)</u>
	<u>\$ (827,398)</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease	Current Discount Rate	1% Increase
	<u>(5.75%)</u>	<u>(6.75%)</u>	<u>(7.75%)</u>
Town's proportionate share of the net pension liability	\$ 5,979,829	\$ 4,181,364	\$ 2,681,150

NOTE 7—INTERFUND BALANCES AND TRANSFERS

The Town has combined the cash resources of the General Fund and the Nonmajor Governmental Funds. For accounting and reporting purposes, that portion of the pooled cash is reported in the specific fund as an interfund balance. Additionally, the General Fund recognizes interfund balances throughout the year as a result of timing differences between when amounts expended are reimbursed by the Sewer Fund. At December 31, 2021, the interfund balances are as follows:

Due to	Due from	
	Sewer Fund	Totals
General Fund	<u>\$ 23,563</u>	<u>\$ 23,563</u>

The Permanent Funds, a Nonmajor Governmental Fund, annually allocate a portion of the income earned on its investments to be used by the Town. During the year, the Permanent Funds transferred \$8,042 to the General Fund for this purpose. Additionally, during the year, the General Fund transferred \$20,414 to the Grants Fund, a Nonmajor Governmental Fund, as authorized by the Town.

NOTE 8—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes at December 31, 2021 as follows:

Permanent Funds - Principal	\$ 708,532
Permanent Funds - Income	52,194
Library Operations	57,625
Public Safety Donations	20,881
	<u>\$ 839,232</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

NOTE 9—COMPONENTS OF FUND BALANCE

The components of the Town’s fund balance for its governmental funds at December 31, 2021 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:			
Permanent Funds - Principal		\$ 708,532	\$ 708,532
Prepaid items	\$ 25,104		25,104
Restricted for:			
Permanent Funds - Income		52,194	52,194
Library Operations	57,625		57,625
Public Safety Donations		20,881	20,881
Committed for:			
Capital Reserves	1,531,830		1,531,830
Conservation	190,409		190,409
Assigned for:			
Encumbrances	64,475		64,475
Unassigned:			
Unassigned - General operations	<u>2,870,258</u>		<u>2,870,258</u>
	<u>\$4,739,701</u>	<u>\$ 781,607</u>	<u>\$ 5,521,308</u>

NOTE 10—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$969,779,455 as of April 1, 2021) and are due in two installments on July 1, 2021 and December 14, 2021. Taxes paid after the due dates accrue interest at 8% 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. Priority tax liens obtained prior to April 1, 2019 accrue interest at 18% per annum. Priority tax liens obtained after April 1, 2019 accrue interest at 14% per annum. If the property is not redeemed within a two year redemption period, the property may be tax dedeed 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 \$2,077,218 and \$864,052 for the Newington School District and Rockingham County, respectively. These taxes are recognized in these financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

NOTE 11—TOP TAXPAYERS

The following are the five major property owners as they relate to the assessed property valuation of \$969,779,455 as of April 1, 2021:

<u>Taxpayer</u>	<u>Property Valuation</u>	<u>Percentage of Total Valuation</u>
EP Newington Energy LLC	\$190,000,000	19.59%
Eversource	\$ 69,020,000	7.12%
GSP Newington LLC	\$ 64,652,000	6.67%
SBAF Running Fox Inc	\$ 63,028,350	6.50%
Fox Run Joint Venture	\$ 46,670,300	4.81%

NOTE 12—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 December 31, 2021, the Town was a member of and participated in a public entity risk pool (Trust) 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 Trust 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 Trust foresees 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, 2021.

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 \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. 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.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2021

NOTE 13—CONTINGENCIES

Litigation

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. In the opinion of Town management, any potential claims against the Town which are not covered by insurance are immaterial and would not affect the financial position of the Town.

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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 5,670,002	\$ 5,670,002	\$ 5,055,392	\$ (614,610)
Licenses and permits	450,040	450,040	477,306	27,266
Intergovernmental	294,278	336,834	141,507	(195,327)
Charges for services	586,990	586,990	566,144	(20,846)
Interest income	1,500	1,500	2,186	686
Miscellaneous	200,600	200,600	359,869	159,269
Total Revenues	<u>7,203,410</u>	<u>7,245,966</u>	<u>6,602,404</u>	<u>(643,562)</u>
Expenditures:				
Current operations:				
General government	1,411,859	1,411,859	1,298,445	113,414
Public safety	3,854,255	3,854,255	3,775,591	78,664
Highways and streets	570,913	613,469	549,100	64,369
Sanitation	275,782	275,782	171,149	104,633
Health and welfare	42,251	42,251	30,725	11,526
Culture and recreation	400,644	400,644	388,032	12,612
Conservation	8,518	8,518	1,871	6,647
Economic development	14,644	14,644	9,746	4,898
Capital outlay	117,500	117,500	79,608	37,892
Debt service:				
Principal retirement	61,343	61,343	58,552	2,791
Interest and fiscal charges	1	1	7,954	(7,953)
Total Expenditures	<u>6,757,710</u>	<u>6,800,266</u>	<u>6,370,773</u>	<u>429,493</u>
Excess revenues over (under) expenditures	<u>445,700</u>	<u>445,700</u>	<u>231,631</u>	<u>(214,069)</u>
Other financing sources (uses):				
Transfers in	2,000	2,000	-	(2,000)
Transfers out	(527,700)	(527,700)	(557,285)	(29,585)
Total Other financing sources (uses)	<u>(525,700)</u>	<u>(525,700)</u>	<u>(557,285)</u>	<u>(31,585)</u>
Net change in fund balance	(80,000)	(80,000)	(325,654)	(245,654)
Fund Balance - beginning of year				
- Budgetary Basis	<u>3,229,335</u>	<u>3,229,335</u>	<u>3,229,335</u>	<u>-</u>
Fund Balance - end of year				
- Budgetary Basis	<u>\$ 3,149,335</u>	<u>\$ 3,149,335</u>	<u>\$ 2,903,681</u>	<u>\$ (245,654)</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

TOWN OF NEWINGTON, NEW HAMPSHIRE

Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability

For the Year Ended December 31, 2021

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2021	0.12283395%	\$ 491,897	\$ 1,822,206	26.99%	11.06%
June 30, 2020	0.12274113%	\$ 537,249	\$ 1,818,926	29.54%	7.74%
June 30, 2019	0.14262002%	\$ 625,262	\$ 1,815,924	34.43%	7.75%
June 30, 2018	0.13779086%	\$ 630,870	\$ 1,644,760	38.36%	7.53%
June 30, 2017	0.09369483%	\$ 428,405	\$ 1,665,390	25.72%	7.91%
June 30, 2016	0.09304873%	\$ 450,454	\$ 1,734,301	25.97%	5.21%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*
June 30, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

Measurement Periods	Significant Actuarial Assumptions				
	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 3
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2021

<u>Year Ended</u>	Cost-Sharing Multiple Employer Plan Information Only				
	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2021	\$ 56,676	\$ (56,676)	\$ -	\$ 1,873,124	3.03%
December 31, 2020	\$ 60,391	\$ (60,391)	\$ -	\$ 1,899,000	3.18%
December 31, 2019	\$ 59,905	\$ (59,905)	\$ -	\$ 1,791,802	3.34%
December 31, 2018	\$ 64,020	\$ (64,020)	\$ -	\$ 1,754,056	3.65%
December 31, 2017	\$ 56,081	\$ (56,081)	\$ -	\$ 1,570,398	3.57%
December 31, 2016	\$ 56,508	\$ (56,508)	\$ -	\$ 1,784,508	3.17%
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*
December 31, 2013	*	*	*	*	*
December 31, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

See accompanying notes to the required supplementary information

SCHEDULE 4
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Changes in the Town's Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Single Employer Plan Information Only										
Total OPEB Liability:										
Service cost	\$ 49,363	\$ 39,778	\$ 24,342	\$ 25,970	\$ 46,350	*	*	*	*	*
Interest	46,556	67,326	63,549	57,849	62,992	*	*	*	*	*
Changes of benefit terms	-	-	-	-	-	*	*	*	*	*
Changes of assumptions or other inputs	44,772	206,071	235,845	(70,643)	28,248	*	*	*	*	*
Differences between expected and actual experience	(543,698)	(30,395)	336,415	-	37,127	*	*	*	*	*
Benefit payments	(162,068)	(160,538)	(152,379)	(141,957)	(110,219)	*	*	*	*	*
Net change in total OPEB liability	(565,075)	122,242	507,772	(128,781)	64,498	*	*	*	*	*
Total OPEB Liability - beginning of year	2,227,307	2,105,065	1,597,293	1,726,074	1,661,576	*	*	*	*	*
Total OPEB Liability - end of year	<u>\$ 1,662,232</u>	<u>\$ 2,227,307</u>	<u>\$ 2,105,065</u>	<u>\$ 1,597,293</u>	<u>\$ 1,726,074</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
Covered employee payroll	\$ 1,374,928	\$ 1,503,074	\$ 1,352,665	\$ 1,112,685	\$ 1,409,499	*	*	*	*	*
Total OPEB liability as a percentage of covered employee payroll	120.90%	148.18%	155.62%	143.55%	122.46%	*	*	*	*	*

Significant Actuarial Assumptions

Discount rate	2.25%	2.12%	3.26%	4.11%	3.44%
Health cost trend rates:					
Initial	7.5% - 2022	7.5% - 2021	8.0% - 2020	7.5% - 2020	8.5% - 2019
Ultimate	4.5% - 2028	4.5% - 2027	4.5% - 2027	4.5% - 2026	5% - 2026
Mortality data set	SOA Pub-2010	SOA Pub-2010	SOA Pub-2010	RPH-2018	RPH-2018
Mortality improvement scale	MP-2019	MP-2019	MP-2019	MP-2018	MP-2018

Note to Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75

* 10 Year schedule, historical information not available

See accompanying notes to the required supplementary information

SCHEDULE 5

TOWN OF NEWINGTON, NEW HAMPSHIRE

Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability

For the Year Ended December 31, 2021

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2021	0.09434657%	\$ 4,181,364	\$ 1,822,206	229.47%	71.78%
June 30, 2020	0.09527532%	\$ 6,093,953	\$ 1,818,926	335.03%	58.72%
June 30, 2019	0.10209760%	\$ 4,912,584	\$ 1,815,924	270.53%	65.59%
June 30, 2018	0.09701491%	\$ 4,671,464	\$ 1,644,760	284.02%	64.73%
June 30, 2017	0.10027697%	\$ 4,931,614	\$ 1,665,390	296.12%	62.66%
June 30, 2016	0.10250585%	\$ 5,450,846	\$ 1,734,301	314.30%	58.30%
June 30, 2015	0.10331667%	\$ 4,092,918	\$ 1,753,793	233.38%	65.47%
June 30, 2014	0.11097880%	\$ 4,165,684	\$ 1,799,080	231.55%	66.32%
June 30, 2013	0.11107876%	\$ 4,780,590	\$ 1,764,985	270.86%	59.81%
June 30, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 6
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2021

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2021	\$ 491,364	\$ (491,364)	\$ -	\$ 1,873,124	26.23%
December 31, 2020	\$ 445,805	\$ (445,805)	\$ -	\$ 1,899,000	23.48%
December 31, 2019	\$ 426,321	\$ (426,321)	\$ -	\$ 1,791,802	23.79%
December 31, 2018	\$ 434,053	\$ (434,053)	\$ -	\$ 1,754,056	24.75%
December 31, 2017	\$ 373,269	\$ (373,269)	\$ -	\$ 1,570,398	23.77%
December 31, 2016	\$ 381,198	\$ (381,198)	\$ -	\$ 1,784,508	21.36%
December 31, 2015	\$ 351,992	\$ (351,992)	\$ -	\$ 1,719,322	20.47%
December 31, 2014	\$ 350,052	\$ (350,052)	\$ -	\$ 1,755,579	19.94%
December 31, 2013	\$ 327,460	\$ (327,460)	\$ -	\$ 1,822,630	17.97%
December 31, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

See accompanying notes to the required supplementary information

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2021

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – 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 other financing sources, and expenditures and other financing uses, were adjusted for encumbrances, non-budgetary revenues and expenditures, non-budgetary transfers in, and budgetary transfers out as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 6,725,787	\$ 7,097,620
Difference in property taxes meeting susceptible to accrual criteria	(80,884)	
Encumbrances - December 31, 2021		64,475
Non-budgetary revenues and expenditures	(34,457)	(770,908)
Non-budgetary transfers in	(8,042)	
Budgetary transfers out		536,871
Per Schedule 1	<u>\$ 6,602,404</u>	<u>\$ 6,928,058</u>

January 11, 2023

To the Board of Selectmen
Town of Newington, New Hampshire

We have audited the 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 for the year ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 15, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Newington, New Hampshire are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended December 31, 2021. We noted no transactions entered into by the Town of Newington, New Hampshire during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities, the business-type activities and each major fund financial statements were:

Management's estimate of the allowance for uncollectible taxes receivable is based on taxpayer bankruptcies, abatements subsequently issued, historical collection levels, and an analysis of the collectability of individual accounts. Management's estimate for the allowance for uncollectible accounts receivable is based on historical collection levels and an analysis of the collectability of certain accounts. We evaluated the key factors and assumptions used to develop the allowances in determining that they are reasonable in relation to the financial statements taken as a whole. Management's estimate of the useful lives of capital assets is based upon historical records of utilization, necessary improvements and replacements. We evaluated the key factors and assumptions used to develop the depreciable useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Significant estimates also include actuarial assumptions used in determining cost-sharing pension and other postemployment benefits costs and single employer other post-employment benefits costs which are based on plan audited financial statements and a plan actuarial valuation report, respectively. We evaluated the assumptions used in the plan audited financial statements and the plan actuarial valuation report to determine that they are reasonable in relation to the financial statements as a whole.

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

Difficulties Encountered in Performing the Audit

The audit of the Town's financial statements was delayed due to certain capital asset, library, and sewer account information not being fully available at the commencement of audit fieldwork. The lack of timeliness on availability of such information resulted in a delay in the availability of the final audited financial statements.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Please see the attached schedule of material misstatements detected and corrected as a result of audit procedures.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 11, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town of Newington, New Hampshire's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town of Newington, New Hampshire's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management’s discussion and analysis, budgetary comparison information, schedule of changes in the Town’s proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town’s total OPEB liability and related ratios, schedule of changes in the Town’s proportionate share of the net pension liability, and schedule of Town pension contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Selectmen and management of the Town of Newington, New Hampshire and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Vashon Clukay & Company PC

Town of Newington, New Hampshire
For the year ended December 31, 2021
Material Audit Adjustments

The following is a listing of the material audit adjustments made for the year ended December 31, 2021 and have been corrected by management:

General Fund:

- To adjust expenditures in the capital reserve funds, which are combined with the general fund for reporting, for amounts reimbursed by the general fund prior to year-end but not reflected in year-end trust fund cash balances due to timing of transactions, in the amount of \$321,257.

Sewer Fund:

- To restore net position resulting in an increase to net position of \$65,689, reducing net capital assets by \$233,049, and reducing long-term obligations by \$298,738.
- To adjust debt balances for principal payments recognized as an expense in the amount of \$302,732.
- To apply principal forgiveness to new state revolving loan project converted to debt during the year in the amount of \$136,381.
- To capitalize current year expenses in the amount of \$781,135 and record depreciation expense of \$500,040.

**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, the 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, 2019, 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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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.

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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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.

This communication is intended solely for the information and use of management, the 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.

Vachon Clukay & Company PC

Manchester, New Hampshire
January 18, 2021

January 11, 2023

To the Board of Selectmen
Town of Newington, New Hampshire

In planning and performing our audit of the 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 for the year ended December 31, 2021, we considered the Town's internal control structure to determine audit procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of matters that represent an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters.

We have already discussed the 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 the 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

CREDIT CARDS

Observation

As part of our audit, we examined the various charges made to the Town's credit cards. During our examination we noted charges to the Town's credit card which contained inadequate documentation or no documentation. Town policy requires that a missing documentation form be completed in these instances, and that all reasonable efforts be made to locate the missing documentation. In several instances we noted that while the required missing documentation form was completed, it indicated that no additional efforts had been made to locate the missing documentation. Additionally, we noted an instance of a credit card purchase which was made for a personal purchase by an individual other than the individual who the card was issued to. It was noted that the Town was reimbursed for the purchase.

Implication

There is increased risk that Town funds may become susceptible to misuse or abuse. Additionally, there is an increased risk the Town may pay for a good or services which it did not receive, or which was not an actual obligation of the Town.

Recommendation

We recommend that the Town review its credit card policies and procedures for treatment of missing receipts, and that these policies be communicated to all card holders. We recommend that supporting documentation be obtained for all purchases to the greatest extent possible. Finally, we recommend that Town credit cards not be used for personal purchases under any circumstance.

Management Response

The Town has reviewed and updated its Credit Card procedures to ensure all reasonable efforts are made to locate missing documentation.

SEWER REVENUE AND RECEIVABLES

Observation

In performing audit procedures over sewer revenues and receivables we noted the Town tracks its billings and collections using a spreadsheet which lacks historic collection and prior receivable balances.

Implication

There is an increased risk of error when billings and collections are tracked on a spreadsheet. The lack of historic billing and collection information increases this risk, as spreadsheets are prone to error due to the ease with which information can be changed or deleted, combined with an increased risk of formula and calculation errors.

Recommendation

We recommend that the Town utilize specialized accounting software, similar to the systems in place over other Town accounting functions, for the purpose of billings and collections of the sewer charges, and that a reconciliation process be implemented between the sewer revenues and receivables and the Town's general ledger.

Management Response

The Sewer Department is researching software options that will include historic collection and prior receivable balances.

DEPARTMENT EXPENDITURES

	2020 APPROVED AT TOWN MEETING	2022 ACTUAL SPENT UNAUDITED
EXECUTIVE OFFICE	323,666	333,674
ELECTION / REGISTRATIONS	19,664	15,867
TAX COLLECTOR / TOWN CLERK	111,397	97,537
ASSESSING / FINANCE	137,236	112,491
LEGAL	80,000	34,790
TOWN BUILDING ADMINISTRATION	19,501	15,852
TOWN HALL	36,600	42,213
TOWN GARAGE	15,170	15,849
OLD TOWN HALL	12,455	18,168
MEETING HOUSE	5,600	8,349
FIRE STATION	31,650	31,785
POLICE STATION	24,700	26,357
STONE SCHOOL	1,350	236
OLD PARSONAGE	4,920	4,526
INSURANCE	286,158	268,615
REGIONAL ASSOCIATIONS	39,610	39,429
CODE ENFORCEMENT	154,676	163,535
EMERGENCY MANAGEMENT	19,893	16,446
STREET LIGHTING	14,060	14,938
TRANSFER STATION / TRASH COLLECTION	179,444	181,789
PEST CONTROL	30,725	30,650
HEALTH-CITIZENS	1	0
WELFARE ASSISTANCE	1,000	1,000
LAND MANAGEMENT	62,643	71,517
ECONOMIC DEVELOPMENT COMMITTEE	9,610	7,952
DEBT SERVICE	27,673	46,601
CAPITAL OUTLAY	77,590	89,254
TOTAL GENERAL GOVERNMENT	\$ 1,726,992	\$ 1,689,420
PLANNING BOARD	171,865	111,761
CEMETERY	20,333	17,170
POLICE DEPARTMENT	1,912,389	1,700,567
FIRE DEPARTMENT	2,066,663	1,998,839
HIGHWAY	554,098	507,645
RECREATION	63,850	56,759
LIBRARY	260,148	234,688
HISTORIC DISTRICT	18,568	11,414
CONSERVATION	8,842	1,578
OTHER ARTICLES	452,500	452,500
TOTAL ALL DEPARTMENTS (EXCEPT SEWER)	\$ 7,256,248	\$ 6,782,341
SEWER COLLECTION / DISPOSAL	1,292,490	1,328,285
TOTAL SEWER DEPARTMENT	\$1,292,490	\$1,328,285

2022 Newington Town Wages

		<u>Overtime-</u> (amount included in the number to the left)			<u>Overtime-</u> (amount included in the number to the left)
	Wages			Wages	
FIRE					
Ball, Sean	380.00		Johnson, Eric	6,139.62	
Belair, Andrew	82,175.69	18,642.22	Lisowski, Brandon J.	78,739.55	15,646.27
Boyd, Robert	19,046.61	974.92	March, Jonathan	97,962.94	25,408.60
Carey, Michael	38,041.55	4,116.07	Martino, Andrew J	27,325.32	803.18
Clay, Carter J	2,939.30		McCooley, John	85,821.33	18,391.65
Connors, Jonathan	84,228.68	18,828.05	Moynihan, Patrick	123,437.55	
Corcoran, David J	87,332.10	30,218.77	Mu, Laurie	17,760.53	
Gorski, Alexandria	34,526.00	2,595.26	Nicol, Jeremy	20,442.42	852.96
Graham, Jared	7,869.20	6,217.13	Plante, Jessica L	76,670.83	18,472.18
Hickman, Colin	19,380.99	653.80	Quigley, Cameron	27,337.22	362.76
Hoyt, Edward J.	136,354.48		Stolski, Raymond	80.00	
Isabel, Joseph	71,011.58	1,346.04	Tasker, Kayla	590.16	
POLICE					
Arsenault, Jared	69,920.66	5,454.63	Meyers, James	79,579.05	225.53
Auger, Jessica	69,598.86	4,914.23	Newcomer, Brian	34,017.29	
Bilodeau, Michael	130,073.31		O'Reilly, Sean J	99,431.13	11,282.03
Blaisdell, Scott	9,882.00		Saint-Marc, Joseph	8,435.20	
Burns, Nicholas R	30,246.40	3,774.99	Smart, Brandon	112,488.79	14,466.70
Fiore, Taylor	67,344.18	5,611.65	Sobel, Adin		
Hume, Kyle	8,990.18		Wareing, Keri E	2,812.50	
Jones, Ethan	75,394.80	11,293.34	Whyte, Brian	64,432.61	4,656.37
Lorenz, Douglas	21,521.00		Wood, Andrew	108,185.00	18,103.57
McClare, Timothy	3,375.50				
SEWER					
Cole, Thursby D.	912.92		Stern, Rick	2,738.76	
Hazelton, Tom	2,738.76		Jack O'Reilly	1,825.84	

2022 Newington Town Wages

		<u>Overtime-</u> (amount included in the number to the left)			<u>Overtime-</u> (amount included in the number to the left)
	Wages			Wages	
LIBRARY					
Alexandropoulos, Kiska	120.00		Obertanec, Debbra	3,338.50	
Berry, Lara	70,524.88		Plante, Amanda	12,547.12	
Brown, Tonya	198.75		Post, Brittany	16,776.01	
Day-Lollini, Patricia	150.00		Riley, Jennifer	480.00	
Knox, Paula	1,391.25		Tomlinson, Theresa L	28,112.88	
Kohlhase, Debra R	10,684.50				
TOWN HALL					
Adams, Tracy	6,804.96		Hart Jr, Robert C.	7,869.20	
Anderson, Erik	2,961.79		Hebert, Ann	1,342.70	
Anderson, Karen	313.65		Kendall, Jane K.	4,659.62	
Arsenault, Brandon	6,279.00		Klanchesser, John	1,105.20	
Bagley, Sheryl	66,804.47	853.92	Link, Deidre	7,845.00	
Baird, Badger	3,084.32		Marconi, Meredith	553.09	
Blonigen, Bob	8,372.00		Marconi, Michael	2,093.00	
Bly, Sylvia	15,943.75		Medeiros, Esmerelda	11,160.00	
Boston, Jeremy	15,073.45		Mulstay, Jennifer	1,105.20	
Boy, Eleanor M.	33,964.06		Navelski, Rebecca	8,168.75	
Burovac, Frank	38,957.97	1,610.28	Newcomer, Susan	7,331.25	
Caradonna, Doreen	41,991.00		Obertenac, David	3,542.80	
Coleman, Laura	14,954.64		O'Reilly, Jack	1,054.80	
Coleman, Matthew	2,118.88		Paquin, Steven	61,365.56	234.00
Connors, Timothy "Ted"	8,372.00		Philbrick, Susan	7,748.34	
Daigle, Craig	10,912.48		Regan, Michael	7,869.20	
Denham Amy	3,530.00		Reinhold, Frank	13,784.26	
Deschaine, Paul R	19,475.60		Thomas, Leonard H	46,612.16	356.06
Eversman, Victoria	166.86		Vietas, Suzanne	1,272.45	
Fabrizio, James	1,105.20		Walsh, Joseph	1,136.96	
Hoffman, Mike	14,777.48		Welch, Gail	1,059.02	

TAX RATE HISTORY PER \$1,000

	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
	2015	2016	2017	2018	2019	2020	2021	2022
TOWN	\$5.14	\$5.17	\$5.11	\$5.05	\$5.72	\$6.31	\$6.31	\$6.99
COUNTY	\$1.05	\$1.09	\$1.05	\$1.03	\$0.86	\$0.88	\$0.89	\$0.85
SCHOOL	\$0.69	\$0.57	\$0.41	\$0.78	\$0.66	\$0.83	\$1.00	\$1.17
STATE								
SCHOOL	\$2.62	\$2.32	\$2.53	\$2.41	\$2.10	\$1.87	\$1.78	\$1.27
TOTAL	\$9.50	\$9.15	\$9.10	\$9.27	\$9.34	\$9.89	\$9.98	\$9.88

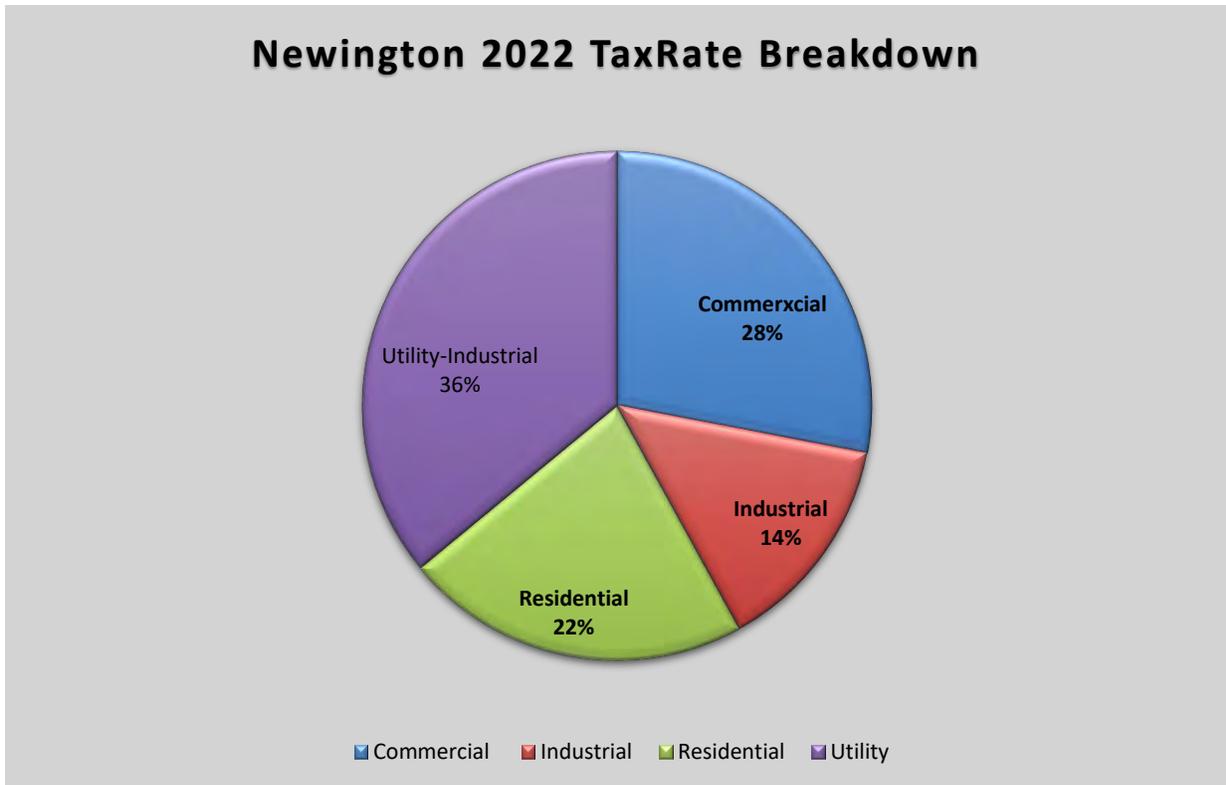
2022 TOP TAXPAYERS

NAME	ASSESSMENT	TAX AMOUNT
EP NEWINGTON	\$185,268,600	\$1,595,504
GSP NEWINGTON, LLC	\$69,325,600	\$599,650
RPT CROSSINGS, LLC	\$54,418,050	\$537,650
PUBLIC SERVICE NH	\$58,715,000	\$505,536
SPRAGUE OPERATING RESOURCES, LLC	\$47,461,100	\$468,915
FOX RUN JOINT VENTURE	\$46,787,700	\$462,262
SUB COM CABLE SYSTEMS, INC	\$36,842,770	\$364,007
SEA-3, INC	\$18,058,400	\$178,417
MARITIMES & NORTHEAST PIPELINE, LLC	\$17,668,100	\$152,122
GEORGIA-PACIFIC GYPSUM, LLC	\$12,004,300	\$118,602

TAX BASE BREAKDOWN

The following chart shows the breakdown of assessed valuation for each of the different zones in town. Note that 42% of Newington’s tax base is commercial and industrial. Additionally, 36% of the tax base is in the power generation field.

Commercial		\$273,114,256
Residential		\$215,322,266
Industrial		\$140,695,223
Utility-Industrial		\$349,145,600
TOTAL 2022 Tax Valuation		\$959,456,671



SUMMARY INVENTORY OF VALUATION 2022

LAND:

Under Current Use	87,226
Residential	113,772,636
Commercial/Industrial Land	96,871,400
Total Land	210,731,262

BUILDINGS:

Residential	101,549,630
Commercial/Industrial	316,938,079
Total Buildings:	418,506,609

UTILITIES:

Gas & Electric	349,145,600
Total Utilities:	349,145,600

NON-TAXABLE

Land	58,029,500
Buildings	85,312,850
Total Non-Taxable:	143,342,350
Elderly Exemptions 11	2,900,000
Veteran Credits 48	42,500
Water & Air Pollution 6	16,026,800

Net Valuation for Tax Rate 959,456,671

ASSESSING REPORT

Sales of residential properties continue to be strong, with most all residential properties selling well above their assessed value. As of 2023 a new 13 lot residential subdivision will be underway offering several waterfront lots. Also, some major commercial sales took place in 2022 including the former Sears building and the Fox Run Mall. For Newington property owners copies of all property record cards, containing the data on which the assessments are based, are available at the Town Hall during regular office hours and on the town's website under Assessors Database, for your review. The NH Department of Revenue completes yearly data verification of several residential properties to ensure accuracy of the town assessing records. The town also offers veteran credits to those who have served and qualify under the required guidelines. Exemptions are also available to those that qualify within the required income and asset guidelines. For additional information on these and other questions please feel free to contact the Newington Selectmen's Office.

Newington Tax Rate History

2019 = \$9.34 / 2020 = \$9.89 / 2021 = \$9.98 / 2022 = \$9.88

Newington Average Residential Sale Price

Ave Non-WF

2019 = \$614,692 / 2020 = \$746,900 / 2021 = \$825,000 / 2022 = \$898,800

Average WF

2019 = \$1,885,000 / 2020 = \$1,670,000 / 2021 = \$2,250,000 / 2022 N/A

TOWN CLERK / TAX COLLECTOR

Year Ending December 31, 2022

Tax Collector's Report 2022

Town Clerk's Report 2022

Levy Of 2022

Taxes Committed to Collector:

Property Taxes \$9,036,071.28
Interest 2022 \$655.71
Liens Executed \$2014.76
TOTAL: \$9,038,741.75

Motor Vehicles \$437,108.74
UCC Filings \$1,245.00
Dog Licenses \$772.50
Boat Registrations \$ 3,436.29
Vital Records \$156.00
Miscellaneous Fees \$380.00
TOTAL: \$443,098.53

Remitted to Treasurer

Property Taxes \$9,036,726.99
Interest Paid \$2,670.47
Abatements \$77,854.74
Refunds (\$27,107.18)
Uncollected Taxes \$395,841.73
TOTAL: \$9,090,145.02

Remitted to State:

Motor Vehicles \$115,145.50
Dog Licenses \$353.00
Vital Records \$314.00
TOTAL: \$115,812.50

Tax Lien - Levy 2022

Total Liens Executed \$16,688.19
Lien Costs& Interest \$344.49
Payment Plus Int. (\$8,338.74)
BALANCE: \$8,693.94

Tax Liens - Previous Years

Total Liens: \$50,297.93
Interest \$24,406.93
Payment plus Int. (\$57,178.50)
BALANCE: \$17,526.36

2022 General Fund Annual Report

	January	February	March	April	May	June
Beginning Balance	\$ 3,881,041.62	\$ 3,446,016.60	\$ 2,995,430.52	\$ 2,105,878.45	\$ 1,786,662.30	\$ 1,594,641.91
BOS	27,014.14	32,493.50	31,772.34	35,337.51	7,870.61	7,279.62
Town Clerk	28,419.65	51,794.90	26,423.49	23,180.25	43,029.76	30,835.54
Tax Coll	104,113.22	23,112.26	59,518.62	6,191.12	310,653.00	3,254,347.99
Fire	5,801.37	5,731.56	11,964.15	16,016.98	4,607.91	4,929.18
Police	4,282.00	7,777.34	14,654.13	5,749.07	11,482.39	9,319.17
Adj.	10,644.54	(10,544.54)				
HIC Med Part B	6,683.19	2,644.96	542.17		1,190.28	7,891.79
State of NH AP	7,465.76				7,317.96	
FEMA/SONH			14,285.71		18,220.00	
Elect. Dep.(Clerk, State)	8,559.66	7,616.85	17,556.54	11,604.96	7,867.61	15,319.17
Evesource	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
Interest	181.75	166.75	109.98	74.37	36.49	
Total Revenue:	214,165.28	131,793.58	187,827.13	109,154.26	423,276.01	3,340,922.46
NHRS ACH	109,604.93	54,010.99	54,796.65	62,067.07	61,077.53	63,887.69
Accounts Payable	355,092.50	335,942.13	799,045.62	163,783.79	349,598.22	748,310.38
Payroll	143,751.47	144,553.97	173,135.64	157,761.86	158,433.72	252,211.48
Bank Chgs, Adj. Returned Items	0.70		77.74			164.43
Payroll Taxes	32,356.94	35,277.56	41,404.70	36,946.80	38,233.81	61,304.68
Clerk Transfers to State	8,383.76	12,595.01	8,918.85	7,810.89	7,953.12	9,814.69
Total Expenses:	649,190.30	582,379.66	1,077,379.20	428,370.41	615,296.40	1,135,693.35
Closing General Fund Balance	\$ 3,446,016.60	\$ 2,995,430.52	\$ 2,105,878.45	\$ 1,786,662.30	\$ 1,594,641.91	\$ 3,799,871.02

	July	August	September	October	November	December
Beginning Balance	\$ 3,799,871.02	\$ 4,321,606.00	\$ 3,924,451.70	\$ 3,254,936.58	\$ 2,606,570.17	\$ 3,710,620.63
BOS	26,453.41	21,308.77	65,245.00	10,651.69	20,604.85	103,793.53
Town Clerk	27,564.55	39,242.86	20,141.30	28,890.99	23,028.39	22,859.86
Tax Coll	772,341.12	17,055.70	5,212.70	1,250.00	1,751,167.36	2,112,064.13
Fire	7,847.68	12,211.83	8,604.80	3,666.53	2,653.84	4,335.08
Police	34,161.69	11,923.87	5,827.96	8,276.00	12,487.34	1,614.00
Adj.						
HIC Med Part B	1,529.92	2,177.78	1,844.83	5,809.89	3,013.74	1,021.12
2022 SONH Meals & Rooms						71,360.69
State of NH AP/RR Apportionment	289.21	32,480.91		18,693.64	2,303.00	62,694.30
Goffer Grant SONH						18,363.00
Elect. Dep.(Clerk, State)	130,278.80	10,924.20	18,846.79	36,641.78	43,425.48	277,085.44
SONH Highway Grant		54,102.74				29,601.00
Eversource						
Interest	39.77	1,085.61	2,173.95	1,684.54	1,605.02	1,061.87
Total Revenue:	1,000,506.15	202,514.27	127,897.33	115,565.06	1,860,289.02	2,705,854.02
Accounts Payable	176,465.76	327,734.21	521,298.82	504,266.61	337,534.32	2,027,568.10
NHRS ACH	92,302.96	67,147.76	60,023.27	59,047.81	59,031.36	70,189.80
Payroll	160,255.37	157,895.09	167,911.36	148,852.88	305,158.45	200,132.24
Bank Chgs, Adj. Returned Items		3.45				
Payroll Taxes	39,092.43	37,680.52	40,926.65	34,601.84	47,787.66	80,639.24
Clerk Transfers to State	10,654.65	9,207.54	7,252.35	17,162.33	6,726.77	9,228.06
Total Expenses:	478,771.17	599,668.57	797,412.45	763,931.47	756,238.56	2,387,757.44
Closing General Fund Balance	\$ 4,321,606.00	\$ 3,924,451.70	\$ 3,254,936.58	\$ 2,606,570.17	\$ 3,710,620.63	\$ 4,028,717.21

NEWINGTON TRUSTEES OF THE TRUSTS COMMITTEE

2022 REPORT

In 2022 the trustees continued to manage, clarify and make corrections in the town's trust funds.

The H Newton Church Fund had been deemed by the State Charitable Trust Unit to be unlawful. A check to the Town Church was written in January 2022 for the balance and to close this account.

Per town vote and recommendation from the state, the Cemetery Trust Fund was ended as a trust fund and the money was moved into a town Expendable Trust Fund. As this money was already invested with Fidelity, we chose to keep this one town account with Fidelity instead of moving it to TD Bank savings. It is currently invested in a CD earning about 4%.

All other town Capital Reserve Funds remain at TD Bank.

Work continues with the School Board to clarify and promote The Newington Families Scholarship.

The town's remaining trust funds, Explosive Detection K9 Trust, Langdon Library Best Use Fund, Langdon Maintenance Fund 1978, The Newington Families Scholarship Fund, Pickering Cemetery Fund as well as the Cemetery Perpetual Care Fund remain invested in a Common Trust Fund at Fidelity. Although this account lost value as the markets declined, it did provide income through dividends for these trust accounts. The account is invested for the long-term and the Trustees are confident that the account will produce a positive return in the future.

The Newington Trust Funds are managed by Three Bearings Fiduciary Advisors, Inc., 380 Lafayette Road, Hampton, NH 03842 under a conservative investment policy by the trustees and approval of the New Hampshire Attorney General.

Sincerely,

Jill Boynton

Gina Gilmore

Jennifer Mulstay, Chair

Town Of Newington
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2022

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL Principal & Income	Ending Market Value	
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year			Balance End of Year
PRIVATE TRUSTS												
2020	Explosives Detection K9 Trust	Police K9 Care	Common TF	19,069.21	-1,853.81	17,215.40	288.67	519.75	14.61	793.81	18,009.21	16,867.47
1927	H. Newton Church	Preaching	Common TF	1,456.28	-1,456.28	0.00	49.45	1.06	50.51	0.00	0.00	0.00
Total Private Trusts				20,525.49	-3,310.09	17,215.40	338.12	520.81	65.12	793.81	18,009.21	16,867.47
LIBRARY												
2015	Langdon Best Use Fund	Best Use	Common TF	480,633.51	5,760.64	486,394.15	3,759.44	12,295.35	11,006.37	5,048.42	491,442.57	460,286.42
1978	Langdon Fund 1978	Library Maintenance	Common TF	36,504.57	441.92	36,946.49	467.15	941.48	494.71	913.92	37,860.41	35,460.16
Total Library				517,138.08	6,202.56	523,340.64	4,226.59	13,236.83	11,501.08	5,962.34	529,302.98	495,746.58
SCHOLARSHIPS												
1970	The Newington Families Scholarship Fund	Scholarship	Common TF	86,200.00	295.47	86,495.47	908.20	2,227.47	65.19	3,070.48	89,565.95	83,887.71
Total Scholarships				86,200.00	295.47	86,495.47	908.20	2,227.47	65.19	3,070.48	89,565.95	83,887.71
CEMETERY												
1977	Cemetery Maintenance Expendable Trust Fund	Cemetery Maintenance	Common TF	86,484.26	-86,484.26	0.00	11,599.34	480.09	12,079.43	0.00	0.00	0.00
1993	Pickering Cemetery	Pickering Cemetery	Common TF	1,723.39	1,136.33	2,859.72	1,033.95	71.08	1,105.03	0.00	2,859.72	2,678.42
1899-2004	Perpetual Care	Lot Maintenance	Common TF	47,683.95	1,004.98	48,688.93	35,334.01	2,140.66	62.69	37,411.98	86,100.91	80,642.34
Total Cemetery				135,891.60	-84,342.95	51,548.65	47,967.30	2,691.83	13,247.15	37,411.98	88,960.63	83,320.76

Town Of Newington
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2022

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL		
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	Ending Market Value
TOWN												
1998	Ambulance & Major Med. Equipment	Ambulance, Medical Equipment	TD Bank	252,449.10	29,058.71	281,507.81	1,826.41	1,838.12	0.00	3,664.53	285,172.34	285,172.34
2022	Body Worn Cameras and Cruiser Mounted Audio and Video Equipment Capital Reserve Fund	Police Video Equipment	TD Bank	0.00	2,500.00	2,500.00	0.00	1.54	0.00	1.54	2,501.54	2,501.54
2020	Cemetery Capital Reserve Fund	Cemetery Improvements	TD Bank	4,000.00	0.00	4,000.00	4.45	30.59	0.00	35.04	4,035.04	4,035.04
2005	Cemetery Improvements	Cemetery Improvements	TD Bank	21,748.54	0.00	21,748.54	507.87	170.05	0.00	677.92	22,426.46	22,426.46
2006	Fire Department SCBA Fund	Fire Dept. SCBA	TD Bank	20,642.42	0.00	20,642.42	481.15	161.39	0.00	642.54	21,284.96	21,284.96
2020	Fire Department Vehicle Major Repair Capital Reserve Fund	Fire Dept. Vehicles	TD Bank	50,000.00	-4,589.59	45,410.41	27.79	380.89	0.00	408.68	45,819.09	45,819.09
1999	Fire Dept. Communications	Fire Dept. Communications	TD Bank	34,515.43	-22,867.00	11,648.43	181.38	90.80	0.00	272.18	11,920.61	11,920.61
2003	Fox Point Maintenance Fund	Fox Point Maintenance	TD Bank	116,054.40	-22,741.52	93,312.88	3,072.63	884.70	0.00	3,957.33	97,270.21	97,270.21
2012	Health Plan Deductible Supplement Fund	Health Plan Supplement	TD Bank	19,682.14	0.00	19,682.14	459.61	153.90	0.00	613.51	20,295.65	20,295.65
2022	Historical Preservation Capital Reserve Fund	Historical Preservation	TD Bank	0.00	10,000.00	10,000.00	0.00	6.17	0.00	6.17	10,006.17	10,006.17
2011	Langdon Library Building Fund	Library Building Fund	TD Bank	12,030.56	20,000.00	32,030.56	129.26	105.24	0.00	234.50	32,265.06	32,265.06
2007	Major Road Work Fund	Major Road Work	TD Bank	533,706.32	-71,266.66	462,439.66	6,372.55	2,882.22	0.00	9,254.77	471,694.43	471,694.43
2007	Mott Pond Drainage Improvement Fund	Mott Pond Drainage	TD Bank	50.47	0.00	50.47	1.18	0.39	0.00	1.57	52.04	52.04
2004	Municipal Building Emergency Repairs	Municipal Building Repair	TD Bank	117,266.07	0.00	117,266.07	2,744.58	916.93	0.00	3,661.51	120,927.58	120,927.58
2021	Police Computer Equipment Capital Reserve Fund	Police Computer Equipment	TD Bank	10,000.00	10,000.00	20,000.00	0.00	82.49	0.00	82.49	20,082.49	20,082.49
1998	Police Dept. Radio Equipment	Police Radio	TD Bank	15,011.02	-5,159.09	9,851.93	38.22	115.52	0.00	153.74	10,005.67	10,005.67
2005	Recreation Area Maintenance	Recreation Maintenance	TD Bank	33,947.98	-7,690.75	26,257.23	823.22	294.64	0.00	1,117.86	29,375.09	29,375.09

Town Of Newington
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2022

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL		
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	Ending Market Value
TOWN												
2021	Replacement of Major Fire Department Equipment Capital Reserve Fund	Replacement of Major Fire Dept Equipment	TD Bank	200,000.00	-190,000.00	10,000.00	0.00	53.09	0.00	53.09	10,053.09	10,053.09
1986	Replacement of Vehicles Operated by the Fire Department Capital Reserve Fund	Fire Dept. Vehicles	TD Bank	281,792.00	227,428.00	509,220.00	5,171.85	2,515.60	0.00	7,687.45	516,907.45	516,907.45
2005	Replacement of Vehicles Operated by the Highway Department Capital Reserve Fund	Highway Dept. Vehicles	TD Bank	90,923.75	-75,923.75	15,000.00	3,505.56	11.77	3,421.25	96.08	15,096.08	15,096.08
2001	School Property Maintenance Fund	School Property Maintenance	TD Bank	100,333.39	0.00	100,333.39	1,504.55	778.09	0.00	2,282.64	102,616.03	102,616.03
2016	Sewer Enterprise Fund	Sewer Enterprise	TD Bank	1,332,346.47	0.00	1,332,346.47	14,234.49	9,280.01	0.00	23,514.50	1,355,860.97	1,355,860.97
2012	Stone School Fund	Stone School	TD Bank	30,627.07	0.00	30,627.07	715.21	239.46	0.00	954.67	31,581.74	31,581.74
2016	Town Generators Capital Reserve Fund	Generators	TD Bank	60,270.60	0.00	60,270.60	781.91	466.38	0.00	1,248.29	61,518.89	61,518.89
1999	Town Wide Revaluation	Revaluation	TD Bank	50,476.37	0.00	50,476.37	123.45	386.39	0.00	509.84	50,986.21	50,986.21
Total Town				3,389,874.10	-101,251.65	3,288,622.45	42,707.32	21,846.37	3,421.25	61,132.44	3,349,754.89	3,349,754.89
TOWN EXPENDABLE TRUST FUNDS												
2022	Cemetery Maintenance Expendable Trust Fund	Cemetery Maintenance	Common CRF	0.00	92,830.84	92,830.84	0.00	12,554.12	0.00	12,554.12	105,384.96	105,393.96
2016	Special Education Expendable Trust Fund	Educational Purposes	TD Bank	131,292.25	0.00	131,292.25	2,672.15	1,023.54	0.00	3,695.69	134,987.94	134,987.94
2004	Town Employee's Accumulated Leave Fund	Employee Benefits	TD Bank	40,205.22	-22,596.11	17,609.11	156.45	181.07	0.00	337.52	17,946.63	17,946.63
2017	Tuition Expendable Fund	Educational Purposes	TD Bank	72,781.69	0.00	72,781.69	1,305.81	566.06	0.00	1,871.87	74,653.56	74,653.56
Total Town Expendable Trust Funds				244,279.16	70,234.73	314,513.89	4,134.41	14,324.79	0.00	18,459.20	332,973.09	332,982.09
GRAND TOTALS:				4,393,908.43	-112,171.93	4,281,736.50	100,281.94	54,848.10	28,299.79	126,830.25	4,408,566.75	4,362,559.50

Langdon Library 2022
Summary of Accounts

Town Appropriated Checking

<u>Beginning Balance 01/01/2022</u>		<u>-\$315.66</u>
<u>Operating Distributions</u>	<u>\$30,900.00</u>	
<u>Bank Interest Earned</u>	<u>\$14.38</u>	
<u>NH Charitable Foundation Donation</u>	<u>\$1,000.00</u>	
<u>Total Deposits</u>		<u>\$31,914.38</u>
<u>Expenses Paid</u>		<u>(\$31,714.30)</u>
 <u>Ending Balance 12/31/2022</u>		 <u>-\$115.58</u>

Trustee Checking

<u>Beginning Balance 01/01/2022</u>		<u>\$22,759.59</u>
<u>Interest</u>	<u>\$6,993.91</u>	
<u>Patron/Business Donations</u>	<u>\$1,648.66</u>	
<u>Trustee of Trust Funds</u>	<u>\$4,216.59</u>	
<u>Total Deposits</u>		<u>\$12,859.16</u>
<u>Expenses Paid</u>		<u>(\$18,601.75)</u>
 <u>Ending Balance 12/31/2022</u>		 <u>\$17,017.00</u>

Piscataqua Checking

<u>Beginning Balance 01/01/2022</u>		<u>\$26,550.39</u>
<u>Total Deposits</u>		<u>\$0.00</u>
<u>Expenses Paid</u>		<u>\$0.00</u>
 <u>Ending Balance 12/31/2022</u>		 <u>\$26,550.39</u>

Balance of Funds on Hand 12/31/2022

\$43,451.81

Newington Sewer Treasurer's Report

January 2022 - December 2022

Operating Fund - Checking Account (214)

Revenue:	JAN	FEB	MARCH	APRIL	MAY	JUNE
Beginning Bank Balance	1,271,759.16	1,231,491.76	1,128,746.56	1,054,742.08	990,341.14	468,841.05
Sewer Use Charges						
Account 02-3403-90-175	10,681.34	10,544.54	15,804.43	2,322.06		544,430.73
Septage Fees						
Account 02-3403-90-200	200.00	200.00	185.00	240.00	2,360.00	80.00
Inspection & Hookup Fees						
Account 02-3403-90-100						
Other Revenues						
Account 02-3403-90-150						
CCD DEPOSIT STATE NH						
Interest - Bank	96.60	95.14	84.00	82.40	110.72	93.90
Total Revenue:	10,977.94	10,839.68	16,073.43	2,644.46	2,470.72	544,604.63
Expenses	51,245.34	113,584.88	90,077.91	67,045.40	523,970.81	59,205.45
Total Expenses:	51,245.34	113,584.88	90,077.91	67,045.40	523,970.81	59,205.45
Ending Balance	1,231,491.76	\$ 1,128,746.56	1,054,742.08	990,341.14	468,841.05	954,240.23

Revenue:	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Beginning Bank Balance	954,240.23	1,023,805.53	1,043,896.68	964,473.87	1,211,185.39	1,212,082.17
Sewer Use Charges						
Account 02-3403-90-175	117,426.85	74,201.43	2,006.96	297,197.89	46,440.94	85,734.56
Septage Fees						
Account 02-3403-90-200	5,560.00			7,920.00	1,260.00	
Inspection & Hookup Fees						
Account 02-3403-90-100						
Other Revenues						
Account 02-3403-90-150						
CCD DEPOSIT STATE NH						
STATE OF NH						
Interest - Bank	139.89	415.86	946.29	904.70	1,341.35	1,999.13
Total Revenue:	123,126.74	74,617.29	2,953.25	306,022.59	49,042.29	87,733.69
Expenses	53,561.44	54,526.14	82,376.06	59,311.07	48,145.51	110,938.28
Total Expenses:	53,561.44	54,526.14	82,376.06	59,311.07	48,145.51	110,938.28
Ending Balance	1,023,805.53	1,043,896.68	964,473.87	1,211,185.39	1,212,082.17	1,188,877.58

TRIAL BALANCE

	BAL 1/1/22 AUDITED	DEBIT	CREDIT	BAL 12/31/22 UNAUDITED
ASSETS				
CASH	3,954,308.72	12,629,674.92	-12,425,742.82	4,158,240.82
PROPERTY TAX RECEIVABLE	149,716.05	9,036,263.78	-8,817,525.62	368,454.21
TAX LIENS RECEIVABLE	51,337.24	16,848.19	-40,825.82	27,359.61
ALLOW FOR UNCOLLECTED TAXES	-59,000.00	0.00	0.00	-59,000.00
OUTSIDE DETAIL RECEIVABLE	10,380.00	51,511.00	-54,178.99	7,712.01
AMBULANCE RECEIVABLE	114,231.86	290,638.00	-326,268.64	78,601.22
ALLOW FOR UNCOLLECTED AMBULANCE	-18,932.00	93,226.84	0.00	74,294.84
MISCELLANEOUS RECEIVABLE	79.17	62,299.66	-61,070.37	1,308.46
DUE FROM SEWER FUND	23,562.97	25,032.88	-23,562.86	25,032.99
DUE FROM FEDERAL GOVERNMENT	0.00			0.00
DUE FROM STATE OF NEW HAMPSHIRE	0.00			0.00
DUE FROM TRUST FUNDS	170.35	106,237.50	-106,407.85	0.00
DUE FROM GRANT FUNDS	-0.30	48,318.48	0.00	48,318.18
DUE FROM CAPITAL PROJECT FUND	0.00			0.00
PRE-PAID EXPENSES	13,580.65	44,245.00	-23,792.61	34,033.04
TOTAL ASSETS	4,239,434.71	22,404,296.25	-21,879,375.58	4,764,355.38
LIABILITIES				
ACCOUNTS PAYABLE	-273,250.90	7,427,238.58	-7,399,792.22	-245,804.54
ACCRUED PAYROLL	-44,101.03	44,101.03	-51,527.49	-51,527.49
ACCRUED EXPENSES	-16,084.35	14,615.50	-189.90	-1,658.75
DUE TO STATE OF NEW HAMPSHIRE	-131.00	716.50	-719.00	-133.50
DUE TO ROCKINGHAM COUNTY	0.00	818,266.00	-818,266.00	0.00
DUE TO SCHOOL DISTRICT	-907,218.00	2,077,218.00	-1,908,682.00	-738,682.00
DUE TO GRANT	0.49	14,285.71	-76,889.90	-62,603.70
DUE TO SEWER FUND	0.00	10,544.54	-10,544.54	0.00
DUE TO CONSERVATION FUND	-3,533.00	0.00	0.00	-3,533.00
DUE TO LIBRARY FUND	-9,171.00	9,171.00	-3,709.77	-3,709.77
DUE TO TRUST FUND			-23,690.73	-23,690.73
PROPERTY TAX OVER PAYMENTS	-756.87	25,503.34	-25,760.19	-1,013.72
PAYROLL TAXES WITHHELD	103.77	533,325.72	-536,763.53	-3,334.04
OTHER PAYROLL WITHHOLDINGS	3,634.55	326,544.36	-322,693.24	7,485.67
FOX POINT	-800.00	0.00	0.00	-800.00
END OF YEAR ENCUMBRANCES	0.00	31,693.00	-31,693.00	0.00
TOTAL LIABILITIES	-1,251,307.34	11,333,223.28	-11,210,921.51	-1,129,005.57
FUND BALANCE				
		use of fund balance		
UNRESERVED FUND BALANCE AS OF 1/1/19	-2,717,453.37			-2,717,453.37
DESIGNATED FUND BALANCE	-270,674.00			-270,674.00
CURRENT YEAR ADDITION TO FUND BAL		-647,222.44		-647,222.44
ENDING FUND BALANCE	-2,988,127.37	-647,222.44	0.00	-3,635,349.81

Board of Selectmen
2022 Annual Report

2022 was filled with significant challenges. The declining value of our power plants and other large properties made it a challenge to keep the tax rate under our \$10 goal. The town departments deserve extra credit for the cuts that they made in order to keep the tax rate low. We have the 12th lowest tax rate in the State of NH.

Projects that were completed in 2022 are as follows:

1. Nimble Hill Road was milled, and a bottom coat of pavement was applied. It will be paved with a topcoat this summer.
2. The permitting for the reconstruction of the Fox Point dock and beach stairs has been completed and awarded. It will begin in the spring of 2023.
3. Due to the volunteer efforts of resident Roger Dieker two more kayak racks were built and delivered to Fox Point for residents to use.
4. The drainage easement to the Bay from Dumpling Cove has been cleared and we give thanks to resident John Chamberlain for funding this project.

Four ongoing challenges the town still faces are:

1. The contamination of Newington's ground water by the USAF and continued mitigation. Ideally all wells used for drinking water would be connected to Portsmouth Water to insure the health of our residents moving forward.
2. Mail being delivered to the Portsmouth apartment complex named Hodgdon Way rather than to our subdivision Hodgdon Farm Lane and our pursuit of a separate zip code.
3. Pease Development Authority (PDA) projects that are of concern to the town due to noise and potential environmental impacts. These are recent air cargo proposals and field base operations/fuel tank locations at PDA.
4. Drainage from the Spaulding turnpike is affecting Shattuck Way businesses and the Selectmen are having discussions with the state to correct the issue and ensure no further flooding occurs.

We are very fortunate to have received numerous grants in the last year. Of note in 2022 were numerous ARPA grants applied for by the police and fire departments and an HDC grant for Stone School evaluation. A Department of Justice COPS grant in the amount of \$170,000 is moving through the federal legislative process and we are hopeful that it will be awarded in 2023.

The next Town Election is March 14th followed by the Town Meeting on March 18th. I encourage everyone to volunteer and seek elected and appointed positions. People make our town strong and progressive.

Thank you. It has been an honor representing you.

Timothy "Ted" Connors,
Chair

Report of the Board of Adjustment

The Board of Adjustment considered the following applications during the year 2022:

- William H. Blatt, Jr. requested a variance from Article X, to allow the construction of a home closer than 100' from the shore of Little Bay on property located at 76 Little Bay Road, Tax Map 9, Lot 6. The request was denied.
- Andrew Johnson requested a variance from Article VII to allow the construction of a new 42-foot tall home where 35 feet is the maximum allowable height on property located at 3 Fabyan Point Road, Tax Map 47, Lot 6C. The request was granted.
- Scott Akerley requested a variance from Article VII to allow construction of a new 36.5-foot-tall home where 35 feet is the maximum allowable height on property located at 327 Fox Point Road, Tax Map 9, Lot 2-1. The request was granted.
- RPT Crossings, LLC requested a variance from Article VII, Table VI-I to subdivide an existing, developed commercial property (known as the Crossings at Fox Run) into separate stand-alone parcels on property located at 45 Gosling Road, Tax Map 34, Lot 3, 3-1 and 3-2. The request for the McDonald's lot was granted. The applicant withdrew the application for the remaining lot.

Jennifer Kent Weiner

Zoning Board of Adjustment

NEWINGTON CEMETERY TRUSTEES

2022 Report

The trustees met in June with Trustee of the Trust Funds, Jen Mulstay, and Linda Wakefield (the fiduciary advisor) to discuss the Cemetery Maintenance and Improvement Capital Reserve Funds.

- Twenty-two (22) burial plots in the Southern Division were sold in 2022.
- There were 16 burials in 2022, (9 cremations and 7 full body vaults)
- Cleaning the monuments in the Western division was postponed due to the summer drought. Grub treatment for the European chafer has kept the turf infestation under control.
- There are numerous eighteenth and nineteenth century gravestones scattered throughout the town. These constitute valuable and irreplaceable historic resources and should be protected. The town is responsible for the upkeep of those which have been abandoned for over 20 years. *(note: the Pickering Family Cemetery on Little Bay Road is not abandoned)*



Google Earth image showing the locations of Newington burial grounds

Respectfully submitted,
Margaret F. Lamson (2025)
Cosmas Iocovozzi (2023)
Alan C. Wilson, Chairman (2024)

Building Dept. Report 2022



I was hired as the Building Inspector on October 24th 2022. I am very grateful and excited to be working for the Town of Newington. I am also equally as excited to be working for my friends, family and neighbors. I feel very fortunate and proud to be working in such a unique and special town. Newington Village stands out in the seacoast communities as a great place to live and raise a family, we are all very lucky to call Newington our home. I will always do my best to make educated and honest decisions in every aspect of my position as an employee and taxpayer. Thanks to everyone who has given me a warm welcome!

Having a strong background in building construction, building maintenance in both private and municipal sectors I come to Newington very excited and ready for this new opportunity. This is a unique position that not only issues permits for new construction projects, remodels and full renovations in both residential and commercial, but also along with that responsibility the Building Dept maintains, repairs and is responsible of the budgeting for Town owned buildings. The other aspect of this position is Health Officer, I will work with state and local health officials to advise our residents and businesses of any health threats that may come up throughout the year.

I have had the privilege to work to assure a smooth transition as well learning from one of the best in the Building Inspections and Code enforcement profession, Mike Hoffman. Mike has been consulting a couple days a week and the town and myself couldn't be more grateful. Mike offers a wealth of knowledge in the areas of code enforcement, building Inspection and health official. Thank you, Mike it's been a pleasure working with you.

In 2022 the building department issued **45** Building permits, **49** Electrical permits, **26** Plumbing permits and **33** Mechanical permits for a total estimated work of **\$35,092,018.00** and totaled **\$71,084.96** in collected permit fees.

It is our mission to not only ensure contractors and homeowners follow state building code but also our local zoning ordinances. I will work with contractors and homeowners to get these projects done as a team. I am here to offer advice and solutions to problems, help work around project schedules with my inspections and to make sure the completed work is safe.

Newington is very fortunate to own and maintain various buildings and some very historical ones at that. Proactive maintenance and repairs are very important and I am continuing to find ways to make our buildings more energy efficient and cost effective to operate. This responsibility certainly adds to the diversity of my job description.

Again, thank you very much to everyone in Town that has reached out to me and made me feel welcomed to this new position. I also want to thank the Town office staff and the other departments for the warm welcome and helping to get me up to speed.

Respectfully, Jeremy Boston
Building Official/ Health Officer

TOWN OF NEWINGTON

2022 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>	<u>Tenant/ Occupant</u>	<u>General Contractor</u>
22-01	1/4	39-07	Two International Group, LLC	11 Court Street, Exeter	\$41,766	\$517	Interior renovation	N-Vest	International Construction
22-02	2/1	39-05	One New Hampshire Ave, LLC	1 New Hampshire Ave	\$801,754	\$8,017	Tenant fit up	David Wendell	Two International Construction
22-03	2/2	20-03	Westinghouse Electric	178 Shattuck Way	\$69,000	\$690	Enclosed Inspection area	Westing-house Electric	In House - Pre-fab Unit
22-04	2/25	51-08	Louise Henley	440 Newington Road	\$145,000	\$1,015	Rebuild 1st floor after Fire	Louise Henley	Onyx Contracting
22-05	2/25	11-6	Kellie & David Mueller	5 Coleman Dr.	\$15,000	\$105	Second floor deck	Kellie & David Mueller	Peter Latchaw
22-06	3/2	10-05	Derick & Judy Willson	33 Coleman Dr	\$80,000	\$560	Detached Garage/Barn	Derick & Judy Willson	Stephen Brown Builders
22-07	3/4	09-06	William Blatt	21 Dumppling Cove	\$950,000	\$50	Demo 2 buildings	William Blatt	Micheal Moynahan
22-08	4/6	9-2-1	Scott Akerley	325 Fox Point Road		\$100	Demo Single family home	Scott Akerley	Persimmon Homes
22-09	4/7	06-05	Great Bay Marine	61 Beane Lane	\$34,600	\$100	Replacement of Awning	Leyies Operation Management	Morgan Awning

22-10	4/7	06-04	Samuel Smith	103 Beane Lane	\$80,000	\$560	Addition	Samuel Smith	Marden Builders
22-11	4/7	27-11	Fox Run Joint Venture	50 Fox Run Road	\$2,975	\$100	Commercial Renovation	Seacoast Coffee & Cars	Michael Evans
22-12	4/7	10-02	Duncan & Matilda Davidson	276 Fox Point Road	\$3,550	\$50	Demo Shed	Duncan & Matilda Davidson	Tom Degan
22-13	4/20	39-05	1 New Hampshire Ave, LLC	1 New Hampshire Ave	\$47,154	\$570	Tenant Fit-up	The Boulos Company Work	Two International Construction
22-14	4/20	33-01	Farley White	100 Arboretum Drive	\$46,000	\$460	Tenant fit-up	Wear	PIDCOR Inc.
22-15	4/20	10-18B	Paul Spinny	245 Fox Point Drive	\$5,000	\$0	Storage shed	N/A	Dan Ferguson
22-16	4/25	17-02	David Gregg	57 Fox Point Road	\$70,000	\$490	Interior renovation	Owner	Murphy's painting and Cleaning
22-17	4/27	47-47-6C	Andrew Johnson	10 Faybyan Point	\$350,000	\$2,450	New SFR	Owner	Owner
22-18	4/29	11-14-3	Peter Caradonna	14 Deane Lane	\$10,000	\$30	Shed	Owner	Owner
22-19	5/16	06-06	William Blatt	76 Little Bay Road	\$680,000	\$3,920	New SFR	Owner	Littlebrook Custom Builders
22-20	5/16	09-02-1	Scott Akerley	325 Fox Point Road	\$1,250,000	\$3,100	New SFR	Owner	Persimmon Homes
22-21	5/20	24-03	Mark McNally	317 Nimble Hill	\$140,000	\$630	Interior Renovation/ Addition	Owner	ARCS LLC
22-22	5/25	13-06-A	Newington Falls LLC	291 Shattuck Way	\$153,692	\$1,480	57.6 Kw roof top solar array	Owner	Revision Energy

22-23	5/27	16-06	Ben Hutchins	161 Little Bay Road	\$100,000	\$750	Finish third floor, office, bathroom, Bedroom	Owner	Yankee Construction
22-24	6/13	11-11	Bob Siede	148 Nimble Hill Road	\$6,000	\$30	Lean-to	Owner	Owner
22-25	6/13	26-03	Seritage Growth Properties	50 Fox Run Road	\$100	\$100	Change of Use	Spirit of Halloween	N/A
22-26	6/16	14-3	Pual Budett, USAF	78 Patterson Lane	\$25,000,000	\$100	Demolition	N/A	CDM/Cape JV
22-27	6/16	27-01	SubCom	100 Piscataqua Drive	\$155,014	\$1,650	Storage Silo	SubCom	Conair/Moorhead
22-28	6/17	10-22	Ted Karabinas	31 Little Bay Road	\$10,000	\$100	24' Dia Above Ground Pool	Owner	Owner
22-29	6/23	11-12	Newington School District	133 Nimble Hill	\$8,000		Demo Wall & Restroom, construct new ADA Bathroom	Newington School	Insur Comm
22-30	6/23	18-5	Renato Maldini	11 Fox Point Road	\$27,000		Demo and rebuild 1 story Addition/sunroom	Owner	River Valley Development
22-31	7/8	15-5	Perkins	112 Little Bay Road	\$400,000	\$2,850	Add 17'X22' addition	Owner	Gray Construction
22-32	7/18	11-14-3	Peter Caradonna	14 Beane Lane	\$39,000	\$273	Addition of full bath on third floor	Owner	Yankee Construction
22-33	7/28	23-02	Harrison & Mallory Buck	224 Little Bay Road	\$300,000	\$2,100	Garage under office	Owner	Haven Hill Builders
22-34	7/28	2-4-5	PSNH	165 Gosling Road	\$70,000	\$800	Replacement of Antenna	AT&T	QualTek Wireless

22-35	8/1	16-05	Jack & Michele Anderson	151A little Bay Road	\$10,000	\$70	Bathroom renovation	Owner	Owner
22-36	8/3	34-03/2	RPT Crossings, LLC	65 Gosling Road	\$24,910		New awnings and signage Install 4 new Internally illuminated signs	Jareds	DS Awnings
22-37	8/3	34-03/2	RPT Crossings, LLC	65 Gosling Road	\$13,600	\$95	Lean to shed for storage w/ solar panels	Jareds	KC Signs
22-38	8/9	11-11	Rpobert Siede	148 Nimble Hill Road	\$5,000	\$85	2 car garage w/ elevator	Owner	Owner
22-39	8/25	51-09	Wayne Wood	428 Newington Road	\$100,000	\$750	Strip and replace roof	Owner	Brian Holt
22-40	9/9	23-30	KTM Exteriors	26 Welsh Cove	\$32,384	\$231	Repair rotted structural logs	Owner	KTM
22-41	10/11	16-07C	Victoria Eversman	59 Captains Landing	\$8,000	\$100	Construct Pool	Owner	Log Home Repair Man
22-42	10/11	22-7	Christopher Leahy	4 Brickyard Cr	\$75,000	\$675	House	Owner	Owner
22-43	11/11	09-22	Brandon Arseneault	7 Windswept way	\$1,227,500	\$8,643	Build new home	Owner	Dockham Builders
22-44	11/30	13-06a	Sullivan Const	291 Shattuck Way	\$9,500	\$200	Add LVL's to exist truss for RTV		Sullivan Const
22-45	12/2	19-12	Scott Smith	2211 Woodbury	\$4,800	\$100	Install fire rated door and pay kiosk		

CONSERVATION COMMISSION - 2022 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.

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

- **Development Projects:** The Conservation Commission reviewed and provided comments on several DES applications, including those for Stoneface Brewery on property located at Shattuck Way, Tax Map 13, Lot 5A; New Hampshire Department of Transportation (DOT) Turnpike Maintenance Facility, located at Tax Map 12, Lot 13; Great Bay Marine, Inc. for maintenance work on docking structure to replace transition sumps and connecting piping on property located at 61 Beane Lane, Tax Map 6, Lot 5; Zero West Park Realty Trust to redevelop the existing Moko Japanese Steakhouse into a Drive-thru Chick-Fil-A restaurant on property located at 2060 Woodbury Avenue, Tax Map 27, Lot 20
- **Community Projects:** The Commission reviewed and recommended permit approval for the repair and replacement of the Town of Newington dock and stairs at Fox Point; and permit approval for the University of New Hampshire Eastern Great Bay Estuary to monitor, assess and restore 6.8 acres of oyster reef.
- **Landscape Review and Recommendations:** The Commission reviewed landscaping plans for Stoneface Brewery on property located at Shattuck Way, Tax Map 13, Lot 5A; and Zero West Park Realty Trust for the development of a drive-thru Chick-Fil-A restaurant on property located at 2060 Woodbury Avenue, Tax Map 27, Lot 20
- **Community Education Outreach:**
The Conservation Commission was not able to host a public presentation in Spring 2022 for a third year; however, they did discuss potential topics and speakers, and they began a quarterly newsletter on the Town website.

The Newington Conservation Commission

We welcomed the return of Jim Weiner to the Commission in 2022, and encourage other residents to volunteer as members.

Respectfully submitted by The Newington Conservation Commission,

Chair, Jane Hislop; Vice-Chair Derick Willson; Members: Andrew Meigs; Laura Rogers, Jim Weiner; and Alternates, Bill Murray; and Jane Kendall

Newington Conservation Fund

January 2022 - December 2022

Operating Fund - Checking Account (4859)

Beginning Bank Balance (TD Bank)	\$	186,875.52
Revenue:		
Interest Earned		583.52
Total Revenue	\$	<u>583.52</u>
Expenses:		
Total Expenses:	\$	-
Ending Balance Checking Account:	\$	<u><u>187,459.04</u></u>

Report of the Economic Development Committee

This being my first report on behalf of the Economic Development Committee (EDC) I will start by thanking Jeff Hiatt for his many years of service as Chair of the EDC. Likewise, Michael Donahue merits appreciation for his contributions as Vice Chair to the Committee. Both have been shown great leadership and foresight in shepherding the EDC in their respective roles. Without them, the new Vice Chair Bob Raymond and myself would be rudderless as we assume our new roles. Thank you, Jeff and Mike, for giving the Committee a positive path forward.

The EDC's mission is to facilitate continued growth in the Town of Newington's tax base through the recruitment, retention, and/or expansion of businesses in Town while respecting its historical development patterns; to assist the Select Board in promoting the region's economic assets for their highest and best uses; and, to promote better communications between businesses and with their local, regional, state, and federal governments.

This mission requires a healthy relationship with all stakeholders connected to the Town. To that end, we accomplished the following during the past year:

- Held an Economic Development Forum to explore and advise the Selectmen on possibly adopting the provisions of RSA 72:80-83, the Commercial and Industrial New Construction Property Tax Exemption.
- Met six times to discuss various issues of concern.
- Sent three newsletters to business owners who subscribe to the EDC Business Newsletter.
- Introduced a new collaborative marketing vehicle at a lower cost than previous efforts. This included a cooperative ad appearing in the New Patriots' Annual Yearbook. The Yearbook is distributed to Patriots fans and specifically to the attendees in the luxury box seats, who are usually owners and representatives of corporations who may be seeking location opportunities.
- Revisited the Town's adoption of the Economic Revitalization Zones (ERZ) and publicized its availability to qualified businesses in Town.
- Maintain contacts with regional and statewide economic development stakeholders and regularly communicate with them.

As we continue our efforts to advise the Selectboard, we welcome the addition of Kara Anderson and Brian Semprini as members of the EDC. Their new insights will add to the Committee's vision. We meet every other month during the year starting in January and would welcome other viewpoints of our shared mission.

Sincerely,

Judy Miamis, Chair

Newington TD Bank Escrow Accounts 2022

117 Gosling Road	\$ 1,629.73
117 Gosling Road Landscape	2,316.46
117 Gosling Road Site Work	16,856.89
Ackerly Sub Division	1,758.96
M. Phillips Woodbury Avenue	20,561.26
McGovern Landscape	12,118.67
Nimble Hill Road Realty	8,224.53
Stoneface	215.77
Subcom	1,159.82
Coakley Land Fill	47,892.41
Woodbury Avenue Sidewalk	24,606.51
Akerley Road	48,485.53
Chick-Fil-A	1,014.23
Sig Sauer - 165 Aboretum	5,007.41
Unitil - Gosling/Woodbury	5,000.00
Unitil - Gosling/Woodbury (cash surety)	100,000.00
Total	<u>\$ 296,848.18</u>



*THE TOWN OF NEWINGTON
New Hampshire
Established 1713*

Office of Emergency Management

*Chief Michael Bilodeau, Co-Director
NEWINGTON POLICE DEPARTMENT
71 Fox Pt. Rd., Newington, NH 03801*

*Chief E.J. Hoyt, Co-Director
NEWINGTON FIRE DEPARTMENT
80 Fox Pt. Rd., Newington, NH 03801*

January 31, 2023

The Town of Newington's Office of Emergency Management (OEM) has been active this year with procuring a Congressionally Directed Spending (CDS) Grant to upgrade the interoperability communications in the Emergency Operation Center (EOC). With this upgrade, the OEM will be able to communicate with first responders throughout the region in the event of a catastrophic emergency. Newington Town Project Manager, Paul Deschaine was instrumental in moving us through this process. Though we were awarded the grant through the Department of Justice (DOJ) a new Congress is in session who will be reviewing all direct spending grants. We remain optimistic as this is a necessity not only for The Town of Newington but the seacoast region.

Every five years the OEM, with the assistance of the New Hampshire Department of Homeland Security and the Rockingham County Planning Commission, is required to re-evaluate the Towns Hazard Mitigation Plan. This plan reduces the loss of life and property minimizing the effect of a natural or man-made disasters. The Towns plan is due to be revisited in 2024 and generally takes a year to review and update. There is a cost associated to re-evaluate the plan. However, we have been proactive with being able to obtain grant funding to cover a majority of the cost. When the last plan was revised, there were some inefficiencies that needed to be addressed:

1. The Towns emergency food supply:

- Over the last couple of years, through the OEM budget, we have purchased a food supply that has a 30-year shelf life. The food is simple to prepare, has several varieties, actually tastes good, and has a gluten free option as well.

2. Barricades and signage:

- Over the last couple of years and continuing, through the OEM budget, we have purchased several collapsible road signs and road barricades. This year we are planning to purchase several more collapsible road signs and road cones. Having these items available to both the Police, Fire, and Highway Departments during a large event or emergency situation is crucial due to the limited staffing.

3. Communications:

- This was and continues to be one of the challenges first responders face during critical incidents. Hopefully the CDS Grant will continue through the final approval process at the Federal level and Newington's EOC will benefit from the outcome.

Hazard Mitigation Plans are living documents that the OEM continuously reviews because of the environmental and industrial challenges that we face here in town. We will continue to focus on safety and preparedness for a safer community.

Newington Fire and Rescue

80 Fox Point Rd.
Newington, NH. 03801

E. J. HOYT
CHIEF
ehoyt@newingtonfire.org

PATRICK MOYNIHAN
ASSISTANT CHIEF
pmoynihan@newingtonfire.org

2022 is now in the rearview mirror as we look forward to a healthy and safe 2023. The Fire Department continued to build on the foundation that has been laid over the last couple of years as a result of recommendations arising from a 2020 study conducted by Municipal Resources, Inc., the majority of which are currently implemented or have been completed. The ISO (Insurances Services Office) favorably rescored our rating in 2021 and the Fire Department, in cooperation with the Select Board, are working to boost the areas that received lower marks which are not the direct responsibility of the Town of Newington. Communications with these stakeholders concern the services they provide and their willingness to properly maintain and upgrade their respective infrastructures, demonstrating present and future commitment to Newington.

The Fire Department was very fortunate in 2022 to be awarded another federal AFG (Assistance to Firefighters Grant) grant for FY21. We applied for this grant in the amount of \$83,166 for an SCBA (Self Contained Breathing Apparatus) air compressor used to refill air cylinders that firefighters utilize to breathe while operating in hazardous environments. We were notified in the Fall that we had been awarded this grant in the amount of \$72,380. This compressor is also capable of refilling the large air cylinders on Tower 3. Our past practice was to go to a neighboring community to “top off” or fill the empty SCBA cylinders. Having the ability to recharge cylinders on-site will alleviate having limitations on SCBA training sessions, as well as, the necessity to send personnel out of town to refill the cylinders, potentially impacting emergency response times.

The Fire Department was also the recipient of \$48,000 in GOFERR (Governors Office for Emergency Relief and Recovery) funding, part of the Cares Act, to purchase three needed pieces of equipment. We were able to purchase a power loader that lifts a stretcher into the back of our ambulance. Additionally, we purchased a PPE (personal protective equipment) gear dryer. In the past when the on-duty crew returned from a fire, motor vehicle accident, or other type of call that dirtied their gear, they would wash their bunker gear then hang it somewhere in the apparatus bay to dry. Drying time was normally 5-7 days depending on the time of year. Our new gear dryer takes approximately 5 hours to dry a complete set of gear. The third item purchased was a FIT tester for SCBA face pieces and N95 masks which are issued to each department member. Fire Departments are required by NFPA/OSHA to have FIT tests completed annually and we can now accomplish this requirement in-house.

As I mentioned in the 2021 Fire Department Annual Report and at many public meetings, the Fire Department, along with the fire service in general, is experiencing unprecedented difficulty hiring firefighters.

OFFICE
(603) 436-9441

FAX
(603) 430-2007

Newington Fire and Rescue

80 Fox Point Rd.
Newington, NH. 03801

E. J. HOYT
CHIEF
ehoyt@newingtonfire.org

PATRICK MOYNIHAN
ASSISTANT CHIEF
pmoynihan@newingtonfire.org

Workplace pressures in a career in public safety are affecting recruitment and retention. The situation is severe enough in New Hampshire that the Commissioner of the Department of Safety formed a committee to study the issue to find ways to specifically identify and remedy the hiring and retention issues faced by the fire service. A shrinking labor pool has forced smaller fire departments to hire part time personnel to augment full time positions. Mid-sized departments have converted part time personnel to full time positions resulting in an even lesser number of potential candidates. Short term staffing remedies in the form of new/increased salary schedules, sign on bonuses, retention bonuses, or a combination of the above ultimately result in increased costs to the taxpayer.

Since 2020, the Fire Department has seen part time ranks decrease from 15 members to 8, almost 50%. Many of our part time firefighters have been hired full time in surrounding communities. The commitment required for part time employment is not financially sustainable and this became very evident during COVID. In the past several years, the Fire Department has conducted seven part time hiring sessions. The hiring process includes a resume review, oral board, chiefs' interview, 40-hour skills assessment, NFPA 1982 physical and a driving and background check prior to being hired as an employee. Of 32 applicants, 17 met the minimum qualifications and 4 new hires resulted. In the most recent three rounds of hiring sessions, minimum hiring qualifications were adjusted in order to attract more candidates and resulted in marginal success – 9 applicants yielded one hire. With the support of the Board of Fire Engineers and approval of the Select Board, the Fire Department will be applying for a FY22 SAFER grant in 2023 to alleviate staffing issues. The Fire Department applied for this grant in 2012 and 2013 but was not chosen as a recipient.

The Fire Department enjoys being involved with community relations. We were asked to take part in several events throughout the year with residents and local businesses. We delivered the Easter bunny and Santa to various events and were also part of the Seacoast Chabad Jewish Centers Gelt Drop at the Fox Run Mall. We participated in SeptemberFest, a great opportunity to connect with residents, topped off by the exceptional fireworks show courtesy of the Savinelli family. We finished out 2022 parading Santa through Town on the big red sleigh. In addition, firefighters received a great response to the Department toy drive at Wal-Mart which assisted local families during the holidays.

Consistent with 2021, Fire Department members accumulated in excess of 1,000 hours of training to include: Driver/Operator Pumping Apparatus, Driver/Operator Aerial Apparatus, Fire Instructor I, Fire Officer II, Fire Inspector I, Active Shooter Incident Management, Advanced EMT, Commercial Driver License,

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Incident Safety Officer, Health and Safety Program Manager, Stress in Emergency Services, Stevens Skid School, The Art of Reading Smoke, Fire Service Considerations with Lithium Battery Storage Systems, Managing Cyber Security Risk for Local Government, Leading with Compassion, Navigating Public Safety Health and Wellness, Operational Awareness & Heavy Truck Training for the Fire Service, Health and Wellness for First Responders, along with a multitude of EMS classes. Several classes were conducted in cooperation with the Newington Police Department as we continue to jointly work together to keep residents, employees and patrons safe.

Below is a breakdown of the emergency calls we responded to in 2022, along with the Inspections Division statistics and total Department deposited revenue:

Run Type	# of Runs
Medical Aid	177
Fire Alarm Activation	94
Odor Investigation	11
Motor Vehicle Accident	35
Haz Mat Incident	4
Boat Calls / Standby	9
Public Assists	70
Good Intent	17
Radio Box Disconnects	435
Brush Fires	7
Vehicle Fires	4
Dumpster Fires	1
Structure Fires	4
Mutual Aid Medical Aids	83
Mutual Aid Fires	35
Total Incidents Responses	1,007
Fire Inspections	92
Total Calls for Service	1,099

Department Recalls	49
Simultaneous Calls (2 or more calls at the same time)	40

Life Safety, Fire Alarm, Sprinkler, & Tent Permits Issued	28
Brush Fire Permits Issued	43

Revenue Source	Amount Deposited
Ambulance Fees	\$84,190.91
Fire Alarm, Life Safety, Sprinkler & Tent Permits, Radio Boxes	\$35,330
Detail Reimbursement	\$1,596
Restitution	\$0
Total Funds Deposited	\$121,116.91

Overall, calls increased 2.13%, an increase of 21 calls over 2021. Notable changes in 2022 vs. 2021 include an increase in mutual aid medical aids. This category increased by 33 calls or 39% over 2021. Increased mutual aid calls yielded an increase in ambulance revenue as these transports are billable. Ambulance revenue saw a sizeable increase over 2021 – nearly \$31,000 or 58%. Two factors contributed to this increase: the number of medical aid calls, including mutual aid calls, as well as a change in our ambulance

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billing company that recovered a higher percentage of the billed fees. All revenue generated from ambulance billing, permits issued, details worked by Fire Department members and any restitution garnered from fines, is deposited directly into the Town of Newington general fund.

Department recalls were down from last year but remained problematic due to a lower number of off duty staff available to return to cover the fire station. Recalls are utilized when on-duty crews are expected to be involved on a particular incident for an extended amount of time or the on-duty crew needs additional help on scene or the crew responds out of Newington on a mutual aid request that prevents them from being able to respond to a secondary or tertiary call within Newington. Simultaneous calls – multiple calls occurring while the on-duty crew is handling an emergency – also increased in 2022. Notable emergency calls in 2022 include a 70' yacht fire in June near New Castle. Newington and Portsmouth are the only fire boats that have firefighting capabilities in the Piscataqua river and along the seacoast and were requested to respond. Another significant incident that involved both fire and police personnel was a medical aid call at a local business. The call was reported as a possible seizure and a nearby Newington police officer was able to reach the scene first. The event was not a seizure, but rather an individual who was unconscious and not breathing. The officer commenced CPR and continued until Fire Department personnel arrived to take over. Fire personnel, including two paramedics, continued efforts utilizing advanced medical training and equipment and ultimately transported the individual to the hospital. Due to the early recognition and initiation of CPR by the police officer, along with the advanced medical care provided by the fire department, the individual was able to walk out of the hospital several days later. Dedicated employees that are properly trained and equipped are critical to successful emergency response. The consistent overall support provided by the Town of Newington is a critical factor in achieving optimum outcomes when faced with life threatening situations.

I would like to thank the members of Newington Fire and Rescue for their continued commitment to our Department and Newington residents. Additionally, special thanks and appreciation goes out to the numerous Town residents and businesses that continue to support us at every turn. I would also like to offer my sincere thanks to the Board of Fire Engineers for their time and dedication in supporting ongoing efforts to keep our Department providing top notch service and always looking to the future in the best interest of everyone we serve. Stay safe.

Respectfully Submitted,
E. J. Hoyt
Fire Chief

OFFICE
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HIGHWAY REPORT

Happy 2023 from the Highway Department.

Our continuous projects during the year are roadside tree trimming, roadside mowing, culvert cleaning, roadside litter pickup, watering town pocket gardens, mowing the trails at Fox Point, shoulder work and general road maintenance.

Please remember that there is always sand and salt at our salt shed at the end of Nimble Hill road for residents' use.

Leonard Thomas, Road Agent



McIntyre Road

2022 at the Langdon Public Library

Programs

In 2022 library operations gradually emerged from the Covid 19 pandemic. Early in the year, we had outdoor “Leaping Learners” Story Times, and the Newington Police Department and Fire Department each visited to read a story and have the kids “touch a truck.” Our popular annual Candidates Night was virtual, featuring eighteen candidates running for office in Newington (the most we’ve had participate in this event), with 45 total attendees and 55 views of the recording. We brought back art displays this year with artists Jaime Caruso, Heather Berry Belanger, and Sharon Lester. Our Teen Advisory Group finished the “Pirates and Mermaids Escape Room” for children they started planning in 2021 and presented it in February with 25 participants. We continued monthly Imagination Bags throughout the year even after weekly Story Times became indoors again, giving out a total of 82 bags of “take and make” crafts. Anders Morley, the author of “This Land of Snow: A Journey Across the North in Winter” spoke at the library in late March. We launched “Ukuleles at the Library” with funding from the Institute of Museum and Library Services and the American Rescue Plan Act, providing 5 ukuleles available for checkout with a tuner, manual and songbook. 48 people attended our Summer Reading Kick Off event in June, 37 children and 33 adults/teens registered to read for the potential to win prizes, and 55 people attended the Finale Party in August. During the program, adults/teens read 110 books and the kids read a collective total of 793 days! Local businesses Hauch Storage and Beswick Engineering provided generous donations again this year which helped provide prizes for the 35 raffle winners. In keeping with the theme “Oceans of Possibilities,” our outdoor movie was “Moana.” Throughout the year we brought back Caregiver Café with Cornerstone VNA, held our first “Library Lock-In” for teens, started a monthly writing group, continued book groups and, thanks to a Nintendo switch from an anonymous donor, enjoyed Minecraft, Just Dance and Super Smash Bros on game nights. Finally, our annual Winter Warm-Up included a performance of

“Christmas Snow” by NH poet Donald Hall from the Pontine Theatre, followed by food, beverages and a Scavenger Hunt for kids created and implemented by teens from Teen Advisory Group. We would like to thank all of the teens who helped out at the library and designed programs this year, especially Newington teens Natalia Jacuch, Shea Hogan, Maggie Callahan, Carmen Philbrick, Alysen Mahon and Aiden Mahon.

Library Usage

We had a total of 5,128 individual library visits this year, 548 at in-person library programs, 45 at virtual programs, 1,238 people using meeting rooms, and 338 total borrowers. The library’s total annual checkouts including physical items, interlibrary loan and NH Downloadables was 11,825: 7,201 items, 2,502 downloadable eBooks and audiobooks, 973 eBooks and streaming media on Hoopla, and an unprecedented 1,149 on interlibrary loan, with 829 loaned to other NH libraries, 320 borrowed by ours. We added 1,301 items to the collection, and withdrew 529. At year-end we have a total of 23,638 items catalogued in our automated system.

Changes

This fall brought the retirement of cataloging assistant Deb Kohlhasse after 18 years at the library. We had a celebration in November and presented her with a Library Restaurant gift card, her favorite cake, and a “forever” library card. We are extremely grateful for Deb’s many years of friendly, devoted service and wonderful book recommendations.

In response to community feedback about the toxicity of common lawn care chemicals, the library has been converting to organic herbicides and fertilizer. This year was the first year we were entirely organic.

Our juvenile and young adult sections underwent a transition this year to “dynamic shelving,” a method of showcasing book covers in a manner similar to bookstores. In addition, the installation of browser inserts in the picture book section has provided more space to expand the collection while best utilizing the available space. We also

“genrefied” the juvenile non-fiction section, retiring the Dewey Decimal system in favor of a more user-friendly, less problematic system of organization. While we have always utilized what is known as “rogue Dewey” for practical reasons (the purist form of Dewey is labor-intensive) there are aspects of its structure that serve to marginalize non-Christian religion, races other than white, and LGBTQ* people. The changes made in organization and classification will make these sections more accessible and equitable to all.

Challenges

In the United States, 2022 was the second year in a row with a record-breaking number of book challenges, primarily targeting content involving race and gender. From American Library Association president Lessa Kanani‘opua Pelayo-Lozada: “Librarians develop collections and resources that make knowledge and ideas widely available, so people and families are free to choose what to read... [We ask] readers everywhere to stand with us in the fight against censorship.” At the Langdon Library, we celebrated the freedom to read with an eye-catching Banned Books display in September which was well-received by Newington patrons, one of whom told us, “I don’t understand people who want to ban books. Don’t like a book? Don’t read it!” We greatly appreciate the continued support of the Newington community in our efforts to provide a diverse range of materials to inform and stimulate the intellect of our patrons.

Other Services

We were able to provide many complimentary KN-95 masks and Covid tests to the town of Newington this year, thanks to Seacoast Public Health Network for providing the tests. We also resumed our partnership with the local Birchtree Center, in which students perform tasks around the library on a weekly basis to practice and build skills.

We look forward to another year of participation and support from the Newington community!

On behalf of the Langdon Library Staff: Theresa Tomlinson, Administrative and Interlibrary Loan Coordinator; Brittany Post, Programming Assistant; and Debra Obertanec, Library Assistant, this report is respectfully submitted.

Lara Berry, Library Director

MOSQUITO CONTROL

Severe droughts impact the lives of every living thing from humans to wild animals, your lawn and garden, ponds and streams and the creatures that rely on that water. Mosquitoes live in shallow, stagnant water during part of their lifecycle so their numbers were down due to the drought this past summer. The only benefit of the drought was that NH had a year without significant widespread mosquito-borne disease. Salt marshes, catch basins and backyard containers were the main sources of mosquitoes during the latter half of the season.

The New Hampshire State Lab in Concord tests mosquitoes and confirmed there were eight West Nile Virus (WNV) positive mosquito batches from Manchester and Nashua. No human or veterinary cases of WNV were identified in New Hampshire. No Eastern Equine Encephalitis (EEE) was detected. Mosquitoes from Hampstead and Atkinson tested positive for Jamestown Canyon Virus.

Adult mosquitoes were monitored at four locations throughout Newington. Mosquitoes were collected weekly in baited traps, identified to species, and select species were sent to the State Lab where they were tested for diseases July 1st through October 15th. No disease was detected in mosquitoes collected in Newington this year.

Field work begins in April when mosquito larvae are found in stagnant water such as salt marshes, red maple and cedar swamps, woodland pools and other wet areas. Crews checked larval habitats 442 times during the season. There were 74 larvicide treatments to eliminate mosquitoes. Dragon uses a naturally occurring bacterium called Bti to control mosquito larvae in wetlands. Bti will not harm people, pets and other animals, aquatic life or other insects. In addition, 109 catch basin treatments were made to combat disease carrying mosquitoes. Dragon used Natular, an organic biological product, to control mosquitoes in catch basins. Roadside spraying was conducted 11 times last year. An organic insecticide called Merus was used to fog along roadways at night. Tick spraying was done at 16 town owned sites.

Without standing water, mosquitoes can't survive to maturity and spread disease in large numbers. By eliminating standing water around your home during the season, you play an important role in keeping yourself, your family, your pets, and your neighbors safe from mosquito-borne disease.

Residents who do not want their property sprayed may use our No-Spray Registry online at www.dragonmosquito.com/no-spray-registry or write to Dragon Mosquito Control, PO Box 46, Stratham, NH 03885. Be sure to include your name, physical address, phone number, color of your house and acreage you own. If you've submitted a request in prior years, please contact the office to reaffirm your request. To keep our records current, we need to hear from you each year. Confirmation may be emailed to help@dragonmosquito.com or you may call the office at 603-734-4144.

Respectfully submitted,
Sarah MacGregor
Dragon Mosquito Control, Inc.
603-734-4144

2022 Annual Report of the Planning Board

The Planning Board, and the Town got back to business as usual in 2022 – it was nice to see each other’s faces again and to sit safely next to other Board members at our meetings. The end of 2022 also marked the end of the third year that Planning Consultant, John Krebs served as our Town Planner; two of the first three years were certainly challenging. The Board and the Staff are very pleased with the work we’ve done, the progress we’ve made and are always *planning* for the future...

The Planning Board serves many functions in Newington, ranging from the review and oversight of residential and commercial developments; review and approval of Town Driveway Permits; working with existing and potential businesses to ensure that Newington continues to be a great place for manufacturers, commercial and all other businesses to call home, and to plan Newington’s future through Master Planning, Capital Improvements Programming and continual review of our Ordinances and Regulations. At Town Meeting 2021, the Planning Board proposed seven Zoning Amendments, all of which were approved by the voters. In 2022, the Planning Board proposed five amendments to the Zoning Ordinance, which also were approved by the voters. This year, you will be asked to vote on one proposed amendment to the Zoning Ordinance which, if passed, will improve the method in which (new) residential building heights are measured & defined. The Board follows two, sometimes competing mottos: *Leave the World a better place than it is right now*, and *Don't fix things that aren't broken*. Newington adopted its first Zoning Ordinance in March, 1951, and while the world is a very different place now, 72 years later, there are also many things that remain the same. The Planning Board strives constantly to make certain that amendments to our ordinances and regulations are necessary and will result in a positive long-term outcome as we do not want to propose any changes that could be harmful to the Town because changes were hastily made. The separation of industrial/commercial from residential land uses is one of the most important tenets of the Newington Zoning Ordinance; to this end the Planning Board vigorously protects New Hampshire’s only deep-water port which is critically important to the Town and the Region.

Commercial Development Reviewed in 2022:

- ◇ Reviewed and approved Stoneface Brewery and restaurant which will be located on Shattuck Way;
- ◇ Reviewed a new maintenance facility for the New Hampshire Department of Transportation located at the old drive-in movie theatre site. This is replacing the NHDOT’s current facility in Dover;
- ◇ Reviewed and approved site modifications at Best Buy;

- ◇ Reviewed and approved a hotel on Shattuck way and are currently working with the owners to improve access to the site to ensure success of the project;
- ◇ Currently reviewing a new clean-out facility for Unitil (natural gas pipelines) which will greatly improve the aesthetics at the entrance to Newington from the Spaulding Turnpike South by eliminating two existing facilities;
- ◇ Reviewed and approved a Chick-Fil-A restaurant on Woodbury Avenue;
- ◇ Reviewed a 200,000+ square foot manufacturing / office / warehouse project at the Pease Tradeport.

Residential Development Reviewed in 2021:

- ◇ Approved a 2-lot subdivision of land on Fabyan Point;
- ◇ Approved a 4-lot subdivision and several associated lot line adjustments for property located on Fox Point Road.
- ◇ A 13-Lot subdivision of the land to the West of Trickys Cove with access on both Nimble Hill Road and Coleman Drive, known as Shackford Point was approved and is now under construction.

Planning:

- ◇ The Planning Board adopted the Capital Improvements Program for the next 10-years 2022-2032 to assist the Board of Selectmen and Budget Committee to maintain a level tax rate in the future;
- ◇ Worked with the Rockingham Planning Commission, the State of NH and other agencies to ensure that Newington is adequately prepared for future land-use trends;
- ◇ Developed an improved definition of Residential Building Height to reduce the need for relief from the Zoning Ordinance.

Police Department

This has been a challenging year leading and managing your police department through staffing shortage, inflation, fuel increases, and supply demands, while continuing to meet the demands of policing this unique community. I will always give credit where credit is due. Your officers have continued to support the community no matter the challenges put before them.

We were able to meet your expectations through arduous work, scheduling adjustments, and being fiscally conservative with the budget, without lowering our standards on policing.

As a leader in any department, you are always looking at delivering the best services for your guests or the clientele your team supports. We at the police department are committed and focused on following the guidelines of the 6 Pillars of 21st Century Policing: Building Trust and Legitimacy, Policy and Oversight, Technology and Social Media, Community policing and Crime Reduction, Officer Training and Education, Officer Safety and Wellness.

Addressing each pillar is not a feat done overnight and the police department cannot do it alone. The involvement of our stakeholders; local government including volunteers and committees as well as diverse community; residents, business, industrial and the New Hampshire Air National Guard, is vital in meeting the recommendations of the pillars to be successful. What I can tell you is, we meet and exceed the recommendations by being evaluated on our success yearly through The Commission on Accreditation for Law Enforcement Agencies (CALEA).

This year we were able to obtain state and federal grant funding to support updating technology in our cruisers. The states initiative, J-One Project, a mandate to have all state agencies go to an electronic criminal and accident reporting system, where officers can automatically transfer a summons or criminal complaint to the courts from computer system or an accident report to the Department of Motor Vehicles. Once the bugs are worked out, this system will be more efficient.

We have also obtained grants from the state for motor vehicle enforcement and federal funding through the Rockingham County Sheriff's Department Drug Enforcement for opioid interdiction.

In 2023 we will be working on grant funding to replace our in-cruiser video and audio equipment as well as conducting more research into body worn camera systems.

In October of 2021 after serving law enforcement for eight years with both the Concord Police Department and the Newington Police Department, Detective Patrick Costin, resigned leaving law enforcement and going into the private sector.

In May, Officer Burns resigned after three years from the police department, to move back home to western New Hampshire with his wife, Bethany, and newborn son, Jackson, to be closer with family and friends. Officer Burns was quickly grasped up by the Claremont Police Department.

Needless to say, as a small agency, this left a large void within the department. With the national climate not supporting or defunding law enforcement, seeking qualified candidates to fill two open fulltime positions was extremely challenging. Challenge accepted! Not only did we focus on hiring but we looked internally on retention. We understood attrition happens but what do we need to do to keep officers with experience and the institutional knowledge of policing in Newington. Collaborating with Staff and the Police Commission we have implemented some incentives but there is still more work to be done to compete with other agencies.

I believe in hiring long not short and in no way lowering our standards. After three intensive hiring processes, with the help of community members, we hired two outstanding candidates to support the team. They will be attending the Police Standards and Training Academy in January.



Kyle Hume will be attending the 191st New Hampshire Police Standards and Training Academy. Kyle grew up in Lancaster, Massachusetts. He attended Nashoba Regional schools from elementary through high school. Kyle then took his academic and athletic career to Merrimack College where he majored in health sciences and played linebacker for the football team. His hobbies include hunting and fishing. Prior to working for Newington Police, Kyle worked for his father's roofing company in Massachusetts.



Ricardo Saint-Marc will be attending 191st New Hampshire Police Standard and Training Academy. Ricardo is originally from Haiti located on the western indies. He moved to Massachusetts in 1998 with his family. Ricardo is married and has four kids. Ricardo graduated from University of Technical Institute with an associate degree majoring in Diesel Mechanic. Ricardo's hobbies are fishing, soccer, football, tennis, and some documentaries.



Of course, our beloved K9 Augie has been making strides throughout the seacoast and other parts of the state. Augie is trained in Explosive Detection getting his original certification through the Connecticut State Police. This year Augie was certified as a federal Explosive Detection K9 with the ATF (Alcohol Tobacco and Firearms Agency). Last month Augie was certified through Massachusetts State Police for weapons and shell casing recovery. Augie and Sergeant Wood performed multiple demonstrations this year for the public, one being at Septemberfest. Augie’s expertise was requested and used 13 times this year, in New Hampshire, Maine, and Massachusetts. Congratulations to Augie and Sergeant Wood.

For the last three years, an officer in your department has been assigned to the Rockingham County Drug Task Force, in a minimum capacity, working high profile drug interdiction investigations, which is funded by the New Hampshire Opioid Substance Abuse Grant. In 2022, originating from arrests in Newington, The Drug Task Force made three drug arrests, resulting in the execution of four search warrants, confiscating 7.65 pounds of opioids and narcotics, numerous prescription, and fraudulent pills, four guns, forfeited property, and \$140,000 in cash.

Yearly statistics as of January 1, 2022, to December 31, 2022

Motor vehicle stops	2781	Summons/warnings issued
Accidents	106	Reports taken
Incidents/calls for service	317	Reports taken
Arrests	143	Felony/Misdemeanor offences
Field Interviews	20	Suspicious person(s)
Warrants	26	Felony/Misdemeanors

Your police officers managed a total of 9,710 calls for service including the above information.

Thank you to the Newington Police Commissioners; Brenda Blonigen, F. Jackson Hoyt, and Bill Wright for your continued support and challenging us to be better. Thank you to the residents for your unwavering support and trust. Thank you to the members of the Newington Police Department for your untiring dedication to the community and your profession!!

Respectfully Submitted
 Michael Bilodeau; Chief of Police

RECREATION COMMITTEE

Despite a reduction in the number of volunteers supporting the Newington recreation program, the Committee was more active than ever in 2022. The Committee expanded the number and scope of recreation activities, executed the program under budget and provided services to a larger group of residents. The Committee hired a part time Recreation Coordinator, Mrs. Esmeralda (“Es”) Medeiros, in August. Approved funding for Esmeralda helped relieve the heavy burden on the all-volunteer Committee and improved the management of the town’s recreation facilities, supported the execution of several major events throughout the year, and expanded the number of events in response to an active outreach effort that brought in new ideas to incorporate into the program. The Committee welcomes broader volunteer participation. Volunteers have the flexibility to contribute as much of their personal time as they can afford throughout the year. The main mission of the Committee is to improve the quality of life in Newington with an emphasis on fun. The following list is a summary of most of the key events and activities in 2022:

- Secured approval to hire a Recreation Coordinator. Hired Esmeralda Medeiros in August.
- Conducted a full inventory of town recreation resources and developed a comprehensive maintenance plan.
- Committed to increasing the amount of revenue collected from town recreation events to return the General Fund (e.g., Summer Camp, Septemberfest, etc.)
- Planned and executed Newington’s largest recreation event, Septemberfest, with live music, fireworks, great food and fun activities. Fireworks provided by the Savinelli’s.
- Senior Dinner – 88 seniors attended enjoying food by Chef Jarrad Savinelli and team; meals were delivered to home-bound seniors by NPD Chief Bilodeau and the Recreation Committee.
- Newington History Trolley Tours with narrator John Lamson sold out again.
- Halloween Trunk or Treat – a new event at Town Hall may become a new tradition.
- Yoga – another new event at the Library that is growing in popularity.
- Dancing Lessons – another new event held at the Old Town Hall.
- Tennis – hired a contractor to resurface the tennis courts, purchased benches and wind screens.
- Tennis lessons – set up tennis lessons for beginners at the town courts.
- Initiated a Monday Pickup Tennis event in the summer at the town courts.
- Easter Egg Hunt.
- Summer Outdoor Movie Nights.

- Subsidized Summer Camp expenses because there was no town-sponsored camp this summer. Families were partially reimbursed for external camp expenses with a voucher program.
- Conducted negotiations to restore Summer Camp in 2023.
- Provided Pease Airshow support.
- Created Pickleball courts and procured nets at the South Newington location for a fraction of the cost of installing new courts (<\$500).
- Hired a contractor to refurbish the town baseball field.
- Renovated storage capacity to reduce pilferage and improve organization.
- Installed a 9-hole frisbee golf course behind the library/Old Town Hall.
- Purchased and installed a zip line at the playground behind Old Town Hall.
- Removed slides from the Historic District playground to prepare for new playground structure installation in 2023.
- Secured a large discount on the playground structure via end of year pricing (to be installed in 2023).
- Installed over 150 yards of wood chips for town playgrounds.
- Conducted the annual Holiday Light Party with Santa appearance at the Old Town Hall.
- Continued the Voucher Program to assist with additional non-resident fees for using other area recreation facilities not available in Newington.
- Conducted surveys and actively engaged town residents to identify recreation events to pursue for all age groups.
- Ice Rink set up/removal and added new upgrades to the ice rink location.

Rec Committee Members: Chairperson Rebecca Navelski; Jessica Morgan, Jack O'Reilly, Bill Wright, Jillian Semprini, Dana Nowell, Kat Johnson, Adrianna Huggett and Jarrad Savinelli.

Below Pictures (Top to bottom/left to right): Halloween Trunk or Treat at the Town Building parking lot; the Holiday Light Party at the Old Town Hall; Septemberfest on Fox Point; and the Senior Dinner at the Town Hall.



Newington Sewer Commission Report 2022

2022 brought about several discussions on the impacts of PFOAs in the wastewater system, updates to the Sewer Use Ordinance, increased testing of influent and effluent, and staff changes at the Wastewater Treatment Plant.

PFOAS have been found in the groundwater and soil in Newington. Like many other wastewater facilities, sludge from the wastewater process has been picked up by a disposal company for transfer to a composting facility and used in land applications in Maine. Regulation changes in Maine now prohibit land application for all organic sludge, which has incurred additional disposal charges for the WWTP. Eventually testing for these compounds may need to be completed by the WWTP.

Ongoing testing throughout the plant helps the staff ensure that the plant is running correctly and efficiently, as well as meets the requirements for the operations permit. Some samples are sent out for required testing; some can be processed in-house. Several pieces of necessary lab equipment were replaced in 2022, some of which were over 20 years old.

Following NH DES recommendations following an audit, the Sewer Use Ordinance was updated. The ordinance details the operations of the plant.

Curious as to what goes on at the Wastewater Treatment Plant? You can get a peek at the plant here: <http://bit.ly/NewingtonWWTP>

New Plant Manager Ariel Wright and Maintenance Technician John Brackett joined the Newington Wastewater Treatment Plant in December. Longtime Plant Manager Denis Messier announced his retirement for January 2023 after 40 years of service to the Wastewater Treatment Plant.

Vice President Bill Douglas of H2O Innovations attended the January 2023 Sewer Commission meeting to present Denis with a plaque. The Sewer Commissioners are thankful for Denis's dedicated and careful management of the wastewater treatment plant for 4 decades and wish him well in his retirement.

Newington's Wastewater System services the industrial and commercial sections of Newington to the East and just West of the Spaulding Turnpike, as well as a few residential properties located along the existing sewer lines.

The Sewer Commission meets on the Third Wednesday of each month at 9 am at the Wastewater Treatment Plant.

Newington Sewer Commission
Rick Stern, Chairman
Tom Hazelton
Jack O'Reilly



H2O Innovations VP Bill Douglas with Sewer Commissioner Tom Hazelton, Retiring Plant Manager Denis Messier and Sewer Commissioners Jack O'Reilly and Rick Stern

DEPARTMENT HOURS AND SCHEDULES

Town Office Hours

Newington Town Offices - Monday through Friday 9:00 am to 4:30 pm
 Building Department - Monday through Friday 7:30 am to 3:30 pm
 Town Clerk/Tax Collector's Office - Tues, Wed & Thurs 9:00 am to 2:00 pm
 Town Clerk - After Hours Appointments Available

Langdon Library Hours

Monday - 11am to 5pm Tuesday 10am-8pm Wednesday 2pm to 7pm
 Thursday - 10am to 7pm Friday - 10am to 5pm Saturday - 10am to 2pm

Transfer Station

Wednesday 5 pm to 7 pm Saturday 9 am to 3 pm

Town of Newington 2023 Holiday Schedule

New Year's Day	Monday, January 2	Labor Day	Monday, Sept. 4
Martin Luther King Day	Monday, January 16	Columbus Day	Monday, October 9
President's Day	Monday, February 20	Veteran's Day	Friday, Nov. 10
Memorial Day	Monday, May 29	Thanksgiving Holiday	Thursday and Friday Nov. 23 and 24
Independence Day	Tuesday, July 4	Christmas Day	Monday, Dec. 25

DEPARTMENT/COMMITTEE MEETING SCHEDULE

Board of Selectmen – Town Hall

1st & 3rd Monday of the month 5:30pm

Board of Adjustment – Town Hall

As needed at 6:30 pm

Joint Highway Safety Committee

As needed at Police Station

Library Trustees – Langdon Library

3rd Thursday of the month – 1:30pm

Police Commission – Police Station

1st Tuesday of the month 4 pm

Trustees of the Trust Fund – Library as needed

Budget Committee – Town Hall

Dec.–Feb. Wednesdays 6:00pm

Historic District Commission – Town Hall

3rd Wednesday of the month 10:00am

Planning Board – Town Hall

2nd & 4th Monday of the month 6:00 pm

Safety Committee – Town Hall

Four times per year – dates vary

Recreation Committee – Library

As needed

Cemetery Trustees – Town Hall

As needed

Fire Engineers – Fire Station

1st Wednesday of the month -5:00 pm

Sewer Commission – Sewer Plant

3rd Wednesday of the month- 9 am

Conservation Commission – Town Hall

2nd Thursday of the month -6:30 pm

Economic Development Committee-Town Hall

Last Thursday of the every other month at 6pm

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 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 am to 4:30 pm

Rental Fee, Security Deposit of \$100 (refundable) and an Insurance Certificate are required when filing the application. A summary of rental fees is listed below:

Town Hall (has air conditioning)

Residential: Hall & Kitchen \$250 (8 hours)

(Limited to one event of over 100 attendees per year)

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

Old Town Hall (does not have air conditioning)

Residential: 2nd Floor Function Room, Kitchen & Bathrooms - \$100

Kitchen & Restrooms \$100 (in conjunction with use of Grove Picnic area)

Commercial/Industrial: 2nd Floor, Kitchen and Restrooms \$300

Fox Point

Residential: No charge

Commercial: Not available to commercial/industrial

Old Town Hall Grove Picnic Area

Residential: No charge

Commercial: Not available to commercial/industrial

ANNUAL REPORTS OF THE NEWINGTON SCHOOL DISTRICT

Newington, New Hampshire

Fiscal year July 1, 2021, to June 30, 2022

MATERIAL INCLUDED IN THIS REPORT

School District Officials
Minutes of the March 12, 2022, District Meeting
Result of the vote of March 8, 2022
School Board's Report
Superintendent's Report
Assistant Superintendent's Report
Special Education Director's Report
Director of Technology's Report
Director of Facilities' Report
Newington Public School Principal's Report
Portsmouth Middle School Principal's Report
Portsmouth High School Principal's Report
School Enrollments
Teachers and Staff
Warrants
School Budget MS-27
2022-2023 Audit Report

SCHOOL DISTRICT OFFICIALS

SCHOOL BOARD	Jeremy Boston, Chair	2025
	Mandy Murphy	2025
	Brian Semprini	2023
MODERATOR	Anne Hebert	2021
CLERK	Vacant	2024
TREASURER	Valerie Thompson	2022

SUPERINTENDENT OF SCHOOLS - Stephen Zdravec



Newington School District Meeting Minutes Newington, New Hampshire 2022 Warrant and Budget

To the inhabitants of the Newington School District of Newington Local School in the state of New Hampshire qualified to vote in school district affairs are hereby notified that the Annual School District Meeting will be held as follows:

Date: March 12, 2022
Time: 10:00 AM
Location: Newington Town Hall
Details: 205 Nimble Hill Road, Newington, NH 03801

School District Moderator, Jack O'Reilly, opened the 2022 Newington School District Annual Meeting at 10:00 AM on Saturday, March 12, 2022. He introduced the School Board members on the stage: Outgoing member, Mark Joyce, was not present, Chris Russo, and Amanda Murphy, who was appointed mid-year to replace Samara Robertson who had resigned. Also present on the stage was John Lamson, Chairman of the Budget Committee.

Present in the audience: SAU 50 retiring Supt Salvatore Petralia, Asst. Supt. Kelli Killen, Business Administrator, Susan Penny, Director of Technology, Brian Grattan, Facilities Manager, Timothy Mac Duff, and Principal Peter Latchaw. Moderator O'Reilly then read the Moderator's Rules and asked all servicemen and veterans to stand and be recognized. All present applauded to acknowledge their service and sacrifices for the country and followed with the Pledge of Allegiance.

Article 1 – Proposed Operating Budget

To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of \$2,398,777 (Two Million Three Hundred Ninety-Eight Thousand Seven Hundred Seventy-Seven 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. (Vote 2-0)
The Newington Budget Committee recommends the operating budget. (Vote 10-0)

Moderator O'Reilly read Article 1 and asked for a motion. The motion was made by John Klanchesser, seconded by Emily Savinelli. There was no discussion and the motion passed after a vote with a show of cards.

Article 2 – Collective Bargaining Agreement

To see if the Newington School District will vote to approve the cost items included in the collective bargaining agreement reached between the Newington School Board and the Association of Coastal Teachers – Newington which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2022-2023	\$29,468
2023-2024	\$26,719
2024-2025	\$28,008
2025-2026	\$25,787
2026-2027	\$26,872

and further to raise and appropriate \$29,468 (Twenty-Nine Thousand Four Hundred Sixty-Eight Dollars) for the 2022-2023 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Recommendations required.
(Majority vote required)

(NOTE: This appropriation is in addition to Warrant Article 1, the Operating Budget Article)

The Newington School Board recommends the operating budget. (Vote 2-0)
The Newington Budget Committee recommends the operating budget. (Vote 10-0)

Moderator O’Reilly read Article 2 and asked for a motion. The motion was made by John Klanchesser, seconded by Emily Savinelli. There was no discussion and after a vote with a show of cards, the motion passed.

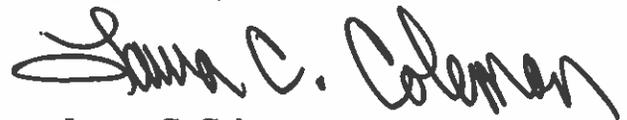
Article 3 - Call a Special Meeting - was not required because Article 2 passed.

Moderator O’Reilly read the results from the election on Tuesday, March 08, 2022:

- School Board Member – 3 Year Term – Amanda Murphy – 231**
- School Board Member – 1 Year Term – Jeremy Boston – 243**
- School District Treasurer - 2 Year Term – Valerie Thompson – 239**

Moderator O’Reilly thanked School Board Chairman Mark Joyce for all his hard work throughout his years of service.

A motion was made by John Klanchesser, seconded by Peggy Lamson, to close the meeting. The meeting was adjourned at 10:06 AM.

Respectfully submitted,

 Laura C. Coleman
 School District Clerk
 March 12, 2022

**ABSENTEE
OFFICIAL BALLOT
ANNUAL SCHOOL ELECTION
NEWINGTON, NEW HAMPSHIRE
MARCH 8, 2022**

Sara C. Coleman
SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ●
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

<p align="center">SCHOOL BOARD</p> <p align="center">3 Year Term Vote for not more than One</p> <p>AMANDA MURPHY 231</p> <hr/> <p align="center">(Write-in)</p>	<p align="center">SCHOOL BOARD</p> <p align="center">1 Year Term Vote for not more than One</p> <p>JEREMY BOSTON 243</p> <hr/> <p align="center">(Write-in)</p>	<p align="center">SCHOOL DISTRICT TREASURER</p> <p align="center">2 Year Term Vote for not more than One</p> <p>VALERIE THOMPSON 239</p> <hr/> <p align="center">(Write-in)</p>

Report of the Newington School Board

Hello to all the Newington Public School families, friends, and taxpayers. We are very excited to share and discuss the continued growth and education of our students over the last year. We will also mention some of the things the School Board has been able to work on and accomplish over the last year working closely with the principal and staff.

We first want to thank Mr. Latchaw and all the teaching and support staff at Newington Public School. This community is very lucky to have such an amazing school in our little town of Newington. We would also like to thank the Newington School Supporters for all the fundraising they do and hard work in helping to ensure the students at NPS enjoy all the same benefits, extracurricular activities, and technology that larger schools get to enjoy. Last, but not least we would like to thank the SAU 50 office for all their support and guidance throughout the year as well.

This last year has been exciting having such a fresh new School Board team. We have worked closely with Mr. Latchaw and staff getting up to speed and ensuring the school continues to not only function extraordinarily well, but also provides an excellent education. It's not only refreshing being able to go back to a more normal school year, but exciting! This year the school has been able to welcome family and friends back into the building to enjoy awesome activities and get to see firsthand the hard work the students and staff have put into very cool projects. The school theme this year is Thrive. I believe this School Board has been able to keep up with the excitement at NPS and at the same time being able to grow our experience and perspective on how to not only help maintain a great school curriculum and policies, but also help the students and staff thrive! We follow the assessments, testing, and feedback from Mr. Latchaw at our monthly School Board meeting and without a doubt the students at NPS are continuing to grow and flourish educationally and personally. We believe thriving is a great way to describe it!

Over the last year, the board has been able to assist with a school remodeling project of ADA compliant bathrooms and the addition of the new kindergarten classroom last summer, upgraded security camera systems for added safety and security of the staff, students, and guests, work on updating not only the NPS policies but also as a whole SAU 50 District. Some of the other exciting things that we're currently working on and starting to plan is an upgraded flooring project in the main entrance, working closely with the principal and new SAU 50 tech director Chris Russo to bring some more technology to NPS and last but not least help to continue to grow the amazing educational benefits that Newington Public School students get to take advantage of. This is accomplished by supporting Mr. Latchaw and staff in achieving their student educational goals, and always seeking further staff development and continued education.

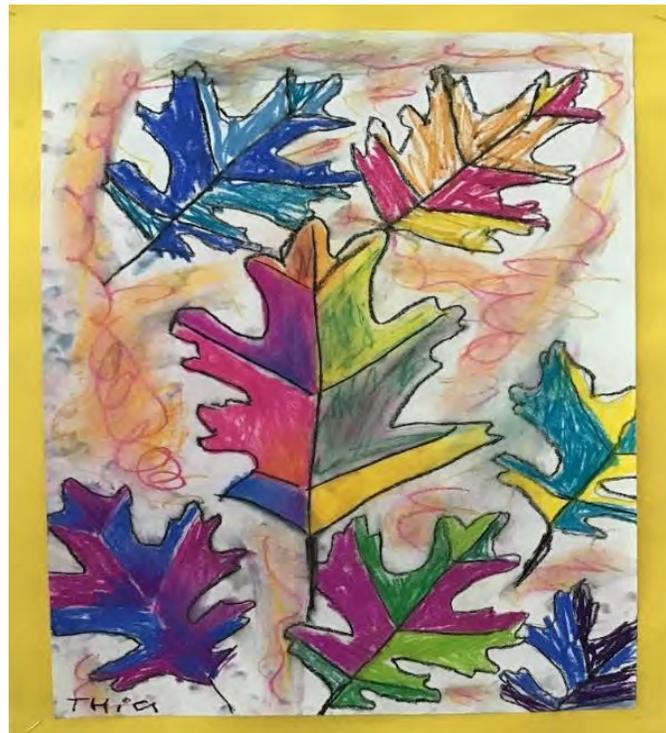
In the ever-changing world that we live in, we are so fortunate to have the students maintain stability, guidance, compassion, and the excitement to learn here in town at NPS. Personalized education with such a small school is so beneficial to our students. Mr. Latchaw and the teachers work very hard to mold the curriculum in order to better suit our class sizes and student population. A few examples include, using the star assessment testing, project-based learning and Newington learner profile as a system for grading and reporting student achievement. The current School Board members are also parents of NPS students, and we see the benefits of this focused education. We as parents are not only impressed, but very proud.

Another notable mention is how lucky we are for a new staff member in the office at the school. Mrs. Marconi has done an excellent job thus far in her first school year and I'm sure she will continue to do a superb job supporting our principal Mr. Latchaw, the teaching staff, the students, and our school board.

In closing, we would like to give a huge thank you again to all the staff at Newington Public School as well as the Newington School Supporters and all the residents in town for their support. Without everyone's help, and hard work, the children would not have the environment and education parents are so grateful for.

Respectfully submitted,

-NPS School board members
Jeremy Boston - Chairman
Mandy Murphy - Co Chair
Brian Semprini - Secretary



Report of the Superintendent

It is a true honor to serve as the Superintendent of Schools in SAU 50. After many years in Portsmouth, I have been thrilled to have the opportunity to deepen my connections with the Newington community. In my entry plan, I conducted numerous interviews with staff and community members. I also distributed a survey to families and staff to better understand the strengths and opportunities for growth at the Newington Public School. The quality of the staff and the support of the community were consistently identified as the greatest strengths at NPS. These strengths, along with the culture of creativity that exists, are the primary ingredients for the highest levels of excellence in education.

When asking about the challenges we face, the most common theme I have heard is the need for a clear vision of excellence in our schools and a thoughtful plan on how to achieve it. This year has also seen a greater need for support in the areas of technology and facilities. I am pleased to say that joining me on the SAU Administrative team are three new leaders in these areas who come with strong vision, great skill, and a supportive mindset. Brian Helfrich is leading our work in facilities, Chris Russo is leading the work in technology, and Stacey Kirby is leading the work in special education. All three have already made tremendous contributions to address these needs in Newington. The size and isolation of NPS was also mentioned as a challenge.

As an SAU, we are renewing our commitment to strong collaboration across all districts as we harness the amazing potential that exists in these communities. Newington is fortunate to have Pete Latchaw serving as Principal. He has not only helped orient me to the community, but as the longest serving principal currently in the SAU, he has been a key contributor to our SAU leadership team. Our districts will continue to benefit from the sharing of best practices and professional learning across schools.

As I prepare to build on what I have learned already about Newington, I look forward to engaging parents, community members, staff, and students in the work of clarifying our vision for excellence in our schools. With a strong staff, supportive community, and creative spirit there is simply no limit on what we can create by building on the many great things already happening. We will see that our schools are schools where every child is known, supported, and challenged to do their best. We will see that our schools are schools where strong community connections help provide highly engaging, authentic, deep, and lasting learning experiences for all students. We will see that our schools are schools where students are thoroughly prepared for all aspects of success in their academic, social, and civic lives. We have a unique opportunity to create the very best education for students here in SAU 50. I look forward to working with our communities in that effort.

Sincerely,
Steve Zadravec

Report of the Assistant Superintendent

Curriculum and Instruction

As we resume teaching and learning this year, all teachers have been involved in revisiting our curriculum. We have reviewed the competencies and priority standards making any updates needed. Competencies are how students will use the learning, how they will apply what they are learning now and in the future. The SAU 50 website will be updated soon to reflect the changes to the curriculum.

Social Emotional Learning

There has been much conversation and discussion of social emotional learning in the national arena. In SAU 50, our social and emotional curriculum is to support student wellness so students can be fully engaged in their learning. New research in how the autonomic nervous system works and its relationship to learning stresses the importance of social emotional learning and its impact on student learning. You can find more information on this fascinating topic here:

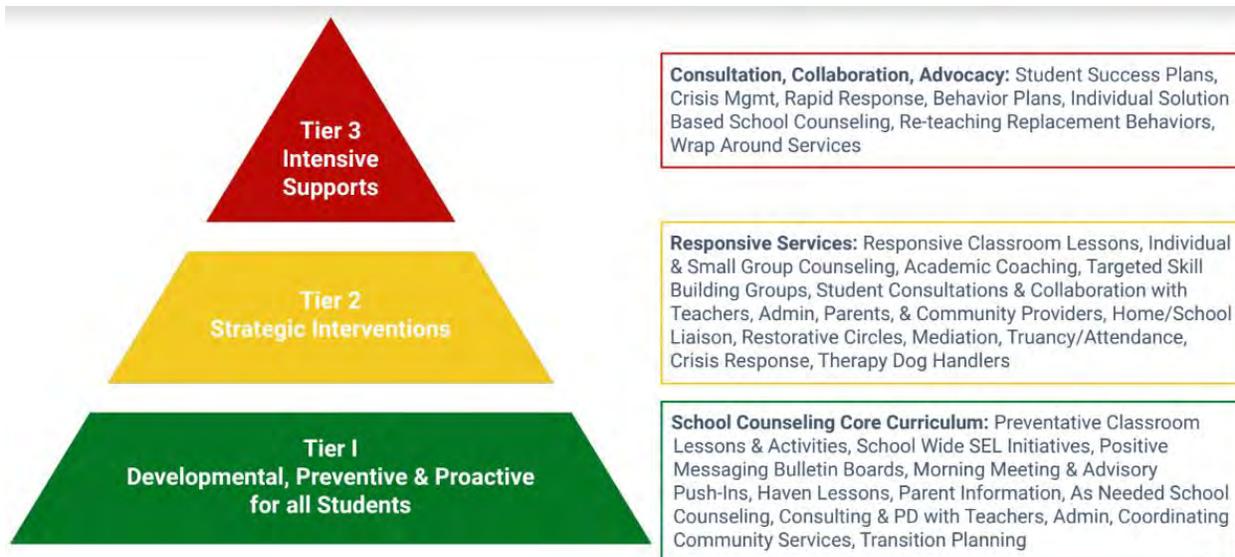
Our Social Emotional Curriculum is to teach children to “understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions.” (CASEL, 2020) The guidance counselor and classroom teacher provide direct instruction in these areas to all students so that they develop the social and emotional skills to be able to learn. The curriculum is based on the standards from the Collaborative for Academic, Social, and Emotional Learning (CASEL).

The curriculum is divided into the areas of Self-Awareness, Self-Management, Social Awareness, Relationship Skills, and Responsible Decision-Making. Each area is further broken down into specific skills which are outlined in our curriculum documents.

School Counselor Role

The purpose of a guidance program at the elementary and middle level is to promote a safe, positive learning environment and student achievement. The school counselor provides direct and indirect services to all students so that they develop the social and emotional skills **to be able to learn**. The school counselor does not provide mental health and/or therapeutic services to any child. The school counselor assists parents in obtaining any mental health or therapeutic services a student may need.

This diagram illustrates the many types of services a school counselor provides.



* Diagram courtesy of Mrs. Olson and Mrs. Hayward, School Counselors of Greenland Central School. *

An effective school guidance program focuses on three areas: academic, career, and social/emotional development. These areas are further broken down into specific skills as outlined in [our curriculum documents](#).

Assessment

New Hampshire State Assessment:

In the spring of 2022, the state assessment was administered to students in grades 3 through 8 in the areas of English Language Arts, Math, and Science. The Science assessment is only given in grades 5 and 8. These assessments require students to apply their learning, not just recall specific content.

The comparison of the data showed students were still progressing in their learning although not to the same level as in the past. We did not see huge gaps in learning as may have been evidenced in other districts around the country. While the scores, especially in math, showed fewer students at the proficiency level, we know students are continuing to learn, all-be-it slower when compared to years before the pandemic. This is to be expected, and students will be able to catch up. It just will take time.

The percentages of students meeting proficiency on the assessments are listed below.

English Language Arts 2022

Grade	Level 3 and Level 4 (proficient)	2021	2020	2019
3	76% (6/8)	84% (8/9)	No Testing Due to Covid	60% (3/5)
4	63% (5/8)	80% (4/5)		80% (8/10)
5	100% (4/4)	60% (3/5)		66% (4/6)
6	33% (1/3)	89% (8/9)		80% (4/5)
Overall	69%	80%		72%

Mathematics 2022

Grade	Level 3 and Level 4 (proficient)	2021	2020	2019
3	88% (7/8)	86% (6/7)	No Testing Due to Covid	80% (4/5)
4	86% (6/7)	80% (4/5)		80% (8/10)
5	50% (2/4)	40% (2/5)		33% (2/6)
6	66% (2/3)	66% (6/9)		20% (1/5)
Overall	73%	69%		56%

Science 2022

Grade	Level 3 and Level 4 (proficient)	2021	2020	2019
5	50% (2/4/)	40% (2/5)	No Testing Due to Covid	50% (3/6)
	Less than 10 students	Less than 10 students		Less than 10 students

You can see the impact of the COVID Pandemic on student achievement as measured by this assessment. We also review other assessment results to ensure we are clear on the achievement levels of our students as well as strengths and weaknesses in our teaching and learning. We have measures in place to support our students as they continue to learn and make up ground from their interrupted learning during the pandemic.

Pupil Services:

The following is information about Pupil Services supported by the district for subgroups 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.*

ELL: English Language Learners: *These students have limited English proficiency due to English being a second language for them.*

McKinney-Vento Act: *These students meet the criteria for homelessness.*

Title I: *These students are provided instructional support in reading and/or math.*

Section 504: *These students are provided specific regular education accommodations due to a physical or mental impairment.*

Program	Number of Students K to 8
Home Education	2
ELL	1
Homeless Education	0
Title I	0
Section 504	1

**NEWINGTON SCHOOL DISTRICT
SPECIAL EDUCATION EXPENSES/REVENUE
PREVIOUS TWO FISCAL YEARS PER RSA 32:11-A**

SPECIAL EDUCATION EXPENSES		2020-2021	2021-2022
1200	Special Programs	\$96,043	\$105,961
1430	Summer School	\$7,919	\$4,166
2140	Psychological Services	\$1,770	\$19,306
2150	Speech and Audiology	\$14,507	\$35,175
2160	Physical and Occupational Therapy	\$10,510	\$14,370
2332	Administration Costs	\$-	\$-
2722	Special Transportation	\$39,186	\$41,216
	TOTAL EXPENSES	\$169,935	\$220,194
SPECIAL EDUCATION REVENUES			
3110	Special Ed Portion Adequacy Funds	\$24,597	\$25,114
3230	Special Education Aid	\$-	\$-
4580	Medicaid	\$-	\$-
	TOTAL REVENUES	\$24,597	\$25,114
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION		\$145,338	\$195,080



Report of the Director of Technology

SAU 50 - Greenland, New Castle, Newington, Rye

Technology

Annual Report

Staffing

In the December of 2022, Chris Russo was hired as Technology Director. Chris comes to SAU50 after a 21 year career in Maine, as a Teacher, Dean of Students, and Technology Director for the past 11 years. Chris Cooney and Jeff Rodgers continue to serve the Rye and Greenland Schools, respectively, as Technology Coordinators. Lindsay Greenberg is the Database / Powerschool Specialist for the SAU.



GCS SRO Nick Drew, and Administrative Assistant Jessica Friedman review the HVAC system



NPS Students present composting proposal to Newington School Supporters

What do we support?

Faculty & Staff Wireless access points
Student Computers
Staff Computers
iPads
Classroom & Office Phones
LCD
Projectors
Promethean Boards
Apple TV's
Security Cameras
Digital Displays
Copiers & Printers
Network Switches
Data Center
Helpdesk Ticket system
Student Information System

Support

The Technology Department provides support to Faculty, Staff, and Students through a robust Helpdesk / Ticketing software called Incident IQ. This software has helped us organize and track technology problems. Recently implemented in May of 2022, we are already approaching 2000 helpdesk tickets!

IT helpdesk Dashboard



Budget

On the financial side, budget priorities are the annual replacement of student and staff devices, upgrades of district technology infrastructure, including wired and wireless networking, and software to support teaching and learning in SAU50 Schools. The continued funding for infrastructure upgrades allows us to provide the consistent connectivity for Students and Staff, as well as the highest level of security and privacy for all members of SAU 50.

Report of the Director of Facilities

Another year has passed and the SAU 50 Facilities environment continues to grow and improve. The many positive changes to each school building did not happen on their own. It takes leadership, commitment, dedication, and perseverance from everyone on the facility team working towards a common goal. Facility staffing is the *heart and soul* in keeping our schools safe, clean, and functioning properly. Their commitment to our schools is admirable and our commitment to them should be equally admirable. I also want to thank the many town employees who work endlessly behind the scenes to support our schools.

A common theme at the school buildings is the focus by each town on ensuring their roofs are modernized and properly maintained. In my short time at SAU 50 we have replaced huge portions of both the Greenland Central School and the Rye Junior High School roofs, with more on the way. SAU 50 has contracted with a roofing consulting company to ensure all our roofing projects are specific in scope to our buildings, budgets, and goals. Providing the best protection to everything that SAU 50 owns is the common goal of each roof. Everything we are as education communities lies under these roofs. These projects also enable each school to engage in modernization solar energy projects as well. A drive-by of the Rye Junior High School shows an example of our forward thinking when it comes to facility work at SAU 50. We hope to bring this to each school in the future.

Part of my entry plan goals during my first year:

- To gain a comprehensive understanding of district facilities goals/procedures.
- To conduct an audit/status of each facility and create a “short/long term planning document” which will eventually feed the overall maintenance plan and help with future budgeting.
- To go from a sudden reactionary environment to a planned preventative one.
- To work with and support Custodial Lead Supervisors at each school to gain better understanding of the challenges they face day-to-day.
- To visit 1 school per day each week and to be “active and seen on campus”.
- To work closely with board members, staff, and community to ensure the physical school buildings are a point of pride for each town.

“An ounce of prevention is worth a pound of cure.” Ben Franklin when referring to fire safety.





Newington Public School

133 Nimble Hill Road

Newington, NH 03801

phone: 603-436-1482 www.sau50.org/nps

Peter Latchaw, Principal

platchaw@sau50.org

Report of the Principal

I am pleased to submit this annual report of the 2021 - 2022 school year to the citizens of Newington. As the Principal of Newington Public School, I am honored to serve our learners, parents, teachers, and the greater community as we strive to fulfill our mission, to foster the intellectual, social, and physical growth of every student in a safe and supportive environment that promotes responsibility, self-discipline, respect, and excellence and learning.

This year's theme: We "THRIVE" at NPS: Trust, Happiness, Relationships, Innovation, Values, Empathy. As a school community, we strive to be a place where students celebrate their unique personalities and attributes and learn to work cooperatively to solve problems in and outside of the classrooms. The staff, leadership, students, and families take great pride in our school and work together to make Newington Public School an exceptional school.

The success at Newington Public School can be attributed to our commitment to continuing to expand our educational programs at the school in a variety of ways. Each year we create annual goals for our school. These goals are intended to set clear expectations for student achievement, maintaining our infrastructure, and monitoring student/parent involvement.

The 2022-2023 Newington Public School administrative goals:

- To provide all students at Newington Public School with high-quality programming and instruction; all NPS students will reach high standards, at a minimum 1 grade level of growth over the 2022-2023 school year, based on the STAR assessment (September - June).
- To promote high-quality effective teachers.
- Promote student learning expositions (minimum every 6 weeks) to share with the Newington Community / Newington Public School stakeholders.
- To continue the implementation of the Newington Learner Profile as the system for grading and reporting student achievement.

The foundation of academics, arts, social emotional development, and caring for the overall well-being of our students ensures we are meeting our goals of creating a safe, calm, positive learning environment for all of our learners. This begins with establishing a "Community of Learners." All Newington Public School students begin each day with a morning meeting. The morning meeting is an integral component to our school day. The morning meeting is a time for all classrooms to have a set time to focus on our community of learners. NPS students spend their academic time in the morning focused on mathematics, language arts, and reading. The afternoon is primarily spent in interdisciplinary studies following the Project Based Learning format.

Project Based Learning at Newington Public School is an instructional time used to further increase student engagement and rigor across the curriculum. In Project Based Learning,

students work to solve real world problems or questions. This is an innovative form of learning that is multidisciplinary and covers many of the grade level standards. Some of these projects at NPS are: It Takes A Village in kindergarten, Migration and Hibernation in grades 1 and 2, an All-American Road Trip in grades 3 and 4, and The Decomposers - Citizen Scientists (a partnership with UNH Manchester and NASA) in grades 5 and 6.

Last year we implemented a new reporting system, the Newington Learner Profile. The Newington Student Learner Profile is driven from a personal administrative goal: how to best communicate student growth and achievement. The Newington Public School Learner Profile provides parents with a comprehensive understanding of student achievement. Teachers, parents, and students are meeting several times over the course of the school year to establish individual learning targets and review student growth. Culminating with an end of the year student lead conference to review highlights of their learning during the school year.

As aforementioned, a strength of Newington Public School is the greater Newington community, specifically the Newington School Supporters (NSS). The Newington School Supports is a group composed of Newington Public School parents and teachers. The group raises funds almost exclusively from the annual Fox Point Sunset Road Race. The funds are then used directly to enhance the education of all of the students at Newington Public School. Newington School Supporters have funded the whole school trip to Adventurelore, robots for the robotics after school program, Promethean boards, specific teacher requests for class projects, class trips, school wide projects, and special events like family game night and the end of the year celebration.

Additionally, I would like to recognize the incredible efforts of the Newington Police and Fire Departments that always answer our calls and provide programs for our staff and students about safety. Our partnership with the NPD and NFD is a testament to our commitment to making Newington Public School a safe place for our students to learn.

The 2023-2024 school budget proposal was based on ensuring that the Newington students' needs continue to be met through the high-quality instruction provided by our staff while being cognizant of how our budget impacts the greater Newington community. The Newington Public School staff and I are grateful for the opportunities our close-knit community affords all of the students at NPS. Once again, we are sincerely thankful for the strong and generous support we receive for our school, especially from the Newington School Supporters group and the Newington community that is truly vested in the education of its youth.

In closing, I would like to thank the amazing NPS staff who work tirelessly to provide a student-centered education for the children of Newington. I would also like to thank the SAU 50 administrative team and the Newington School Board for their support and leadership.

Respectively submitted,

Peter Latchaw, Principal
Newington Public School

Report of the Portsmouth Middle School Principal

The purpose of the Portsmouth schools is to educate all students by challenging them to become thinking, responsible, contributing citizens who continue to learn throughout their lives. Portsmouth Middle School is a learning environment specifically designed to bring students from their elementary experience to the rigors of learning expected of students at Portsmouth High School. The middle years are ones of exploration in the multitude of ways a student can get involved in the school and greater community, of learning increasingly complex thinking skills, a time for solidifying learning habits, honing previously learned content, and for an exploration of performing and unified arts. Our focus has remained much the same over the past many years; however, coming out of the pandemic we are continuing our care of students, considering social and emotional learning while beginning to push the academic rigors in our content area studies, reminding students of their incredible potential and abilities.

Portsmouth Middle School currently serves 498 students in grades six through eight. The school is divided into two equally sized teams at each grade level, each with five teachers assigned to a team. Each team consists of a full time English Language Arts, Social Studies, Science, Mathematics, and Student Services Teacher. Teachers plan and set goals vertically, horizontally, and meet as interdisciplinary teams with common planning time. Essentially, teams are the same at grade level and core teachers assess students with the same summative assessments on the same day (i.e. both 7th grade math teachers assess with the same assessment on the same day, etc.). This cross team planning and assessment strengthens instruction and reflection of practice. Students are similarly supported by a Homeroom/Success Block teacher; a classroom grouping that is intentionally kept very small in number, and with whom students begin and end their day. It is in this Homeroom/Success group that teachers work with students on their executive function and social and emotional learning needs. This team approach is designed specifically to offer a comprehensive and well supported education that assists students in their transition from elementary to high school. Teachers coordinate lessons, meet with parents, confer with students, and determine best paths for students as a unit and individual.

SAU 50 students may join Portsmouth Middle School from New Castle or Newington. New Castle students have the option of attending Rye Junior High School or Portsmouth Middle School beginning in 6th grade, while Newington students join Portsmouth Middle School as 7th graders. Currently, we have 12 students attending who reside in Newington and 2 students attending who reside in New Castle. The faculty and administration take great care in placing these students, meeting with parents and ensuring a smooth transition to Portsmouth Middle School. Our standard program is set to develop 6th graders into successful ninth grade students. The program begins with the building of relationships and sense of team as students are coming from three elementary schools within Portsmouth. While we do take great care in creating a positive experience for students who join us for the start of the seventh-grade year, there is an additional adjustment period for students who are joining us in seventh grade. SAU 50 students are joining a group who came together as sixth graders from separate schools and who have already acclimated to middle school together for a year. Middle School can be difficult. The true ideal would be for SAU 50 students to join the Portsmouth Middle School community at the same time as all other students, at the start of the sixth-grade year. Moving from smaller educational communities to our larger school would be much easier on students if they joined Portsmouth Middle School in sixth grade with their Portsmouth residing peers.

Portsmouth Middle School strives to meet the needs of each individual learner with a wealth of academic opportunities, learning supports, and extracurricular activities.

Every student begins and ends their day with the same Homeroom/Success teacher. Success Block classes are designed for small group connections (11-13 students), executive function coaching, and school community connections. Students and faculty foster relationships and work together to meet the needs of each individual student. With over forty clubs and athletic opportunities for students to become engaged in after school, PMS offers structured growth experiences for all. We encourage each student to become involved in the school community by joining at least one extracurricular club or sport.

Our world language program offers all students the ability to study French or Spanish in each grade so that students can enter level 2 of their language at Portsmouth High School, potentially earning high school credit for their work at Portsmouth Middle School. Language study is however a family choice and approximately 40% of students do not opt to continue to study a world language in 7th or 8th grade. RTI tiered intervention courses in Mathematics and English Language Arts (reading and writing) offer students who may be achieving at a level below their grade level peers a structured small group intervention class that is data driven and designed to meet individual student needs. These intervention courses are offered to students in addition to their grade level class. All students are assessed in math and reading using the STAR online assessment platform that gives teachers data points to guide potential interventions and inform instruction. Our courses are heterogeneously mixed with the exception of 8th grade Algebra 1 which is a course that any student may opt into, and is one that offers an Algebra math credit for Portsmouth High School. Full-time Band and Chorus are options for all students throughout their three years of study at PMS. Depending on language and band/chorus options, students are scheduled into a wealth of additional Unified Arts courses such as: Drama, Family and Consumer Sciences, Technology Education, STEM, Computer Programming, App. Design, Visual Arts, as well as Instrumental and General Music. Portsmouth Middle School's program of studies is able to offer students an individualized education coupled with a positive social experience.

Portsmouth Middle School staff and faculty are committed to working together with students and parents to shape future learners who are prepared for success in high school and beyond. We appreciate our working relationship with SAU 50 and the opportunity to broaden the educational and school community experiences of those students from Newington and New Castle.

Respectfully,

A handwritten signature in black ink, appearing to read 'PRD', is written over a light blue rectangular background.

Phillip R. Davis
Principal



Report of the Portsmouth High School Principal

Accredited by the New England Association of Schools and Colleges, Portsmouth High School is a comprehensive high school offering a wide range of opportunities for students. Portsmouth High School engages students over four years through robust academics, amazing performing and visual arts, athletic, and CTE opportunities, along with engaging clubs and student leadership experiences. Portsmouth High School prepares students for life after high school through a unique approach to college and career readiness. In 2022-2023, Portsmouth High School enrolled roughly 1092 students. Our graduates carry a 95% four-year college graduation rate. Our faculty and staff are made up of 163 talented and devoted educators. 97% of our classes are taught by experienced, certified educators.

The faculty and staff at the high school take great pride in providing a curriculum that is rigorous, personalized, equitable, and leads to college and career readiness. We continue to offer a wide range of classes in core subjects as well as a variety of offerings in visual and performing arts, computers, international languages, physical education, and health. In addition, career and technical programming includes coursework in architectural and engineering design, automotive technology, computer science, culinary arts, business, entrepreneurship, health sciences, and education and teacher training. Honors classes are offered in core subject areas including international language. We also offer a variety of dual enrollment courses as our most rigorous courses that provide juniors and seniors the opportunity to earn college credit while attending high school.

Portsmouth High School students excel academically, 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, excel, and serve as a source of pride for our community.

Our commitment to a healthy learning community includes thoughtful support for the social and mental well-being for our students and staff. PHS has four dedicated grade-specific school counselors, two counselors that focus on college and career readiness, a licensed social worker, academic support center teacher, two school psychologists - which make up a robust team of active advocates and professionals who provide individual, short-term, crisis, and group counseling services. This team also works closely with therapists from two mental health agencies who also maintain hours in the building for students who are unable to access therapy outside of school.

Portsmouth High School works hard to ensure that all students have access and exposure to a rich and broad program of studies, have experiences outside of the classroom, and have an

understanding of an individual's place in the global environment is evident in the high school's excellent program offerings. The successes that are achieved are constant reminders of the benefits that come from hard work and a dedication to our core values of Excellence, Community, Commitment, and Leadership.

Portsmouth High School is proud to be a regional high school, serving Greenland, Portsmouth, Rye, New Castle, Newington. Our faculty and staff take great pride in creating a shared community for all students. The long-standing partnership, continued collaboration, and shared commitment between SAU 50 - 52 to grow and support the learning of all students will continue to guide the success of Portsmouth High School.

Respectfully,

Stephen Chinosi
Principal



NEWINGTON SCHOOL DISTRICT STATISTICS

Newington Public School Enrollment as of October 1, 2022

Grade	K	1	2	3	4	5	6	Total
Pupils	8	7	11	5	8	8	4	51

Pupils Tuitioned to Portsmouth as of October 1, 2022

Grade	7	8	9	10	11	12	Total
Pupils	0	9	4	2	6	4	25



**Newington Public School Staff
School Year 2022-2023**

Peter Latchaw	Principal
Annie Murphy	Kindergarten
Jamie Bastille	Grade 2
Abbi Lundborn	Grade 1
Kim Lodge	Grades 3 and 4
Nels Tooker	Grades 5 and 6
Briana Spechuilli	Special Education Coordinator - all grades
Ginny Rolfe	Spanish
Leslie Scuderi	Counselor - all grades
Vacant	Music - all grades
Susanna Vitali	PE, Health, Art- all grades
Linda Loewy	Library Media - all grades
Devon Eaton	Spec Ed Aide
Tom Lienhard	Food Services, Custodian
Kim Jenlink	Nurse
Liz Daly	Nurse
Meredith Marconi	Secretary
Jane Kendall	ASEP Coordinator
Jen Holly	Speech-contracted
Rachel DeCola	BCBA - contracted
Michelle Hawkins	OT - contracted

NEWINGTON SCHOOL DISTRICT WARRANT

2023

The State of New Hampshire

To the inhabitants of the School District of the Town 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 Tuesday, March 14, 2023, at 11:00 o'clock in the forenoon until 7:00 o'clock in the evening, to vote on the following:

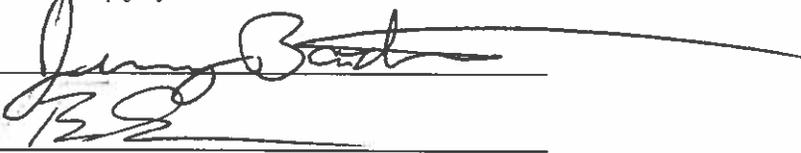
1. To choose Two (2) Member of the School Board for the ensuing three years.
 - One School Board Member Position is a 1-year term
 - One School Board Member Position is a 3-year term

2. To choose One (1) School District Clerk for the ensuing for one years.

NOTICE: The foregoing procedure calling for election of your district officers at the annual meeting was adopted by the district at its 1962 meeting.

Given under our hands and seals at said Newington this day of February, 2023.

A true copy of warrant -- Attest



Newington School Board



Newington Local School

The inhabitants of the School District of Newington Local School in the state of New Hampshire qualified to vote in School District affairs are hereby notified that the Annual School District Meeting will be held as follows:

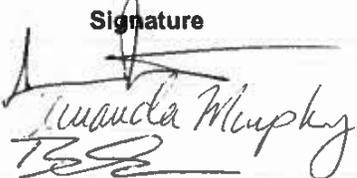
Date: March 18, 2023

Time: 10:00 AM

Location: Newington Town Hall – 205 Nimble Hill Road, Newington, NH 03801

GOVERNING BODY CERTIFICATION

We certify and attest that on or before February 22, a true and attested copy of this document was posted at the place of meeting and at Newington Public School and that an original was delivered to the School District Clerk.

Name	Position	Signature
Jeremy Boston	School Board Chair	 Amanda Murphy BS
Amanda Murphy	School Board Member	
Brian Semprini	School Board Member	



Article 01 Proposed Operating Budget

To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of \$2,608,482(Two Million Six Hundred Eight Thousand Four Hundred Eighty-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 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. (Vote 3-0)
The Newington Budget Committee recommends the operating budget. (Vote 11-0)

Yes No



Proposed Budget

Newington Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2023 to June 30, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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.

Name	Position	Signature
Emily Savinelli	Vice-Chair	
Jeff Demprini	Member	
Bradley Leventhal	Select Board Rep	
Jeremy Boston	School Board Rep	
John Hanson	Board Chair	
Rick Stern	Member	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Instruction								
1100-1199	Regular Programs	01	\$1,053,394	\$971,919	\$1,299,547	\$0	\$1,299,547	\$0
1200-1299	Special Programs	01	\$106,489	\$114,155	\$223,249	\$0	\$223,249	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$16,594	\$21,234	\$21,961	\$0	\$21,961	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
			\$1,176,477	\$1,107,308	\$1,544,757	\$0	\$1,544,757	\$0
Instruction Subtotal								
Support Services								
2000-2199	Student Support Services	01	\$98,036	\$82,284	\$112,547	\$0	\$112,547	\$0
2200-2299	Instructional Staff Services	01	\$77,058	\$74,992	\$53,485	\$0	\$53,485	\$0
			\$175,094	\$157,276	\$166,032	\$0	\$166,032	\$0
Support Services Subtotal								
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$26,546	\$25,625	\$27,673	\$0	\$27,673	\$0
			\$26,546	\$25,625	\$27,673	\$0	\$27,673	\$0
General Administration Subtotal								



New Hampshire
Department of
Revenue Administration

2023
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's period ending 6/30/2024 (Recommended)	Budget Committee's period ending 6/30/2024 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services	01	\$158,121	\$237,955	\$232,901	\$0	\$232,901	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$157,143	\$149,197	\$233,830	\$0	\$233,830	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$124,130	\$96,498	\$137,773	\$0	\$137,773	\$0
2700-2799	Student Transportation	01	\$120,265	\$135,679	\$172,393	\$0	\$172,393	\$0
2800-2999	Support Service, Central and Other		\$324,629	\$428,403	\$0	\$0	\$0	\$0
	Executive Administration Subtotal		\$884,288	\$1,047,732	\$776,897	\$0	\$776,897	\$0
Non-Instructional Services								
3100	Food Service Operations	01	\$34,045	\$33,804	\$47,623	\$0	\$47,623	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$34,045	\$33,804	\$47,623	\$0	\$47,623	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$53,260	\$10,000	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$53,260	\$10,000	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0
	Other Outlays Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	01	\$7,061	\$6,500	\$15,500	\$0	\$15,500	\$0
5222-5229	To Other Special Revenue	01	\$34,067	\$40,000	\$30,000	\$0	\$30,000	\$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
	Fund Transfers Subtotal		\$41,128	\$46,500	\$45,500	\$0	\$45,500	\$0
	Total Operating Budget Appropriations				\$2,608,482	\$0	\$2,608,482	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
Total Proposed Special Articles			\$0	\$0	\$0	\$0



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)
			\$0	\$0	\$0	\$0
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



**New Hampshire
Department of
Revenue Administration**

**2023
MS-27**

Revenues

Account Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Local Sources				
1300-1349 Tuition	01	\$28,000	\$28,000	\$28,000
1400-1449 Transportation Fees		\$0	\$0	\$0
1500-1599 Earnings on Investments		\$400	\$0	\$0
1600-1699 Food Service Sales	01	\$25,004	\$41,500	\$41,500
1700-1799 Student Activities	01	\$0	\$16,570	\$16,570
1800-1899 Community Service Activities		\$0	\$0	\$0
1900-1999 Other Local Sources	01	\$0	\$500	\$500
		\$53,404	\$86,570	\$86,570
			Local Sources Subtotal	
State Sources				
3210 School Building Aid		\$0	\$0	\$0
3215 Kindergarten Building Aid		\$0	\$0	\$0
3220 Kindergarten Aid		\$0	\$0	\$0
3230 Special Education Aid		\$0	\$0	\$0
3240-3249 Vocational Aid		\$0	\$0	\$0
3250 Adult Education		\$0	\$0	\$0
3260 Child Nutrition	01	\$400	\$400	\$400
3270 Driver Education		\$0	\$0	\$0
3290-3299 Other State Sources		\$7,002	\$0	\$0
		\$7,402	\$400	\$400
			State Sources Subtotal	



**New Hampshire
Department of
Revenue Administration**

**2023
MS-27**

		Revenues			
Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Federal Sources					
4100-4539	Federal Program Grants	01	\$40,000	\$30,000	\$30,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$8,400	\$5,723	\$5,723
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$48,400	\$35,723	\$35,723
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	01	\$0	\$50,000	\$50,000
Other Financing Sources Subtotal			\$0	\$50,000	\$50,000
Total Estimated Revenues and Credits			\$109,206	\$172,693	\$172,693



Budget Summary

Item	School Board Period ending 6/30/2024 (Recommended)	Budget Committee Period ending 6/30/2024 (Recommended)
Operating Budget Appropriations	\$2,608,482	\$2,608,482
Special Warrant Articles	\$0	\$0
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$2,608,482	\$2,608,482
Less Amount of Estimated Revenues & Credits	\$172,693	\$172,693
Less Amount of State Education Tax/Grant	\$0	\$0
Estimated Amount of Taxes to be Raised	\$2,435,789	\$2,435,789



Supplemental Schedule

1. Total Recommended by Budget Committee	\$2,608,482
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$2,608,482
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$260,848

Collective Bargaining Cost Items:

9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0

12. Bond Override (RSA 32:18-a), Amount Voted	\$0
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Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$2,869,330
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**NEWINGTON SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021**

**NEWINGTON SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021**

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Newington School District
Newington, New Hampshire

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Newington School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School District'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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and aggregate remaining fund information of the Newington School District, as of June 30, 2021, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Management's Discussion and Analysis – Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by the missing information.

***Newington School District
Independent Auditor's Report***

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

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 opinions on the financial statements that collectively comprise the Newington School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules 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, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

March 21, 2022

*Pladyk & Sanderson
Professional Association*

BASIC FINANCIAL STATEMENTS

EXHIBIT A
NEWINGTON SCHOOL DISTRICT
Statement of Net Position
June 30, 2021

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 421,844
Other receivables	82
Intergovernmental receivable	311,723
Inventory	330
Capital assets, net of accumulated depreciation	91,535
Total assets	825,514
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	377,482
Amounts related to other postemployment benefits	10,425
Total deferred outflows of resources	387,907
LIABILITIES	
Accounts payable	8,172
Accrued salaries and benefits	30,094
Noncurrent obligations:	
Due within one year	4,043
Due in more than one year	1,478,223
Total liabilities	1,520,532
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - grants	3,652
Amounts related to pensions	58,491
Amounts related to other postemployment benefits	237
Total deferred inflows of resources	62,380
NET POSITION	
Net investment in capital assets	91,535
Unrestricted	(461,026)
Total net position	\$ (369,491)

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT B
NEWINGTON SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2021

	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction	\$ 887,525	\$ 39,513	\$ 29,484	\$ (818,528)
Support services:				
Student	55,778	-	-	(55,778)
Instructional staff	36,303	-	-	(36,303)
General administration	27,507	-	-	(27,507)
Executive administration	196,237	-	-	(196,237)
School administration	140,287	-	-	(140,287)
Operation and maintenance of plant	105,759	-	-	(105,759)
Student transportation	119,629	-	-	(119,629)
Other	459,452	-	-	(459,452)
Noninstructional services	21,729	2,576	12,994	(6,159)
Total governmental activities	<u>\$2,050,206</u>	<u>\$42,089</u>	<u>\$ 42,478</u>	<u>(1,965,639)</u>
General revenues:				
School district assessment				853,997
Grants and contributions not restricted to specific programs				1,119,376
Interest				1,236
Miscellaneous				51,800
Total general revenues				<u>2,026,409</u>
Change in net position				60,770
Net position, beginning				(430,261)
Net position, ending				<u>\$ (369,491)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-1
NEWINGTON SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2021

	General	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 419,385	\$ 2,459	\$ 421,844
Receivables:			
Accounts	-	82	82
Intergovernmental	309,735	1,988	311,723
Interfund receivables	166	-	166
Inventory	-	330	330
Total assets	<u>\$ 729,286</u>	<u>\$ 4,859</u>	<u>\$ 734,145</u>
LIABILITIES			
Accounts payable	\$ 7,461	\$ 711	\$ 8,172
Accrued salaries and benefits	30,094	-	30,094
Interfund payable	-	166	166
Total liabilities	<u>37,555</u>	<u>877</u>	<u>38,432</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - grants	-	3,652	3,652
FUND BALANCES			
Nonspendable	-	330	330
Committed	309,735	-	309,735
Assigned	147,328	-	147,328
Unassigned	234,668	-	234,668
Total fund balances	<u>691,731</u>	<u>330</u>	<u>692,061</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 729,286</u>	<u>\$ 4,859</u>	<u>\$ 734,145</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-2
NEWINGTON SCHOOL DISTRICT
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
June 30, 2021

Total fund balances of governmental funds (Exhibit C-1)		\$ 692,061
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 395,842	
Less accumulated depreciation	<u>(304,307)</u>	91,535
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 377,482	
Deferred inflows of resources related to pensions	(58,491)	
Deferred outflows of resources related to OPEB	10,425	
Deferred inflows of resources related to OPEB	<u>(237)</u>	329,179
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (166)	
Payables	<u>166</u>	-
Other long-term assets are not available to pay for current period expenditures, and therefore, are reported as deferred inflows of resources in the governmental funds.		
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Compensated absences	\$ 42,796	
Net pension liability	1,233,857	
Other postemployment benefits	<u>205,613</u>	(1,482,266)
Net position of governmental activities (Exhibit A)		<u>\$ (369,491)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-3
NEWINGTON SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2021

	General	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES			
School district assessment	\$ 853,997	\$ -	\$ 853,997
Other local	92,549	3,995	96,544
State	1,119,376	310	1,119,686
Federal	-	40,749	40,749
Total revenues	<u>2,065,922</u>	<u>45,054</u>	<u>2,110,976</u>
EXPENDITURES			
Current:			
Instruction	881,488	29,484	910,972
Support services:			
Student	55,778	-	55,778
Instructional staff	36,303	-	36,303
General administration	27,507	-	27,507
Executive administration	196,237	-	196,237
School administration	139,634	-	139,634
Operation and maintenance of plant	101,083	-	101,083
Student transportation	119,629	-	119,629
Other	339,309	-	339,309
Noninstructional services	-	21,729	21,729
Total expenditures	<u>1,896,968</u>	<u>51,213</u>	<u>1,948,181</u>
Excess (deficiency) of revenues over (under) expenditures	<u>168,954</u>	<u>(6,159)</u>	<u>162,795</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	5,769	5,769
Transfers out	(5,769)	-	(5,769)
Total other financing sources (uses)	<u>(5,769)</u>	<u>5,769</u>	<u>-</u>
Net change in fund balances	163,185	(390)	162,795
Fund balances, beginning	528,546	720	529,266
Fund balances, ending	<u>\$ 691,731</u>	<u>\$ 330</u>	<u>\$ 692,061</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-4
NEWINGTON SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2021

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ 162,795
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.		
Depreciation expense		(4,676)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (5,769)	
Transfers out	<u>5,769</u>	-
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Increase in compensated absences payable	\$ 22,794	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(106,099)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(14,044)</u>	<u>(97,349)</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 60,770</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D
NEWINGTON SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
School district assessment	\$ 853,997	\$ 853,997	\$ 853,997	\$ -
Other local	49,000	49,000	92,075	43,075
State	1,119,376	1,119,376	1,119,376	-
Federal	5,000	5,000	-	(5,000)
Total revenues	<u>2,027,373</u>	<u>2,027,373</u>	<u>2,065,448</u>	<u>38,075</u>
EXPENDITURES				
Current:				
Instruction	1,120,111	1,069,854	881,475	188,379
Support services:				
Student	52,188	52,548	55,778	(3,230)
Instructional staff	42,329	59,838	52,172	7,666
General administration	24,400	24,400	27,507	(3,107)
Executive administration	196,237	196,237	196,237	-
School administration	144,105	144,105	136,984	7,121
Operation and maintenance of plant	90,437	154,933	133,873	21,060
Student transportation	123,134	119,584	119,629	(45)
Other	386,886	362,804	339,309	23,495
Facilities acquisition and construction	5,500	1,024	-	1,024
Total expenditures	<u>2,185,327</u>	<u>2,185,327</u>	<u>1,942,964</u>	<u>242,363</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(157,954)</u>	<u>(157,954)</u>	<u>122,484</u>	<u>280,438</u>
OTHER FINANCING USES				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(25,769)</u>	<u>4,231</u>
Net change in fund balance	<u>\$ (187,954)</u>	<u>\$ (187,954)</u>	<u>96,715</u>	<u>\$ 284,669</u>
Decrease in committed fund balance			20,000	
Increase in assigned (non-encumbrance) fund balance			(98,669)	
Unassigned fund balance, beginning			<u>216,622</u>	
Unassigned fund balance, ending			<u>\$ 234,668</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Newington School District, in Newington, New Hampshire (the School District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

1-A Reporting Entity

The Newington School District is a municipal corporation governed by an elected 3-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The School District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies:

1-B Government-wide and Fund Financial Statements

Government-wide Financial Statements – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This Statement includes all of the School District’s non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational requirements of a particular function. Assessments and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

Fund Financial Statements – Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds and are presented in the other governmental column of the fund financial statements.

In the governmental fund financial statements, expenditures are reported by character: current, instruction, support services, facilities acquisition and construction or noninstructional. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Capital outlay includes expenditures for equipment, real property, or infrastructure.

Other Financing Sources (Uses) – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as “transfers in” by the receiving fund and as “transfers out” by the disbursing fund.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement Focus and Basis of Accounting – The government-wide financial 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 School District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. District assessments,

NEWINGTON SCHOOL DISTRICT
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intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Financial Statement Presentation – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental fund:

General Fund – is the School District’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the expendable trust funds are consolidated in the general fund.

Nonmajor Funds – The School District also reports two nonmajor governmental funds; the grants and food service funds.

1-D Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts.

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the State. Funds may be deposited in banks outside the State if such banks pledge and deliver to a third-party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

1-F Inventory

Inventories are valued at cost (first-in, first-out) which approximates market. The School District’s inventories include various items consisting of materials and USDA commodities. USDA commodities received from the Federal government are recorded at the value established by the Federal government using the average cost method. Inventorial items are recorded as expenditures when consumed at the schools (the consumption method). The nonspendable fund balance at the governmental fund level is equal to the amount of inventories at year-end to indicate the portion of the governmental fund balance that is nonspendable.

1-G Capital Assets

Capital assets are reported in the governmental activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The School District has established a threshold of \$5,000 or more and an estimated useful life in excess of five years for capitalization of depreciable assets.

NEWINGTON SCHOOL DISTRICT
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Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the School District are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Class:	<u>Years</u>
Buildings and building improvements	30
Equipment and fixtures	20

1-H Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-I Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2021.

1-J Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

1-K Long-term Obligations

In the government-wide financial statements other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

1-L Compensated Absences

General leave for the School District includes vacation, sick, and retirement stipend pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the School District's personnel policy.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the governmental fund and government-wide presentations.

1-M Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-N Postemployment Benefits Other Than Pensions (OPEB)

The School District maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

1-O Net Position/Fund Balances

Government-wide statements – Equity is classified as net position and displayed in two components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation.

Unrestricted Net Position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Assigned – Amounts that are constrained by the School District’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

Unassigned – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

When multiple net position/fund balance classifications are available for use, it is the School District’s policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In accordance with RSA 198:4-bII, *Contingency Fund*, the School District voted to retain general fund unassigned fund balance of \$98,669 which is 5.0% of the net district assessment, to be used for emergency expenditures, or to use as a revenue source to reduce the tax rate.

1-P Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing recoverability of inventory, the useful lives of capital assets, net pension liability, other postemployment benefit liability, and deferred outflows and inflows of resources related to both pension and other postemployment benefits among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District’s operations. At its annual meeting, the School District adopts a budget for the current year for the general fund, as well as the nonmajor grant and food service funds. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2021, \$167,954 of the beginning general fund unassigned fund balance was applied for this purpose. Additionally, \$20,000 was appropriated to fund the School District’s capital reserve funds.

2-B Budgetary Reconciliation to GAAP Basis

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major governmental fund which had a budget.

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Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:	
Per Exhibit D (budgetary basis)	\$ 2,065,448
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
Interest earnings related to the blended expendable trust funds	474
Per Exhibit C-3 (GAAP Basis)	<u>\$ 2,065,922</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 1,968,733
Adjustments:	
Basis difference:	
Encumbrances, beginning	2,663
Encumbrances, ending	(48,659)
GASB Statement No. 54:	
To eliminate transfer from the general fund to the blended expendable trust fund	(20,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,902,737</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$421,844 and the bank balances totaled \$699,465.

NOTE 4 – RECEIVABLES

Receivables at June 30, 2021, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, restricted grants, and expendable trust funds held by the Town of Newington Trustees of Trust Funds for the School District. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 consisted of the following:

	Balance, beginning	Additions	Balance, ending
At cost:			
Being depreciated:			
Buildings and building improvements	\$ 371,361	\$ -	\$ 371,361
Equipment and fixtures	24,481	-	24,481
Total capital assets	<u>395,842</u>	<u>-</u>	<u>395,842</u>

(Continued)

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Capital assets continued:

	Balance, beginning	Additions	Balance, ending
Less accumulated depreciation:			
Buildings and building improvements	(297,183)	(3,452)	(300,635)
Equipment and fixtures	(2,448)	(1,224)	(3,672)
Total accumulated depreciation	(299,631)	(4,676)	(304,307)
Net book value, all capital assets	\$ 96,211	\$ (4,676)	\$ 91,535

Depreciation expense of \$4,676 was charged to the operations and maintenance function of the School District based on their usage of the related assets.

NOTE 6 – INTERFUND BALANCES AND TRANSFERS

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2021 are as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	\$ 166

The interfund transfer in the amount of \$5,679 during the year ended June 30, 2021 was made to the food service from the general fund for operational costs.

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at June 30, 2021 consist of amounts related to pensions totaling \$377,482 and amounts related to OPEB totaling \$10,425. For further discussion on these amounts, see Notes 9 and 10, respectively.

Deferred inflows of resources at June 30, 2021 consist of the following:

	Governmental Activities	Nonmajor Governmental Funds
Local grant revenue collected in advance of eligible expenditures being made	\$ 3,652	\$ 3,652
Amounts related to pensions, see Note 9	58,491	-
Amounts related to OPEB, see Note 10	237	-
Total deferred inflows of resources	\$ 62,380	\$ 3,652

NOTE 8 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due Within One Year	Due In More Than One Year
Compensated absences	\$ 65,590	\$ -	\$ (22,794)	\$ 42,796	\$ 4,043	\$ 38,753
Pension related liability	890,957	342,900	-	1,233,857	-	1,233,857
Net other postemployment benefits	188,873	16,740	-	205,613	-	205,613
Total long-term liabilities	\$ 1,145,420	\$ 359,640	\$ (22,794)	\$ 1,482,266	\$ 4,043	\$ 1,478,223

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 9 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2021, the School District contributed 15.99% for teachers and 10.88% for other employees. The contribution requirement for the fiscal year 2021 was \$84,203, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2021, the School District reported a liability of \$1,233,857 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The School District’s proportion of the net pension liability was based on a projection of the School District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2020, the School District’s proportion was .019% from which there was no change from its proportion measured as of June 30, 2019.

NEWINGTON SCHOOL DISTRICT
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For the year ended June 30, 2021, the School District recognized pension expense of \$190,302. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 61,591	\$ 45,243
Net difference between projected and actual investment earnings on pension plan investments	76,315	13,248
Changes in assumptions	122,053	-
Differences between expected and actual experience	33,320	-
Contributions subsequent to the measurement date	84,203	-
Total	\$ 377,482	\$ 58,491

The \$84,203 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2021	\$ 48,151
2022	64,608
2023	57,895
2024	64,134
Totals	\$ 234,788

Actuarial Assumptions – The collective total pension liability was determined by an actuarial valuation performed as of June 30, 2019, rolled forward to June 30, 2020, using the following assumptions:

Inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.6% average, including inflation
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2020:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2020
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	20.00%	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	25.00%	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	15.00%	
Real estate	10.00%	2.95%
Total	100.00%	

Discount Rate – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the School District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the School District’s proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease	Current Single Rate Assumption	1% Increase
	5.75%	6.75%	7.75%
June 30, 2020	\$ 1,597,342	\$ 1,233,857	\$ 936,841

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

10-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2020 Annual Comprehensive Financial Report, which can be found on the system’s website at www.nhrs.org.

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Benefits Provided – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NIRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2019 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2020, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2021, the School District contributed 1.81% for teachers and 0.29% for other employees. The contribution requirement for the fiscal year 2021 was \$8,691, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2021, the School District reported a liability of \$81,767 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The School District's proportion of the net OPEB liability was based on a projection of the School District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2020, the School District's proportion was .019% which was the same as its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the School District recognized OPEB expense of \$13,109. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 902	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	306	-
Changes in assumptions	526	-
Differences between expected and actual experience	-	237
Contributions subsequent to the measurement date	8,691	-
Total	<u>\$ 10,425</u>	<u>\$ 237</u>

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The \$8,691 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2021	\$ 1,214
2022	91
2023	108
2024	84
Totals	<u>\$ 1,497</u>

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2019 and a measurement date of June 30, 2020. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.6% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2020:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2020</u>
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equities	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	<u>20.00%</u>	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	<u>25.00%</u>	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	2.95%
Total	<u>100.00%</u>	

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Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2020 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the School District’s proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	\$ 88,790	\$ 81,767	\$ 75,669

Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate – GASB No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

10-B Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time. The School District OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The total OPEB liability is based on the School District offering retirees postemployment healthcare insurance governed by RSA 100-A:50. The retirees pay 100% of the premium cost to participate and are included in the same pool as the active members. The inclusion of the retirees in the same pool effects the insurance rates of the active employees as the rates for the retirees are assumed to be higher due to the age consideration, thereby creating an implicit rate subsidy.

Funding Policy – The School District’s funding policy for the implicit rate subsidy is a pay-as-you-go basis.

Benefits Provided – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees. The benefits are provided through the HealthTrust, Inc.

Employees Covered by Benefit Terms – At July 1, 2020 15 active employees were covered by the benefit terms.

Total OPEB Liability – The School District’s total OPEB liability of \$123,846 was measured as of June 30, 2021 and was determined by an actuarial valuation as of July 1, 2019. The School District contracts with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the School District business office.

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Actuarial Assumptions and Other Inputs – The total OPEB liability of \$123,846 in the July 1, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	2.21%
Healthcare Cost Trend Rates:	
Current Year Trend	4.70%
Second Year Trend	9.50%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2030
Salary Increases:	2.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2020.

Mortality rates were based on SOA RP-2014 Total Dataset Mortality with Scale MP-2019 (Base Rate 2006).

Changes in the Total OPEB Liability

	June 30,	
	2020	2021
Total OPEB liability beginning of year	\$ 104,950	\$ 114,219
Changes for the year:		
Service cost	9,654	9,867
Interest	2,290	2,494
Benefit payments	(2,675)	(2,734)
Total OPEB liability end of year	<u>\$ 114,219</u>	<u>\$ 123,846</u>

Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate – The July 1, 2019 actuarial valuation was prepared using a discount rate of 2.21%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$118,714 or by 4.14%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$128,530 or by 3.78%.

	Discount Rate		
	1% Decrease	Baseline 2.21%	1% Increase
Total OPEB Liability	<u>\$ 128,530</u>	<u>\$ 123,846</u>	<u>\$ 118,714</u>

Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2019 actuarial valuation was prepared using an initial trend rate of 4.70%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$136,230 or by 9.99%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$112,547 or by 9.12%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 4.70%	1% Increase
Total OPEB Liability	<u>\$ 112,547</u>	<u>\$ 123,846</u>	<u>\$ 136,230</u>

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2021, the School District recognized OPEB expense of \$12,361. At year-end there were no deferred outflows of resources and deferred inflows of resources related to OPEB reported in the July 1, 2019 actuarial valuation.

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NOTE 11 - ENCUMBRANCES

Encumbrances outstanding in the general fund at June 30, 2021 are as follows:

Current:	
Support services:	
Instructional staff	\$ 15,869
Operation and maintenance of plant	32,790
Total encumbrances	<u>\$ 48,659</u>

NOTE 12 – GOVERNMENTAL ACTIVITIES NET POSITION

Net position reported on the government-wide Statement of Net Position at June 30, 2021 include the following:

	Governmental Activities
Net investment in capital assets:	
Net book value of all capital assets	\$ 91,535
Unrestricted	(461,026)
Total net position	<u>\$ (369,491)</u>

NOTE 13 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2021 consist of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:			
Inventory	\$ -	\$ 330	\$ 330
Committed:			
Expendable trust	309,735	-	309,735
Assigned:			
Encumbrances	48,659	-	48,659
Retained (RSA 198:4-bII)	98,669	-	98,669
Total assigned fund balance	<u>147,328</u>	<u>-</u>	<u>147,328</u>
Unassigned:	<u>234,668</u>	<u>-</u>	<u>234,668</u>
Total governmental fund balances	<u>\$ 691,731</u>	<u>\$ 330</u>	<u>\$ 692,061</u>

NOTE 14 – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2021, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2020 to June 30, 2021 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2020-21 the School District paid \$2,716 and \$3,647, respectively, to Primex³ for workers' compensation and property/liability. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

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The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 15 – CONTINGENT LIABILITIES

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

NOTE 16 – COVID-19

As a result of the spread of COVID-19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES Act) in response to the economic downfall caused by the COVID-19 pandemic. This Act provided funding through the Coronavirus Relief Fund (CRF) as well as the Education Stabilization Fund (ESF). On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) was signed into law, which provided additional funding for the ESF programs.

The CRF requires that the payment from these funds be used to cover expenses that: are necessary expenditures incurred due to the public health emergency with respect to COVID-19; were not accounted for in the most recently approved budget as of March 27, 2020; and were incurred during the period that begins March 1, 2020 and ends on December 31, 2021. The School District was awarded a portion of this Federal funding totaling \$13,800 in the fall of 2020, through the Supplemental Public School Response Fund (SPSRF).

The full extent of the financial impact cannot be determined as of the date of the financial statements.

NOTE 17 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through March 21, 2022, the date the June 30, 2021 financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT E
NEWINGTON SCHOOL DISTRICT
Schedule of the School District's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2021

Fiscal year-end Measurement date	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
School District's:								
Proportion of the net pension liability	0.018%	0.019%	0.019%	0.019%	0.018%	0.020%	0.019%	0.019%
Proportionate share of the net pension liability	\$ 768,131	\$ 703,266	\$ 736,658	\$ 995,968	\$ 889,389	\$ 962,841	\$ 890,957	\$ 1,253,857
Covered payroll (as of the measurement date)	\$ 497,025	\$ 506,867	\$ 515,278	\$ 528,515	\$ 520,588	\$ 524,762	\$ 556,075	\$ 570,900
Proportionate share of the net pension liability as a percentage of its covered payroll	154.55%	138.75%	142.96%	188.45%	170.84%	183.48%	160.22%	216.12%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

EXHIBIT F
NEWINGTON SCHOOL DISTRICT
Schedule of School District Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2021

Unaudited

	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Contractually required contribution	\$ 60,783	\$ 62,385	\$ 67,067	\$ 66,251	\$ 84,514	\$ 80,581	\$ 85,697	\$ 84,203
Contributions in relation to the contractually required contributions	60,783	62,385	67,067	66,251	84,514	80,581	85,697	84,203
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll (as of the fiscal year)	\$ 506,867	\$ 515,278	\$ 528,515	\$ 520,588	\$ 524,762	\$ 556,075	\$ 570,900	\$ 555,129
Contributions as a percentage of covered payroll	11.99%	12.11%	12.69%	12.73%	16.11%	14.49%	15.01%	15.17%

The Note to the Required Supplementary Information -- Pension Liability is an integral part of this schedule.

EXHIBIT G
NEWINGTON SCHOOL DISTRICT
Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2021
Unaudited

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>
School District's proportion of the net OPEB liability	0.024%	0.023%	0.019%	0.017%	0.019%
School District's proportionate share of the net OPEB liability (asset)	\$ 115,607	\$ 107,230	\$ 87,050	\$ 74,654	\$ 81,767
School District's covered payroll (as of the measurement date)	\$ 528,515	\$ 520,588	\$ 524,762	\$ 556,075	\$ 570,900
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	21.87%	20.60%	16.59%	13.43%	14.32%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

EXHIBIT H
NEWINGTON SCHOOL DISTRICT
Schedule of School District Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2021
Unaudited

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Contractually required contribution	\$ 13,900	\$ 8,410	\$ 7,771	\$ 8,671	\$ 8,691
Contributions in relation to the contractually required contribution	13,900	8,410	7,771	8,671	8,691
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll (as of the fiscal year)	\$ 520,588	\$ 524,762	\$ 556,075	\$ 570,900	\$ 555,129
Contributions as a percentage of covered payroll	2.67%	1.60%	1.40%	1.52%	1.57%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

EXHIBIT I
NEWINGTON SCHOOL DISTRICT
Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios
For the Fiscal Year Ended June 30, 2021
Unaudited

	June 30.	
	2020	2021
OPEB liability, beginning of year	\$ 104,950	\$ 114,219
Changes for the year:		
Service cost	9,654	9,867
Interest	2,290	2,494
Benefit payments	(2,675)	(2,734)
OPEB liability, end of year	<u>\$ 114,219</u>	<u>\$ 123,846</u>
Covered payroll	<u>\$ 565,575</u>	<u>\$ 576,887</u>
Total OPEB liability as a percentage of covered payroll	20.20%	21.47%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFITS LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits

As required by GASB Statement No. 75, Exhibits G and H represent the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2021. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated economic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables).

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.0% per year
Wage Inflation	2.75% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Funding Discount Rate	3.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.
Health Care Trend Rates	Not applicable, given that benefits are fixed stipends.
Aging Factors	Not applicable, given that the benefits are fixed stipends.

Schedule of Changes in School District's Total Other Postemployment Benefits Liability and Related Ratios

As required by GASB Statement No. 75, Exhibit I represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2021. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
NEWINGTON SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2021

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 853,997	\$ 853,997	\$ -
Other local sources:			
Tuition	40,000	39,513	(487)
Investment earnings	-	762	762
Student activities	8,000	-	(8,000)
Miscellaneous	1,000	51,800	50,800
Total from other local sources	<u>49,000</u>	<u>92,075</u>	<u>43,075</u>
State sources:			
Adequacy aid (tax)	<u>1,119,376</u>	<u>1,119,376</u>	<u>-</u>
Federal sources:			
Medicaid	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Total revenues	2,027,373	<u>\$ 2,065,448</u>	<u>\$ 38,075</u>
Use of fund balance to reduce school district assessment	167,954		
Use of fund balance - appropriated	20,000		
Total revenues and use of fund balance	<u>\$ 2,215,327</u>		

SCHEDULE 2
NEWINGTON SCHOOL DISTRICT
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2021

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ -	\$ 948,497	\$ 774,445	\$ -	\$ 174,052
Special programs	13	104,159	96,043	-	8,129
Other programs	-	17,198	11,000	-	6,198
Total instruction	<u>13</u>	<u>1,069,854</u>	<u>881,488</u>	<u>-</u>	<u>188,379</u>
Support services:					
Student	-	52,548	55,778	-	(3,230)
Instructional staff	-	59,838	36,303	15,869	7,666
General administration	-	24,400	27,507	-	(3,107)
Executive administration	-	196,237	196,237	-	-
School administration	2,650	144,105	139,634	-	7,121
Operation and maintenance of plant	-	154,933	101,083	32,790	21,060
Student transportation	-	119,584	119,629	-	(45)
Other	-	362,804	339,309	-	23,495
Total support services	<u>2,650</u>	<u>1,114,449</u>	<u>1,015,480</u>	<u>48,659</u>	<u>52,960</u>
Facilities acquisition and construction	-	1,024	-	-	1,024
Other financing uses:					
Transfers out	-	30,000	25,769	-	4,231
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 2,663</u>	<u>\$ 2,215,327</u>	<u>\$ 1,922,737</u>	<u>\$ 48,659</u>	<u>\$ 246,594</u>

SCHEDULE 3
NEWINGTON SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2021

Unassigned fund balance, beginning		\$ 216,622
Changes:		
Unassigned fund balance used to reduce school district assessment		(167,954)
Unassigned fund balance appropriated for use in 2020-2021		(20,000)
2020-2021 Budget summary:		
Revenue surplus (Schedule 1)	\$ 38,075	
Unexpended balance of appropriations (Schedule 2)	<u>246,594</u>	
2020-2021 Budget surplus		284,669
Decrease in committed fund balance		20,000
Increase in assigned (non-encumbrance) fund balance		<u>(98,669)</u>
Unassigned fund balance, ending		<u><u>\$ 234,668</u></u>

SCHEDULE 4
NEWINGTON SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2021

	Special Revenue Funds		
	Grants	Food Service	Total
ASSETS			
Cash and cash equivalents	\$ 2,408	\$ 51	\$ 2,459
Accounts receivable	-	82	82
Intergovernmental receivable	1,244	744	1,988
Inventory	-	330	330
Total assets	<u>\$ 3,652</u>	<u>\$ 1,207</u>	<u>\$ 4,859</u>
LIABILITIES			
Accounts payable	\$ -	\$ 711	\$ 711
Interfund payable	-	166	166
Total liabilities	<u>-</u>	<u>877</u>	<u>877</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - grants	<u>3,652</u>	<u>-</u>	<u>3,652</u>
FUND BALANCES			
Nonspendable	<u>-</u>	<u>330</u>	<u>330</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,652</u>	<u>\$ 1,207</u>	<u>\$ 4,859</u>

SCHEDULE 5
NEWINGTON SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2021

	Special Revenue Funds		
	Grants	Food Service	Total
REVENUES			
Other local	\$ 1,419	\$ 2,576	\$ 3,995
State	-	310	310
Federal	28,065	12,684	40,749
Total revenues	<u>29,484</u>	<u>15,570</u>	<u>45,054</u>
EXPENDITURES			
Current:			
Instruction	29,484	-	29,484
Noninstructional services	-	21,729	21,729
Total expenditures	<u>29,484</u>	<u>21,729</u>	<u>51,213</u>
Deficiency of revenues under expenditures	<u>-</u>	<u>(6,159)</u>	<u>(6,159)</u>
OTHER FINANCING SOURCES			
Transfers in	<u>-</u>	<u>5,769</u>	<u>5,769</u>
Net change in fund balances	-	(390)	(390)
Fund balances, beginning	-	720	720
Fund balances, ending	<u>\$ -</u>	<u>\$ 330</u>	<u>\$ 330</u>



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

INDEPENDENT AUDITOR'S COMMUNICATION OF MATERIAL WEAKNESS AND SIGNIFICANT DEFICIENCIES

To the Members of the School Board
Newington School District
Newington, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Newington School District, as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District'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 significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies 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 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 Newington School District's internal control to be material weaknesses:

Reliance on the General Ledger

Our audit procedures revealed that there are significant delays in producing financial statements at the end of each period due to the lack of reliance on the general ledger. Essentially, the financial assistant maintains manual external records for all cash receipts which are never entered into the general ledger system. Cash receipts are not being posted to the general ledger and there is no way to compare the cash carrying balance that is obtained from the Treasurer's reconciliation to what the balance is in the general ledger. Continued neglect of the general ledger will not only continue to cause delays in the financial statements, but will allow for possible irregularities, including fraud, to exist and continue without timely detection. We suggest that this situation be corrected as soon as possible with the recognition of the general ledger as the primary book of record and that efforts be made to ensure it is complete and accurate.

Management's Response: The outside consultant continued to enter District cash receipts for the month of July and August. The SAU hired a Financial Manager in October of 2021; this has been a significant help in addressing this weakness. The Financial Manager has been entering the cash receipts. By the last quarter of the fiscal year, we should be up to date with cash receipts and therefore able to reconcile with the Treasurer each month going forward.

Monthly Reconciliation and Closing Procedures

Our audit procedures revealed that there is no systematic method of ensuring that timely and complete monthly reconciliation and closing procedures take place, and this is in great part due to the lack of reliance on the general ledger as noted in the previous finding. This situation leads to a continuing backlog of transactions and journal entries that are not posted into the accounting system, which limits the usefulness of the accounting information in making well informed business decisions. This accounting function disorganization will ultimately cause significant errors in the financial records and financial statements as well as allow

***Newington School District
Independent Auditor's Communication of Material Weakness and Significant Deficiencies***

possible irregularities, including fraud, to exist and continue without notice. Some additional time was spent during the audit reconciling account balances, especially related to the interfund accounts, accounts receivable, and accounts payable. This situation should be corrected as soon as possible with the establishment of a system of consistent monthly reconciliations and closing procedures.

Management's Response: As stated in the previous finding, the SAU hired a Financial Manager to assist the Business Administrator. This position is significant to eliminating this weakness. By the last quarter of the fiscal year, we will be on track to have cash receipts entered monthly and therefore the bank statements reconciled monthly. This will enable the Business Administrator to identify and analyze General Ledger activity in a timely manner.

Grants Fund Chart of Accounts

The School District has only established one general ledger account per each grant, gift, or donation in the grants fund. Revenue and expenditures are being netted through this single account, resulting in inaccurate revenue and expenditure balances in the general ledger. In addition, the use of a single account does not allow for proper classification of expenditures by account function and object, in accordance with the School District's financial reporting requirements. Additional time and analysis was required to present data at the appropriate level of detail to comply with State and Federal reporting requirements. We recommend that the School District establish a chart of accounts that supports the financial reporting requirements of the grants fund. This chart should also allow for segregation of activity by grant project, gift or donation, in order to monitor adherence to grant budgets, and allow for proper revenue recognition practices.

Management's Response: In FY22 an expenditure line has been set up for each activity within the federal and private grants. In addition, a separate revenue account has been set up for each federal and private grant. This will allow for proper tracking of each grant that is received by the district.

A significant deficiency is a deficiency, or 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. We consider the following deficiencies in internal control to be significant deficiencies:

Accounting Department Staffing

Based on our observations during the audit, it is our opinion that the School District's accounting department is currently understaffed. As a result, certain accounting duties as well as efficient and effective processing of accounting transactions does not occur. Timely financial statements are critical to enable the effective management for the School District. We recommend that the School District hire an additional full-time employee to assist in the accounting function and enable the accounting processes to be brought up to date and kept on a current basis.

Management's Response: The SAU office hired a full time Financial Manager in October 2021. This position enters cash receipts, reconciles cash, oversees PR and AP (daily tasks), and assists with reconciling both federal and private grants. The position will ensure the accounting processes to be more efficient.

Capital Asset Records

Procedures over identifying and receiving capital asset additions and disposals are not adequate. At the present time, there is no procedure for maintaining and reconciling the capital asset records. The lack of such a procedure can lead to inaccurate reporting of capital asset costs, disposals, and depreciation expense on the year-end financial statements. To prevent the need for major adjustments to the capital asset records at the end of each year, we recommend that the capital asset records are reconciled on a monthly basis and a search for capital asset additions and disposals also be performed at this time.

Management's Response: Capital asset records will be reconciled on a quarterly basis by running reports and finding purchases that reach the capital asset threshold. The assets will be added to the District's Capital Assets spreadsheet.

The Newington School District's written responses to the significant deficiencies and material weaknesses identified in our audit have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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

March 21, 2022

*Plodzik & Sanderson
Professional Association*

VITAL STATISTICS

Year ending December 31, 2022

Marriages

<u>Date & Place of Marriage</u>	<u>Names</u>	<u>Residence</u>
09/26/2022 Exeter	Elizabeth L Doucet	Newington, NH
	Brent S Skillings	Newington, NH

Births

<u>Child's Name</u>	<u>Birth Date</u>	<u>Birthplace</u>	<u>Father & Mother's Names</u>
Roscoe Leland Merchant	07/21/2022	Portsmouth	Jeffery S Merchant III & Jazmine Leigh Merchant

Deaths

<u>Date of Death</u>	<u>Name</u>	<u>Age</u>	<u>Place</u>	<u>Parent's Names</u>
06/29/2022	Donald F Mitchell	90	Dover, NH	Harry Mitchell Sr and Alice Neal
09/22/2022	Peter Kaiser Davis	81	Portsmouth, NH	Stanton Davis and Elizabeth Kaiser

Interments

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Age</u>	<u>Place of Death</u>	<u>Date of Burial</u>
05/26/1960	John Thisdale	stillborn	Atwater, CA	05/19/2022
05/16/2022	Virginia R Simpson	90	Exeter, NH	05/25/2022

Halloween Parade 2022



Back Cover photo by: Jerry Monkman/EcoPhotography"



The Adams Homestead site in Newington, New Hampshire.