

Town of Newington

**Annual Report
Year Ending
December 31, 2011**



**Report of the School District
Fiscal Year
July 1, 2010 to June 30, 2011**



CELEBRATING 300 YEARS

NEWINGTON ★ NEW HAMPSHIRE ★



Merchandise and order forms with complete descriptions and sizes are available at the Newington Town Hall.

Coffee Mug - two tone white with navy blue, nice quality, heavy weight, 15 oz. \$10

Insulated Beverage Tumbler - Stainless steel inside and out with navy blue acrylic band. Double wall foam insulation keeps 16 oz. of any winter drink warm. \$15

T-shirt - short sleeve, heavyweight, no pocket or cuffs, navy blue. Image is on front, left of center (same image centered on toddler sizes) \$15 each or 3 for \$40

Sweatshirt - Hooded with large center pocket, heavy-weight, navy blue. Image is large and centered on front. \$28 each or 3 for \$75

Newington Landmarks Woven Throw Blanket - High quality woven blanket, 4' x 5.5', featuring Newington's landmarks. \$58

Tricentennial Goat Milk Soap - Locally handcrafted 4 oz. bars, five different commemorative scents. Single bar \$4.50 Four-pack \$16

Commemorative Ball Point Pen - Black ink, comfort grip, retractable. Two for \$1

Newington Landmarks Note Cards - 4" x 5.5", blank inside, white with envelopes. Featuring images of Newington landmarks. Set contains one of each image. Set of 6 - \$8

Brass Christmas Ornaments - polished brass 3" x 2.5". Old Town Hall or Meeting House. \$10 each (proceeds benefit Newington School Supporters)

Christmas Tree Ball Ornaments - traditional Christmas tree glass balls, 3" dia. Four color set \$20, individual \$6

A Chronicle of Newington - A Heritage of Independence since 1630 by John Frink Rowe & Frederick M. Pickering; 1987. Hardcover \$15

A Historical Gazetteer - Landmarks in Ancient Dover, NH by Mary P. Thompson, 1892. Hardcover. Prominent & obscure localities & people of the area. \$30



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Newington Directory

In an emergency, Dial 911

Town Offices: 436-7640

	<u>Ext.</u>	<u>Email</u>
Administrative Assistant to Selectmen	210	bmarconi@townofnewingtonnh.com
Building Inspector/Health Officer	213	JStowell@townofnewingtonnh.com
Secretary/Receptionist	212	cforbes@townofnewingtonnh.com
Town Clerk/Tax Collector	214	jmazeau@townofnewingtonnh.com
Deputy Clerk/Tax Collector	216	ttomlinson@townofnewingtonnh.com
Town Planner	217	<u>planning@newington.nh.us</u>

	<u>Tel. No.</u>	
Town Offices Fax	436-7188	
Police Department	431-5461	143@newingtonnhpd.com
Police Department Fax www.newingtonnhpd.com	431-3998	
Fire Department	436-9441	<u>dsylvia@newingtonfire.org</u>
Fire Department Fax	430-2007	
Newington Public School	436-1482	<u>dmayo@sau50.org</u>
Newington Public School Fax www.sau50.org	427-0692	
Langdon Library www.langdonlibrary.org	436-5154	<u>langdonlib@comcast.net</u>
Waste Water Treatment Plant	431-4111	

Newington Town Website - www.newington.nh.us

Short summary of information available on the official Town of Newington Website:

Community Profile, Municipal Directory, Calendar of Meetings, Meeting Agendas
Meeting Minutes, Public Hearing Notices, Links to Newington Businesses
Online licensing, payments and registration
Town Meeting Minutes Archives – Newington Regulations and Requirements
Maps: Floodplains, Fox Point, Historic USGS Maps, Street Map,
Statewide Property Tax Map, Zoning Districts, Spaulding Turnpike Expansion Map
Application Forms: Board of Adjustment, Building, Driveway, Electrical, Excavation, Plumbing, Sewer,
Signs, and Demolition Permits, Property Assessments
Building Use Request and Fee Schedule

Town Officials and Staff

	<u>Term Expires</u>		<u>Term Expires</u>
Board of Selectmen			
Cosmas Iocovozzi, Chair	2012	Fire Warden	
Jack O'Reilly	2013	Timothy Field	
Rick Stern	2014	Inspectors	
Town Hall Staff			
Beatrice A. Marconi, Admin. Asst.		Renato Maldini, Electrical	
Cathy Forbes, Secretary		Robert Hart, Jr, Plumbing	
Theresa Tomlinson, Secretary		Town Transfer Station	
Rick St. Laurent, Custodian		Craig Daigle, Superintendent	
		Frank Reinhold, Assistant	
Treasurer			
Luanne O'Reilly	2012	Highway Department	
Marge Hislop, Deputy	2012	Leonard Thomas, Road Agent	
Town Clerk/Tax Collector			
W. Jane Mazeau	2012	John Frink	
Theresa L. Tomlinson, Deputy	2012	Victor McLean	
Town Planner			
Thomas Morgan		Frank Reinhold	
Bldg Inspector/Code Enforcement			
John Stowell		Highway Safety Committee	
Fire Department			
Dale Sylvia, Chief		Rick Stern, Selectmen's Rep	
Asst. Chief Andy Head		Jon Tretter, Police Chief	
Laurie Mu, Secretary		Dale Sylvia, Fire Chief	
Lt. Jeff Leduc		Len Thomas, Road Agent	
Lt. Tom McQuade		Emergency Management	
Lt. Paul St. Cyr		Jon Tretter, Police Chief, Director	
FF Tracey Dudgeon		Dale Sylvia, Fire Chief, Director	
FF John March		Jack O'Reilly, Selectmen's Rep	
FF Mark Merrill		Police Department	
FF Ken Stanley		Jon Tretter, Chief	
Call FF Myrick Bunker		Diana St. Laurent, Secretary	
Call FF Jon Connors		Capt. Brian Newcomer	
Call FF Chris Gallant		Lt. Scott Qualls	
Call FF A. J. Gimpelson		Sgt. Tim Stuart	
Call FF Bruce Gosselin		Master Patrolman John Garvin	
Call FF Everett Mitchell		Patrolman Seth Applebaum	
Call FF Darin Sabine		Patrolman Tony Harland	
Board of Fire Engineers			
Wilbur Goins	2012	Patrolman James Hoyt	
Stephen Sabine	2013	Patrolman Sean O'Reilly	
Ruth Fletcher	2014	Patrolman Richard Stanley	
		Patrolman Mike Sullivan (part time)	
		Patrolman Tony O'Connell (part time)	
		Patrolman Doug Lorenz (part time)	
PDA Representative - Margaret Lamson			
		Police Commission	
		Paul Kent	2012
		F. Jackson Hoyt	2013
		Douglas Ross	2014
Dockmaster - John Frink			

	<u>Term Expires</u>		<u>Term Expires</u>
<i>Trustees of the Trust Funds</i>		<i>Board of Adjustment</i>	
John Lamson	2012	Matthew Morton, Chair	2012
Mark Phillips, Chairman	2013	Steve Prefontaine	2013
Chris Bellmare	2014	Ralph Estes	2013
		John Frink, Alternate	2012
		Mike Marconi, Planning Bd. Rep.	
<i>Budget Committee</i>		<i>Moderator</i>	
John Lamson, Chair	2012	Ruth Fletcher	2012
Elizabeth Taccetta	2012		
Sandra Sweeney	2012	<i>Supervisors of the Checklist</i>	
Mary Crossley	2012	Paula Caceda	2013
Gail Pare	2012	Ronda Baker-Hill	2014
Gail Klanchesser, Vice Chair	2013	Anne Beebe	2015
Vacant	2013		
Jack O'Reilly, Selectmen's Rep.		<i>Ballot Clerks</i>	
David Mueller, School Bd. Rep.		Evangeline Brawn	2012
<i>Conservation Commission</i>		Lynda Bullock	2012
Justin Richardson, Chair	2012	Elisabeth Connors	2012
Dorene Stern	2012	Sandra Sweeney	2012
NellAnn Hiatt	2012	Margaret Lamson	2012
Jane Hislop	2013	Mary Wahl	2012
Nancy Cauvet	2013		
George Fletcher	2014	<i>Recreation Committee</i>	
Margaret Lamson	2014	Chris Bellmare	2012
Dorothy Watson, Lifetime Member		Keith Frizzell, Vice Chair	2012
<i>Historic District Committee</i>		Susan Carroll	2012
Elaina D'Orto	2012	Brian Haberstroh	2012
John Lamson	2012	Thomas Rossi	2012
Paul Pellitier	2012	Peter MacDonald, Chair	2012
Gail Pare	2013	Robert Del Isola	2012
<i>Town Historian</i>		Daryl Brown	2012
Barbara Myers		Martin Callahan	2012
<i>Planning Board</i>		<i>Langdon Library</i>	
Denis Hebert, Chair	2012	D. Scott Campbell, Director	
Bernard Christopher	2012	Mary Rash, Assistant Librarian	
Jack Pare	2012	Debbie Kohlhase, Assistant	
Michael Marconi	2013	Melanie Burger, Assistant	
Clifford Abbott	2013	<i>Library Trustees</i>	
Patty Borkland	2014	Steven Bush, Chair	2012
Margaret Lamson, Alternate	2012	Leila Lamson	2012
Cosmas Iocovozzi, Selectmen's Rep.		Melissa Prefontaine	2012
<i>Sewer Commission</i>		<i>Cemetery Committee</i>	
George Fletcher	2012	John Frink, Superintendent	
T. Dean "Skip" Cole	2013	Charles Brewster	2012
Timothy Field	2014	Margaret Lamson	2012
Ruth Fletcher, Clerk		Clifford Abbott	2014

State of New Hampshire
Town of Newington
Annual Town Meeting
March 8 and March 12, 2011

On Tuesday, March 8, 2011 at 11:00 am, Moderator Fletcher read the Town Warrant and showed the ballot boxes to be empty and declared the polls open. The absentee ballots were opened and deposited into the ballot boxes at 4PM. At 7PM it was determined that there was no one in the building that wished to vote, the polls were closed.

At 10:30 AM, Moderator Fletcher lead in the Pledge of Allegiance. She read the Moderators rules and asked if there were any objections to her reading the 2011 Town Warrant Article by Article. Moved by Gail Pare 2nd by Ted Connors Motion carries.

**STATE OF NEW HAMPSHIRE
2011 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 8, 2011 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 - 18 will resume on Saturday, March 12, 2011 at 10:30am.

ARTICLE 1: To choose in the manner provided by law; One (1) Selectman for 3 years; one (1) Treasurer for 1 year; one (1) Supervisor of the Checklist for 4 years; two (2) Planning Board Members for 3 years; one (1) Cemetery Committee Member for 3 years; one (1) Cemetery Committee Member for 2 years; one (1) Cemetery Committee Member for 1 year; one (1) Board of Fire Engineers for 3 years; one (1) Police Commission Member for 3 years; one (1) Library Trustee for 3 years; one (1) Trustees of the Trust Funds for 3 years; one (1) Budget Committee Members for 2 years; two (2) Budget Committee Members for 3 years; and one (1) Sewer Commission Member for 3 years.

ARTICLE 2: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board, by moving parking requirements from the Zoning Ordinance (Article X) to the Site Plan Review Regulations?

For Saturday, March 12

ARTICLE 3: To see what sum the municipality will vote to raise and appropriate for the operating budget. The Budget Committee recommends **Five Million Nine Hundred Eighty Seven Thousand Four Hundred Twenty Seven Dollars (\$ 5,987,427)** the Board of Selectmen recommends **Five Million Nine Hundred Eighty Five Thousand Four Hundred Twenty Seven Dollars (\$ 5,985,427)**. This article does not include appropriations voted in other warrant articles. Moved by Gail Pare 2nd by Justin Richardson. Denis Hebert had a question and then there being no more discussion Moderator Fletcher called for a vote. Motion carries.

ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of *Seven Thousand Dollars* (\$ 7,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 which was established to fund capital improvements for the Cemetery.

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

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

March 2010 we added \$7,000 to this account and/as of Dec 31, 2010 shows a balance of \$ 14,158 Moved by John Klanchesser 2nd by Granville Knox. There was some discussion. Moderator Fletcher called for vote. Motion carries.

ARTICLE 5 : To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of funding Newington's Tri-Centennial Celebration and affiliated costs and to raise and appropriate the sum of Seven Thousand Dollars (\$ 7,000) to be placed in said fund and to appoint the Board of Selectmen as agents. Fund to be known as the Tri-Centennial Celebration Fund. (Majority vote required) This is in addition to the operating budget.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (2-1-Stuart Opposed)

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

Moved by Mike Marconi 2nd by Gail Pare. There was some discussion, there being no further questions Moderator called for a vote. Motion carries.

ARTICLE 6: To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars* (\$25,000) to be placed in the existing Conservation Fund established in accordance with RSA 36-A:5 to be used for expenses associated with the purchase of Conservation Land and open space, easements, wetlands, and other land management acquisitions. **THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**

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

Moved by Peggy Lamson 2nd by Gail Pare. There was some discussion on the Article and Gail Pare requested that we postpone voting on this Article until after Article 14. Moved by Gail Pare 2nd by Anne Beebe. Moderator called for a vote. Motion carries

ARTICLE 7: To see if the Town shall vote to raise and appropriate the sum of *Five Thousand Dollars* (\$ 5,000) under the provisions of RSA 35:1 to be placed in the existing Capital Reserve Fund known as the Mott Pond Drainage Improvement Fund.

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

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

March 2010 we added \$5,000 to this account/as of Dec 31, 2010 shows a balance of \$ 25,500 Moved by Wendy Sweeney 2nd by Chris Bellmare There was some discussion on this. No further discussion Moderator Fletcher called for a vote. Motion carries.

ARTICLE 8: To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars* (\$ 25,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 for the Replacement and/or Repair of Vehicles Operated by the Fire Department. **THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)**

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

March 2010 we added \$10,000 to this account and/as of Dec 31, 2010 shows a balance of \$186,178

Moved by John Klanchesser 2nd by Paula Caceda. There being no discussion, Moderator Fletcher called for a vote. Motion carries.

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of *Twenty Thousand Dollars* (\$ 20,000) to be placed in the existing Capital Reserve Fund under provisions of RSA 35:1 for the Replacement of the Town Ambulance and any Major Medical Equipment.

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

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

March 2010 we added \$10,000 to this account/as of Dec 31, 2010 shows a balance of \$ 75,234

Moved by Mike Marconi 2nd by Granville Knox. Some discussion. Moderator Fletcher called for a vote. Motion carries.

ARTICLE 10: To see if the Town of Newington will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$ 15,000) to be added to our existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Replacement and/or Major Repairs of Vehicles and equipment operated by the Highway Department.

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

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

March 2010 we added 15,000 to this account and/as of Dec 31, 2010 shows a balance of \$ 15,620

Moved by Peggy Lamson 2nd by Maggie Cook. Some discussion. Moderator Fletcher called for a vote. Motion carries.

ARTICLE 11: To see if the Town shall vote to raise and appropriate the sum of Twenty Five Thousand Dollars (\$ 25,000) to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 known as the Major Road Work Fund which was established for the purpose of funding major improvements to roadways.

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

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

Mar 2010 we added \$25,000 to this account and/as of Dec 31, 2010 shows a balance of \$101,357

Moved by John Klanchesser 2nd by Dierdre Link. There was some discussion. Moderator Fletcher called for a vote. Motion carries.

Moderator Fletcher announced that we would be taking a 5 minute break before continuing with Article 12.

Moderator Fletcher called for everyone to sit down so we could continue.

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 existing Capital Reserve Fund known as the Police Dept Radio/Electronics Fund established in 1998 (*and amended*) under the provisions of RSA 35:1, which was established for the purpose of purchasing, replacement or repair of needed electronics and or communication devices.

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

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

March 2010 we added \$5,000 to this account and as of Dec 31, 2010 shows a balance of \$ 5,028

Moved by Peggy Lamson 2nd by Chris Bellmare. There was no discussion. Moderator called for a vote. Motion carries.

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$ 15,000) to be placed in the existing Capital Reserve Fund which was established under the provisions of RSA 35:1 in 2003 *(and amended)* the purpose of construction/renovation of a facility at Fox Point known as the Fox Point Pavilion Fund.

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

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

0 was added to this acct in Mar 2010. As of Dec 31, 2010 there is a balance of \$ 151,971 Moved by Ted Connors 2nd by Rick Stern. There were numerous question and opinions made on the Article. Paul Kent asked to move the question, 2nd by Gail Pare. Moderator Fletcher called for a vote. Motion carries. She then asked for a vote on Article 13. Motion carries.

ARTICLE 14: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of funding the replacement of Self-Contained Breathing Apparatus (SCBA) equipment used by the Fire Department and to raise and appropriate the sum of Sixty Thousand Dollars (\$ 60,000) for this fund. This fund is to be known as the Fire Department SCBA Fund and appoints the Board of Selectmen as Agents. This is in addition to the operating budget. (majority vote required)

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

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

Moved by Gail Pare 2nd by George Fletcher. Selectman Jack O'Reilly stated that they had a amendment to change the appropriated amount to \$40,000. Amendment moved by Mike Maraconi 2nd by Gail Klanchesser. The Fire Chief, Dale Sylvia was asked to speak on the reason for the reduction. Moderator Fletcher then called for a vote on the amendment. Motion carries. Moderator Fletcher then asked for a vote on Article 14. Motion carries. Moderator Fletcher announced that we would now go back to Article 6. A motion was made by Justin Richardson to move this to the end for a vote 2nd by Maggie Cook. Moderator Fletcher called for a vote on this motion. Motion carries.

ARTICLE 15: To see if the Town shall vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Langdon Library Building Fund for the purpose of construction of an addition or improvements to our Library and to raise and appropriate the amount of Fifty Thousand Dollars (\$ 50,000) to be placed in this fund and to appoint the Library Trustees as agents. This appropriation is in addition to the operating budget. (majority vote required).

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

THE BUDGET COMMITTEE'S VOTE TIED 4 TO 4

Moved by Peggy Lamson 2nd by Melissa Prefontaine. There was some discussion on this Article Denis Hebert made a motion to move the question 2nd by Ted Connors. Motion carries. Ooderator Fletcher Fletcher then asked for a vote on Article 15, Motion carries.

ARTICLE 16: Brought forth by petition of Todd Gagliano of 101 Patterson Lane, Newington NH, other residents of Patterson Lane and at least another 24 registered voters of the Town of Newington, ask the town to vote to raise and appropriate the sum of Fifty Six Thousand Nine Hundred and Nine Dollars (\$56,909) to repair the existing boat ramp at Patterson. (Includes necessary engineering costs)

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

THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE (0-8)

Moved by John Klanchesser 2nd by John Frink. Todd Gagliano spoke on the reason for the Article. There was some discussion on then Ted Connors made a motion to move the question 2nd by Ted Connors. Motion carries. Moderator Fletcher called for a handcount. Yes 63 No 2 Motion carries.

Moderator Fletcher announced that we would now be going back to Article 6 for a vote on the Conservation Fund of \$25,000. Motion carries

ARTICLE 17: Shall the Town Vote to authorize the prepayment of taxes as provided under RSA 80:52-a.

Moved by Mr Hamlin 2nd by Peggy Lamson. So discussion. Moderator called for a vote. Motion carries

ARTICLE 18: To hear the report of the Moderator on the election of officers.

Moved by John Klanchesser 2nd by Ann Beebe. Moderator Fletcher proceeded to read the results of Tuesday's election.

Given under our hands and seal this 7th day of February 2011.

We certify and attest that on this 8th day of February 2011, we posted a true and attested copy of the within Warrant at the place of Meeting, and like copies at the South Newington Bulletin Board and the Meeting House, and delivered the original to the Town Clerk

The Town of Newington Board of Selectmen

Jan Stuart, Chairman Cosmas Iocovozzi, Selectman Jack O'Reilly, Selectman

A True copy of Warrant: Attest

Jan Stuart, Chairman Cosmas Iocovozzi, Selectman Jack O'Reilly, Selectman

Meeting adjourned 1:38PM

Respectfully submitted,
W. Jane Mazeau, TownClerk/Tax Collector



Election Results

March 8, 2011

Board of Selectmen – 3 years
(vote for one)

David Philbrick - 53

Frances Frank - 25

Thomas Hourihan - 7

Michael Marconi - 48

Write in - Rick Stern - 90

Treasurer – one year

Luanne O'Reilly - 169

Budget Committee – 3 years (vote for 2)

Budget Committee - 2 years (vote for 1)

Board of Fire Engineers – 3 years
(vote for one)

John Klanchesser - 69

Ruth Fletcher - 149

Police Commission – 3 years

Douglas Ross - 180

Cemetery Committee - 3 years

Write-In: Clifford Abbott - 27

Cemetery Committee - 2 years

Write-In: John Frink - 11

Cemetery Committee - one year

Charles Brewster - 177

Supervisor of Checklist – 4 years

(vote for one)

Write in - Anne Beebe - 22

Planning Board – 3 years (vote for 2)

Write-in: Patty Borkland - 152

Write-in: Irving Beebe - 20

Library Trustee – 3 years (vote for one)

Dot Noseworthy - 179

Trustee of the Trust Funds

Write-in: Christopher Bellmare - 31

Sewer Commission – 3 years

Timothy D. Field - 190

School Board Election Results

School Board member - three years

Deidre Link - 189

Warrant Article 2 - "Are you in favor of the adoption of Article 2, as proposed by the Planning Board, that would move parking requirements from the Zoning Ordinance to the Site Plan Review Regulations:" Yes - 138 No - 75

Total number of registered Newington voters - 620

Total number of voters - 226

Turnout - 36 percent

TOWN OF NEWINGTON, NEW HAMPSHIRE

Financial Statements

December 31, 2010

and

Independent Auditor's Report

TOWN OF NEWINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2010

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Newington, New Hampshire

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 (the Town) as of and for the year ended December 31, 2010, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 2 to the financial statements, management has not recorded a liability for other post-employment benefits in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other post-employment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the liabilities, reduce the net assets, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net assets, and expenses of the governmental activities is not reasonably determinable.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to previously do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the governmental activities of the Town of Newington, New Hampshire as of December 31, 2010, or the changes in financial position thereof for the year then ended.

In addition, in our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the business-type activities, each major fund and the aggregate remaining fund information of the Town of Newington, New Hampshire as of December 31, 2010 and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages i-vi and 25-26, respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We

have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Newington, New Hampshire's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Vachon Clukay & Company PC

December 12, 2011

TOWN OF NEWINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2010

Presented herewith please find the Management's Discussion & Analysis Report for the Town of Newington for the year ending December 31, 2010. 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 assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets 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 assets changed during the most recent fiscal year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

Fund Financial Statements

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

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

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

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

Government 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 expendable 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 assets and statement of activities.

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

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

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

Notes to the Basic Financial Statements

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

Other Information

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

Government-Wide Financial Analysis

Statement of Net Assets

Net assets of the Town of Newington as of December 31, 2010 and 2009 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Current and other assets:						
Capital assets	\$ 5,826,535	\$ 4,619,690	\$ 2,753,882	\$ 2,986,538	\$ 8,580,417	\$ 7,606,228
Other assets	5,500,373	5,403,580	1,462,680	1,437,038	6,963,053	6,840,618
Total assets	<u>11,326,908</u>	<u>10,023,270</u>	<u>4,216,562</u>	<u>4,423,576</u>	<u>15,543,470</u>	<u>14,446,846</u>
Long term and other liabilities:						
Noncurrent liabilities	1,291,666	636,757	-	-	1,291,666	636,757
Other liabilities	1,297,441	1,159,971	19,401	-	1,316,842	1,159,971
Total liabilities	<u>2,589,107</u>	<u>1,796,728</u>	<u>19,401</u>	<u>-</u>	<u>2,608,508</u>	<u>1,796,728</u>
Net assets:						
Invested in capital assets, net of related debt	4,575,343	4,045,283	2,753,882	2,986,538	7,329,225	7,031,821
Restricted	2,138,400	2,028,712	-	-	2,138,400	2,028,712
Unrestricted	2,024,058	2,152,547	1,443,279	1,437,038	3,467,337	3,589,585
Total net assets	<u>\$ 8,737,801</u>	<u>\$ 8,226,542</u>	<u>\$ 4,197,161</u>	<u>\$ 4,423,576</u>	<u>\$ 12,934,962</u>	<u>\$ 12,650,118</u>

Statement of Activities

The Town's total revenue for fiscal 2010 of \$6,156,943 exceeded total expenses of \$ 5,872,099 resulting in a net asset increase of \$284,844.

Change in net assets for the years ending December 31, 2010 and 2009 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Program revenues:						
Charges for services	\$ 191,062	\$ 202,923	\$ 626,807	\$ 648,953	\$ 817,869	\$ 851,876
Operating grants and contributions	132,164	159,423	-	-	132,164	159,423
Capital grants and contributions	63,418	51,237	-	-	63,418	51,237
Total program revenues	<u>386,644</u>	<u>413,583</u>	<u>626,807</u>	<u>648,953</u>	<u>1,013,451</u>	<u>1,062,536</u>
General revenues:						
Property taxes	4,682,015	4,502,918	-	-	4,682,015	4,502,918
Licenses and permits	267,953	248,490	-	-	267,953	248,490
Intergovernmental revenue	35,111	48,063	-	-	35,111	48,063
Interest and investment earnings	115,185	210,087	7,143	18,170	122,328	228,257
Miscellaneous	31,885	40,709	-	6,060	31,885	46,769
Contributions to permanent fund principal	4,200	3,000	-	-	4,200	3,000
Total general revenues	<u>5,136,349</u>	<u>5,053,267</u>	<u>7,143</u>	<u>24,230</u>	<u>5,143,492</u>	<u>5,077,497</u>
Total revenues	<u>5,522,993</u>	<u>5,466,850</u>	<u>633,950</u>	<u>673,183</u>	<u>6,156,943</u>	<u>6,140,033</u>
Program expenses:						
General government	955,562	944,534	-	-	955,562	944,534
Public safety	2,998,775	2,747,512	-	-	2,998,775	2,747,512
Highways and streets	450,661	487,196	-	-	450,661	487,196
Sanitation	161,683	140,723	860,365	806,916	1,022,048	947,639
Health and welfare	87,322	85,082	-	-	87,322	85,082
Culture and recreation	304,629	244,170	-	-	304,629	244,170
Conservation	12,381	-	-	-	12,381	-
Interest and fiscal charges	40,721	40,973	-	-	40,721	40,973
Total expenses	<u>5,011,734</u>	<u>4,690,190</u>	<u>860,365</u>	<u>806,916</u>	<u>5,872,099</u>	<u>5,497,106</u>
Change in net assets	511,259	776,660	(226,415)	(133,733)	284,844	642,927
Net assets - beginning of year	<u>8,226,542</u>	<u>7,449,882</u>	<u>4,423,576</u>	<u>4,557,309</u>	<u>12,650,118</u>	<u>12,007,191</u>
Net assets - ending of year	<u>\$ 8,737,801</u>	<u>\$ 8,226,542</u>	<u>\$ 4,197,161</u>	<u>\$ 4,423,576</u>	<u>\$ 12,934,962</u>	<u>\$ 12,650,118</u>

Town of Newington Governmental Activities

As shown in the above statement the Town experienced an improvement in financial position of \$511,259 on the full accrual basis of accounting.

Business-type Activities

The charges for services for sewer operations covered 73% of operating expenses. There was \$7,143 in interest income which reduced the overall loss to \$226,415.

Town of Newington Fund Financial Statements

The General Fund shows a fund balance of \$2,007,549. This is a decrease of \$145,786 due primarily to the use of fund balance of \$447,888.

The Capital Reserve Fund shows a fund balance of \$856,992 which is an increase of \$39,541.

The Permanent Funds shows a fund balance of \$855,856. This is an increase of \$69,939 due to improved market returns on investments.

The Capital Projects Fund shows a fund balance of \$3,999. This is due to the project carrying over to the subsequent year. The fund balance represents unspent bond proceeds at year end.

General Fund Budgetary Highlights

The actual budgetary revenues were more than the budget for estimated revenues by \$91,189.

The actual budgetary expenditures were less than the final budgeted appropriations by \$121,053.

The Town realized a savings of \$144,664 in the General government budget and \$39,078 in the public safety budget. The Town encumbered \$414,945 for various building maintenance, erosion and paving projects, etc due to be completed in 2011 that didn't need to be funded again this year.

Capital Assets

The Town's investments in capital assets for its governmental activities amounted to \$5,826,535 (net of accumulated depreciation). In addition, the Town's investments in business-type activities amounted to \$2,753,882 (net of accumulated depreciation). The following provides additional detail:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Land	\$ 1,266,721	\$ 1,266,721	\$ 69,668	\$ 69,668	\$ 1,336,389	\$ 1,336,389
Construction in progress	1,218,981	679,245			1,218,981	679,245
Infrastructure			575,676	626,742	575,676	626,742
Land improvements	336,885	259,273	3,707	5,142	340,592	264,415
Buildings and improvements	1,932,783	1,319,173	1,592,299	1,718,123	3,525,082	3,037,296
Vehicles and equipment	1,071,165	1,095,278	512,532	566,863	1,583,697	1,662,141
	<u>\$ 5,826,535</u>	<u>\$ 4,619,690</u>	<u>\$ 2,753,882</u>	<u>\$ 2,986,538</u>	<u>\$ 8,580,417</u>	<u>\$ 7,606,228</u>

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

Long-Term Obligations

During FY 2010, the Town issued \$900,000 in general obligation bonds for the construction of a highway garage and made payments on the general obligation bonds of \$192,294. The Town also made payments on capital leases payable of \$53,215. Additional information on the Town's long-term debt obligations can be found in Note 9 of the Notes to the Basic Financial Statements.

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 Beatrice Marconi (Administrative Assistant) at 205 Nimble Hill Road, Newington, NH 03801-2797, Telephone number 603-436-7640.

EXHIBIT A
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Assets
December 31, 2010

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 2,521,966	\$ 225,755	\$ 2,747,721
Investments	2,801,979	1,181,421	3,983,400
Taxes receivable, net	99,963		99,963
Accounts receivable, net	49,959	55,504	105,463
Due from other governments	10,502		10,502
Prepaid expenses	16,004		16,004
Total Current Assets	<u>5,500,373</u>	<u>1,462,680</u>	<u>6,963,053</u>
Noncurrent Assets:			
Capital assets:			
Non-depreciable capital assets	2,485,702	69,668	2,555,370
Depreciable capital assets, net	<u>3,340,833</u>	<u>2,684,214</u>	<u>6,025,047</u>
Total Noncurrent Assets	<u>5,826,535</u>	<u>2,753,882</u>	<u>8,580,417</u>
Total Assets	<u>\$11,326,908</u>	<u>\$ 4,216,562</u>	<u>\$ 15,543,470</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 287,184	\$ 19,401	\$ 306,585
Accrued expenses	53,012		53,012
Retainage payable	91,179		91,179
Deferred revenue	8,031		8,031
Due to other governments	599,233		599,233
Current portion of bonds payable	203,141		203,141
Current portion of capital leases payable	<u>55,661</u>		<u>55,661</u>
Total Current Liabilities	<u>1,297,441</u>	<u>19,401</u>	<u>1,316,842</u>
Noncurrent Liabilities:			
Bonds payable	913,054		913,054
Capital leases payable	295,531		295,531
Compensated absences payable	<u>83,081</u>		<u>83,081</u>
Total Noncurrent Liabilities	<u>1,291,666</u>	<u>-</u>	<u>1,291,666</u>
Total Liabilities	<u>2,589,107</u>	<u>19,401</u>	<u>2,608,508</u>
NET ASSETS			
Invested in capital assets, net of related debt	4,575,343	2,753,882	7,329,225
Restricted	2,138,400		2,138,400
Unrestricted	<u>2,024,058</u>	<u>1,443,279</u>	<u>3,467,337</u>
Total Net Assets	<u>8,737,801</u>	<u>4,197,161</u>	<u>12,934,962</u>
Total Liabilities and Net Assets	<u>\$11,326,908</u>	<u>\$ 4,216,562</u>	<u>\$ 15,543,470</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, 2010

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General government	\$ 955,562	\$ 8,182	\$ 1,217		\$ (946,163)		\$ (946,163)
Public safety	2,998,775	174,085	80,731	\$ 39,955	(2,704,004)		(2,704,004)
Highways and streets	450,661		32,759		(417,902)		(417,902)
Sanitation	161,683				(161,683)		(161,683)
Health and welfare	87,322				(87,322)		(87,322)
Culture and recreation	304,629	8,795	17,457		(278,377)		(278,377)
Conservation	12,381				(12,381)		(12,381)
Interest and fiscal charges	40,721			23,463	(17,258)		(17,258)
Total governmental activities	5,011,734	191,062	132,164	63,418	(4,625,090)	\$ -	(4,625,090)
Business-type activities:							
Sewer	860,365	626,807			-	(233,558)	(233,558)
Total business-type activities	860,365	626,807			-	(233,558)	(233,558)
Total primary government	5,872,099	817,869	132,164	63,418	(4,625,090)	(233,558)	(4,858,648)
General revenues:							
Property and other taxes					4,682,015		4,682,015
Licenses and permits					267,953		267,953
Grants and contributions:							
Rooms and meals tax distribution					35,111		35,111
Interest and investment earnings					115,185	7,143	122,328
Miscellaneous					31,885		31,885
Contributions to permanent fund principal					4,200		4,200
Total general revenues and contributions to permanent fund principal					5,136,349	7,143	5,143,492
Change in net assets					511,259	(226,415)	284,844
Net assets - beginning					8,226,542	4,423,576	12,650,118
Net assets - ending					\$ 8,737,801	\$ 4,197,161	\$ 12,934,962

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF NEWINGTON, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2010

	General Fund	Capital Reserve Fund	Permanent Funds	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 2,511,303				\$ 10,663	\$ 2,521,966
Investments	374,574	\$ 915,430	\$ 997,331		514,644	2,801,979
Taxes receivable, net	99,963					99,963
Accounts receivable, net	49,959					49,959
Due from other governments	10,502					10,502
Due from other funds	12,255			\$ 48,995	164,950	226,200
Prepaid expenses	16,004					16,004
Total Assets	<u>\$ 3,074,560</u>	<u>\$ 915,430</u>	<u>\$ 997,331</u>	<u>\$ 48,995</u>	<u>\$ 690,257</u>	<u>\$ 5,726,573</u>
LIABILITIES						
Accounts payable	\$ 287,184					\$ 287,184
Accrued expenses	38,731					38,731
Retainage payable		\$ 46,183		\$ 44,996		91,179
Deferred revenue	69,393				\$ 4,031	73,424
Due to other governments	599,233					599,233
Due to other funds	72,470	12,255	\$ 141,475			226,200
Total Liabilities	<u>1,067,011</u>	<u>58,438</u>	<u>141,475</u>	<u>44,996</u>	<u>4,031</u>	<u>1,315,951</u>
FUND BALANCES						
Reserved for prepaid expenses	16,004					16,004
Reserved for encumbrances	414,945					414,945
Reserved for endowments			758,860			758,860
Unreserved, reported in:						
General fund	1,576,600					1,576,600
Special revenue funds		856,992			686,226	1,543,218
Capital projects fund				3,999		3,999
Permanent funds			96,996			96,996
Total Fund Balances	<u>2,007,549</u>	<u>856,992</u>	<u>855,856</u>	<u>3,999</u>	<u>686,226</u>	<u>4,410,622</u>
Total Liabilities and Fund Balances	<u>\$ 3,074,560</u>	<u>\$ 915,430</u>	<u>\$ 997,331</u>	<u>\$ 48,995</u>	<u>\$ 690,257</u>	

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

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

5,826,535

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

65,393

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

Bonds payable	(1,116,195)
Capital leases payable	(351,192)
Accrued interest on long-term obligations	(14,281)
Compensated absences payable	<u>(83,081)</u>

Net assets of governmental activities

\$ 8,737,801

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, 2010

	General Fund	Capital Reserve Fund	Permanent Funds	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$ 4,668,210					\$ 4,668,210
Licenses and permits	267,953				\$ 39,955	267,953
Intergovernmental	190,738					190,738
Charges for services	191,062					191,062
Interest and investment income	13,329	\$ 2,622	\$ 89,689	\$ 474	9,071	115,185
Miscellaneous	32,190		4,200		3,891	40,281
Total Revenues	<u>5,363,482</u>	<u>2,622</u>	<u>93,889</u>	<u>474</u>	<u>52,917</u>	<u>5,513,384</u>
Expenditures:						
Current operations:						
General government	1,127,599		11,950		866	1,140,415
Public safety	2,714,063				30,099	2,744,162
Highways and streets	427,330					427,330
Sanitation	161,000					161,000
Health and welfare	65,882					65,882
Culture and recreation	225,881				120,961	346,842
Conservation					12,381	12,381
Capital outlay	199,898	142,505		896,475	39,955	1,278,833
Debt service:						
Principal retirement	245,509					245,509
Interest and fiscal charges	33,657					33,657
Total Expenditures	<u>5,200,819</u>	<u>142,505</u>	<u>11,950</u>	<u>896,475</u>	<u>204,262</u>	<u>6,456,011</u>
Excess revenues over (under) expenditures	162,663	(139,883)	81,939	(896,001)	(151,345)	(942,627)
Other financing sources (uses):						
Proceeds from bond issuances				900,000		900,000
Transfers in	2,576	182,000			141,025	325,601
Transfers out	(311,025)	(2,576)	(12,000)			(325,601)
Total other financing sources (uses)	<u>(308,449)</u>	<u>179,424</u>	<u>(12,000)</u>	<u>900,000</u>	<u>141,025</u>	<u>900,000</u>
Net change in fund balances	<u>(145,786)</u>	<u>39,541</u>	<u>69,939</u>	<u>3,999</u>	<u>(10,320)</u>	<u>(42,627)</u>
Fund balances at beginning of year	2,153,335	817,451	785,917		696,546	4,453,249
Fund balances at end of year	<u>\$ 2,007,549</u>	<u>\$ 856,992</u>	<u>\$ 855,856</u>	<u>\$ 3,999</u>	<u>\$ 686,226</u>	<u>\$ 4,410,622</u>

Net Change in Fund Balances--Total Governmental Funds \$ (42,627)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. 1,237,697

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 13,805

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the net loss on disposed capital assets reduced by the actual proceeds received from the sale of capital assets. (30,852)

Repayment of principal on general obligation bonds and capital leases are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 245,509

Some expense reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (5,209)

Proceeds from bond issues are other financing sources in the funds, but bond issues increase long-term liabilities in the statement of net assets. (900,000)

In the statement of activities, interest is accrued on general obligation bonds, whereas in governmental funds, an interest expenditure is reported when due. (7,064)

Change in Net Assets of Governmental Activities \$ 511,259

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Assets
Proprietary Funds
December 31, 2010

	Sewer Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 225,755
Investments	1,181,421
Accounts receivable	55,504
Total Current Assets	<u>1,462,680</u>
Noncurrent Assets:	
Non-depreciable capital assets	69,668
Capital assets, net	<u>2,684,214</u>
Total Noncurrent Assets	<u>2,753,882</u>
Total Assets	<u>\$ 4,216,562</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	\$ 19,401
Total Current Liabilities	<u>19,401</u>
Total Liabilities	<u>19,401</u>
NET ASSETS	
Invested in capital assets	2,753,882
Unrestricted	<u>1,443,279</u>
Total Net Assets	<u>4,197,161</u>
Total Liabilities and Net Assets	<u>\$ 4,216,562</u>

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Net Assets
Proprietary Funds
For the Year Ended December 31, 2010

	Sewer Fund
Operating revenues:	
Charges for services	\$ 626,807
Total operating revenues	<u>626,807</u>
Operating expenses:	
Personnel services	11,070
Contractual services	589,348
Supplies	1,337
Depreciation	<u>258,610</u>
Total operating expenses	<u>860,365</u>
Operating (loss)	<u>(233,558)</u>
Non-operating revenues:	
Interest revenue	<u>7,143</u>
Net non-operating revenues	<u>7,143</u>
Change in net assets	(226,415)
Total net assets at beginning of year	<u>4,423,576</u>
Total net assets at end of year	<u>\$ 4,197,161</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, 2010

	Sewer <u>Fund</u>
Cash flows from operating activities:	
Cash received from customers	\$ 627,945
Cash paid to suppliers	(574,084)
Cash paid to employees	<u>(11,070)</u>
Net cash provided by operating activities	<u>42,791</u>
Cash flows from capital financing activities:	
Purchases of capital assets	<u>(25,954)</u>
Net cash (used) for capital financing activities	<u>(25,954)</u>
Cash flows from investing activities:	
Purchase of investments	(206,664)
Interest on investments	<u>7,143</u>
Net cash (used) by investing activities	<u>(199,521)</u>
Net decrease in cash and cash equivalents	(182,684)
Cash and cash equivalents at beginning of year	<u>408,439</u>
Cash and cash equivalents at end of year	<u>\$ 225,755</u>
Reconciliation of operating (loss) to net cash provided by operating activities:	
Operating (loss)	\$ (233,558)
Adjustments to reconcile operating (loss) to net cash provided by operating activities:	
Depreciation expense	258,610
Allowance for uncollectible receivables	(7,403)
Changes in assets and liabilities:	
Accounts receivable	8,541
Accounts payable	19,401
Due to other funds	<u>(2,800)</u>
Net cash provided by operating activities	<u>\$ 42,791</u>

See accompanying notes to the basic financial statements

EXHIBIT H
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2010

	<u>Private- Purpose Trust Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and cash equivalents		\$ 21,571
Investments	\$ 74,824	<u>356,272</u>
Total assets	<u>\$ 74,824</u>	<u>\$ 377,843</u>
LIABILITIES		
Due to other governments		\$ 113,830
Due to others		<u>264,013</u>
Total liabilities	<u>\$ -</u>	<u>\$ 377,843</u>
NET ASSETS		
Held in trust	<u>74,824</u>	
Total net assets	<u>\$ 74,824</u>	

See accompanying notes to the basic financial statements

EXHIBIT I
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2010

	<u>Private- Purpose Trust Fund</u>
ADDITIONS:	
Contributions:	
Private donations	\$ 1,000
Total Contributions	<u>1,000</u>
Investment earnings:	
Interest	562
Realized gains on investments	140
Net increase in the fair value of investments	<u>5,417</u>
Total Investment Earnings	<u>6,119</u>
Total Additions	<u>7,119</u>
DEDUCTIONS:	
Benefits	<u>4,382</u>
Total Deductions	<u>4,382</u>
Change in Net Assets	2,737
Net assets - beginning of year	<u>72,087</u>
Net assets - end of year	<u>\$ 74,824</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, 2010**

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

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The 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, 2010

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 liabilities is reported as fund balance. The following are the Town's major governmental funds:

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

The *Capital Reserve Funds* account for all financial resources of the various trust arrangements, held by the Trustees of Trust Funds in which the principal and income benefit the various departments of the Town.

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

The *Capital Projects Fund* accounts for the financial transactions related to the construction of major capital additions to the Town's assets.

2. Proprietary Funds:

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

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

3. Fiduciary Funds:

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into two classifications: private purpose trust funds and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2010

other governments and are therefore not available to support the Town's own programs. The Town maintains two private purpose trust funds which account for monies designated to benefit individuals within the Town. The Town's agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The Town's agency fund accounts for the capital reserve fund of the Newington School District, which is held by the Town as required by State Law. Other agency funds consist of developer's performance bonds.

Measurement Focus

1. Government-Wide Financial Statements:

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

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

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

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

Basis of Accounting

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

In the government-wide financial statements and proprietary fund statements, private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The Town has elected not to follow the FASB pronouncements issued subsequent to November 30, 1989.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2010

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

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

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

Licenses and permits, charges for services, and miscellaneous revenues (except interest on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received.

2. Deferred Revenue:

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

3. Expenses/Expenditures:

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

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

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2010

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, 2010, the Town applied \$447,888 of its unappropriated fund balance to reduce taxes.

Encumbrance Accounting

Encumbrance accounting, under which purchase orders and other commitments for expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities, but rather commitments related to unperformed contracts for goods and services.

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, 2010 are recorded as receivables net of reserves for estimated uncollectibles of \$13,000.

Accounts Receivable

Accounts receivable are recorded net of reserves for estimated uncollectibles of \$27,815 in the general fund.

Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond December 31, 2010 are recorded as prepaid items.

Capital Assets

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

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

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2010

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

All reported capital assets except for land 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	10-15
Buildings and improvements	39
Infrastructure	25-40
Vehicles and equipment	5-20

Compensated Absences

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

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

Accrued Liabilities and Long-Term Obligations

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

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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 assets are 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.

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

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2010

Fund Balance Reserves

The Town reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Unreserved fund balance indicates that portion which is available for appropriation in future periods. A fund balance reserve has been established for endowments, encumbrances and prepaid expenses.

Interfund Activity

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

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

Operating Revenues and Expenses

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

Estimates

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

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

NOTE 3—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$927,630,731 as of April 1, 2010) and are due in two installments on July 1, 2010 and December 9,

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2010

2010. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

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

In accordance with State law, the Town collects taxes for the Newington School District and Rockingham County, both independent governmental units, which are remitted to them as required by law. The Town also collects education taxes for the State of New Hampshire which are remitted directly to the school district. Total taxes appropriated during the year were \$1,714,231 and \$951,033 for the Newington School District and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

NOTE 4—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2010, the Town was a member of the Local Government Center (LGC). The Town currently reports all of its risk management activities in its General Fund. This Trusts is classified as a "Risk Pool" in accordance with accounting principles generally accepted in the United States of America.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2010.

Property and Liability Insurance

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

Worker's Compensation

The LGC 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, 2010**

NOTE 5—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2010 are classified in the accompanying financial statements as follows:

Statement of Net Assets:	
Cash and cash equivalents	\$ 2,747,721
Investments	3,983,400
Statement of Fiduciary Net Assets:	
Cash and cash equivalents	21,571
Investments	<u>431,096</u>
	<u>\$ 7,183,788</u>

Deposits and investments at December 31, 2010 consist of the following:

Cash on hand	\$ 3,328
Deposits with financial institutions	3,860,950
Investments	<u>3,319,510</u>
	<u>\$ 7,183,788</u>

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

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. None of the investments held by the Town as of December 31, 2010 are rated.

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

The following investment types are not rated:

Overnight repurchase agreements	\$ 2,247,388
Mutual funds	712,388
Money market funds	<u>359,734</u>
	<u>\$ 3,319,510</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2010

Custodial Credit Risk

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

Of the Town's deposits with financial institutions at year end \$6,006,084 was collateralized by securities held by the bank in the bank's name.

NOTE 6—CAPITAL ASSETS

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

	<u>Balance</u> <u>1/1/2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2010</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,266,721			\$ 1,266,721
Construction in progress	679,245	\$ 1,004,286	\$ (464,550)	1,218,981
Total capital assets not being depreciated	<u>1,945,966</u>	<u>1,004,286</u>	<u>(464,550)</u>	<u>2,485,702</u>
Other capital assets:				
Land improvements	288,502	103,437		391,939
Buildings and improvements	2,601,332	683,535		3,284,867
Vehicles and equipment	2,268,460	174,161	(382,111)	2,060,510
Total other capital assets at historical cost	<u>5,158,294</u>	<u>961,133</u>	<u>(382,111)</u>	<u>5,737,316</u>
Less accumulated depreciation for:				
Land improvements	(29,229)	(25,825)		(55,054)
Buildings and improvements	(1,282,159)	(69,925)		(1,352,084)
Vehicles and equipment	(1,173,182)	(167,422)	351,259	(989,345)
Total accumulated depreciation	<u>(2,484,570)</u>	<u>(263,172)</u>	<u>351,259</u>	<u>(2,396,483)</u>
Total other capital assets, net	<u>2,673,724</u>	<u>697,961</u>	<u>(30,852)</u>	<u>3,340,833</u>
Total capital assets, net	<u>\$ 4,619,690</u>	<u>\$ 1,702,247</u>	<u>\$ (495,402)</u>	<u>\$ 5,826,535</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 66,227
Public safety	159,155
Highways and streets	23,331
Sanitation	683
Culture and recreation	13,776
Total governmental activities depreciation expense	<u>\$ 263,172</u>

The balance of the assets acquired through capital leases as of December 31, 2010 is as follows:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2010

Vehicles and equipment	\$ 557,278
Less accumulated depreciation for:	
Vehicles and equipment	<u>(160,991)</u>
	<u>\$ 396,287</u>

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

	<u>Balance</u> <u>1/1/2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2010</u>
Business-type activities:				
Capital assets not depreciated:				
Land	\$ 69,668			\$ 69,668
Total capital assets not being depreciated	<u>69,668</u>	<u>\$ -</u>	<u>\$ -</u>	<u>69,668</u>
Other capital assets:				
Land improvements	30,217			30,217
Buildings and improvements	5,147,684	11,813		5,159,497
Infrastructure	1,997,486			1,997,486
Vehicles and equipment	945,207	14,141		959,348
Total other capital assets at historical cost	<u>8,120,594</u>	<u>25,954</u>	<u>-</u>	<u>8,146,548</u>
Less accumulated depreciation for:				
Land improvements	(25,075)	(1,435)		(26,510)
Buildings and improvements	(3,429,561)	(137,637)		(3,567,198)
Infrastructure	(1,370,744)	(51,066)		(1,421,810)
Vehicles and equipment	(378,344)	(68,472)		(446,816)
Total accumulated depreciation	<u>(5,203,724)</u>	<u>(258,610)</u>	<u>-</u>	<u>(5,462,334)</u>
Total other capital assets, net	<u>2,916,870</u>	<u>(232,656)</u>	<u>-</u>	<u>2,684,214</u>
Total capital assets, net	<u>\$ 2,986,538</u>	<u>\$ (232,656)</u>	<u>\$ -</u>	<u>\$ 2,753,882</u>

Depreciation expense was charged to proprietary funds as follows:

Sewer fund	<u>\$ 258,610</u>
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NOTE 7—DUE TO OTHER GOVERNMENTS

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. At December 31, 2010, the balance of the property tax appropriation due to the Newington School District is \$599,233.

NOTE 8—DEFINED BENEFIT PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS

**TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2010**

issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

Funding Policy

Covered public safety employees are required to contribute 9.3% of their covered salary, whereas general employees are required to contribute 5.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers, fire employees and general employees were 13.66%, 17.28% and 9.16%, respectively through June 30, 2010 and 14.63%, 18.52% and 9.16%, respectively, thereafter. The Town contributes 70% of the employer cost for public safety officers employed by the Town, and the State contributes the remaining 30% of the employer cost, through June 30, 2010 and 75% and 25%, respectively, thereafter. The Town contributes 100% of the employer cost for general employees of the Town. In accordance with accounting principles generally accepted in the United States of America (GASB #24), on-behalf fringe benefits contributed by the State of New Hampshire of \$80,731 have been recognized as a revenue and expenditure in the General Fund in these financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2010, 2009, and 2008 were \$243,705, \$224,498, and \$198,308, respectively, equal to the required contributions for each year.

NOTE 9—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2010 are as follows:

	Balance <u>1/1/2010</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2010</u>	Due Within <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 408,489	\$ 900,000	\$ (192,294)	\$ 1,116,195	\$ 203,141
Capital lease payable	404,407		(53,215)	351,192	55,661
Compensated absences	<u>77,872</u>	<u>94,917</u>	<u>(89,708)</u>	<u>83,081</u>	
Total governmental activities	<u>\$ 890,768</u>	<u>\$ 994,917</u>	<u>\$ (335,217)</u>	<u>\$ 1,550,468</u>	<u>\$ 258,802</u>

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

General Obligation Bonds

Bonds payable at December 31, 2010 are comprised of the following individual issues:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2010

\$64,354 State Revolving Loan Fund, due in annual installments of \$4,652 through June 2019; interest at 3.80%	\$ 34,905
\$369,439 State Revolving Loan Fund, due in annual installments of \$26,705 through August 2018; interest at 3.80%	181,290
\$900,000 Highway Garage Bond, due in annual installments of \$180,000 through September 2015; interest at 3.50%	<u>900,000</u>
	<u>\$ 1,116,195</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2010 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2011	\$ 203,141	\$ 39,715	\$ 242,856
2012	204,020	32,536	236,556
2013	204,933	25,323	230,256
2014	205,881	18,076	223,957
2015	206,864	10,792	217,656
2016-2019	<u>91,356</u>	<u>7,366</u>	<u>98,722</u>
	<u>\$ 1,116,195</u>	<u>\$ 133,808</u>	<u>\$ 1,250,003</u>

As included on the Statement of Activities (Exhibit B), interest for the year ended December 31, 2010 was \$23,606 on general obligation debt and capital leases for governmental activities.

Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. The following is the individual capital lease obligation at December 31, 2010:

Equipment, due in monthly installments of \$5,861, including interest at 4.50%, through August 2016	<u>\$ 351,192</u>
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Debt service requirements to retire capital lease obligations outstanding at December 31, 2010 are as follows:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2010

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2011	\$ 55,661	\$ 14,669	\$ 70,330
2012	58,219	12,111	70,330
2013	60,894	9,436	70,330
2014	63,693	6,638	70,331
2015	66,620	3,711	70,331
2016	46,105	782	46,887
	<u>\$ 351,192</u>	<u>\$ 47,347</u>	<u>\$ 398,539</u>

NOTE 10—INTERFUND BALANCES AND TRANSFERS

The General Fund collects land use change tax revenues, donations and grants of which 100% of collections are required to be remitted to the Conservation Commission and Grant Nonmajor Governmental Funds. The balance of revenue collections are reflected as an interfund payable. The Permanent Funds hold Library Trust Funds for the Library Fund, a Nonmajor Governmental Fund. The balance held by the Permanent Funds is reflected as an interfund payable. During the year, the Sewer Fund collected property tax revenues which are to be remitted to the General Fund and are reflected as an interfund payable. Interfund balances at December 31, 2010 are as follows:

	General <u>Fund</u>	Due from		<u>Totals</u>
		Capital Reserve <u>Fund</u>	Permanent <u>Funds</u>	
Due to General Fund		\$ 12,255		\$ 12,255
Capital Projects Fund	\$ 48,995			48,995
Nonmajor Governmental Funds	23,475		\$ 141,475	164,950
	<u>\$ 72,470</u>	<u>\$ 12,255</u>	<u>\$ 141,475</u>	<u>\$ 226,200</u>

During the year, several interfund transactions occurred between funds. The various transfers were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2010 are as follows:

	General <u>Fund</u>	Transfer from		<u>Total</u>
		Capital Reserve <u>Fund</u>	Permanent <u>Funds</u>	
Transfer to General Fund		\$ 2,576		\$ 2,576
Capital Reserve Fund	\$ 182,000			182,000
Nonmajor Governmental Funds	129,025		\$ 12,000	141,025
	<u>\$ 311,025</u>	<u>\$ 2,576</u>	<u>\$ 12,000</u>	<u>\$ 325,601</u>

NOTE 11—RESTRICTED NET ASSETS

Net assets are restricted for specific purposes at December 31, 2010 as follows:

**TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2010**

Non-expendable trust principal	\$ 758,860
Conservation Commission Fund	380,956
Capital Reserve Fund	856,992
Accumulated Leave Expendable Trust Fund	137,593
Capital Projects Fund	3,999
	<u>\$ 2,138,400</u>

NOTE 12—PERMANENT FUNDS

Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the Town's programs. Principal and income balances at December 31, 2010 are as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$ 52,777	\$ 55,853	\$ 108,630
Library Funds	706,083	41,143	747,226
	<u>\$ 758,860</u>	<u>\$ 96,996</u>	<u>\$ 855,856</u>

NOTE 13—TOP TAXPAYERS

The following are the five major property owners as they relate to the assessed property valuation of \$927,630,731:

<u>Taxpayer</u>	<u>Property Valuation</u>	<u>Percentage of Total Valuation</u>
NAEA Newington Energy LLC	\$ 325,000,000	35.04%
Fox Run Joint Venture	73,893,400	7.97%
Public Service of New Hampshire	58,000,000	6.25%
SBAF Running Fox	43,669,100	4.71%
Sprague & Sons	30,069,655	3.24%

NOTE 14—COMMITMENTS AND CONTINGENCIES

Litigation

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

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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 4,663,816	\$ 4,663,816	\$ 4,682,015	\$ 18,199
Licenses and permits	221,285	221,285	267,953	46,668
Intergovernmental	103,270	103,270	110,007	6,737
Charges for services	160,000	160,000	191,062	31,062
Interest income	9,800	9,800	13,329	3,529
Miscellaneous	47,196	47,196	32,190	(15,006)
Total Revenues	<u>5,205,367</u>	<u>5,205,367</u>	<u>5,296,556</u>	<u>91,189</u>
Expenditures:				
Current:				
General government	1,219,382	1,219,382	1,074,718	144,664
Public safety	2,672,410	2,672,410	2,633,332	39,078
Highways and streets	530,329	530,329	602,460	(72,131)
Sanitation	147,623	147,623	161,000	(13,377)
Health and welfare	83,880	83,880	65,882	17,998
Culture and recreation	249,978	249,978	249,842	136
Capital outlay	161,740	161,740	161,598	142
Debt service:				
Principal retirement	249,881	249,881	245,509	4,372
Interest and fiscal charges	33,828	33,828	33,657	171
Total Expenditures	<u>5,349,051</u>	<u>5,349,051</u>	<u>5,227,998</u>	<u>121,053</u>
Excess revenues over (under) expenditures	<u>(143,684)</u>	<u>(143,684)</u>	<u>68,558</u>	<u>212,242</u>
Other financing sources (uses):				
Transfers in	1,066	1,066	2,576	1,510
Transfers out	<u>(305,270)</u>	<u>(305,270)</u>	<u>(311,025)</u>	<u>(5,755)</u>
Total other financing sources (uses)	<u>(304,204)</u>	<u>(304,204)</u>	<u>(308,449)</u>	<u>(4,245)</u>
Net change in fund balance	(447,888)	(447,888)	(239,891)	207,997
Fund balance at beginning of year				
- Budgetary Basis	<u>1,897,888</u>	<u>1,897,888</u>	<u>1,897,888</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,450,000</u>	<u>\$ 1,450,000</u>	<u>\$ 1,657,997</u>	<u>\$ 207,997</u>

See accompanying notes to the required supplementary information

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2010

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

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

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 5,366,058	\$ 5,511,844
Difference in property taxes meeting susceptible to accrual criteria	13,805	
Encumbrances, December 31, 2009		(307,035)
Encumbrances, December 31, 2010		414,945
On-behalf fringe benefits	<u>(80,731)</u>	<u>(80,731)</u>
Per Schedule 1	<u>\$ 5,299,132</u>	<u>\$ 5,539,023</u>

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

NOTE 2—ENCUMBRANCES

Functional encumbrances at December 31, 2010 are as follows:

General government	\$ 58,229
Highways and streets	225,705
Culture and recreation	<u>131,011</u>
	<u>\$ 414,945</u>

SCHEDULE A
TOWN OF NEWINGTON, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2010

	Library Fund	Grant Fund	Conservation Commission Fund	Expendable Trust Fund	Combining Totals
ASSETS					
Cash	\$ 10,663				\$ 10,663
Investments	15,539		\$ 361,956	\$ 137,149	514,644
Due from other funds	<u>141,475</u>	<u>\$ 4,031</u>	<u>19,000</u>	<u>444</u>	<u>164,950</u>
Total Assets	<u>\$167,677</u>	<u>\$ 4,031</u>	<u>\$ 380,956</u>	<u>\$ 137,593</u>	<u>\$ 690,257</u>
LIABILITIES					
Deferred revenue		<u>\$ 4,031</u>			<u>\$ 4,031</u>
	<u>\$ -</u>	<u>4,031</u>	<u>\$ -</u>	<u>\$ -</u>	<u>4,031</u>
FUND BALANCES					
Unreserved, reported in:					
Special revenue funds	<u>167,677</u>		<u>380,956</u>	<u>137,593</u>	<u>686,226</u>
Total Fund Balances	<u>167,677</u>	<u>-</u>	<u>380,956</u>	<u>137,593</u>	<u>686,226</u>
Total Liabilities and Fund Balances	<u>\$167,677</u>	<u>\$ 4,031</u>	<u>\$ 380,956</u>	<u>\$ 137,593</u>	<u>\$ 690,257</u>

SCHEDULE B
TOWN OF NEWINGTON, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Funds
For the Year Ended December 31, 2010

	Library Fund	Grant Fund	Conservation Commission Fund	Expendable Trust Fund	Combining Totals
Revenues:					
Intergovernmental		\$ 39,955			\$ 39,955
Interest and investment income	\$ 62		\$ 8,562	\$ 447	9,071
Miscellaneous	1,813	2,078			3,891
Total Revenues	<u>1,875</u>	<u>42,033</u>	<u>8,562</u>	<u>447</u>	<u>52,917</u>
Expenditures:					
Current operations:					
General government		866			866
Public safety		1,212		28,887	30,099
Culture and recreation	120,961				120,961
Conservation			12,381		12,381
Capital outlay		39,955			39,955
Total Expenditures	<u>120,961</u>	<u>42,033</u>	<u>12,381</u>	<u>28,887</u>	<u>204,262</u>
Excess of revenues (under) expenditures	<u>(119,086)</u>	<u>-</u>	<u>(3,819)</u>	<u>(28,440)</u>	<u>(151,345)</u>
Other financing sources:					
Transfers in	116,025		25,000		141,025
Total other financing sources	<u>116,025</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>141,025</u>
Net change in fund balances	(3,061)	-	21,181	(28,440)	(10,320)
Fund balances at beginning of year	<u>170,738</u>	<u>-</u>	<u>359,775</u>	<u>166,033</u>	<u>696,546</u>
Fund balances at end of year	<u>\$ 167,677</u>	<u>\$ -</u>	<u>\$ 380,956</u>	<u>\$ 137,593</u>	<u>\$ 686,226</u>

SCHEDULE C
TOWN OF NEWINGTON, NEW HAMPSHIRE
Combining Statement of Fiduciary Net Assets
Fiduciary Funds - All Agency Funds
December 31, 2010

	School Agency <u>Funds</u>	Performance Bond Agency <u>Funds</u>	Total Agency <u>Funds</u>
ASSETS			
Cash and cash equivalents		\$ 21,571	\$ 21,571
Investments	<u>\$ 113,830</u>	<u>242,442</u>	<u>356,272</u>
Total assets	<u>\$ 113,830</u>	<u>\$ 264,013</u>	<u>\$ 377,843</u>
LIABILITIES			
Due to other governments	\$ 113,830		\$ 113,830
Due to others		<u>\$ 264,013</u>	<u>264,013</u>
Total liabilities	<u>\$ 113,830</u>	<u>\$ 264,013</u>	<u>\$ 377,843</u>

Department Expenditures
Year Ending December 31, 2011

2011 Departmental Expenditures	2011 Approved at Town Meeting	2011 Actual Spent Unaudited
Executive Office	\$ 259,348.00	\$ 241,201.00
Elections/Registrations	4,500.00	3,142.00
Tax Collector/Town Clerk	32,509.00	29,929.00
Assessing/Finance	113,000.00	86,018.00
Legal	92,800.00	51,583.00
Town Building Administration	61,280.00	47,154.00
Town Hall	73,700.00	44,781.00
Town Garage	10,000.00	16,710.00
Old Town Hall	18,550.00	12,898.00
Meeting House	62,650.00	26,973.00
Fire Station	34,500.00	31,181.00
Police Station	28,600.00	16,843.00
Stone School	5,000.00	1,113.00
Old Parsonage	60,650.00	34,842.00
Insurance	134,000.00	141,295.00
Regional Associations	14,921.00	14,021.00
Code Enforcement	76,965.00	58,158.00
Emergency Management	13,278.00	8,836.00
Street Lighting	26,800.00	25,179.00
Transfer Station - Collection	89,770.00	93,230.00
Transfer Station - Disposal	58,500.00	49,160.00
Mosquito Control	58,880.00	58,880.00
Welfare Assistance	12,000.00	7,480.00
Land Management	174,200.00	119,828.00
Debt Service	321,780.00	317,970.00
Capital Outlay	50,000.00	50,824.00
Total General Government	\$ 1,888,181.00	\$ 1,589,229.00
Planning Board	\$ 161,093.00	\$ 143,070.00
Cemetery	19,650.00	13,976.00
Police Department	1,324,711.00	1,179,519.00
Fire Department	1,299,057.00	1,268,070.00
Highway	478,675.00	340,290.00
Sewer Collection & Disposal	660,688.00	660,688.00
Recreation	37,825.00	40,010.00
Library	98,356.00	90,447.00
Historic District	3,500.00	1,300.00
Conservation	15,691.00	15,655.00
Total all Departments	\$ 5,987,427.00	\$ 5,342,254.00

SUMMARY INVENTORY OF VALUATION 2011

LAND:

Under Current Use	112,854.00
Residential	69,007,570.00
Commercial/Industrial	94,619,700.00
Total Land	163,740,124.00

BUILDINGS:

Residential	83,337,300.00
Commercial/Industrial	253,074,233.00
Total Buildings	336,411,533.00

UTILITIES:

Gas & Electric	508,719,505.00
Total Utilities	508,719,505.00

NONTAXABLE:

Land	58,578,100.00
Buildings	64,386,025.00
Total Nontaxable	122,964,125.00

Elderly Exemptions	17	4,303,800.00
Veteran Credits	52	26,000.00
Water & Air Pollution	12	46,030,800.00

Total Value Before Exemptions	1,131,835,287.00
Less Water & Air Exemption	46,030,800.00
Total	
Taxable	
Valuation	962,840,362.00
Less Elderly	
Exemption	4,303,800.00
Total Taxable Valuation	958,536,562.00

Tax Rate History
per thousand

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Town	\$4.05	\$4.09	\$4.46	\$4.45	\$2.25	\$3.50
County	\$0.87	\$1.18	\$1.64	\$1.18	\$1.01	\$0.98
School	\$1.47	\$2.26	\$2.05	\$1.81	\$1.33	\$1.45
State School	\$7.05	\$7.02	\$7.73	\$5.90	\$5.29	\$3.39
TOTAL	\$13.44	\$14.55	\$15.88	\$13.34	\$9.88	\$9.32

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Town	\$4.83	\$4.87	\$5.17	\$5.26	\$4.94	\$5.09
County	\$0.89	\$0.88	\$0.84	\$0.89	\$0.98	\$1.03
School	\$0.71	\$0.92	\$0.52	\$0.64	\$0.58	\$0.49
State School	<u>\$2.67</u>	<u>\$2.40</u>	<u>\$2.38</u>	<u>\$2.18</u>	<u>\$2.41</u>	<u>\$2.51</u>
TOTAL	\$9.10	\$9.07	\$8.91	\$8.97	\$8.91	\$9.12

	<u>2011</u>
Town	\$5.00
County	\$1.04
School	\$0.51
State School	<u>\$2.40</u>
TOTAL	\$8.95



Tax Collector

Summary of Warrants - Property Taxes

Levy of 2011

Taxes Committed to Collector:

Property Taxes	\$7,438,137.50	
Added Taxes:		
Land Use Charge	14,913.00	
Yield Taxes	243.70	
Interest	1,207.56	
Refunds	1,368.33	
Total:		\$7,455,870.09

Remitted to Treasurer:

Property Taxes	\$7,230,626.93	
Yield Taxes	123.70	
Interest	1,136.78	
Land Use Change	14,913.00	
Adjustments	3,359.81	
Uncollected Taxes – 12/31/11		
Property Taxes	138,104.05	
Other Credits	67,605.82	
Total:		\$7,455,870.09

Levy of 2010

Uncollected Taxes – 12/31/2011	\$98,264.43	
Interest	6,890.06	
Refunds	8,230.65	
Total:		\$113,385.14

Remitted to Treasurer

Property Taxes	\$99,386.00	
Interest	6,890.06	
Other Credits	7,109.08	
Total		\$113,385.14

Tax Collector (cont'd)
 Summary of Warrants - Property Taxes

Tax Lien - Levy 2010

Uncollected Taxes – 12/31/11		
Property Taxes	15,385.86	
Tax Lien Costs	260.00	
Total		\$15,645.86

Uncollected Taxes 12/31/2011		
Property Taxes	\$14,786.49	
Payments submitted to Treasurer		
Lien Costs	260.00	
Tax Lien	599.37	
Total		\$15,645.86

Tax Lien – Levy 2009

Liens Unredeemed 12/31/11	\$4,686.45	
Interest Charged	511.80	
Total:		\$5,198.25

Remitted to Treasurer		
Redemptions	\$3,594.35	
Interest paid:	511.80	
Uncollected 12/31/11	1,092.10	
Total		\$5,198.25

Tax Lien - Levy 2008

Unredeemed Liens 12/31/2011	\$3,865.12	
Interest and Costs	1,865.92	
Total:		\$5,731.04

Remitted to Treasurer:		
Redemptions	\$5,731.04	
Total		\$5,731.04

Town Clerk Report 2011

Motor Vehicle Registrations	183,238.00
UCC Filings	690.00
Dog Licenses	1,065.00
Vital Statistics	240.00
Boat Registrations	9,135.22
Miscellaneous Fees	83.59
Due Interware	48.00
Total Receipts remitted to Treasurer:	194,499.81

Treasurer's Report - 2011

Total Cash Balance as of January 1, 2011	\$ 2,295,277.94
Less: Investment Account Balance January 1, 2011	<u>374,573.58</u>
Opening General Fund Balance January 1, 2011	\$ 1,920,704.36

Receipts:

Selectmen's Office	\$ 900,288.88
Tax Collector	7,430,811.39
Town Clerk	205,762.54
Fire Department Revenue	56,147.66
NHIC MedPart B	42,898.99
Police Department Revenue	167,907.35
Tri-centennial Committee	6,308.21
Transfers from Investment Accounts	965,375.25
Interest & Adjustments	206,513.72

Total Receipts: **\$ 9,982,013.99**

Disbursements:

Accounts Payable	\$ 7,170,796.27
Payroll	1,436,705.40
Payroll Taxes	399,016.26
Bank Charges, Adjustments, & Returned Items	16,913.57
Clerk Transfers to State	11,703.13

Total Disbursements: **\$ 9,035,134.63**

Closing General Fund Balance December 31, 2011	\$ 2,867,583.72
Payroll Account Balance	\$3.00
Total Cash Balance December 31, 2011	\$ 2,867,586.72

Conservation Fund	\$ 9,913.33
Conservation Fund CD	<u>292,571.55</u>
<u>Conservation Fund Balance</u>	\$ 332,484.88

Town Escrow Accounts

Air Pollution Mitigation Fund	92,770.01
Coakley Land Fill	45,923.75
Newington Energy Escrow	61,533.84
Texas Roadhouse Escrow	21,478.09
Tyco Bus Shelter	10,001.61
Westinghouse Road Work	2,505.18
Woodbury Avenue Sidewalk	23,594.46

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

MS-9

Year ended December 31, 2011

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL PRINCIPAL & INCOME
CEMETERY FUNDS							
1941	Allard,Isaiah	Cemetery	Weyland	9.24	7.03	303.37	465.70
1971	Badger,Ann S.	Care	Capital Mgmt.	15.74	11.98	516.61	760.10
1959	Badger,Daniel W.	"	Portsmouth NH	52.06	39.61	1,708.67	2,601.47
1924	Badger,Nancy	"	"	28.05	21.35	920.73	1,326.55
1970	Badger,RW & NH	"	"	28.19	21.45	925.40	1,331.22
1966	Bean,Mrs. Benjamin	"	"	10.81	8.23	354.85	517.17
1973	Bean,Vernon	"	"	15.74	11.98	516.78	760.27
1995	Beane,Paul & Doris	"	"	9.02	6.87	296.20	539.69
1899	Caldwell,John	"	"	5.58	4.25	183.23	274.71
1996	Call,Loiuse M.	"	"	3.47	2.64	113.98	276.31
1979	Cochran,Eugene	"	"	24.11	18.35	791.47	1,197.28
1972	Coleman,Bradley W.	"	"	16.69	12.70	547.68	791.17
1972	Coleman,E. Wendell	"	"	16.50	12.56	541.74	785.23
1964	Coleman,Ira	"	"	12.88	9.80	422.74	625.65
1938	DeFeo,Louis	"	"	4.54	3.46	149.13	230.29
1899	Demeritt Fund	"	"	11.47	8.73	376.51	538.84
1981	deRochemont,Orville	"	"	15.52	11.81	509.39	752.88
1977	deRochemont,Wm	"	"	15.57	11.85	511.07	754.55
1939	Downing,Josephine	"	"	10.26	7.81	336.82	499.15
1977	Downs,Carrie N.	"	"	16.05	12.22	526.93	770.42
1998	Downs,Robert & Teresa	"	"	4.76	3.62	156.18	399.67
1931	Drew,James	"	"	5.37	4.08	176.13	257.30
1954	Foss,Ethel L.	"	"	16.65	12.67	546.49	789.97
1910	Frink,Mary E.	"	"	2.25	1.71	73.86	118.50
1942	Frink,Ruby S.	"	"	4.98	3.79	163.53	244.69
1942	Frost,Gertrude	"	"	2.41	1.83	78.96	119.55
1954	Furber,Isaac	"	"	16.64	12.66	546.16	789.65
1953	Furber,Lydia	"	"	16.60	12.63	544.87	788.36
1973	Garland,Albion S.	"	"	16.82	12.80	552.18	795.67
1919	Garland,Charles	"	"	16.57	12.61	543.80	787.29
1924	Garland,Wm. C.	"	"	1.87	1.42	61.30	101.88
1977	Gen Care Funds	"	"	341.86	260.13	11,220.93	40,223.64
1965	Gilpatrick,Helen	"	"	10.44	7.95	342.80	505.13
1961	Gray,Forrest	"	"	4.79	3.65	157.35	238.52
1923	Greenough,Ann B.	"	"	3.90	2.97	128.02	209.18
1982	Hadley,Elsie Staples	"	"	15.82	12.04	519.21	762.70
1972	Haley,Charles	"	"	16.78	12.77	550.78	794.27
1935	Ham,Fred L.	"	"	14.91	11.34	489.31	692.22
1963	Harrison,L.A & M.B.	"	"	9.64	7.34	316.54	478.86
1966	Hodgdon,Harold	"	"	10.43	7.94	342.47	504.80
1921	Hodgdon,John A.	"	"	2.17	1.65	71.37	111.96
1993	Hodgdon,Seldon	"	"	10.78	8.20	353.85	597.34
1927	Hoyt,Ben S.	"	"	5.45	4.14	178.74	259.91
1919	Hoyt,Martin	"	"	4.57	3.48	150.03	231.19
1940	Hoyt,Mary S.B.	"	"	7.85	5.97	257.55	379.30
1953	Hoyt,Sophia	"	"	83.97	63.90	2,756.14	3,567.77
1958	James H. Coleman	"	"	10.47	7.96	343.53	505.86
1919	Jenness,Isaac	"	"	2.05	1.56	67.34	107.92
2004	Kowalsky,Andrew	"	"	15.23	11.59	499.84	1,473.80
1949	LeFavour,Faye H.	"	"	15.85	12.06	520.27	763.76
1960	Mallon,William	"	"	10.16	7.73	333.49	495.81
1988	Margenson Lot	"	"	24.41	18.58	801.25	1,207.06
1971	McIntosh,Annie	"	"	33.08	25.17	1,085.66	1,491.48
1980	Mooney,John	"	"	22.90	17.42	751.54	1,076.19
1974	Mott,Earl F.	"	"	15.56	11.84	510.65	754.14
1953	Moulton,Stella	"	"	11.59	8.82	380.28	542.61
2002	Neihart,Lisa	"	"	3.12	2.37	102.35	345.84
1952	Nelson,Mary	"	"	26.41	20.10	866.88	1,232.12
1990	Newick Lot	"	"	15.45	11.76	507.23	750.72
1910	Newton,Hanna P.	"	"	5.45	4.14	178.73	259.89
2000	Nickerson/House	"	"	8.51	6.47	279.20	685.01
1972	Nutter,Charles A.	"	"	18.12	13.79	594.85	838.34
1926	Nutter,Clarence	"	"	5.29	4.02	173.54	254.71

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

MS-9

Year ended December 31, 2011

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL PRINCIPAL & INCOME
1956	Olive Dame Bean	"	"	10.52	8.01	345.39	507.72
1942	Packard,Rosamund N.	"	"	10.98	8.35	360.36	522.68
1980	Palmer,John	"	"	16.32	12.42	535.68	779.17
1942	Paquin,Louis	"	"	1.67	1.27	54.81	95.39
1931	Paul,Daniel	"	"	8.19	6.23	268.66	390.41
1942	Pearson,Horace	"	"	15.89	12.09	521.57	765.06
1923	Pickering,Albert	"	"	4.98	3.79	163.39	244.55
1931	Pickering,Eliz.	"	"	36.40	27.70	1,194.76	1,681.74
1953	Pickering,Helen	"	"	10.80	8.22	354.47	516.80
1988	Pickering,Phyllis	"	"	15.63	11.89	512.88	756.37
1956	Pray,Lydia L.	"	"	9.91	7.54	325.15	487.48
1920	Priscilla Lewis	"	"	5.18	3.94	170.08	251.24
1993	Private Cemetery	"	"	38.58	29.36	1,266.27	2,077.90
2004	Rines,Richard	"	"	7.61	5.79	249.92	736.90
1992	Robinson/Hodgon	"	"	11.61	8.84	381.15	624.64
1988	Rogers,Claire	"	"	15.63	11.89	512.88	756.37
1978	Sargent, Frank W.	"	"	12.23	9.30	401.31	644.80
1963	Scott,Anna M.	"	"	4.97	3.78	163.02	244.18
1925	Shaw,Joseph O.	"	"	1.82	1.38	59.67	100.25
1988	Smith,A.D & M.E.	"	"	15.63	11.89	512.88	756.37
2000	Spinney,Clifford & Mary	"	"	1.95	1.48	63.92	185.66
1937	Staples,Lydia	"	"	93.53	71.17	3,070.04	3,881.67
1986	Thomas,Evelyn	"	"	16.26	12.37	533.62	777.11
1993	Toomire,Philip	"	"	5.20	3.95	170.52	292.27
1942	Trefethen,John	"	"	9.19	6.99	301.48	463.81
1944	Trickey,Lt. Thomas	"	"	4.26	3.24	139.89	221.05
1990	Welch Lot	"	"	6.78	5.16	222.44	344.19
1945	Whidden,Eliz A.	"	"	48.06	36.57	1,577.59	2,632.71
1945	Whidden,Ira W.	"	"	32.40	24.65	1,063.30	1,712.61
1976	Witham,John F.	"	"	12.57	9.57	412.61	656.10
1993	Witham,Robert C.	"	"	10.78	8.20	353.85	597.34
1934	Yeaton,Elie	"	"	5.20	3.96	170.70	251.86
	Total Cemetery Funds			1,714.14	1,304.34	56,262.77	108,289.61
1927	H. Newton Church	Preaching	"	27.18	77.06	(9.35)	1,553.82
1970	Family Scholarship	Education	"	1,125.36	3,190.06	(514.93)	65,659.40
1909	Lib. Webster Fund	Non Fiction	"	10.29	29.18	(3.54)	588.34
1969	Lib. Webster Fund	Books	"	10.45	29.61	(3.60)	597.17
1963	Lib. Langdon Fund	Best Use	"	2.06	5.84	(0.71)	117.67
1992	Virginia M. Rowe	Best Use	"	20.59	58.35	(7.09)	1,176.68
	Total Scholarship			1,195.93	3,390.09	(539.22)	69,693.07
	LIBRARY FUNDS						
1922	Langdon Fund	Best Use	"	3,020.64	4,672.58	6,882.39	173,151.05
1945	Langdon Fund	Best Use	"	9,023.53	13,958.31	20,559.66	517,251.51
1945	Langdon Fund	Best Use	"	1,487.25	2,300.60	3,388.63	85,253.10
1978	Langdon Fund	Maint	"	1,030.85	1,594.60	2,348.74	59,090.86
	Total Library			14,562.27	22,526.09	33,179.42	834,746.52

Report of Trust and Capital Reserve Funds of the Town of Newington, NH 03801
MS-9
Year ended December 31, 2011

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL PRINCIPAL & INCOME	
	CAPITAL RESERVE FUNDS							
	Fire Dept. vehicle repl./repair Fund		TD Banknorth	372.44			211,550.88	
	Ambulance & major medical equipment replacement Fund		TD Banknorth	149.70			95,383.88	
	Police Dept. radio equipment Fund		TD Banknorth	9.95			3,479.92	
	Fire Dept. communication Fund		TD Banknorth	0.00			0.00	
	Town wide revaluation Fund		TD Banknorth	10.67			5,354.17	
	Municipal buildings Fund		TD Banknorth	188.00			94,343.13	
	Fox Point Pavillion Fund		TD Banknorth	303.38			167,274.60	
	Employee annual leave Fund		TD Banknorth	275.24			129,732.98	
1/6/2006	Highway vehicles Fund		TD Banknorth	31.69			30,651.76	
1/6/2006	Cemetery maintenance Fund		TD Banknorth	27.92			21,186.32	
1/6/2006	Recreational area maint. Fund		TD Banknorth	48.54			24,485.32	
12/26/2006	Fire Dept. SCBA Fund		TD Banknorth	0.17			508.17	
12/26/2007	Highway Building Fund		TD Banknorth	756.15			74,448.35	
12/26/2007	Major roadwork Fund		TD Banknorth	354.36			126,711.62	
12/26/2007	Mott Pond drainage Fund		TD Banknorth	89.20			27,466.89	
3/8/2011	Langdon Library Bldg.Fund						50,000.00	
3/8/2011	Tri-Centennial Expense Fund						7,000.00	
							0.00	
	NON CAPITAL RESERVE ACCOUNT							
	School maintenance Fund		TD Banknorth	56.78			100,380.26	
	TOTAL ALL FUNDS:							2,182,687.45

Trustees of the Trust Funds
CAPITAL RESERVE ACCOUNTS - 2011

Fire Department Vehicle Replacement & / or Repair Fund	Balance December 31, 2010	\$186,178.44
	Withdrawal for 2011 costs	00.00
	Deposit from 2011 Warrant Art.	25,000.00
	TD Bank interest earned	372.44
	Balance December 31, 2011	\$211,550.88
Ambulance and Major Medical Equipment Replacement Fund	Balance December 31, 2010	\$ 75,234.18
	Withdrawal for 2011 costs	00.00
	Deposit from 2011 Warrant Art.	20,000.00
	TD Bank interest earned	149.70
	Balance December 31, 2011	\$ 95,383.88
Police Department Radio Equipment Fund	Balance December 31, 2010	\$ 5,028.96
	Withdrawal for 2011 costs	6,558.99
	Deposit from 2011 Warrant Art.	5,000.00
	TD Bank interest earned	9.95
	Balance December 31, 2011	\$ 3,479.92
Town Wide Revaluation Fund	Balance December 31, 2010	\$ 5,343.50
	Withdrawal for 2011 costs	00.00
	Deposit	00.00
	TD Bank interest earned	10.67
	Balance December 31, 2011	\$ 5,354.17
Municipal Buildings Fund	Balance December 31, 2010	\$ 94,155.13
	Withdrawal for 2011 costs	00.00
	Deposit	00.00
	TD Bank interest earned	188.00
	Balance December 31, 2011	\$ 94,343.13
Fox Point Pavilion Fund	Balance December 31, 2010	\$151,971.22
	Withdrawal for 2011 costs	00.00
	Deposit from 2011 Warrant Art.	15,000.00
	TD Bank interest earned	303.38
	Balance December 31, 2011	\$167,274.60
Employee Annual Leave Fund	Balance December 31, 2010	\$137,148.66
	Withdrawal for 2011 costs	7,690.92
	Deposit	00.00
	TD Bank interest earned	275.24
	Balance December 31, 2011	\$129,732.98

CAPITAL RESERVE ACCOUNTS - 2011
(continued)

Highway Vehicles Fund	Balance December 31, 2010	\$ 15,620.07
	Withdrawal for 2011 costs	00.00
	Deposit from 2011 Warrant Art.	15,000.00
	TD Bank interest earned	31.69
	Balance December 31, 2011	\$ 30,651.76
Cemetery Maintenance Fund	Balance December 31, 2010	\$ 14,158.40
	Withdrawal for 2011 costs	00.00
	Deposit from 2011 Warrant Art.	7,000.00
	TD Bank interest earned	27.92
	Balance December 31, 2011	\$ 21,186.32
Recreational Area Maintenance Fund	Balance December 31, 2010	\$ 24,436.78
	Withdrawal for 2011 costs	00.00
	Deposit	00.00
	TD Bank interest earned	48.54
	Balance December 31, 2011	\$ 24,485.32
Fire Department SCBA Fund	Balance December 31, 2010	\$ 00.00
	Deposit from 2011 Warrant Art.	40,000.00
	Withdrawal for 2011 costs	39,492.00
	TD Bank interest earned	.17
	Balance December 31, 2011	\$ 508.17
Highway Building Fund	Balance December 31, 2010	\$216,445.01
	Withdrawal for 2011 costs	142,752.81
	Deposit	00.00
	TD Bank interest earned	756.15
	Balance December 31, 2011	\$ 74,448.35
Major Road Work Fund	Balance December 31, 2010	\$101,357.26
	Withdrawal	00.00
	Deposit from 2011 Warrant Art.	25,000.00
	TD Bank interest earned	354.36
	Balance December 31, 2011	\$126,711.62
Mott Pond Drainage Fund	Balance December 31, 2010	\$ 25,500.64
	Withdrawal for 2011 costs	3,122.95
	Deposit from 2011 Warrant Art.	5,000.00
	TD Bank interest earned	89.20
	Balance December 31, 2011	\$ 27,466.89

CAPITAL RESERVE ACCOUNTS - 2011
(continued)

Langdon Library Bldg. Fund	Balance December 31, 2010	00.00
	Withdrawal for 2011 costs	00.00
	Deposit from 2011 Warrant Art.	50,000.00
	TD Bank interest earned	00.00
	Balance December 31, 2011	\$ 50,000.00
Tri-Centennial Expense Fund	Balance December 31, 2010	00.00
	Withdrawal	00.00
	Deposit from 2011 Warrant Art.	7,000.00
	TD Bank interest earned	00.00
	Balance December 1, 2011	7,000.00

NON CAPITAL RESERVE ACCOUNT

School Property Maintenance Fund	Balance December 31, 2010	\$113,830.11
	Withdrawal for 2011 costs	13,506.53
	Deposit	00.00
	TD Bank interest earned	56.78
	Balance December 31, 2011	\$100,380.36

NEWINGTON TRUST FUNDS

Cemetery Fund	Balance December 31, 2010	\$108,629.42
	Withdrawal	00.00
	Deposit from plot sales	4,800.00
	Balance December 31, 2011	\$108,289.61
Library Fund	Balance December 31, 2010	\$888,701.69
	Withdrawal	12,000.00
	Deposit	00.00
	Balance December 31, 2011	\$834,746.53
Scholarship Fund	Balance December 31, 2010	\$ 74,823.77
	Withdrawal for scholarships	3,500.00
	Deposit –private donations	1,460.00
	Balance December 31, 2011	\$ 69,693.07

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

Langdon Library 2011 Summary of Accounts

Library Checking

Beginning Balance 01/01/2011		9,344.67
Town Reimbursements	1,453.95	
Bank Interest Earned	37.54	
Quarterly Trust Interest	9,020.00	
CD Funds Deposit	15,540.58	
Misc. Income	185.76	
Deposits/ Credits		26,237.83
Expenses Paid		19,611.34
Ending Balance 12/31/2011		15,971.16

Library Debit

Beginning Balance 01/01/2011		1,951.46
Town Reimbursements	11,402.16	
Quarterly Trust Interest	3,000.00	
Bank/ Merchant Credits	31.55	
Book Sales	115.15	
Patron Donations	100.00	
NH Charitable Foundation	1,000.00	
Funds Transferred from Checking	500.00	
Deposits/ Credits		16,148.86
Expenses Paid		10,847.80
Ending Balance 12/31/2011		7,252.52

Certificate of Deposit

Beginning Balance 01/01/2011	15,540.58
Closed/ Transfer to Checking	15,540.58
Ending Balance 12/31/2011	-
Balance/ Funds on Hand 12/31/2011	23,223.68

Warrant Article: Library Building Fund* \$50,000.00

Note: These funds are the library's accounts, independent of the yearly town appropriation for the standard operating budget.

*As of the date of this printing, funds are not yet disbursed to the library.

Newington Sewer Commission

Checking Account

Opening Balance January 1, 2011	\$ 224,995.99
Prior Period Adjustment	759.02
Adjusted Opening Balance	225,755.01
Receipts	769,966.70
Interest	353.44
Disbursements	662,092.15
Closing Balance December 31, 2011	\$ 333,983.00

General Fund

Opening Balance January 1, 2011	\$ 233,762.44
Prior Period Adjustment	39.71
Adjusted Opening Balance	233,802.15
Deposits	100.47
Withdrawals	100,000.00
Interest	303.07
Closing Balance December 31, 2011	\$ 134,205.69

Enterprise Fund Account

Opening Balance January 1, 2011	\$ 100.40
Prior Period Adjustment	0.01
Adjusted Opening Balance	100.41
Interest Earned	0.06
Transferred to Checking Account	\$ 100.47
Account closed 7/12/11	-

Enterprise Account CD

Opening Balance January 1, 2011	\$ 947,076.28
Prior Period Adjustment	442.41
Adjusted Opening Balance	947,518.69
Interest Earned	5,224.50
Closing Balance December 31, 2011	\$ 952,743.19

Sewer Assessments

Levy of 2011

DR

Sewer assessments committed to Collector (first billing)	\$396,437.00
Sewer assessments committed to Collector (second billing)	264,251.00
Total Warrants	\$660,688.00
Septic fees and hookups charged	6,459.50
I.P.P. Fees	6,060.00
Total	\$673,207.50

CR

Remittances to Treasurer:	
2011 Assessments	\$643,412.00
Septic fees & hookups collected	6,459.50
I.P.P. Fees	6,060.00
2007 Assessments	9,005.00
2008 Assessments	1,795.00
2010 Assessments	5,322.46
Total	\$672,053.96

2008 Uncollected Assessments	\$12,991.00
2009 Uncollected Assessments	\$11,882.00
2010 Uncollected Assessments	\$11,073.00
2011 Uncollected Assessments	\$17,276.00

Board of Selectmen

The year ended on a high note with the tax rate dropping to \$8.95 per thousand, down seventeen cents. This drop is attributed to all town department's efforts to effectively maintain costs. The Town Garage was finished early spring and we celebrated with its grand opening in October. Besides having the room to function as a municipal garage should, our equipment will be undercover and hopefully will go those extra few years. Our salt and sand are protected now from the elements.

We reconfigured the Town Hall parking lot, improving parking and traffic flow, lighting, and even managed to pick up an additional 23 spaces. The heat loss problem in the attic area of the Town Hall was addressed, replacing the insulation to sustain a comfortable building temperature in an effort to reduce our fuel consumption. Our auditorium saw improvements this year with oak panels being added around the room to match the face of our stage. We were able to pave several areas in town (Beane Lane, Hannah Lane, parts of Fox Point Road, and Airport Road) and paved and lowered the grade on the Nimble Hill/Arboretum Connector to give our safety vehicles better passage.

We are aware of the nitrates threat to Great Bay. With that in mind, we pushed up our Mott Pond restoration project to this year in hopes of eel grass growth revitalization as a natural cleansing agent.

Transfer Station Director Craig Daigle encouraged us to install concrete pads beneath the container areas and reconfigure the traffic flow pattern (which you will see happen this summer). Hard work continues with the 1713 Committee. Our 300th Celebration event schedule continues to develop and the sale of merchandise helps to defray the costs. We look forward to August 2013.

We found our commercial and industrial neighbors much more active in construction and property improvement levels this year. Because of the increase in activity, we reinstated the Code Enforcement/Building Inspector position back to full time which helped increase our revenues. The end of Fox Point Road was re-graded and we added a cement basement floor to the Carriage House. We had plans to construct the long awaited pavilion last summer, however discovered agents were not appointed by town vote upon its initial creation. The Fox Point Pavilion Committee worked long and hard to come up with a recommendation. After considering the aesthetics of a peaceful Fox Point theme, while bearing in mind pavilion construction with future Carriage House improvement plans, (yet to be determined), it was decided that a 30' x 40' open structure be built in a place both suitable to enjoy the view of the Bay yet still could be tied into a function when the time comes. We all have one goal in mind and that is not lose the tranquility of this beautiful gem we call Fox Point.

The bid was awarded to River Bend Masonry for the Patterson Lane Boat Ramp. Once complete, we will begin the grinding and paving of Patterson Lane. Our plans include addressing the road side drainage to avoid unanticipated problems which may arise.

I want to take this opportunity to thank you and the elected officials for your volunteerism and involvement in making the Town of Newington a wonderful place to live. My appreciation also goes out to fellow Selectmen Jack O'Reilly and Rick Stern for their time and devotion to our community.

On behalf of the Board of Selectmen, I thank you all.

Cosmas Iocovozzi
Chairman

Report of the Board of Adjustment

The Board of Adjustment considered the following applications during the year 2011:

- GP Gypsum requested a variance in order to erect a 90' by 100' storage facility at 170 Shattuck Way. The request was granted.
- Regal Cinemas requested a variance in order to enlarge their signs. The request was granted.
- David Hislop requested variances and a special exception in order to construct a roadway and driveways across wetlands at 34 & 46 Old Post Road. The request was granted.
- Laura & Ken Peterson requested variances and a special exception in order to allow an indoor riding ring to be less than 100 feet from wetlands, and to construct an access drive across wetlands at 408 Newington Road. The request was granted.
- Sponge-Jet requested a variance in order to establish a manufacturing operation at 14 Patterson Lane. The request was withdrawn.
- GP Gypsum requested a variance in order to construct an 8,775 square foot expansion of its facility at 170 Shattuck Way. The request was granted.
- James Byrd requested a variance in order to build a garage and retaining wall at 110 Patterson Lane. The request was granted.
- Jason Smith and Jennifer Carter requested a variance in order to permit the construction of a garage 13 feet from the side lot line at 392 Newington Road. The request was granted.

Respectfully submitted,
Matthew Morton, Chairman

Code Enforcement Department

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

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

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

The total revenue collected by the Department was \$131,927.66 and is categorized as follows:

Building Permits	\$101,838.66
Electrical Permits	15,940.00
Plumbing Permits	13,524.00
Witnessing of test pits	<u>625.00</u>
	<u>\$131,927.66</u>

A total of 69 Building Permits were issued with an estimated cost of construction of \$9,786,412 as summarized on the following chart.

Respectfully submitted,
John Stowell, Building Inspector

TOWN OF NEWINGTON
2011 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>
11-1	02/01/11	19-02A	Raider Laser, LLC	25 Fox Run Road,Unit #4	\$110,000.00	\$1,200.00	Tenant fit up
11-2	02/01/11	34-03A	Regal Entertainment	45 Gosling Road	52,000.00	620.00	Interior renovation
11-3	02/10/11	20-05	A.A.M.Inc.	40 Old Dover Road	30,000.00	400.00	Tenant fit up
11-4	02/23/11	18-03B	SafeGuard Properties	271 Nimble Hill Road	4,000.00	53.00	Decks
11-5	03/01/11	19-01B	Wal-Mart Stores Inc.	2200 Woodbury Ave.	1,000.00	110.00	Sign
11-6	03/15/11	19-02A	Raider Laser, LLC	25 Fox Run Road,Unit #4	2,700.00	130.00	Sign
11-7	03/16/11	20-02	G.P. Gypsum, LLC	170 Shattuck Way	260,000.00	2,700.00	Temp. storage building
11-8	03/16/11	34-01	Wireless Link Inc.	2001 Woodbury Ave.	15,000.00	250.00	Tenant fit up
11-9	03/16/11	27-02	Great Bay Services	2061 Woodbury Ave.	1,000.00	waived	Interior renovation
11-10	03/17/11	34-03A	Regal Entertainment	45 Gosling Road	1,075.00	200.00	Interior renovation
11-11	03/29/11	34-01	Batteries Plus	2001 Woodbury Ave.	12,000.00	220.00	Tenant fit up
11-12	03/29/11	34-03A	Regal Entertainment	45 Gosling Road	4,700.00	150.00	Sign
11-13	03/29/11	26-02	Planet Fitness	30 Fox Run Road	4,900.00	200.00	Awnings
11-14	03/29/11	26-02	Planet Fitness	30 Fox Run Road	5,800.00	160.00	Signs
11-15	04/06/11	20-17	Lordco Pier Associates	158 Shattuck Way	80,000.00	900.00	Interior renovation
11-16	04/07/11	34-01	Wireless Link Inc.	2001 Woodbury Ave.	8,000.00	180.00	Signs
11-17	04/12/11	34-01	Batteries Plus	2001 Woodbury Ave.	4,000.00	140.00	Signs
11-18	04/13/11	18-06	Vincent Frank	19 Fox Point Road	3,400.00	30.00	Screen House
11-19	04/26/11	20-05	A.A.M.Inc.	40 Old Dover Road	2,200.00	120.00	Signs
11-20	04/28/11	27-01D	Tyco Electronics Subsea Com	120 Shattuck Way	4,390,066.00	44,000.66	New building
11-21	05/11/11	17-07D	Robert Blonigen	21 Hannah Lane	13,795.00	98.00	Interior renovation
11-22	05/24/11	19-1B	Wal-Mart Stores Inc.	2200 Woodbury Ave.	258,000.00	2,680.00	Reroof
11-23	05/24/11	19-09	ActivMed Practices & Researc	2299 Woodbury Ave.	850.00	100.00	Sign
11-24	05/24/11	22-04	Douglas Ross	40 Gundalow Landing	800.00	30.00	Shed
11-25	06/02/11	17-09A	Thomas Hourihan	250 Nimble Hill Road	18,000.00	126.00	Interior renovation
11-26	06/02/11	19-08	Sponge-Jet, Inc.	14 Patterson Lane	N/A	100.00	Interior demolition
11-27	06/07/11	27-01	Tyco Elec.Cable Systems, LTC	100 Piscataqua Drive	7,000.00	170.00	Signs
11-28	06/21/11	34-03	Darden Restaurants	41 Gosling Road	187,500.00	1,880.00	Interior renovation
11-29	06/21/11	39-07	Two International Group	2 International Drive	12,400.00	91.00	Interior renovation
11-30	06/22/11	19-08	Sponge-Jet, Inc.	14 Patterson Lane	450,000.00	4,600.00	Building renovation
11-31	06/28/11	26-02	Planet Fitness	30 Fox Run Road	30,000.00	400.00	Interior renovation
11-32	06/29/11	17-7E	Wilson-Dalal Trust	33 Hannah Lane	11,500.00	150.00	Garage addition
11-33	07/14/11	51-11	Jason Smith	392 Newington Road	35,000.00	295.00	Garage
11-34	07/21/11	27-11	Fox Run Mall	50 Fox Run Raod, J-10&1	18,000.00	280.00	Interior renovation

<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>
11-35	07/26/11	17-07E	Wilson-Dalal Trust	33 Hannah Lane	25,000.00	225.00	Addition
11-36	08/04/11	23-01	Martin Callahan	195 Little Bay Road	38,000.00	480.00	Addition
11-37	08/04/11	19-20	Habitat for Humanity, Restore	29 Fox Run Road	6,705.00	170.00	Signs
11-38	08/04/11	19-20	Habitat for Humanity, Restore	29 Fox Run Road	5,000.00	200.00	Alterations
11-39	08/10/11	27-11	Fox Run Mall	50 Fox Run Road, F-15	N/A	100.00	Demoliton
11-40	08/10/11	51-15	Kenneth Peterson	408 Newington Raod	205,000.00	1,435.00	New building
11-41	08/11/11	27-11	Fox Run Mall	50 Fox Run Road, K-5	N/A	100.00	Demolition
11-42	08/18/11	27-11	Fox Run Mall	50 Fox Run Road, K-5	195,000.00	2,050.00	Tenant fit up
11-43	08/18/11	27-11	Fox Run Mall	50 Fox Run Roadl, J-10	130,000.00	1,400.00	Tenant fit up
11-44	08/18/11	27-11	Fox Run Mall	50 Fox Run Road, F-15	750,000.00	7,600.00	Tenant fit up
11-45	09/12/11	28-04	PSNH	165 Gosling Road	475,000.00	4,850.00	Renovation
11-46	09/12/11	27-11	Fox Run Mall	50 Fox Run Road, G-2	125,000.00	1,350.00	Tenant fit up
11-47	09/14/11	19-09	Northeast Medical Prop., Inc.	2299 Woodbury Ave.	4,921.00	150.00	Tenant fit up
11-48	09/20/11	27-11	Fox Run Mall	50 Fox Run Road, F-15	20,000.00	300.00	Signs
11-49	10/03/11	27-11	Fox Run Mall	50 Fox Run Road, F-15	2,000.00	120.00	Sign
11-50	10/04/11	20-02	G. P. Gypsum, LLC	170 Shattuck Way	1,084,000.00	10,940.00	Addition
11-51	10/11/11	34-03	SBAF Running Fox, Inc.	45 Gosling Road	80,000.00	900.00	Tenant fit up
11-52	10/11/11	19-09	Northeast Medical Prop., Inc.	2299 Woodbury Ave.	40,000.00	500.00	Tenant fit up
11-53	10/20/11	39-07	Two International Group	2 International Drive	9,000.00	190.00	Tenant fit up
11-54	10/20/11	34-03	SBAF Running Fox, Inc.	45 Gosling Road	3,000.00	130.00	Signs
11-55	10/24/11	27-01	Tyco Electronics Subsea Com	100 Piscataqua Drive	7,000.00	170.00	Signs
11-56	10/24/11	27-21D	Tyco Electronics Subsea Com	120 Shattuck Way	5,000.00	150.00	Sign
11-57	11/01/11	14-11	James Byrd	110 Patterson Lane	120,000.00	890.00	Addition
11-58	11/07/11	27-1-3-3	Zourdos Realty, LLC	101 Shattuck Way	14,600.00	250.00	Renovation
11-59	11/07/11	11-06	David Mueller	5 Coleman Drive	75,000.00	575.00	Renovation
11-60	11/08/11	27-22	25 Piscataqua Drive, LLC	25 Piscataqua Drive	200,000.00	2,100.00	New building
11-61	11/09/11	11-12	Town of Newington	183 Nimble Hill Road	3,500.00	waived	Renovation
11-62	11/22/11	07-06	Rockingham Electric Supply	437 Shattuck Way	18,650.00	290.00	Renovation
11-63	11/23/11	20-05	A.A.M.Inc.	40 Old Dover Road	N/A	100.00	Temporary storage
11-64	11/28/11	17-07A	Paul Bagley	30 Hannah Lane	100,000.00	750.00	Addition
11-65	12/01/11	19-09	Northeast Medical Prop., Inc.	2299 Woodbury Ave.	350.00	110.00	Sign
11-66	12/08/11	19-08	Sponge-Jet, Inc.	14 Patterson Lane	10,000.00	100.00	Interior renovation
11-67	12/12/11	10-01	Habitat for Humanity, Restore	29 Fox Run Road	N/A	200.00	Temporary storage
11-68	12/20/11	07-03	TWA, LLC	521 Shattuck Way	N/A	100.00	Building demolition
11-69	12/27/11	19-08	Sponge-Jet, Inc.	14 Patterson Lane	3,000.00	100.00	Signs
					<u>\$9,786,412.00</u>	<u>\$101,838.66</u>	

Cemetery Report

- The Newington Cemetery Committee wishes to report they met four times during the year 2011.
- The Board of Selectmen appointed Margaret F. Lamson to fill a one year vacancy ending March 2012.
- Charles Brewster was elected for a one year position to the Cemetery Committee. Charles has assisted the Chairman in many projects.
- Chairman Abbott reported we had seventeen burials in the year 2011.
- The Committee wishes to recognize and thank Chairman Abbott for all the work he performs for the Committee.
- All recordings pertaining to plots and burials are recorded and kept on file at the Town Hall by Chairman Abbott.
- New owners of plots receive a copy of the Cemetery regulations, which were approved in 1964.
- We thank the DAV of Newington for supplying the Cemetery with flags for our Veterans.
- The Town engages Fabyn Point Grounds Care for mowing and grounds clean-up for the cemetery. The Committee wishes to thank John Newick, and we hope we will see you in 2012.
- In 2012, the Committee has budgeted a tree service to inspect the trees that need pruning. The Committee will then work with the service to coordinate the pruning.

Respectfully submitted,
Newington Cemetery Committee
Margaret F. Lamson, Recorder

Conservation Commission

The Conservation Commission had a busy year in 2011, highlighted by the following:

Conservation Easement to Protect Knight's Brook. The NH Department of Transportation (NHDOT) was required to protect approximately 65 acres of property around Knight's Brook as mitigation for wetlands impacts due to expansion of the Spaulding Turnpike. When it appeared that the NHDOT might move forward to acquire property by eminent domain, the Commission offered to use its conservation fund to help the State reach agreement with the owners of the two properties, provided that the Town was named as a beneficiary to the easement.

On December 22, 2011, the Town acquired an easement protecting 38 acres from Marge and Dave Hislop using \$75,000 from the Conservation Fund. An additional 26 acres is being negotiated. If an agreement is reached, the Commission is required to hold a public hearing and obtain approval from the Selectmen under RSA 36-A.

Town Forest. The Commission continued to work with West Environmental to prepare a Town Forest Management plan. West Environmental completed field surveys and prepared a preliminary Town Forest trail and resource map. Several areas of concern were identified, including an existing landfill and areas where invasive species are present. The Commission is working on an action plan for these concerns. For 2012, the Commission has budgeted funds to continue work on the plan and welcomes comments and support from the public.

Prime Wetlands Designation on Pease. The NH Supreme Court issued a decision in November ruling that the Town had no authority to designate prime wetlands on the Pease Development Authority. The Court also ruled that the Town could not enforce the covenants in the deeds from the Air Force to the PDA that required it to comply with the prime wetlands statute. This ends a six-year legal dispute initiated by the PDA in 2006 when it sought to have the Town's prime wetlands designation invalidated.

Other projects: The Commission completed the following in 2011:

- Completed a conservation assessment of the Mazeau property at 124 Fox Point Road.
- Reviewed three applications to upgrade docking and other facilities at Sprague Energy's terminals.
- Worked with LJH Landscaping to improve drainage and protect against snow damage for the Newington Public School landscaping project. It also held a volunteer weeding cookout in May. Thanks to all who volunteered.
- Reviewed an application by Kenneth and Laura Peterson to upgrade therapeutic equestrian facilities on Newington Road.

Conservation Commission

- Reviewed and recommended approval of the improvements to the Patterson Lane boat launch.
- Participated in discussions concerning the PDA's proposal to clear trees adjacent to the Town Cemetery and on Little Bay Road.
- Participated in EPA hearings concerning nitrogen pollution in the Great Bay Estuary.
- Worked with UNH Professor Fred Short to propose pilot project to restore eel grass beds in Newington as a condition of approval for dredging in the Piscataqua River in Newington. Newington has lost much of its eel grass, a species that is different from Salt Marsh grasses such as those photographed prominently in the Newington Neighbor.
- Held meetings with the NHDOT concerning Woodbury Avenue (Beane Farm Easement), the Knight's Brook Easement and the Railway Brook Restoration Projects in Newington.
- Reviewed and recommended approval of a tidal energy testing facility to be located adjacent to the General Sullivan bridge in Newington by the University of New Hampshire.
- Reviewed and recommended a proposal by Key Point Partners, new managers at the Crossings, to clean up and improve the bus stop on Gosling Road at the Crossings at Fox Run.
- Reviewed and recommended approval of a proposal to relocate Unutil's natural gas line by directional drilling, thereby avoiding impacts to the Great Bay Estuary. The Commission recommended that additional improvements go before the Planning Board for site plan approval, as required.

Additional Members. The Commission seeks additional members and alternates for the coming year. We meet on the second Thursday of each month for approximately two hours.

Respectfully submitted,

Justin Richardson & Jane Hislop, Co-Chairs

Margaret Lamson, Nancy Cauvet, Dorene Stern, George Fletcher and NellAnn Hiatt,
Commissioners.

Emergency Management

The Emergency Management Committee consists of Selectmen Jack O'Reilly, Fire Chief Dale Sylvia, Police Chief John Tretter, Building Inspector John Stowell and School Principal Dennis Mayo. The goal of the committee is to prepare for, respond to, and aid in the recovery from both man-made and natural disasters

In 2011, the Emergency Management budget was \$13,278. Events we responded to in 2011 included Hurricane Irene, power outages due to winter snow storms, an oil spill in the Piscataqua River, and the Pease Air Show. The Shelter, located at the Town Hall, was opened twice in 2011 - once for a heavy snowstorm with extended power outages and once for Hurricane Irene.

Completed objectives and current goals include:

- Seacoast Area Evacuation plan
- Completing a written Shelter Plan for Newington
- Updating emergency supplies for the shelter
- Preparation for large scale natural disaster
- Training for large scale school emergencies
- Training for aircraft crashes within the Town of Newington
- WEB EOC (ability to communicate with the State Emergency Management)

We are currently looking to hire staff to help operate the shelter. Training is provided, however you must be available during extended bad weather. If interested, please contact Chief Sylvia or Chief Tretter for more information.

As a reminder, you can find out information on shelter openings by calling the Town Hall or either the Fire or Police Chief (Co- Emergency Management Directors). The shelter is pet friendly and we have the ability to secure medications.

If you would like to be on a list to have the Fire Department perform a Welfare Check on you during extended inclement weather or power outages, please contact the Fire Chief.

Respectfully Submitted,

Chief Dale Sylvia
Chief John Tretter.

Fire Department/Emergency Medical Services

At the beginning of 2011, the Fire Department had just reorganized and set numerous goals for the department throughout the year. The entire staff has not only worked together to meet these goals, but they have surpassed our expectations.

Assistant Chief Andrew Head, Lt. Tom McQuade, Lt. Jeff Leduc and Firefighter Myric Bunker were honored at the annual department dinner. They were all awarded the Unit Citation Award for their efforts on March 25, 2010 involving a boat rescue of two workers on the bridge project. As a direct result of their actions, both men were successfully saved. FF Jonathon Connors was awarded the Public Safety Official of the Year Award for the department. Congratulations to all of the recipients for a job well done!

In 2011, Firefighter Christopher Gallant joined the call department. He brings with him his experience as an EMT and a Firefighter Level II. Please join us in welcoming him to the department.

In 2011, we completed the switching of all the fire alarm Master Boxes to Radio Boxes. This project started over three years ago. The town of Newington no longer has any Master Boxes, which allowed us to turn in the Fire Alarm Maintenance vehicle, as we no longer have a need for it.

We increased our training in 2011, both in house and formal classes. Some of these included a week long course on Aerial Ladder operations, EMS seminars and Propane Emergencies at the Fire Academy. We are also building our own training tower. Once completed, in 2012, it will allow us the opportunity to train on rescue from heights, confined space, sprinkler operations, forcible entry, ventilation and fire attack. This training facility is being built by the department staff, with private funds donated for this project.

The members of the department remain committed to providing the best service possible; Customer Service is one of our priorities. It is our goal to interact with the public as much as possible. In addition to all of our assigned duties, extra events that we participated in this year included: the School Safety program (Winter Safety, Bike Rodeo and Field Day Fire Obstacle Course), car seat events, Safety Day/Touch a Truck, cooking for the School 5K road race, and implementing a safety plan for fireworks at the Newington Septemberfest.

Lt. Leduc created a safety program working with the school children through the year. Lt. McQuade continues to document the history of the department and is a frequent contributor to the Newington Neighbor. Lt. St. Cyr is responsible for CPR and Defib education. We welcome you to learn more about these programs, your department, and what services we can provide for you at www.newingtonfd.org. We would like to bring specific attention to our Welfare Check program. The fire department has always checked in on the status of residents during prolonged events such as power outages and severe snow storms. We have created a formal list of residents who may be in need of assistance during these events. If you would like to learn more about this program or to add your name to the list, please contact Chief Sylvia.

In 2011, Newington Fire was awarded a Homeland Security Safety grant for \$75,062. These funds are designated for a communication antenna that will be installed in the industrial district.

In 2011, the department generated \$84,561.07 in revenue. In addition, we sold our old airpacks for \$85,000, which allowed us to replace the entire inventory without requesting additional funds from the Town (which was scheduled for 2012).

<u>Calls</u>		<u>Revenue</u>	
EMS	302	EMS	\$65,402.62
Fire	260	Permits/Misc.	\$19,158.45
Public Assist	158	Sale of Airpacks	\$85,000.00
		Homeland Security Grants	\$75,062.00

I would like to thank the members of the Board of Fire Engineers, Wib Goins, Steve Sabine and Ruth Fletcher for their continued support of the department, which made our job easier and safer. I would also like to thank each member of the Fire Department for their dedication and commitment to improving the department. In addition to working long hours away from home, these individuals have always been available for trainings, special events and call backs at all hours of the day and night. On top of that, they support numerous charities in the name of Newington. These include: The Firefighter Toy Bank, Muscular Dystrophy Association and the Lt. Christopher DeWolf Memorial Scholarship Fund. Because of these long hours away from home, I would like to offer my sincerest appreciation to the families of the firefighters. Thank you for sharing your spouses and parents with us.

Be Safe.

Respectfully submitted,
Chief Dale Sylvia

Pictured Below - Newington Fire Department Boat Crew receiving a Citation Award for their Piscataqua River Boat Rescue in 2011. L-R Lt. Tom McQuade, FF Myrick Bunker, Lt. Jeff Leduc, Asst. Chief Andy Head, Fire Chief Dale Sylvia.



Historic District Commission

During 2011, the Historic District Commission continued efforts to update the Veterans' Monuments in the Historic District. The goal is to install two stones similar to the existing memorials. Names of Newington Veterans post Korea to the present will be listed. Space will be available for additional listing in the future.

The HDC started the process of historic recognition for the 18th Century Piscataqua Bridge from Fox Point to Durham via Goat Island. A Certified Local Government Grant (CLG) supported the review of previous Goat Island and Piscataqua Bridge research. Independent Archeological Consulting, LLC conducted the review. The archeologists also contacted Helen Frink to include her extensive research into her ancestors' work in the documentation. The first in a series of three CLG Grants for on-site archeology on Goat Island was approved by the State of New Hampshire. Phase One archeological work will be done during 2012.

Covered boxes were placed in the Historic District to hold the brochures describing significant historic properties. The boxes are located at the Meeting House, the Monuments, and the Old Parsonage. More brochures are stored in the Town Hall. Please let us know if the boxes need to be resupplied.

The HDC continued oversight of work being done on properties within the Historic District. Additional site walks were held at the driveway of 327 Nimble Hill Road. The owner again made a presentation to the Commission outlining the current plan for his ongoing work. Town work on the horse sheds was also reviewed.

The NH Department of Historical Resources required the Pease Development Authority review its plans to cut trees on Newington town property near the cemetery with the HDC. A preliminary meeting was held with representatives from the HDC, the Newington Conservation Commission, and the PDA. The PDA plans to remove the trees in 2012, however the Newington boards hope to restrict the number of trees taken.

In July, the NH Department of Transportation conducted a site walk at the Bloody Point Railroad Station. That property is Newington's second Historic District. State officials are interested in giving up ownership of the building. Newington expressed interest in obtaining the entire waterfront property between the Little Bay Bridges and the Axel Johnson Conference Center.

New member, Elaina D'Orto joined the HDC. Her perspective and hard work are most appreciated.

Membership in the HDC is by appointment. Interested citizens should contact any member for more information. Meetings are held at 4:00 the last Thursday of each month, or by special notice.

Gail Pare, Chairman

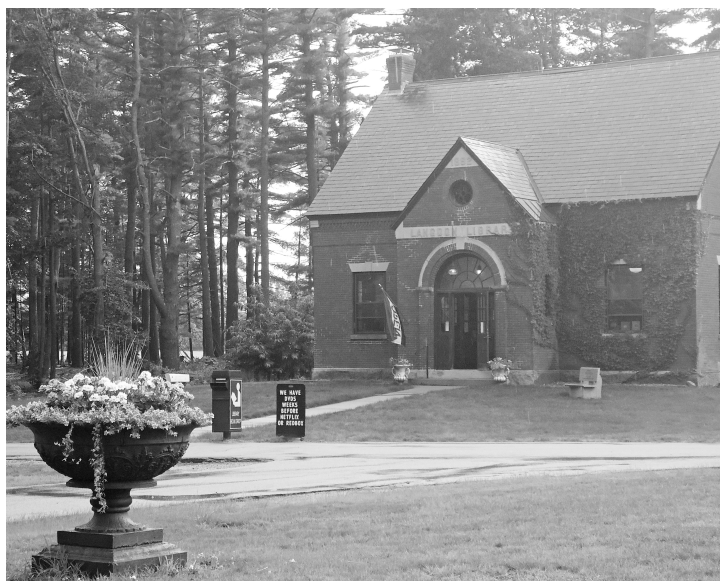
Members: Elaina D'Orto, John Lamson, Paul Pelletier

Selectmen's Representative, Rick Stern

Langdon Library Board of Trustees

This was a remarkable year for Langdon Public Library. As one might expect in a building that turns 120 in 2012, the library is being used today in ways our forefathers never imagined, and it's storing more than it was designed for. In March, a favorable outcome at the Town Meeting established a Langdon Library Capital Reserve Fund for the purpose of funding future repairs, renovations, and/or expansion of the Library.

As the year progressed, the elected members of the Board of Trustees (Charlie Brewster, Dot Noseworthy, and Luanne O'Reilly) all vacated their positions, and we thank them for their years of service. The new Board of Trustees volunteered for the task. After being appointed by the Board of Selectmen, members became acclimated to the roles and responsibilities of trusteeship. The new Board reviewed national and NH statutes regarding library management and took steps to ensure compliance by updating Library Policies and creating Library Bylaws.



As charged by the Warrant Article, work began on the library needs assessment, feasibility studies, and long-range planning. Experts, including consultant Tom Ladd and architect David King, were retained to help the Board navigate the intricate process of evaluating the community's needs, current and future library usage, and the health of the physical structure. An integral step in this process was the resident survey that was sent out to each household. (The response we received was extraordinary, thank you!)

Since summertime, the Board has been meeting at least twice a month on both regular business and long-range planning. Patrons are always welcome to attend our meetings to share ideas. The Board would like for residents to be involved in all phases of any potential library renovation or expansion. More information will be forthcoming in 2012; plans include holding public seminars to gather information and share findings.

The Library Board of Trustees is dedicated to making the Langdon Library a welcoming place that serves the needs of all Newington residents. We are committed to facility stewardship, fiscal responsibility, and preservation of the library as the "heart of the community." If you share these goals, we urge you to contact us and become involved in *your* library!

Respectfully submitted, Langdon Library Board of Trustees

Steve Bush, Chairman; Lee Lamson, Treasurer; Melissa Prefontaine, Secretary; Grace Simms, Alternate

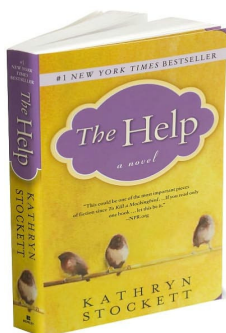
Langdon Library Director's Report

Statistically speaking...

The total count of patrons served during the year was 8,014, nearly identical to last year's record of 8,020. We continue to serve an average of 30 patrons each day.

Total items checked out and/or renewed in 2011 was 10,678, just off of last year's total 11,422. In addition, Newington residents also downloaded digital e-books and audiobooks 468 times through the statewide library consortium.

Over the course of the year, we added 1,304 new books, DVDs, magazines, and other items for circulation. We also "weeded" 415 out-of-date items. Our collection now stands at over 18,000 items.



The top-circulating movie on DVD was "The King's Speech" starring Colin Firth, which went out 26 times. "The Social Network" circulated 24 times. The top-circulating book was "The Help" by Kathryn Stockett, which went out 19 times. "A Dog's Purpose" by Bruce Cameron was checked out 15 times.

Through the NH interlibrary loan system, we processed 370 requests, both incoming and outgoing.

Library volunteers Diana Wong and Katlyn Steinkerchner logged over 180 hours assisting our staff. In addition, we issued 41 new library cards to Newington residents.

Developing the collection...

We continue to stock the newest titles from our favorite authors as they are published, as well as the latest feature films on DVD, usually the day they are released and often weeks before Netflix and Redbox. Our collection now stands at 1,828 DVDs. For commuting patrons, we've developed our collection of audiobooks on CD to 268 titles. As always, if you request it, we can either purchase it for our collection or borrow it from another library on your behalf.

Offering more than you expect...

In addition to all the services you expect from your public library, we also offer:

- Downloadable books: Thousands of digital audiobooks and e-books downloadable via the Internet, either in the library or in your own home, through the state's Overdrive system.
- Online language-learning software: Mango provides fun and easy instruction in dozens of languages. You can log in anytime and anywhere via our web site.
- e-Readers: Nook SimpleTouch, Nook Color, and Kindle e-readers are available for in-library use or check-out.
- Disc repair: Bring in your scratched DVDs, CDs, video games.
- Telescope: Includes star charts, eyepieces, instructional DVD and CD-ROM—all of which are available for patrons to take home.
- Computers, fax, and printing: For residents without Internet at home or when personal machines go on the blink.
- Video-game lending: Nintendo Wii, Xbox, Playstation, and more.
- Museum reimbursement: We reimburse a portion of your ticket o museums, aquariums, science centers, and other local cultural attractions.

- Coupon Exchange: Clipped and organized for you.
- Discounted movie passes: We sell tickets to Newington Regal Cinemas.



Library volunteer Katlyn Steinkerchner of the US Fish & Wildlife Service talks to the kids of YMCA Camp Newington as part of the library's annual summer reading program.

Have you visited your library... lately?

Be sure to “like” the Langdon Library on Facebook, follow us on Twitter (@langdonlibrary), subscribe to our “Langdon Letter” e-newsletter, or visit langdonlibrary.org to keep up with all that we do. Of course, the best way to keep up with us is to simply keep coming in! Have you visited your library... lately?

Respectfully submitted, Library Director D. Scott Campbell

On behalf of your library staff: Assistant Librarian Mary Rash, Library Assistant Debbie Kohlhase, Library Assistant Melanie Burger.

Planning Board

During the year 2011, the Planning Board took the following actions:

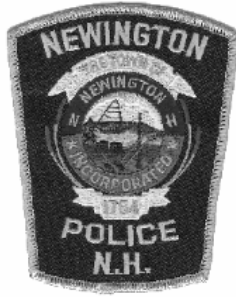
- Approved an amendment to an approved site plan for 2001 Woodbury Avenue
- Approved a proposal by GP Gypsum to erect a 90' by 100' storage facility at 170 Shattuck Way
- Approved a proposal to establish a Family Fun Center at 25 Fox Run Road
- Approved comprehensive revisions to the Town's road standards
- Approved an amendment to an approved site plan for 120 Shattuck Way
- Approved a proposal by Sponge-Jet to establish a manufacturing facility at 14 Patterson
- Approved an indoor equestrian riding ring at 408 Newington Road
- Approved the conversion of the roller skating rink into a store
- Approved a 8,775 square foot expansion of GP Gypsum at 170 Shattuck Way
- Approved a proposal by Tyco for a minor expansion at 100 Piscataqua Way
- Approved a curb cut at 1 Swan Island Lane
- Approved the establishment of Me & Ollie's at the Crossings
- Approved an amendment to a site plan approval for Wilcox Industries at 25 Piscataqua
- Considered a proposal by Sprague to upgrade its conveyor system at 372 Shattuck Way
- Considered a request for a curb cut permit at 521 Shattuck Way

The Planning Board had extensive discussions on the following topics:

- Amendments to the Building Code and Subdivision & Site Plan Review Regulations
- Town directory signs
- A proposed pavilion at Fox Point
- The Spaulding Turnpike upgrade project
- Nitrogen in the estuary
- Livestock policies
- Accommodating larger ships on the Piscataqua River
- The Town Hall parking lot
- The duration of building permits
- The gate at the west end of Nimble Hill Road
- Parking policies
- Underground utilities along Shattuck Way
- The replacement of insulators on PSNH transmission towers
- A proposed bus shelter at 120 Shattuck Way
- Adult entertainment in the Commercial Zone

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

Respectfully submitted,
Denis Hebert, Chair



NEWINGTON POLICE DEPARTMENT

During 2011, the Police Department recorded 92,650 miles on our seven vehicles and received 2,166 complaints or requests for assistance. Investigations by the Department's officers included 211 criminal cases, resulting in 216 criminal arrests. Officers investigated two missing person reports and handled 75 animal calls.

Officers' efforts in the area of highway safety resulted in 17 motor vehicle arrests, 162 summonses, and 1,475 motor vehicle warnings. Officers assisted motorists on 28 occasions and assisted other law enforcement officers 93 times. There were no fatal motor vehicle accidents in 2011, however, officers handled 18 personal injury accidents and 196 property damage accidents.

Police activities resulted in 365 cases being prepared for either the Portsmouth District Court or the Rockingham County Superior Court.

The Department's Service and Prevention Program resulted in 153 residential and commercial building checks being conducted. Officers responded to 242 burglar alarms, 11 fire calls and five ambulance calls. The Great Bay Wildlife Refuge and Pease Tradeport property received 361 and 880 security patrols respectively.

During 2011, there was one vehicle reported stolen in Newington and no additional vehicles, which had been stolen from another location, were recovered in Newington. The value of property stolen in Newington totaled \$104,714.00, while recovered property totaled \$21,317.00.

There were several personnel changes within the Police Department during 2011. Officer Leonard Kerekes retired after 19 years of service to the Town of Newington and Officer Matthew Travaglini took a position with the Dover Police Department. I am pleased to report that Officer James Hoyt was hired in September as a patrol officer and is scheduled to complete the N.H. Police Academy in April 2012. Officer Sean O'Reilly was hired in December 2011, after working for the Middleton Police Department for nine years. Both of these new officers are excellent additions to the Police Department and will be an asset to the Town.

Finally, I would like to thank Newington Police Commissioners Douglas A. Ross, Paul Kent, and F. Jackson Hoyt, and all the members of the Police Department for their service during 2011. I appreciate the Commissioners' experience and insight and look forward to working with them in the future. The members of the Police Department would like to thank the residents for your support and ask for your continued assistance in keeping Newington safe.

Respectfully Submitted
Jon D. Tretter, Chief of Police

Recreation Committee

2011 was a very busy and challenging year for Newington Rec. Due to the current economic climate, we again reduced our budget for 2011. Unfortunately the costs in the rest of the world did not reduce. We finished up over budget by \$3000. From our budget we fund the summer program as well as the reduced cost movie tickets. Both activities' monies are recouped by the town, but those monies are not reflected as income into the recreation budget. The only program or service that created the overage this year was the Summer Program. We are delighted to see so many families in town able to make use of this program, and although it meant that we could not afford to have a holiday party this year, we were happy to see such program use! We also provided these services:

- Town Easter Egg hunt for all children. This was once again extremely successful and resulted in participation by more children than we have had in years – four straight years of big growth. Once again the Easter Bunny stopped by.
- The tennis courts were open for business again in 2011 with practice wall and practice balls. The courts were very busy this spring and summer, with more free lessons for most levels by Rec's own Darryl Brown.
- The Recreation Voucher Program was put to good use by many families and individuals this year. For those few still unaware, this program allows any Newington resident to participate in any neighboring recreation program that is open to non-residents, and Newington recreation will reimburse them 100% of the price difference between the cost to a resident and a non-resident. This program more than triples our recreation options to Newington residents. In 2011, our townspeople enjoyed swimming lessons, guided trips, and continuing education through this program.
- Our reduced cost Movie Passes were once again a hit! This service usually picks up around the Holidays, but these reduced price tickets are available at the town hall and at the Library all year long, Enjoy!
- Septemberfest 2011 - Once again the weather was perfect. As you may have noticed, we did not rent a tent again this year. Newington Rec. entertained with a balloon artist, face painting, pony rides, a bouncy castle for the youngsters and new this year was a climbing wall for the older children. The Piscataqua River Brass played and we received many, many, complements on the program. There was also music and dancing into the night.
- Trail maintenance on our walking, snowshoeing and cross-country skiing trails throughout town continued in 2011 as well.
- Newington recreation is also proud to have provided the summer program again for children in town, and this year we were able to continue with the program in Newington. The program provided great summer memories for many of our children right here in their own home town. We saw the largest group of kids we have had in over a decade!
- In 2011 Newington Rec continued taking steps along our master plan by installing granite fence posts, fencing, and a swing set for the South Newington playground.

We would like to extend heartfelt wishes of gratitude to our retiring Chairman – Pete MacDonald! Pete was instrumental in the recreation committee for so many years. His passion for this town, the citizens of the town and especially the children in this town, is evidenced by the work that he did. Pete will be missed by the recreation committee but his hard works can be seen every time that you drive by the tennis courts, or ball field or playgrounds. If you see Pete, please take a moment and thank him for his service to our town and our youth. We do have openings for new members in the coming year, so if any are interested, please come see us.

In 2012, watch for more improvements to our town's recreation facilities and direct event specific mailings for our committee informing our town of more special events. Now GO PLAY!!

Peter MacDonald, Chair, Keith Frizzell, Vice Chair, Members Darryl Brown, Brian Haberstroh, Sue Carroll, Chris Bellmare, Tom Rossi, Martin Callahan, Bob Del Isola

Transfer Station

Saturday 9 a.m. – 3 p.m.

Wednesday evenings 5-7 p.m.

New lighting permits full access year long!

The transfer station is available to residents for disposal of items not accepted on Wednesday's curbside collection, and is not available for use by businesses, including businesses on residential sites. Cleanup of residential properties and residential construction is the responsibility of the property owner to contract with a private collector.

The following materials are accepted:

- Batteries and Electronics - computers -see Craig to neutralize hard drives, radios monitors, tv's. etc. Place in third bay for Recycling
- All fluorescent lamps, both compact and two to eight foot tubes. Place in second bay receptacle
- Metals of all kinds, from dry paint cans, to castings, to old mowers and such (all gas and oil removed). Place in Red Metal Hopper
- Clear wood for chipping . Place on brush pile.
- All painted wood, wood with nails , pressure treated, and masonite can be placed in the Landfill Hoppers
- Tires - in tire hopper for recycling
- Bulky, unwanted items such as furniture, mattresses, bureaus etc. are placed in either large 30 yd. landfill hopper or first bay if in good condition for reuse
- Appliances – refrigerators, air conditioners, dehumidifiers, stoves, etc. belong in second bay
- Brush and stumps placed on back brush pile

The Compost Area receives only leaves, grass, and garden wastes (no food items). Last season's compost will be available in spring.

“Reusable Items Area” in the first bay is for items that are "just too good to throw away!" All items are free to residents and come with a no questions asked return policy.

If you have any questions or would like to learn more , please go to town website or check out our new FACEBOOK page. Just search Facebook Newington Transfer Station! It's that easy !!

The following materials are prohibited:

Household garbage – sealed containers of any kind – stones – cement/cement blocks
Hazardous waste products of any kind – gas – oil - or any chemicals
Any oil based paints, urethanes, or stains
Latex paint OK (must be dry or mixed with gel or powdered neutralizer)

**A resident decal is required to use this facility
and can be obtained through the Town Clerk's Office**

Single Stream Recycling

Saturday - 9 a.m. to 3 p.m.
Wednesday – 5 p.m. to 7 p.m.

Located at the Transfer Station

With single sort recycling nothing needs to be sorted or kept separated. Everything is placed in the same container.

All cardboard will have to be collapsed , staples removed , and all packing contents removed and put into a trashcan at the hopper . Pizza paper (under pizza) is also not acceptable.

Items that are accepted:

- Old Mail
- Catalogs
- Books
- Magazines
- #2 and #4 plastic bags
- Newspapers
- Phone Books
- Paper Bags
- Aseptic Juice boxes
- Cereal Boxes
- Corrugated Cardboard
- All #1 thru #7 Plastic Containers
- Paper Egg Cartons
- Office Paper & Envelopes
- Paperboard
- Milk & Juice Cartons
- Metal Cans/cookware
- Aluminum Foil, Trays
- Aerosol Cans (empty)
- Clear or Colored Glass jars/bottles
- Aluminum Beverage Cans

Items that are not accepted:

- Garbage
- Hypodermic needles
- Coat Hangers
- bread bags/baggies
- Plastic toys
- Styrofoam
- Pottery
- Vinyl Siding
- Bubble or Shrink Wrap
- Food
- Diapers
- Tissues/paper towels
- Tarps
- Light Bulbs
- Styrofoam
- Fried Chicken
- Wood Tangerine boxes
- Window Glass/mirrors
- Food bags (Ziploc or cling wrap)
- Meat trays (Styrofoam)
- Garden hoses

Langdon Library Hours

The Langdon Library hours are as follows:

Tuesday	3 p.m. to 8 p.m.	Wednesday	12 noon to 5 p.m.
Thursday	10 a.m. to 5 p.m.	Friday	10 a.m. to 5 p.m.
Saturday	10 a.m. to 4 p.m.		

Town Office Hours and Holiday Schedule

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

The Building Department is open Monday through Thursday - 8:00 a.m. to 4:30 p.m.

The Town Clerk/Tax Collector's Office is open Tuesday, Wednesday and Thursday, 10:00 a.m. to 3:00 p.m.

New Years Day	Monday (observed)	January 2, 2012
Martin Luther King Day	Monday	January 16, 2012
Presidents Day	Monday	February 20, 2012
Memorial Day	Monday	May 28, 2012
Independence Day	Wednesday	July 4, 2012
Labor Day	Monday	September 3, 2012
Columbus Day	Monday	October 8, 2012
Veteran's Day	Monday (observed)	November 12, 2012
Thanksgiving	Thursday	November 22, 2012
Day after Thanksgiving	Friday	November 23, 2012
Christmas Day	Tuesday	December 25, 2012

Meeting Schedule

Subject to Change- Posted Accordingly

Board of Selectmen: Town Hall

1st & 3rd Mondays of each month at 6:30pm

Board of Adjustment: Town Hall

As needed at 7:00pm

Joint Highway Safety Committee:

As needed at Police Station

Library Trustees: Library

Last Tuesday of each month - 6 p.m.

Police Commission: Police Station

First Monday of each Month at 4:00pm

Trustees of the Trust Fund: Town Hall

As needed

Budget Committee: Town Hall

Wednesdays - 7:00pm - During budget season (December – February)

Conservation Commission: Town Hall

2nd Thursday each month - 6:30pm

Planning Board: Town Hall

Second Monday of each month at 6:30 p.m.

Safety Committee: Town Hall

Four times per year - Dates vary

Recreation Committee: Town Hall

As needed - 7:00pm

Cemetery Committee: Town Hall

As needed

Fire Engineers: Fire Station

2nd Tuesday of the Month – 7:00pm

Sewer Commission: Town Hall

3rd/4th Wednesday of the month - 3:00pm

Historic District Comm: Old Town Hall

Last Thursday each month - 6:30 pm

Town Building Use Fees

Key Pickup Monday – Friday: 9 a.m. – 4:30 p.m.

Town Hall and the Old Town Hall are available for rental to residents and resident commercial and industrial businesses only.

Please call the Town Hall for a complete listing of all rental requirements.

Town Hall:

Residential Hall Rental Fee: \$75
Hall & Kitchen Rental Fee: \$150

Commercial/Industrial Hall Rental Fee: \$350
(commercial/industrial limited to ten rentals per year)

Old Town Hall:

Residential Kitchen Rental: \$50
Residential 2nd Floor Hall: \$50
Residential 2nd Floor & Kitchen: \$100

Commercial Kitchen Rental: \$200
Commercial 2nd Floor Hall: \$200
Commercial 2nd Floor & Kitchen: \$300

Fox Point and Old Town Hall Grove Picnic Area:

No charge. Fox Point is available to residents only – no commercial/industrial use. Please check in at the Town Hall regarding trash cans, picnic tables, gate, and restroom availability.

Payment is required when filing application.

See security deposit requirement below-effective March 1, 2011

Applications available online at www.newington.nh.us or at the Town Hall

Effective March 1, 2011, a security deposit of \$100 must accompany the request application and payment. At the discretion of the Selectmen, the security deposit may be waived.

Criteria for Waiving Payment for Facilities Use

Any Educational Workshop or Training Session offered to benefit people or positions with the Town of Newington – FEE WAIVED

Any Youth gathering/banquet/ceremony whereas at least one person who is a participant of such group is a resident of Newington – FEE WAIVED

Any non-profit agency (non-profit or Tax Exempt certificate must be shown) who are conducting a meeting or offer to provide an educational or health benefit to a town position or resident (s). – FEE WAIVED

All Funeral Receptions for deceased Newington Residents (or their family members) - FEE WAIVED

Note:

Excluding Youth Activities - Even for non-profits, if the event is a holiday party, dance, or other social gathering, etc and not providing an educational or health benefit, then a minimal fee of \$100.00 is applicable

A play/concert/production/birthday party/wedding, etc – For set up and rehearsal bookings - when multiple nights are needed but not necessarily for the production or event – the usual ‘room rental’ fee applies.

Per our Insurance company - When commercial agencies or non profits hold an event, a certificate of Insurance with the Town being named as additionally insured is required.

Vital Statistics

Births 2011

None

Marriages 2011

<u>Date of Marriage</u>	<u>Groom's Name</u> <u>Bride's Name</u>	<u>Place of Residence</u>	<u>Place of Marriage</u>
7/6/2011	Edward Holloway Destini J. Rutledge	Newington, NH Spartanburg, SC	Greenland, NH
8/13/2011	Sunpreet S. Sadana Berkley O. Cline	Newington, NH Newington, NH	Durham, NH

Deaths and Interments 2011

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Place of Death</u>
01/03/2011	Albert Hislop	Newington, NH
01/06/2011	Margaret Mayers Hayward	Scarborough, Me
01/06/2011	Dawn Lorraine Hodgdon	Roanoke, VA
01/12/2011	Galen Ray Courtney	Rumney, NH
01/21/2011	James Savageau	Portsmouth, NH
01/25/2011	Clifford E. Spinney	Rochester, NH
02/21/2011	Kenneth Pickering, Sr.	Newington, NH
04/03/2011	Clifton R. Boone, Jr	New York , NH
04/17/2011	Marcia LeClerc	Portsmouth, NH
07/12/2011	Joseph Angus Hunkins	Portsmouth, NH
07/14/2011	Diane Redden	Newington, NH
07/19/2011	Elizabeth Brooks	Portsmouth, NH
07/11/2011	Wesley Abbott Drake	Valley Srpings, CA
09/08/2011	Caren Curti Peloso	Dover, NH
09/12/2011	Norman S. Curtis	York, ME
10/16/2011	Marilynn Hodgdon Robitaille	Scarborough, ME
10/19/2011	Phyllis Armina Hopkins	Providence, RI
11/04/2011	Marion J. Loughlin	Dover, NH
12/05/2011	Dorothy Phyllis Chick	Dover, NH
12/13/2011	Aldo E. Grassi	Portsmouth, NH

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

Fiscal year July 1, 2010 to June 30, 2011

MATERIAL INCLUDED IN THIS REPORT

School District Officials
Minutes of the March 12, 2011, District Meeting
Warrants
Budget for 2012/2013
Treasurer's Report
School Board's Report
Superintendent's Report
Newington Public School Principal's Report
Portsmouth High School Principal's Report
Tuition Pupils
School Enrollments
Teachers and Staff
Auditor's Report

SCHOOL DISTRICT OFFICIALS

School Board Member	Christa Bellmare	2013
	Deirdre Link	2014
	David Mueller	2012
Moderator.....	Ruth K. Fletcher.....	2012
Clerk.....	Jane Mazeau	2012
Treasurer.....	George Fletcher.....	2012

Superintendent of Schools – George A. Cushing

At 10:00 A.M. Moderator Fletcher opened the meeting with the Pledge of Allegiance. Moderator then proceeded to read the warrant.

**Newington School District Warrant
2011
The State of New Hampshire**

To the Inhabitants of the School District of Newington in the County of Rockingham, and State of New Hampshire, qualified to vote upon District Affairs: **YOU ARE HEREBY NOTIFIED TO MEET AT THE NEWINGTON TOWN HALL IN SAID DISTRICT ON SATURDAY, MARCH 12, 2011, AT 10:00 A.M. TO ACT UPON THE FOLLOWING:**

NOTICE: School District Officers are to be elected at the Town Meeting, Tuesday, March 8, 2011. Polls will be open at 11:00 a.m. and will not close before 7:00 p.m. in accordance with the statutory procedure adopted by the District at its February 28, 1962, annual meeting.

Article 1: To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of **\$1,880,244**. (One Million Eight Hundred Eighty Thousand Two Hundred Forty-Four 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. (Majority vote required.) (Note: This Warrant Article [operating budget] does not include appropriations in ANY other warrant article.). The Newington Budget Committee recommends this operating budget article. Moved by Wendy Sweeney and 2nd by Peggy Lamson.

There was some discussion about the cost per student. Peggy Lamson asked what the cost per student was at the Jr. High and the High School Deidre Link advised her that the Jr. High was \$13,500 per student and the High School was \$14,000. per student. Ms Lamson then asked what the cost per student was at the Elementary School and was advised \$28000. per student. Patty Borkland asked how many students there were at the Elementary school and Deidre said right now 33, but there were indications that the student population will go up in the years to come. After discussions the Moderator called for a vote. Motion passed.

Article 2: To hear the reports of agents, auditors, committees and/or officers therefore chosen, and pass any relating thereto.

Moderator Fletcher read the results of the election of a School Board Member for 3 years Deidre Link 189 votes and there were a few write ins. Moved by Chris Bellmare 2nd by Sandy Sweeney. Motion carries.

Article 3: To transact any further business that may legally come before the meeting.

Moved by Chris Bellmare 2nd by Wendy Sweeney

No discussion.

Given under our hands and seals at said Newington this 7th day of February 2011.

A true copy of warrant – Attest:

Christa Bellmare, David Mueller, Deirdre Link
Newington School Board

Moderator Fletcher adjourned the meeting at 10:12 a.m.

Moved by Gail Pare 2nd by John Klanchesser. Motion carries.

A true copy-Attest:

Respectfully submitted,

W Jane Mazeau, School District Clerk

**REPORT OF
THE SCHOOL DISTRICT TREASURER**

Fiscal year July 1, 2010 to June 30, 2011

Cash on hand July 1, 2010.....	\$244,222.18
Received from Selectmen.....	
Current Appropriation.....	791,017.00
Deficit Appropriation.....	-
Balance of Previous Appropriations.....	-
Advance on Next Year's Appropriation.....	-
Revenue from State Sources.....	1,258,739.05
Revenue from Federal Sources.....	29,155.87
Received from Tuitions.....	-
Received as Income from Trust Funds.....	363.72
Received from Capital Reserve Funds.....	35.43
Received from all Other Sources.....	72,553.56
 Total Receipts.....	 \$2,151,864.63
 Total Available for Fiscal Year.....	 2,396,086.81
Less School Board Orders Paid.....	1,778,863.15
Balance on Hand June 30, 2011.....	\$617,223.66

George P. Fletcher
School District Treasurer

August, 2011

Report of the Newington School Board

This past year the school board, administration, and teachers worked diligently to write, proof, and revise our comprehensive report for the New England Association of Schools and Colleges (NEASC) accreditation review. This has been a thoughtful process that has allowed us all to identify and celebrate the things we do well and to think about areas where we might make changes that could improve the experiences of our students and their families. This written portion of our evaluation is only the first step for our 2012 assessment which will include a week-long visit from a NEASC evaluation panel.

We had an exciting advancement in our curriculum this year. The teaching staff worked hard to research a new math program that would best suit the varied learning styles of all students. We have had great reports on their choice—Singapore Math—thus far. Other schools in our SAU have been excited to hear about this program and have expressed interest in possibly implementing this curriculum in their own schools. Additionally, our SAU 50 board has been working to identify synergies within our school systems with an eye toward possible consolidation of resources and streamlining of processes that might increase efficiencies district wide. As an example, we have established a technology committee at the SAU 50 board level that includes one member of each individual school board. This committee met frequently this past year to redesign all of the SAU 50 websites to create consistency in format, simplified updating, and an enhanced experience for the viewer. The committee is also working to identify opportunities to share technology resources and personnel in order to save on costs for all of our schools.

As always, we have been mindful of our budget and our principal has been a champion at prioritizing projects for maximum student impact and efficiency. Principal Mayo led a very successful expansion and improvement project of our school library—highlights included doubling the reading inventory and implementing a state-of-the-art cataloging system. This project was completed through recruitment of volunteers, careful research and cost comparisons, and persistent fundraising. Our Newington School Supporters were crucial to the success of this and all of our fundraising efforts and were once again stellar and steadfast supporters both financially and with their time. We offer our extreme gratitude to them for their energy and commitment to our school.

We believe the greatest indicator of the work we are doing is our student outcomes and attitudes. Visits to the school confirm that students are excited to be there, proud of the enormous amount of work they display throughout the building, excited about their increased access to technology and about their new opportunities for group participation: Lego Club, Odyssey of the Mind, and cooking and after-school activities with Chef Tom. The results of our parent survey corroborate these findings. Parent feedback was extremely positive and we continually hear that parents feel welcome to express their questions and concerns to the administration, staff, and the school board. We feel that this open communication is one of the strongest assets of our school community.

We are looking forward to more exciting projects and student successes in 2012 and we thank our town for the opportunity to serve you in these rewarding roles.

Newington School Board

Christa Bellmare

Deirdre Link

David Mueller

"A school is a place with tomorrow inside."

George A. Cushing, Ph.D.
Superintendent of Schools

A quote that has guided my career in education as a teacher, coach, principal and superintendent is:

"The secret of education lies in respecting the pupil." – Ralph Waldo Emerson

In the past, schools have not had an effective way to measure how well they were doing, so politicians decided that we will be measured on assessment of common curriculum standards.

Aligning curriculum to national and state standards is an important function of any school. It is also important to assess each student's knowledge of that curriculum. We do good work in this area; our SAU-wide test scores are excellent across the board when compared to other New Hampshire schools.

Today, across the country, there is an emphasis on making American students' test scores the best in the world. But should high test scores be our sole focus? Test scores are just one way to measure student success.

Is the goal of education to have our students do better on tests or is it to enable our students to learn in school to do better in life? I think the latter is the worthy goal that should drive our decision-making.

What students learn in school needs to go beyond the standards and the curriculum. They need to discover their individual talents, learn how to function on a team, think creatively, communicate effectively, and to learn the process skills that will help them make sense out of a rapidly changing global community. They need to see the value of solid effort and good citizenship.

The challenge we and all New Hampshire schools face is the need to "respect the pupil" when fostering growth in all core academic areas as well as the arts; while simultaneously encouraging the student's development as an independent thinker who can adapt to a constantly changing world.

In many school districts across the country the arts are being cut and the majority of the school day is dedicated to standardized curriculum and the resulting tests. In SAU #50 we have resisted this approach and we aspire to keep a healthy balance between the science of teaching (standardization) and the art of teaching (personalization).

Over the course of my career in education, the one observation that has remained consistent in the face of myriad changes, is that every one of our students is unique, has special talents, and does best when they are recognized as individuals whose strengths are validated and supported by relevant curriculum.

I believe that we need balance; education, when done well, is both a science and an art form. We can, and do, learn from test data and we can align curricula to national standards. But there is more to the story.

In addition to teaching a standardized curriculum we teach our students how to think critically and solve problems. When we speak of personalizing education we work with our students to help them realize their individual strengths and abilities, which ultimately will allow them to take control of their continued learning and ensure their ability to adapt to an ever and fast-changing world.

In SAU #50 we aspire to achieve a balanced, personalized education that both respects the students and makes sure that we utilize both the science (curriculum and assessment) with the art (making curriculum relevant and personalizing learning) to ensure that a particular student's needs, academic and beyond, are met.

The 2010 – 2011 school year was an outstanding year for education in SAU #50. We have implemented infrastructures to ensure a balanced and personalized approach to education. Some of the current indicators include:

- Professional Learning Communities (PLC's) - PLC's include SAU-wide collaboration around curriculum and assessment as well as building-level collaboration by grade-level to improve instruction.
- Response to Intervention (RTI) – a systematic process that ensures every child receives the additional time and support needed to learn at high levels.
- Learning Compact – a partnership with parents, students, and teachers that involves goal-setting in a personalized area for growth. It also includes charting what instructional techniques worked best for an individual student and sharing that information from the current teacher to next year's teacher.
- Professional Development Master Plan – this is the document that guides how we operate our SAU. It is a state-approved 5-year plan that will be up for renewal after the 2013 school year. This document will be revised for the next 5 years and will reflect our current and new initiatives including the updating of our teacher and administrator evaluation documents

More information can be found under Curriculum and Instruction at www.sau50.org.

“The secret of education lies in respecting the pupil”...We believe and support that philosophy in SAU #50.

I am very pleased with the direction that the SAU #50 schools have collectively taken. Our school boards have adopted goals that focus us as educators on the individual students. Our teachers and administrators are committed to helping each of our students become confident, independent learners. I am grateful for the continued support of our communities which provides the resources and class sizes that allow us to effectively personalize education.

In closing we continue to enjoy a close working relationship with Portsmouth High School Principal, Jeff Collins and Portsmouth Middle School Principal, John Stokel. Our schools and staff work together on curriculum development and transitioning Newington students to the Portsmouth Schools.

I am fortunate to serve on an administrative team made up of Jim Katkin, Business Administrator; Mary Lyons, Assistant Superintendent; Melissa Camire, Special Education Director, and Dennis Mayo, Principal of Newington Public School.

I am deeply grateful to the Newington School Board members who give their time and energy for the betterment of the school.

I also want to recognize the many dedicated staff members throughout the district and all of SAU #50 who, on a daily basis, impact student learning and growth.

Finally, thank you to the Newington tax payers for your continued support of the school budget.

Dr. George A. Cushing
Superintendent of Schools

Newington Public School



133 Nimble Hill Road, Newington, NH 03801
Phone (603)436-1482 Fax (603)427-0692

Annual Principal's Report **Dennis Mayo, *Principal***

Our school t-shirt sums it up; we really do have awesome kids, a great staff and a proud community. We are so fortunate to have a supportive community here in Newington. Our school is a great place for students, a nurturing and safe school that focuses on individual growth and achievement. The children of Newington have an exceptional start to their education; on their behalf, I thank you.

We continue to support and expand our educational programs at the school in a variety of ways. All teachers actively participate in Professional Learning Communities to enhance and solidify our curriculum offerings. These SAU level meetings ensure that we meet state and federal standards as well as our own additional learning priorities. Our commitment to personalized education is seen in our collaboration with students and parents in our implementation of the Learning Compact. This formal relationship guarantees that students develop meaningful goals throughout the year and are given the tools to meet the goals and grow.

This past year has seen our Library transformed into a hub of the school: our collection of books has more than doubled through the generosity of community businesses and individuals. Our library is used every day by students and our circulation has increased dramatically. The children are taking full advantage of new variety to check out books on a daily basis. Our school goal of increasing reading fluency continues to be addressed in multiple ways; individualized reading programs and fluency drill and practice programs are being used with great success.

Over the past year the school staff has been working diligently on our self-assessment for continued accreditation with the New England Association of Schools and Colleges (NEASC). This process includes looking at all aspects of the school and stating, with proof, how our school meets each indicator and standard. While the process is very time consuming, it does offer us an opportunity to really examine the current "state" of our school. I am very proud to say that we have a strong school that clearly values the individual.

As we look forward, we need to be able to hold on to the exemplary program of individualized education we offer while growing our student population. Our biggest asset, which we need to market, is the personalized education that we offer our students. As we look into opening our doors to tuition students, we need to be careful not to burden our staff nor stress our facilities. Under the direction of the school board we can do this successfully with a well-written policy, thoughtful planning, and a keen eye on class size. Having additional students will give our students a more rounded social experience, keep our student population balanced and bring in revenue. We have looked into a number of possible partnerships this year, the Virtual Learning Academy and the Seacoast Learning Center being two, and will continue to search for the best collaborations for our school in addition to updating our non-resident tuition policy.

Creative problem solving is an area we continue to focus on and a need that has been discussed at the national level. Our recent transition to the Singapore approach to math is one way we are providing our students with the best tools to succeed in problem solving. This program focuses on mastery of applied skills so that students can apply math concepts within the framework of real world problems. The skills are taught through a visual and hands-on approach so students can see the solutions as they break down problems. The program is a challenge and is really stretching our students and staff members. Our school has also embraced Odyssey of the Mind, which is the largest and oldest creative problem solving school program in the world. This program is recognized by NASA and the Department of Education as being a leader in the Science, Technology, Engineering and Math (STEM) field. The program is devoted to getting students to think “out of the box”, solving real problems with creativity, hard work and teamwork. Another example of creative solving we have taken on is The Rubik’s Cube challenge. This challenge gets students to use different parts of their brains to manipulate the Rubik’s Cube – as of this time, we have 12 students who can solve the cube. Students are also making a mosaic with 600 Rubik’s cubes that will be exhibited at the Seacoast Science Center, an amazing example of coordinated problem solving, creativity and art in a visually impressive display.

We have a technology rich environment with many natural connections between curriculum and technology. Our students are not only exposed to technology, but they have daily, hands on, applications that make them computer literate and savvy. We have the resources we need to make many more advancements via the internet and the virtual world, whether that be with on-line lessons or links with scientific study sites. The possibilities really are amazing.

Marketing our individualized approach to education, our focus on creative problem solving and our commitment to strong social growth is a plan that should help ensure our school has a stable and healthy population over the upcoming years. Since we can control the potential influx of students, we can maintain moderate class size and healthy student/teacher ratios while bringing our total school population up to a more moderate level and generating revenue. Our goal is to continue to offer the quality education and positive social experiences that the community of Newington expects from their school.

Report of Portsmouth High School

Jeffrey T. Collins, Principal

Whether it is in the classroom, art room, concert hall, on-stage, or on the fields of competition, Portsmouth High School continues to achieve and drive towards excellence. In Fall of 2011 1,085 students entered the high school to learn and grow as a community. In our continuing efforts to involve students in community service and Clipper Pride, Phase II of the high school beautification project was completed and contains a monument inscribed with four words which symbolize all that we stand for and all that we strive towards: *Excellence, Commitment, Leadership, and Community*.

Our graduates are always well-prepared, willing, able, and ready to take on whatever challenges await them. Community colleges, trades schools, apprentice programs, four year colleges, military, gap year programs, or entering the workforce, PHS graduates are charting paths which will allow them to further their education tailored to their specific needs and interests. From overseas to around the corner, Portsmouth High School graduates have set their sights high.

As a school we are fully engaged in the New England Association of Schools and Colleges reaccreditation process. By the end of this school year the PHS faculty and staff will have completed our self-assessment prior to the visit in the fall. We are confident that the report will reflect positively upon our school and our communities as well as provide outstanding input into our continuous improvement. Through our work in Professional Learning Communities we are analyzing student work and performance in order to improve student instruction and learning. Finally, through creative and engaging projects such as the PHS rain garden, diversity workshops through UNH, and Phase II Extreme School Makeover our students are reaching out and engaging our community into the school.

We are most thankful for the support of the communities who send their students to Portsmouth High School. We will continue to reach out to the towns which comprise SAU 50 in order to improve the transitions of the students into PHS. We will continue our commitment to keep and make stronger connections to our communities.

In closing, we hope that you will take the opportunity to go to a sporting event, take in a play, see a concert, or attend an academic awards night. There is little doubt that seeing the successes of our young adults will stoke the flames of Clipper Pride within each and every one of you.



TUITION PUPILS

2011/2012

Attending Portsmouth Middle School

Grade 7

Paul Fitzgerald
Laura Daigle
Katy Bowles

Grade 8

Lauren Brown
Edward Carroll
Samantha Currier
Joseph Downey
Aaron Frank
Kendall Frizzell
Dean Hatt
Rebecca Klanchesser
Sarah McLean
Addison Mueller
Marcia Merchant
Rebecca Merchant
Timothy Rossi

Attending Portsmouth High School

Grade 9

Elizabeth Carroll
Chase Coleman
Lawrence Hebert
Christian Leighton
Robert Moon
Shae-Lyn Walker
Jason Whalen

Grade 10

Mackenzie Allen
Kelsey Frizzell
Daniil Gokhban
Emily Mazeau
Rachel Merchant
Christopher Rossi
Alexander Taylor

Grade 11

Evan Anderson
Robert Spinney
Ashley Whalen

Grade 12

Meredith Allen
Tamir Blum
Caylyn Bowser
Maxwell Boynton
Matthew Coleman
Kathleen Fitzgerald
Eric Frizzell
Kelly MacDonald
Kevin Rossi
Nicholas Wilson

NEWINGTON SCHOOL DISTRICT STATISTICS

Newington Public School Enrollment 2011 / 2012

<u>GRADE</u>	<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>TOTAL</u>
PUPILS	11	4	5	4	5	2	7	38

Pupils Tuitioned to Portsmouth as of October 1, 2011

<u>GRADE</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>TOTAL</u>
PUPILS	3	13	7	7	3	10	43

STAFF MEMBERS

NEWINGTON SCHOOL DISTRICT

Cindy Bean – Art Teacher*

Cheryl Berman – Spanish Teacher*

Elizabeth Brown – Grades 3/4 Teacher

Mary Reddick Burke – Special Education Coordinator

Marian Connelly – Occupational Therapist*

Jodi Tamayoshi – Technology Coordinator*

Megan Guare – Kindergarten Teacher

John Hinton – Custodian

Marcia Leach – Music Teacher*

Thomas Lienhard – Food Service Director*

Kimberly Lodge – Grades 5/6 Teacher

Linda Loewy – Secretary

Abigail Lundborn – Grades 1/2 Teacher

Dennis Mayo – Principal

Dana McKenna – Speech/Language Pathologist*

Tony Rahn – Physical Education Teacher*

Ellen Smith – Nurse/Health Educator *

* Part-time

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2011 AND 2010

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT
REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

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NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2011

The following is the Management Discussion & Analysis Report for the Newington School District for the fiscal year ended June 30, 2011. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the administration. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This data is reported in a manner designed to fairly present the District's financial position, and the result of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an accurate understanding of the District's financial activities have been included.

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

Overview of the Financial Statements

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

This discussion and analysis is intended to serve as an introduction to the District's financial statements. The basic financial statements comprise of three (3) components:

1. government-wide financial statements;
2. fund financial statements;
3. notes to the basic financial statements.

Government-Wide Financial Statements

The District's annual report includes two (2) government-wide financial statements. These statements provide both long-term and short-term information about the school's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Assets. This is the District-wide statement of financial position presenting information that includes all of the District's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall economic health of the District would extend to other non-financial factors such as the District tax appropriation or the condition of District infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the School's net assets changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the District's activities or functions on revenues provided by the District's taxpayers.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2011

(Continued)

Both governmental-wide financial statements distinguish governmental activities of the District that are periodically supported by taxes and intergovernmental revenues, such as State wide appropriations and from business type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

- Government Funds - Government funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the District's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end. Governmental funds are reported using an accounting method call modified accrual accounting which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the District's programs.

The Newington School District adopts an annual budget for its General Fund, as required by the New Hampshire Statutes. The budget is a legally adopted document that incorporates input from the citizens of the District, the management of the schools and SAU 50, and the decision of the Newington School Board about which services to provide and how to pay for them. It also authorizes the District to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the District complied with the budget adopted and whether or not the District succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The other governmental funds are comprised of the special revenue funds, which consist of the expendable trust, food service and public and private grants.

- Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside of the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

Notes to the Financial Statements

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

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2011
(Continued)

Government-Wide Financial Analysis

Statement of Net Assets

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

**Statement of Net Assets
June 30, 2011 and 2010**

	<u>2011</u>	<u>2010</u>
Current and other assets:		
Capital assets	\$ 414,682	\$436,680
Other assets	626,038	252,308
	<hr/>	<hr/>
Total assets	\$1,040,720	\$688,988
	<hr/>	<hr/>
Current and other liabilities	\$ 344,037	\$ 13,356
	<hr/>	<hr/>
Net assets:		
Invested in capital assets	414,682	436,680
Restricted	151,133	147,836
Unrestricted	130,868	91,116
	<hr/>	<hr/>
Total net assets	696,683	675,632
	<hr/>	<hr/>
Total liabilities and net assets	\$1,040,720	\$688,988
	<hr/>	<hr/>

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2011
(Continued)

Statement of Activities
For the Years Ended June 30, 2011 and 2010

Revenue	2011	2010
General revenues:		
District property taxes	\$ 456,017	\$ 533,273
Intergovernmental	1,258,795	1,219,506
Interest and other income	56,585	16,746
	<hr/>	<hr/>
	1,771,397	1,769,525
Expenses		
Program expenses -		
Instruction	1,175,591	1,131,044
Support services:		
Student	51,373	55,032
Instructional	55,146	46,565
General administration	148,587	138,580
School administration	138,917	141,731
Operation of plant	80,830	89,099
Student transportation	55,749	50,588
Centralized services	1,111	1,712
Food service	14,942	15,983
Facilities	6,102	3,700
Depreciation	21,728	21,728
	<hr/>	<hr/>
Total governmental activities	1,750,076	1,695,762
Change in Net Assets	21,321	73,763
Net assets, beginning	675,362	601,599
Net assets, ending	<hr/>	<hr/>
	\$ 696,683	\$ 675,362

As noted earlier, net assets may serve over time as a useful indicator of a District's financial position. At the close of the most recent fiscal year, total net assets were \$696,683, a change of \$21,321 from the prior year.

The largest portion of net assets, \$414,682, reflects the District's investment in capital assets (e.g., land, buildings and improvements, machinery, equipment and furnishings, and books. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2011
(Continued)

Financial Analysis of the District's Funds

As noted earlier, the Newington School District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Newington School District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements.

On June 30, 2011, the governmental funds of the Newington School District reported a combined fund balance of \$696,683, a 3.2% increase from the prior year. Most of the increase was attributed to General Fund expenditures that were less than the appropriations.

General Fund Budgetary Highlights

- The District's assets exceeded its liabilities by \$696,683 (net assets) for the fiscal year reported. This compares to the previous year when the assets exceeded liabilities by \$675,362.
- The District had total revenue of \$1,771,397, in which \$456,017 came from the collection of district taxes. This is a \$1,872 increase from last year's revenue.
- The District had total expenditures of \$1,750,076, which is a \$52,442 increase from last year. The increase in expenditures is due largely to the general increase in the District's budget; some of the activities with the larger increases are Instruction, Instructional and General Administration.
- At the end of the current fiscal year, the unreserved fund balance for the General Fund was \$130,868 or 7.7% of total General Fund expenditures including transfers.
- Total liabilities of the District increased by \$330,681 to \$344,037 during the year. The increase in the liabilities is due to an early payment of \$335,000 by the state for revenue for the 2011-2012 school year.

The unreserved fund balance of the General Fund increased by \$39,752 during the current fiscal year.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2011
(Continued)

Expendable Trust Funds

The District maintains an expendable trust fund, (which is held by the Trustees of the Trust Fund):

Expendable Trust Funds

	<u>June 30, 2011</u>	<u>June 30, 2010</u>	<u>% Change</u>
Buildings and grounds	<u>\$113,863</u>	<u>\$113,499</u>	<u>0.3</u>

Economic Factors and Next Year's Budgets and Rates

The following key economic indicators reflect the growth and prosperity of the District.

- The New England Consumer Price Index (CPI) for June 2011 was 225.722, or 3.46% lower than it was in June 2010.
- Student enrollment based on average daily membership (ADM) decreased in fiscal year 2010-2011 by 7.07 students.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to James Katkin, Business Administrator, Newington School District, 48 Post Road, Greenland, NH 03840.



Bernard, Johnson & Company, P.C.

Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

Newington School Board
Newington School District
Newington, NH 03870

We have audited the accompanying financial statements of the governmental activities and each major fund of the Newington, New Hampshire, School District as of and for the years ended June 30, 2011 and 2010, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Newington, New Hampshire, School District at June 30, 2011 and 2010, and the respective changes in financial position, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by the *Government Accounting Standards Board*. We have applied certain limited procedures, which consist principally of inquiries of management regarding methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audits were made for the purpose of forming an opinion on the financial statements that collectively comprise the Newington, New Hampshire School District's basic financial statements. The additional information included in the supplementary statement and schedule section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.


Topsfield, Massachusetts
January 11, 2012

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF NET ASSETS
JUNE 30, 2011 AND 2010

ASSETS	Governmental Activities	
	2011	2010
CURRENT ASSETS:		
Deposits and investments	\$ 617,224	\$ 244,222
Due from other governments	3,069	333
Due from other funds	5,225	4,016
Other receivables	-	2,725
Inventories	520	1,012
Total current assets	626,038	252,308
CAPITAL ASSETS -		
Net of accumulated depreciation	414,682	436,410
TOTAL ASSETS	<u>\$ 1,040,720</u>	<u>\$ 688,718</u>
	<u>LIABILITIES AND NET ASSETS</u>	
LIABILITIES:		
Accounts payable	\$ 4,282	\$ 9,285
Due to other funds	4,755	4,016
Deferred revenue	335,000	-
Due to other governments	-	55
Total liabilities	344,037	13,356
NET ASSETS:		
Invested in capital assets	414,682	436,410
Restricted	151,133	147,836
Unrestricted	130,868	91,116
Total net assets	696,683	675,362
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,040,720</u>	<u>\$ 688,718</u>

The accompanying notes are an integral part of these financial statements.

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

	Expenses	Charge for Services	Grants	Net 2011	Net 2010
Instruction	\$ 1,207,123	\$ -	\$(31,532)	\$ 1,175,591	\$ 1,131,044
Support services:					
Student services	51,373	-	-	51,373	55,032
Instructional	55,146	-	-	55,146	46,565
General administration – district	148,587	-	-	148,587	138,580
School administration	138,917	-	-	138,917	141,731
Operation of plant	80,830	-	-	80,830	89,099
Student transportation	55,749	-	-	55,749	50,588
Centralized services	1,111	-	-	1,111	1,712
Food service	27,005	(12,063)	-	14,942	15,983
Facilities	6,102	-	-	6,102	3,700
Depreciation	21,728	-	-	21,728	21,728
	<hr/>				
Total government activities	1,793,671	(12,063)	(31,532)	1,750,076	1,695,762
	<hr/>				
General Revenues:					
District property taxes				456,017	533,273
Intergovernmental				1,258,795	1,219,506
Interest & other				56,585	16,746
				<hr/>	
Total general revenues				1,771,397	1,769,525
	<hr/>				
CHANGE IN NET ASSETS				21,321	73,763
	<hr/>				
NET ASSETS, BEGINNING				675,362	601,599
	<hr/>				
NET ASSETS, ENDING				\$ 696,683	\$ 675,362
	<hr/>				

The accompanying notes are an integral part of these financial statements

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

BALANCE SHEETS
GOVERNMENT FUNDS
JUNE 30, 2011 AND 2010

	Governmental Fund Types			
	General	Special Revenue	Expendable Trust	Capital Projects
ASSETS:				
Deposits and investments	\$ 479,445	\$ -	\$ 113,863	\$ 23,916
Due from other governments	-	3,069	-	-
Due from other funds	470	4,755	-	-
Other receivables	-	-	-	-
Inventories	-	520	-	-
TOTAL ASSETS	\$ 479,915	\$ 8,344	\$ 113,863	\$ 23,916
LIABILITIES & FUND BALANCE:				
Liabilities:				
Accounts payable	\$ 3,812	\$ 470	\$ -	\$ -
Due to other funds	4,755	-	-	-
Deferred revenues	335,000	-	-	-
Due to other governments	-	-	-	-
TOTAL LIABILITIES	343,567	470	-	-
Fund Balance:				
Reserved for special purpose	5,480	7,874	113,863	23,916
Unreserved	130,868	-	-	-
TOTAL FUND BALANCE	136,348	7,874	113,863	23,916
TOTAL LIABILITIES AND FUND BALANCE	\$ 479,915	\$ 8,344	\$ 113,863	\$ 23,916

The accompanying notes are an integral part of these financial statements

Governmental
Fund Types

	2011		2010
\$	617,224	\$	244,222
	3,069		333
	5,225		4,016
	-		2,725
	520		1,012
	<u>626,038</u>		<u>252,308</u>

\$	4,282	\$	9,285
	4,755		4,016
	335,000		-
	-		55
	<u>344,037</u>		<u>13,356</u>
	151,133		147,836
	<u>130,868</u>		<u>91,116</u>
	<u>282,001</u>		<u>238,952</u>
\$	<u>626,038</u>	\$	<u>252,308</u>

Total governmental fund balance \$282,001

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds 414,682

Net assets of governmental activities \$696,683

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED BALANCE SHEETS
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2011 AND 2010

	Governmental Fund Types			Fiduciary Fund	Account Group
	General	Special Revenue	Capital Projects	Expendable Trust	General Long-Term Debt
ASSETS:					
Deposits and investments	\$ 479,445	\$ -	\$ 113,863	\$ 23,916	\$ -
Due from other governments	-	3,069	-	-	-
Due from other funds	470	4,755	-	-	-
Other receivables	-	-	-	-	-
Inventories	-	520	-	-	-
Amount to be provided for employee compensated absences	-	-	-	-	157,898
TOTAL ASSETS	\$ 479,915	\$ 8,344	\$ 113,863	\$ 23,916	\$ 157,898
LIABILITIES & FUND BALANCE:					
Liabilities:					
Accounts payable	\$ 3,812	\$ 470	\$ -	\$ -	\$ -
Due to other governments	-	-	-	-	-
Deferred revenues	335,000	-	-	-	-
Due to other funds	4,755	-	-	-	-
Employee compensated absences	-	-	-	-	157,898
TOTAL LIABILITIES	343,567	470	-	-	157,898
Fund Balance:					
Reserved	5,480	7,874	113,863	23,916	-
Unreserved	130,868	-	-	-	-
TOTAL FUND BALANCE	136,348	7,874	113,863	23,916	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 479,915	\$ 8,344	\$ 113,863	\$ 23,916	\$ 157,898

The accompanying notes are an integral part of these financial statements

Totals	
(Memorandum Only)	
2011	2010
\$ 617,224	\$ 244,222
3,069	333
5,225	4,016
-	2,725.00
520	1,012
<u>157,898</u>	<u>171,794</u>
<u>\$ 783,936</u>	<u>\$ 424,102</u>

\$ 4,282	\$ 9,285
-	55
335,000	-
4,755	4,016
<u>157,898</u>	<u>171,794</u>
<u>501,935</u>	<u>185,150</u>
151,133	147,836
<u>130,868</u>	<u>91,116</u>
<u>282,001</u>	<u>238,952</u>
<u>\$ 783,936</u>	<u>\$ 424,102</u>

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

	Governmental Fund Types			Fiduciary Fund
	General Fund	Special Revenue	Capital Projects	Expendable Trust
REVENUE:				
District tax appropriation	\$ 456,017	\$ -	\$ -	\$ -
Intergovernmental	1,258,795	31,532	-	-
Food and milk sales	-	12,063	-	-
Interest and other	34,219	21,967	35	364
TOTAL REVENUE	1,749,031	65,562	35	364
EXPENDITURES:				
Instruction	1,192,852	14,271	-	-
Supporting Services:				
Student services	51,373	-	-	-
Instructional	23,615	31,531	-	-
General administrative - SAU level	148,587	-	-	-
School administrative and business	138,381	536	-	-
Operation of plant	80,830	-	-	-
Student transportation	49,899	5,850	-	-
Centralized services	1,111	-	-	-
Food service	-	27,005	-	-
Facility acquisition and construction	6,102	-	-	-
Capital expenditures	-	-	-	-
TOTAL EXPENDITURES	1,692,750	79,193	-	-
EXCESS OF REVENUES OVER EXPENDITURES	56,281	(13,631)	35	364
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	16,642	-	-
Operating Transfers Out	(16,642)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(16,642)	16,642	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	39,639	3,011	35	364
FUND BALANCE AT BEGINNING OF YEAR	96,709	4,863	23,881	113,499
FUND BALANCE AT END OF YEAR	\$ 136,348	\$ 7,874	\$ 23,916	\$ 113,863

The accompanying notes are an integral part of these financial statements.

Totals

2011	2010
\$ 456,017	\$ 533,273
1,290,327	1,244,937
12,063	12,988
56,585	16,746
<hr/>	<hr/>
1,814,992	1,807,944

1,207,123 1,156,475

51,373 55,032

55,146 46,565

148,587 138,580

138,917 141,731

80,830 89,099

55,749 50,588

1,111 1,712

27,005 28,971

6,102 3,700

- 74,969

1,771,943 1,787,422

43,049 20,522

16,642 13,036

(16,642) (13,036)

- -

43,049 20,522

238,952 218,430

\$ 282,001 \$ 238,952

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2011

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)
District property taxes	\$ 456,017	\$ 456,017	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	1,260,914	1,258,795	(2,119)	10,425	31,532	21,107
Food and milk sales	-	-	-	13,000	12,063	(937)
Other revenue	15,600	34,219	18,619	300	21,967	21,667
TOTAL REVENUE	1,732,531	1,749,031	16,500	23,725	65,562	41,837
EXPENDITURES:						
Instruction	1,278,430	1,192,852	85,578	10,000	14,271	(4,271)
Supporting services:						
Student services	55,743	51,373	4,370	-	-	-
Instructional	19,019	23,615	(4,596)	-	31,531	(31,531)
General admin. district level	154,127	148,587	5,540	-	-	-
School admin. and business	148,341	138,381	9,960	-	536	(536)
Operation of plant	97,664	80,830	16,834	-	-	-
Student transportation	57,103	49,899	7,204	-	5,850	(5,850)
Centralized services	2,360	1,111	1,249	-	-	-
Food service	-	-	-	23,585	27,005	(3,420)
Facilities, acquisition and construction	1,000	6,102	(5,102)	-	-	-
TOTAL EXPENDITURES	1,813,787	1,692,750	121,037	33,585	79,193	(45,608)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(81,256)	56,281	137,537	(9,860)	(13,631)	(3,771)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	-	-	-	16,642	16,642
Operating Transfers Out	-	(16,642)	(16,642)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(16,642)	(16,642)	-	16,642	16,642
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(81,256)	39,639	120,895	(9,860)	3,011	12,871
FUND BALANCE AT BEGINNING OF YEAR	96,709	96,709	-	4,863	4,863	-
FUND BALANCE AT END OF YEAR	\$ 15,453	\$ 136,348	\$ 120,895	\$ (4,997)	\$ 7,874	\$ 12,871

The accompanying notes are an integral part of these financial statements.

Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 456,017	\$ 456,017	\$ -
1,271,339	1,290,327	18,988
13,000	12,063	(937)
15,900	56,186	40,286
1,756,256	1,814,593	58,337
1,288,430	1,207,123	81,307
55,743	51,373	4,370
19,019	55,146	(36,127)
154,127	148,587	5,540
148,341	138,917	9,424
97,664	80,830	16,834
57,103	55,749	1,354
2,360	1,111	1,249
23,585	27,005	(3,420)
1,000	6,102	(5,102)
1,847,372	1,771,943	75,429
(91,116)	42,650	133,766
-	16,642	16,642
-	(16,642)	(16,642)
-	-	-
(91,116)	42,650	133,766
101,572	101,572	-
\$ 10,456	\$ 144,222	\$ 133,766

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Newington, New Hampshire, School District (District) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The District is a subdivision of the State of New Hampshire providing management services for its member school District (Newington School District).

The District meets the criteria established by the Government Accounting Standards Board (GASB) as a primary governmental entity for financial reporting purposes.

B. Government-Wide and Fund Financial Statements

The GASB issued Statement No. 34 *Basic Financial Statements for State and Local Governments*. GASB Statement No. 34 established new requirements and a new reporting model for the annual financial reports of state and local governments. GASB Statement No. 34 was developed to make annual reports easier to understand and more useful to people who use governmental financial information to make decisions.

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The District-wide statements are reported using the *economic resources measurement focus and the accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is made.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: *(continued)*

The following are the School District's governmental fund types:

General Fund - The General Fund is the general operating fund of the School District. All general appropriations that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Federal Projects Funds and Food Service Fund.

Expendable Trust - Expendable trusts are used to account for assets held in a trustee capacity. Expendable trusts (in which the corpus can be spent) are accounted for in a similar fashion to governmental fund types.

D. Employee Compensated Absences

The District does not accrue accumulated unpaid vacation or sick leave in the general fund because the District plans to pay these costs from future resources. Accordingly, the accrued sick pay at June 30, 2011, of \$157,898 for the district is added to the General Long-Term Debt Account Group in accordance with National Council on Governmental Accounting Statement 4, "Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences."

E. Accounting for Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not yet constitute expenditures or liabilities. There were no outstanding encumbrances at year end.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

G. Management's Review

In preparing these financial statements, the District's management has evaluated events and transactions for potential recognition or disclosure through January 11, 2012, the date the financial statements were available to be issued.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: *(continued)*

H. Impairment of Long-Lived Assets

The District has given consideration to the Financial Accounting Standards Board ASC 360, *Accounting for the Impairment or Disposal of Long-Lived Assets* in its presentation of these financial statements. As of June 30, 2011, the District has not recognized any reduction in the carrying value of its property when considering FASB ASC 360.

I. Capital Assets

Capital assets acquired or constructed for the educational purposes of the District, including equipment acquired with a value of \$25,000 or more, are reported in governmental activities in the District-wide statements. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair market value when received. Depreciation is recorded on a straight-line basis over the estimated useful life of each asset. The estimated life ranges from 5-30 years. The cost of normal repair and maintenance are not capitalized.

J. Summarized Comparative Financial Statements

The financial statements include certain prior-year summarized comparative information in total but not by individual fund types. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2010, from which the summarized information was derived.

2. CASH AND CASH EQUIVALENTS:

The district's cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

RSA 48:16 requires that all funds belonging to the District be deposited in solvent banks within the state, except funds may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

At June 30, 2011, the bank balances were \$949,746 of which \$250,000 was covered by depository insurance. The district has private insurance for \$500,000 leaving the remainder of \$199,746 uninsured.

At June 30, 2011, \$23,916 was deposited with the New Hampshire Public Deposit and Investment Pool managed by MBIA Municipal Investors Corporation.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010
(CONTINUED)

3. PROPERTY TAXES:

Property taxes levied to support the Newington, New Hampshire, School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under state statutes, the Town of Newington, New Hampshire (an independent governmental unit) collects school district taxes as part of local property tax assessments. As collection agent, the Town is required to pay to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under State statutes.

4. CONTINGENT LIABILITIES – FEDERAL ASSISTANCE:

The District participates in a federally assisted grants program through the New Hampshire Department of Education.

The grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year ended June 30, 2011 have not yet been reviewed by the grantor. Accordingly, the District's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount if any, of expenditures which may be disallowed by the contracting agencies cannot be determined at this time although the District expects such amounts if any, to be immaterial.

5. INTERGOVERNMENTAL REVENUE:

Intergovernmental revenue represents income received from various federal and state agencies including the state tax for adequacy aid and other various restricted grants-in-aid from federal and state sources.

6. RESTRICTED NET ASSETS:

Restricted net assets are available for the following purposes:

Food service inventory reserve	\$ 520
Private grants	7,354
After school enrichment program	5,480
Addition/renovation project at Newington Elementary school	23,916
Capital reserve fund-maintenance of buildings/grounds	<u>113,863</u>
Total restricted net assets	<u>\$151,133</u>

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010
(CONTINUED)

7. FUTURE COMMITMENTS:

The District entered into a long-term contract with an independent bus company to provide pupil transportation until June 30, 2012. There is an option to extend the contract for the two years following the end of the contract on a year to year basis. Terms of the contract include minimum payments plus escalators tied to the consumer price index. Related rental expense for the year ended June 30, 2011 was \$47,553. The minimum future payment for this lease, based on the current number of buses in use and current bus routes approximate the following at June 30, 2011:

June, 2012	\$49,217
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8. PENSION PLAN:

Plan Description - Substantially all Newington School District employees participate in the State of New Hampshire Retirement System (the system), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS) plan. All full-time employees are eligible to participate in the system. The system is divided into two employee groups: Group I which includes all employees except fire fighters and police officers, and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH.

Group I Employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.50% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Contributions to the pension plan for the year ended June 30, 2011 totaled \$37,690.

Group II Employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The system also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

9. CONTINGENCIES:

Newington School District at times is involved in threatened and actual claims against the district, arising in the normal course of business. The District believes that any settlement, if any, of these matters will not have a materially adverse effect on the financial position of the District.

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 2011

	Federal Projects	Private Projects	School Lunch Programs	Totals
ASSETS:				
Due from other governments	\$ -	\$2,599	\$470	\$3,069
Due from other funds	-	4,755	-	4,755
Inventories	-	-	520	520
TOTAL ASSETS	\$ -	\$7,354	\$990	\$8,344
LIABILITIES AND FUND BALANCE:				
Liabilities -				
Due to other funds	\$ -	\$ -	\$470	\$ 470
Fund Balance -				
Reserved for special purposes	-	7,354	520	7,874
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$7,354	\$990	\$8,344

The accompanying notes are an integral part of these financial statements.

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2011

	Federal Projects	Private Projects	School Lunch Program	Totals
REVENUES:				
Intergovernmental	\$29,014	\$ -	\$ 2,518	\$31,532
Food and milk sales	-	-	12,063	12,063
Interest and other	-	21,967	-	21,967
TOTAL REVENUES	29,014	21,967	14,581	65,562
EXPENDITURES:				
Food service	-	-	27,005	27,005
Instruction	5,745	8,527	-	14,272
Instructional	23,269	8,261	-	31,530
Student transportation	-	5,850	-	5,850
General administration	-	536	-	536
TOTAL EXPENDITURES	29,014	23,174	27,005	79,193
EXCESS OF EXPENDITURES OVER REVENUES	-	(1,207)	(12,424)	(13,631)
OTHER FINANCING SOURCES - Operating Transfer-In	-	4,710	11,932	16,642
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	3,503	(492)	3,011
FUND BALANCE AT BEGINNING OF YEAR	-	3,851	1,012	4,863
FUND BALANCE AT END OF YEAR	\$ -	\$ 7,354	\$ 520	\$ 7,874

The accompanying notes are an integral part of these financial statements.

Newington Fire Department



L-R: FF Myrick Bunker, FF Bruce Gosselin, FF Everett Mitchell, Lt. Jeffrey Leduc, FF Tracey Dudgeon, Chief Dale Sylvia, Assistant Chief Andrew Head, Lt. Thomas McQuade, Lt. Paul St. Cyr, FF Jonathan March, FF Jonathan Connor



Firefighter of
the Year
Jonathan
Connors

Selectmen
Cos Iocovozzi
and
Jack O'Reilly
at the new
Town Garage
Ribbon Cutting



Highway Department
John Frink
Frank Reinhold
Road Agent Len Thomas
Victor McLean