

Newmarket School District

Retirees

We thank them for their dedication to the students and families.



Nancy Castellon, Family &
Consumer Science Teacher
- 10 years



Steve Filion, JSHS Custodian
- 17 years



Linda Hopey, Food Service
Director - 36 Years



Melinda Lupoli, Grade 4
Teacher - 34 years



Diane McFarland, Grade 3
Teacher - 33 years



Sheana Thorell, Assistant
Principal - 27 years



Ruth Trick, Elementary School
Music Teacher - 38 years



Patty Welch, Elementary
School Custodian - 20 years

2022 Annual Report

Officers of the Newmarket School District 2022–2023

Officers	Term Expires
Gary Swanson2023
Amy Tilton2025
Andrew Haemker2024
Dan Smith2023
Philip Nazzaro2025

Todd Allen, *Superintendent of Schools*
 Annette Brousseau, *Treasurer*
 Christopher Hawkins, *Moderator*
 Terri Littlefield, *Clerk*

Mission Statement

The Newmarket School District is committed to the highest standards of quality education. We ensure a safe and successful learning community. We embrace diversity and respond to the social, emotional, intellectual and physical needs of every child. We strive to work with the broader community to ensure that students develop lifelong skills enabling them to be contributing and productive members of society.

Letters to the Community

School Board

Like last year and the year before, much of the 2021–22 school year was defined by the COVID pandemic and protocols that followed. Through collaboration and hard work by our dedicated staff, parents /caregivers, and community members, Newmarket schools were able to remain open most of the year. Those tough early months and a glimmer of years past began to come into view. This was perhaps most evident in the first fully open graduation since 2019. I'm not sure I can express how exhilarating it was to see all our graduates and their loved ones sharing this experience. The year also allowed the District to begin understanding learning loss caused by COVID and began planning for learning loss recovery in the 2022–23 school year

As with any year, several staff members moved on from Newmarket schools and new staff joined the District. We welcomed new Superintendent Todd Allen, Director of Curriculum, Instruction, Assessment, and Professional Learning Patty Wons and Middle and High School Principal Andrew Korman. Sadly, the new additions to our team were accompanied by departures. The board would like to take this opportunity to thank

retirees Nancy Castellon, Steve Filion, Linda Hopey, Melinda Lupoli, Diane McFarland, Ruth Trick and Patty Welch for their collective 188 years of service to the schools. You are missed daily. We would also like to thank departing administrators, Superintendent Susan Givens, Assistant Superintendent Debra Black, JSHS Principal David Dalton and JSHS Assistant Principal Sheana Thorell (retired) for their contributions to the District.

Thanks to the hard work of our Business Administrator, Janna Mellon, and her team in the Business Office, we were able to obtain state and federal grants that will make it possible to return over \$1 million of our original budget to taxpayers. The monies returned resulted in a 2022–2023 property tax rate that was nearly \$2.00 lower than what was estimated last March. Over the past two years, the school district's relentless pursuit of grant money resulted in over 2.6 million dollars being passed back to taxpayers.

This past year has also seen progress in the District's re-accreditation efforts. Thank you to all the staff, past and present, whose efforts led to a successful NEASC visit, as well as those now working on our Vision of a Graduate initiative. Vision of a Graduate is a joint effort between

educators, parents/ caregivers, and other community volunteers to develop a common vision of the skills, values and experiences we our students want the school district to provide Newmarket's children.

Lastly, the board would be remiss if we didn't take the time to thank our teachers, paraeducators, staff, administrators, nurses, maintenance staff, school counselors and overall community for your continued support. A board is only as strong as those we work for. We say, 'work for', as we are simply stewards helping to steer as you ALL provide the wind and sails of our progress.

*Sincerely,
Newmarket School Board Members
Andrew Haemker, Amy Tilton, Philip Nazzaro, Dan Smith and Gary Swanson*

FY21-22 Administrative Highlights

The 2021–2022 school year was one of transition for the Newmarket School District. Across the system there were physical, structural and personnel transitions. As Newmarket moves beyond these changes, many positive impacts have been

National Honor Society (2021-2022)

Aubrey Hill
Lorelei Kyes
Morgan Long
Sadie Mansfield
Gabrielle Madore
Porter Malone
Riley Nolan
Sophia Nolan
Isabel Pentony
Riley Andriski
Sydney Beaudet
Jessica Berry
Andrew Berthiaume
Quill Burke
Cassandra Mosher

Paige Bosworth
Francesca Evangelista
Lilla Bozek
Alexia Catalano
Payton Hock
Ava Crumb
Holly Fermon
Mia Fidyk
Catherine Geier
Sylvia Rissel
Olivia Tarzia
Julia Walkowiak
Anna Willerer
Sophia Yim

2022 Inductees:

Alanna Hagen
Haiden Joe
Alex Henry
Alison Burke
Gray Alexander-Morrison
Baris Fortier
Emma Walkowiak
Jonathan Tudor
Madelyn Hartman
Sadie Pasquale

made that support the future growth of our students and staff.

From the early days of the pandemic, Newmarket Schools have actively worked to maintain in-person learning. The school year saw Newmarket educators engaged in providing in-person learning experiences for students. A variety of pandemic protocols were in place throughout the year. The focus of these protocols, masking, social distancing, and testing requirements, was to keep school open. As the school year came to an end, it was clear the community commitment to these health and safety measures helped get us to the finish line.

Another set of transitions that were put into place during the school year was the implementation of contracted service agreements for custodial and food

services. One of the major challenges faced by the District has been the ability to hire and retain quality people in these areas of support services. As a system, we have been short-staffed in these key areas for years. The pandemic made these hiring challenges more difficult. The 21–22 school year saw the introduction of Fresh Picks Food Service to the NJSHS. At the start of the 22–23 school year Fresh Picks also took on NES. The result has been a high-quality meal program.

The District also took on a new model for the care and management of our facilities. Internally the district employs a team of facilities technicians that provide fast and efficient maintenance services across the District. Our technicians are skilled employees who do the majority of repairs and maintenance. Additionally,

Newmarket entered into a contract with GDI Facility Services to provide daily cleaning and custodial services. This contract is intended to be a more efficient and cost-effective way to keep our facilities clean and support student learning.

In 2021–22, NJSHS engaged in a self-reflection process through The New England Association of Schools and Colleges (NEASC). This self-reflection process, engaged in by the entire NJSHS staff, set the stage for the October 2022 NEASC Accreditation visit conducted by a team of educators from across the region. Ultimately, this work will engage the entire school community in charting the future direction of Newmarket Schools. Specifically, the NEASC work will produce a school improvement plan that includes a community effort to

Post-Secondary Schools Attended (class of 2020, 2021, 2022):

American University	Massachusetts College of Pharmacy & Health Sciences University	Suffolk University
Arizona State University	Middlebury College	Tilton Prep
Bay State College	Montana State University	Union College
Boston University	New England Institute of Technology	SUNY, Albany
Bryant University	New Hampshire Technical Institute	University of Alabama
Castleton University	North Carolina State University	University of Colorado, Boulder
Central Connecticut State University	Northeastern University	University of Connecticut
Coastal Carolina University	Norwich University	University of Delaware
Colby-Sawyer College	Ohio State	University of Denver
Colorado State University	University of Oklahoma	University of Kansas
Dartmouth College	Pennsylvania State University	University of Maine (Orono)
Embry-Riddle Aeronautical University	Plymouth State University	University of Massachusetts Amherst
Emmanuel College	Quinnipiac University	University of Massachusetts, Boston
Empire Beauty School	Rensselaer Polytechnic Institute	University of New Hampshire
Florida Gulf Coast University	Rivier University	University of New Orleans
George Washington University	Rochester Institute of Technology	University of Oregon
Georgia Institute of Technology	Rutgers University, New Brunswick	University of Pittsburgh
Gettysburg College	Saint Anselm College	University of Rhode Island
Great Bay Community College	Salve Regina University	University of Rochester
High Point University	Simmons University	University of Tampa
Hofstra University	Southern NH University	Villanova University
Keene State University	Stetson University	Virginia Tech
Lakes Region Community	Stevenson University	Western Colorado University
Loyola University, Chicago		

develop a “Vision of a Graduate” that will help Newmarket capitalize on its many strengths as a community.

On April 7, 2022, the grand opening of the newly renovated schools took place. This event culminated years of community debate and discussion about the future of Newmarket Jr./Sr. High School. The grand opening was a community celebration and demonstrated the longstanding commitment Newmarket has to its school and its students. After community approval of a \$39 million dollar bond in 2017 both NES and NJSHS were given a complete renovation. The official dedication and commissioning of the project was delayed by the pandemic, but in April these facilities were opened to the public. With the official dedication of the schools in April came the gradual return of parents

and community volunteers in our schools as well as rejoining in school activities and field trips. As planning for 2022–23 school year began, one key focus was a return to normal involvement of volunteers in our schools and regular community use of the wonderful school facilities the community supported through the bond.

The final transition of 2021–22 came in the spring as the school system saw the departure of multiple district administrative leaders. In March, David Dalton, JSHS Principal, announced his retirement. In April came the announcement of the departures of Superintendent Susan Givens, Assistant Superintendent Deb Black and NJSHS Assistant Principal Sheanna Thorrell. These administrators contributed greatly to the success of the school district. As a school system the departure

of senior leadership is always challenging but in typical Newmarket fashion we landed on our feet. In May Todd Allen was hired as Interim Superintendent. In June Patty Wons was hired as the Director of Curriculum, Instruction, Assessment, and Professional Learning and Andrew Korman was hired as the new Principal of the NJSHS. Also, in June, Jeanne Civiello moved into the position of Assistant Principal replacing Sheanna Thorrell.

As 2021–22 came to an end the Newmarket School District had successfully transitioned in many areas and was poised to accomplish great things moving forward.

*Respectfully Submitted,
Superintendent Todd Allen and the
Administrative Team*

Class of 2022 Graduates 69 total graduates

Riley Andriski
Colin Bassett
Sydney Beaudet
Jessica Berry
Andrew Berthiaume
Colby Bost
Paige Bosworth
Evan Braley
Oleksandr Brovdi
Collin Butler
Shea Calkins
Dominick Cantagallo-Dion
Dillon Cassidy
Kaleb Cecchetti
Ryan Chase
Mollie Crooks
Grady Dionne
Paige Dube
Francesca Evangelista
Mia Fidyk
Joshua Gahara
Catherine Geier
Avery Goodreau

Jacob Harclerode
Imya Hernandez
Selena Hernandez
Aubrey Hill
Carmen Jaime
Madison Joe
Danica Jones
Loralei Kyes
Lillian Lamper
Morgan Long
Gabriel Loui
Kiandra Loukx
Gabrielle Madore
Porter Malone
Jewelle Maziarz
Brennan McCown
Samuel McCullough
Aaron Mooney
Ella Moran
Cassandra Mosher
Natasha Nazarian
Cameron Nice
Elizabeth Nicholson

Riley Nolan
Sophia Nolan
Isabel Pentony
Chloe Reynolds
Avery Richardson
Sylvia Rissel
Damien Robshaw
Lillian Ronai
Logan Schipmann
Crystal Simard
James Sullivan
Phoebe Swiatek
Olivia Tarzia
Augustus Vigorito
Julia Walkowiak
Seth Wallace
Niko White
Anna Willerer
Olivia Wood
Lexa Woody
Mason Wucher
Tyler Zhe
Lydia Zungy-Quinn

Thank You for your Service

Over 30 Years of Service

Trick	Ruth	Teacher	38 yrs
Hopey	Linda	Food Service Director	36 yrs
Rodier	Casandra	Teacher	36 yrs
Southwick	Linda	Teacher	36 yrs
Puchlopek	Sherry	Administrative Assistant	35 yrs
Williamson	June	Teacher	35 yrs
Lupoli	Melinda	Teacher	34 yrs
McFarland	Diane	Teacher	33 yrs
Miller	Nancy A.	Teacher	31 yrs

Over 25 Years of Service

Carmichael	Lori	Speech Language Pathologist	30 yrs
Edgerly	Randy	Teacher	28 yrs
Roffo	Deborah	Assistant Principal	28 yrs
Barton	Ellen	Teacher	27 yrs
Blake	Annette	Teacher	27 yrs
Leavitt	Mark	Teacher	27 yrs
Marquis	Cindy	Food Service	27 yrs
Thorell	Sheana	Assistant Principal	27 yrs
Rosa	Sheryl	Paraprofessional	26 yrs

Over 20 Years of Service

Daley Dolloff	Crystal	Administrative Assistant	25 yrs
Miller	Nancy M.	Teacher	25 yrs
Potier	Carol	Teacher	25 yrs
Kiefaber	Kristin	Teacher	24 yrs
Smart	Paula	Tudor	24 yrs
Walker	Adele	Paraprofessional	24 yrs
Hinkley	Karyn	Teacher	23 yrs
Scully	Patricia	Teacher	23 yrs
Manning	Melissa	Teacher	22 yrs
Murray	Janice	Teacher	22 yrs
Richards	Marie	Teacher	22 yrs
Albright	Linda	Teacher	21 yrs
Butler	Catherine	Teacher	21 yrs
Lemire	Pamela	Paraprofessional	21 yrs

Over 15 Years of Service

Collins	Brenda	Administrative Assistant	20 yrs
McGilvery	Catherine	Teacher	20 yrs
Orent	Judith	Paraprofessional	20 yrs
Geekie	Holly	Paraprofessional	19 yrs
O'Brien	Lisa	Teacher	19 yrs
Al-Darraj	Kathleen	Teacher	18 yrs
Critchett	Randy	Facilities Technician	18 yrs
Harkins	Kelly	Teacher	18 yrs
Beaulieu	Elizabeth	Teacher	17 yrs
Beckles	Chanpheng	Tudor	17 yrs
Filion	Steve	Custodian	17 yrs
Garrant	Kimberly	Teacher	17 yrs
Gattonini	Venera	Teacher	17 yrs
Gaudette	Marc	Teacher	17 yrs
Hayes	Jamie	Teacher	17 yrs
Lazarus	Joanne	Teacher	17 yrs
McCann	Lyn	Occupational Therapist	17 yrs
Pullar	Ann-Marie	Teacher	17 yrs
Allen	Pamela	Teacher	16 yrs
Cocci	Anne	Teacher	16 yrs

Over 10 Years of Service

Cochran	Kristina	Assistant Principal	15 yrs
Cote	Jodi	Paraprofessional	15 yrs
Davenport	Anna	Teacher	15 yrs
Jones	Evan	Teacher	15 yrs
Silvia	Michelle	Teacher	15 yrs
Tracy	Sheri	Teacher	15 yrs
Boston	Jennifer	Teacher	14 yrs
Collins	Amy	Teacher	14 yrs
Mastin	Melanie	Teacher	14 yrs
Mitchell	Valerie	Paraprofessional	14 yrs
Farnese	Jennifer	Nurse	12 yrs
Foster	Rebecca	Teacher	12 yrs
Keene	Amanda	Guidance Counselor	12 yrs
Lanigan	Kristin	Teacher	12 yrs
Manning	Dawn Ellen	Teacher	12 yrs
Russell	Kyle	Teacher	12 yrs

2022 Deliberative Session Minutes

Newmarket School Board Deliberative Session

Town Hall Auditorium February 5, 2022, 10:00AM

Present: Heather Durant, Kimberley Shelton, Gary Swanson, Elizabeth McKinney, Superintendent Susan Givens, Moderator Chris Hawkins, 28 Town residents.

School Board Moderator **Chris Hawkins** called the meeting to order at 10:00AM and led the Pledge of Allegiance. He reviewed the rules of the meeting and then read over the warrant articles:

Article 1: To choose the following School District Officers:

1. One School District Moderator (one year term)
2. One School District Clerk (one year term)
3. One School District Treasurer (one year term)
4. Two School Board Members (three year terms)

No public comment.

Article 2: “Shall the Newmarket School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$25,233,982**. Should this article be defeated, the default budget shall be **\$24,756,159** which is the same as last year, with certain adjustments required by previous action of the Newmarket School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only?”

(Majority ballot vote required).

The School Board recommends this appropriation (5-0)

The Budget Committee recommends this appropriation (10-0)

Note: Warrant Article 2 (operating budget) *does not include* appropriations

in *any* other warrant article. The total operating budget will be offset by estimated Federal grant revenues of \$700,000 and an estimated \$402,034 in local, state and federal child nutrition revenue, leaving a net budget of \$24,131,948. The amount of \$1,102,034 will not be raised by taxes. If passed, it is estimated that this article will result in an increase of \$1.72 over the previous year’s school tax rate of \$19.60, which will result in a new estimated tax rate of \$21.32. If defeated, it is estimated that this article will result in an increase of \$1.25 over the previous year’s school tax rate of \$19.60 which will result in a new estimated tax rate of \$20.85.

Superintendent Givens then made a brief presentation on the operating budget. She stated the \$25,233,982 proposal represents a \$612,322 or 2.6% increase over the previous year. She pointed out that \$275,451 (45%) is earmarked for improvements and \$336,871 (55%) is associated with a level service budget (meaning there will be an increase for providing the same services as the current year). The estimated tax rate impact will be \$1.72.

She then presented an overview of the multi-year educational plan, which drives the decisions around funding, and includes target areas of improvement that have been identified. She noted it will take a few years to accomplish all these goals. She explained how the plan was developed collaboratively and briefly mentioned areas of focus, including:

- Curriculum for all content areas and courses;
- Core programs aligned to national standards;
- Universal benchmark assessments and progress monitoring;
- Data-based dialogue when making instructional decisions and personalized learning;
- Digital platform to support teaching and learning;
- Social emotional learning and restorative practices;
- Middle school educational model;
- Mentoring and induction programs for all new staff.

Next, **Superintendent Givens** looked at FY23 instructional improvements, including:

- Maintaining lower class sizes at the Elementary School
- School counseling/guidance
- Performing arts
- Cocurricular programming after school
- Add instructional resources – software, books, and supplies

She explained the lower class sizes would provide more individualized attention. Mental health issues presenting in students have been a real crisis across the country, in addition to the stressors of the Covid pandemic. They wish to strengthen the mental health support system for kids. She is recommending using a Guidance Director to coordinate K-12, using the existing staff to have a more clearly articulated program for all students. She explained that after school programming for elementary students has taken a hit since Covid and there is a need to provide enrichment opportunities for students in the earlier grades.

She also presented the FY23 operational improvements, which include:

- Computer lab upgrade at the JSHS and STEM mobile cart
- Replace carpet in 5 elementary school classrooms
- Add a presentation system the Elementary School
- New facilities and foodservice models

She explained the presentation system would be used to provide virtual field trips and other guest speakers, and could even be used for community events. The new facilities and foodservice model was developed because of the difficulty with filling positions within the school system, a problem faced by school districts across the country.

No public comment.

Article 3: “Shall the district vote to approve the cost items included in the collective bargaining agreement reached between the Newmarket School Board and the Newmarket Teachers’ Association

which calls for the following increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

Year	Estimated Increase
2022–2023	\$437,927
2023–2024	\$446,488
2024–2025	\$447,515

and further to raise and appropriate the sum of \$437,927 for the upcoming year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels?”

The School Board recommends this appropriation (5-0)

The Budget Committee recommends this appropriation (10-0)

Note: The estimated tax impact of this warrant article is \$0.44. (Majority vote required).

No public comment.

Article 4: “Shall the District, if Article 3 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 3 cost items only? (Majority vote required).”

No public comment.

Article 5: “To see if the District will vote to raise and appropriate the sum of

fifty-thousand dollars (\$50,000) to be added to the Repair and Maintenance of School Facilities Expendable Trust Fund, previously established, to support the Elementary School Playground Renovation Project. This sum to come from the June 30, 2022 fund balance, available for transfer on July 1, 2022. (*No amount to be raised from taxation.*)”

(Majority vote required).”

The School Board recommends this appropriation (5-0)

The Budget Committee recommends this appropriation (10-0)

No public comment.

Article 6: “To see if the District will adopt the revisions to RSA 198:4-b, II enacted in 2020, which allows the District to authorize, indefinitely until rescinded to retain up to 5% of the District’s net assessment in any year, allows the expenditure of any amount retained after the School Board first holds a public hearing, and requires the School Board to include an annual reporting of the retained fund balance in its annual report to the District?”

Note: In 2014, the District voted to authorize, until rescinded, to retain year-end unassigned general funds in an amount not to exceed 2.5% of the current fiscal year’s net assessment. In 2020, RSA

198:4-b, II was amended by the State legislature to allow retention of up to 5% of the current fiscal year’s net assessment. This article will increase the allowable retained percentage from “up to 2.5%” to “up to 5%”, in alignment with the state law, as amended in 2020. Should this article be defeated, the original authorized language of “up to 2.5%” of the current year’s net assessment will remain in place.

The School Board recommends this warrant article (5-0)

No public comment.

Article 7: “To transact any business which may legally come before this meeting.”

No public comment.

Kim Shelton made a motion to adjourn the meeting at 10:15AM. Joe Lamattina seconded the motion. It was approved unanimously.

*Respectfully submitted,
Sarah Giacomoni*

Next Meetings:

Election Day: March 8, 2022, 7:00AM–7:00PM at Town Hall Auditorium

Voting Results from March 8, 2022

Minutes Newmarket School District Annual Meeting: Second Session

Newmarket, NH
March 8, 2022

The second session of the Newmarket School District Annual Meeting was called to order and voting polls were opened at 7:00AM on Tuesday, March 8, 2022, at the Newmarket Town Hall.

The ballots had been verified, counted and tested. Sample ballots and election signs were posted.

Supervisors of the checklist were Joel Bogan, Carol Ross and Jane Arquette.

Ballot Clerks/Inspectors of the election were: Beth Gagnon, Susan Beaulieu, Eileen Murphy-Hamel, Reid Stetson, Donna Witham, Christine Hawkins, Annette Brousseau and Deborah Webster-Grochmal.

The Moderator was Christopher Hawkins. School Board members present at the polls were Kimberley Shelton, Elizabeth McKinney, Gary Swanson, Heather Durant and Andrew Haemker.

Processing of absentee ballots (48) began at 9:00AM The checklist included

6,536 registered voters. A total of 977 ballots were cast.

The polls were declared closed at 7:00PM Moderator Hawkins announced the Town and School Election Results.

The School results were as follows:

Article #1. To choose all School Officers for the ensuing year.

School District Clerk (one for one year)

(*Denotes winner)

Terri J. Littlefield* 860 votes

School District Moderator (one for one year)

Christopher D. Hawkins* 824 votes

Member of School Board (two for three years)

Daniel Smith 472 votes

Amy M. Tilton* 552 votes

Phil Nazzaro* 606 votes

Treasurer (one for one year)

Annette Brousseau* 831 votes

Article 2. Proposed Operating Budget (\$25,233,982)

PASSED YES 674 NO 250

Article 3. Collective Bargaining Agreement between Newmarket School Board and the Newmarket Teachers' Association

PASSED YES 773 NO 176

Article 4. If Article 3 is defeated, authorize the governing body to call one special meeting, as its option, to address Article 3 cost items only

PASSED YES 749 NO 177

Article 5. Raise and appropriate (\$50,000) to be added to the Repair and Maintenance of School Facilities Expendable Trust Fund

PASSED YES 823 NO 126

Article 6. Adopt the revisions to RSA 198:4-b, II enacted in 2020

PASSED YES 699 NO 230

Respectfully submitted and A True Copy of Record Attest,



Terri J. Littlefield
School District Clerk

2023–2024 Official School Warrant

Final Version 1-12-23

SCHOOL WARRANT STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District of Newmarket, in the County of Rockingham, State of New Hampshire, qualified to vote in district affairs: You are hereby notified of the annual meeting.

The first session, for the transaction of all business other than voting by official ballot, shall be held **Saturday, February 4, 2023**; at 9:00 a.m. at the Town Hall Auditorium. The first session shall consist of explanation, discussion, and debate of warrant articles 02-07. Warrant articles may be amended, subject to the following limitations:

- (a) Warrant articles whose wording is prescribed by law shall not be amended.
- (b) Warrant articles that are amended shall be placed on the official ballot for final vote on the main motion, as amended.
- (c) No warrant article shall be amended to eliminate the subject matter of the article.

The second session of the annual meeting, to vote on Articles 01-08 shall be conducted by official ballot to be held in conjunction with the Newmarket Town voting on **Tuesday, March 14, 2023**, at the Town Hall Auditorium. The polls shall be open from 7:00 a.m. to 7:00 p.m.

Article 1. To choose the following School District Officers:

1. One School District Moderator- (one year term)
2. One School District Clerk- (one year term)
3. One School District Treasurer-(one year term)
4. One School Board Member- (three year term)
5. One School Board member- (one year term)

Article 2: Shall the Newmarket School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$26,652,112**? Should this Article be defeated, the default budget shall be **\$25,943,895** which is the same as last year, with certain adjustments required by previous action of the Newmarket School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only? (Majority ballot vote required).

The School Board recommends this appropriation (5-0).

The Budget Committee recommends this appropriation (9-0)

Note: Warrant Article 2 (operating budget) does not include appropriations in ANY other warrant article. The total operating budget will be offset by estimated Federal grant revenues of \$700,000 and an estimated \$421,062 in local, state and federal child nutrition revenue, leaving a net budget of

\$25,531,051. The amount of \$1,121,062 will not be raised by taxes. If passed, it is estimated that this Article will result in an increase of \$3.07 over the previous year’s school tax rate of \$19.78, which will result in a new estimated tax rate of \$22.85. If defeated, it is estimated that this Article will result in an increase of \$2.36 over the previous year’s school tax rate of \$19.78 which will result in a new estimated tax rate of \$22.14.

Article 3: Shall the District vote to approve the cost items included in the collective bargaining agreement reached between the Newmarket School Board and the Newmarket Support Staff Association which calls for the following increases in salaries and benefits at the current staffing levels over those paid in the prior fiscal year:

Year	Estimated Increase
2023-2024	\$284,630
2024-2025	\$ 86,205
2025-2026	\$ 74,280

and further to raise and appropriate the sum of \$284,630 for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreements over those that would be paid at current staffing levels?

The School Board recommends this appropriation (5-0)

The Budget Committee recommends this appropriation (9-0)

Note: The estimated tax impact of this Article is \$0.28. (Majority vote required).

Article 4: Shall the District, if Article 3 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 3 cost items only? (Majority vote required).

Article 5: Shall the District vote to raise and appropriate \$162,110 to be added to the School Improvement Capital Reserve Fund, previously established and authorize the use of this amount from the June 30 fund balance available for transfer on July 1. This amount represents part of the interest earned on temporary investment of bond proceeds that will be transferred to the General Fund on June 30, 2023. (No amount to be raised from taxation) (Majority vote required).

The School Board recommends this appropriation (3-2)

The Budget Committee recommends this appropriation (6-3)

The estimated tax impact of this Article is \$0.00. (Majority vote required).

Article 6: Shall the District vote to discontinue the following CRF/trust funds. Said funds and accumulated interest to date of withdrawal, are to be transferred to the school's general fund. (Majority vote required)

Expansion of School Trust Fund	Balance estimate \$149.07
School Construction and Renovation Fund	Balance estimate \$100.32

The School Board recommends. (5-0)
The Budget Committee recommends. (9-0)

Article 7: Shall the District vote to establish an Insurance and Benefits Expendable Trust Fund under the provisions of RSA 198:20-c to meet the cost of unanticipated insurance and employee benefits expenses, and to raise and appropriate \$50,000 to be placed in this fund. This sum to come from the June 30, 2023 fund balance, available for transfer on July 1, 2023. Further to name the Newmarket School Board as agents to expend from said fund. (No amount to be raised from taxation). (Majority vote required).

The School Board recommends this appropriation (5-0)
The Budget Committee recommends this appropriation (9-0)

Article 8: To transact any business which may legally come before this meeting.

Given our hands at said Newmarket, New Hampshire, on the 12th day of January 2023.



Gary Swanson



Amy Tilton



Dan Smith

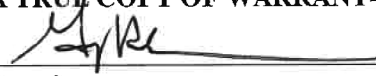


Andrew Haemker



Philip Nazzaro

A TRUE COPY OF WARRANT-ATTEST




Gary Swanson



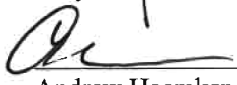
Dan Smith



Philip Nazzaro



Amy Tilton



Andrew Haemker



Newmarket School Clerk



Proposed Budget

Newmarket Local School

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

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/24/23

SCHOOL BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Richard LeSawoy	Budget Committee	<i>[Signature]</i>
Daniel Smith	Budget Committee	<i>[Signature]</i>
MICHAEL LABERGE	BUDGET COMMITTEE	<i>[Signature]</i>
Christine Wagoner	Budget Committee	<i>[Signature]</i>
NED CARPENTER	BUDGET COMMITTEE	<i>[Signature]</i>
Brian Hickey	Budget Committee	<i>[Signature]</i>
Brian Ward	Budget Committee / TC	<i>[Signature]</i>
ROBERT C. GARDNER	BUDGET COMMITTEE	<i>[Signature]</i>

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

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



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$8,534,839	\$8,574,383	\$8,672,706	\$0	\$8,672,706	\$0
1200-1299	Special Programs	02	\$4,002,737	\$4,496,522	\$4,758,805	\$0	\$4,758,805	\$0
1300-1399	Vocational Programs	02	\$179,878	\$202,473	\$199,000	\$0	\$199,000	\$0
1400-1499	Other Programs	02	\$255,892	\$409,978	\$484,573	\$0	\$484,573	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
			\$12,973,346	\$13,683,356	\$14,115,084	\$0	\$14,115,084	\$0
Instruction Subtotal								
Support Services								
2000-2199	Student Support Services	02	\$1,527,640	\$1,746,662	\$1,810,275	\$0	\$1,810,275	\$0
2200-2299	Instructional Staff Services	02	\$1,187,899	\$1,190,525	\$1,312,751	\$0	\$1,312,751	\$0
			\$2,715,539	\$2,937,187	\$3,123,026	\$0	\$3,123,026	\$0
Support Services Subtotal								
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$190,587	\$170,983	\$222,994	\$0	\$222,994	\$0
			\$190,587	\$170,983	\$222,994	\$0	\$222,994	\$0
General Administration Subtotal								



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$922,265	\$956,327	\$1,026,057	\$0	\$1,026,057	\$0
2400-2499	School Administration Service	02	\$1,169,025	\$1,236,615	\$1,353,741	\$0	\$1,353,741	\$0
2500-2599	Business	02	\$395,622	\$418,806	\$451,454	\$0	\$451,454	\$0
2600-2699	Plant Operations and Maintenance	02	\$1,770,884	\$1,851,925	\$1,932,934	\$0	\$1,932,934	\$0
2700-2799	Student Transportation	02	\$816,575	\$1,042,877	\$1,040,827	\$0	\$1,040,827	\$0
2800-2999	Support Service, Central and Other	02	\$57,656	\$116,796	\$119,965	\$0	\$119,965	\$0
	Executive Administration Subtotal		\$5,132,027	\$5,623,346	\$5,924,978	\$0	\$5,924,978	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$484,659	\$402,034	\$421,062	\$0	\$421,062	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$484,659	\$402,034	\$421,062	\$0	\$421,062	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services	02	\$236,503	\$15,990	\$15,990	\$0	\$15,990	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$236,503	\$15,990	\$15,990	\$0	\$15,990	\$0
Other Outlays								
5110	Debt Service - Principal	02	\$725,000	\$765,000	\$805,000	\$0	\$805,000	\$0
5120	Debt Service - Interest	02	\$1,372,008	\$1,334,013	\$1,293,978	\$0	\$1,293,978	\$0
	Other Outlays Subtotal		\$2,097,008	\$2,099,013	\$2,098,978	\$0	\$2,098,978	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	02	\$0	\$40,000	\$30,000	\$0	\$30,000	\$0
5222-5229	To Other Special Revenue	02	\$1,015,156	\$700,000	\$700,000	\$0	\$700,000	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$1,015,156	\$740,000	\$730,000	\$0	\$730,000	\$0
Total Operating Budget Appropriations					\$26,652,112	\$0	\$26,652,112	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	05	\$162,110	\$0	\$162,110	\$0
<i>Purpose: Vote From Year End Fund Balance</i>						
5252	To Expendable Trusts/Fiduciary Funds	07	\$50,000	\$0	\$50,000	\$0
<i>Purpose: Establish Insurance & Benefits Expendable Trust</i>						
Total Proposed Special Articles			\$212,110	\$0	\$212,110	\$0



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
1100-1199	Regular Programs	03	\$47,144	\$0	\$47,144	\$0
Purpose: NSSA Collective Bargaining Agreement						
1200-1299	Special Programs	03	\$232,529	\$0	\$232,529	\$0
Purpose: NSSA Collective Bargaining Agreement						
5222-5229	To Other Special Revenue	03	\$4,957	\$0	\$4,957	\$0
Purpose: NSSA Collective Bargaining Agreement						
Total Proposed Individual Articles			\$284,630	\$0	\$284,630	\$0



New Hampshire
 Department of
 Revenue Administration

2023
MS-27

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Local Sources					
1300-1349	Tuition	02	\$30,000	\$30,000	\$30,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$4,200	\$4,200	\$4,200
1600-1699	Food Service Sales	02	\$180,000	\$180,000	\$180,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$150,000	\$25,000	\$25,000
Local Sources Subtotal			\$364,200	\$239,200	\$239,200
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	02	\$370,000	\$300,000	\$300,000
3240-3249	Vocational Aid	02	\$9,200	\$9,200	\$9,200
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$5,000	\$6,000	\$6,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	02	\$141,448	\$9,000	\$9,000
State Sources Subtotal			\$525,648	\$324,200	\$324,200



New Hampshire
 Department of
 Revenue Administration

2023
MS-27

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Federal Sources					
4100-4539	Federal Program Grants	02, 03	\$700,000	\$704,957	\$704,957
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$130,000	\$235,062	\$235,062
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	02	\$110,000	\$110,000	\$110,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$940,000	\$1,050,019	\$1,050,019
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5263	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	05, 07	\$0	\$212,110	\$212,110
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$212,110	\$212,110
Total Estimated Revenues and Credits			\$1,829,848	\$1,825,529	\$1,825,529



Budget Summary

Item	School Board Period ending 6/30/2024 (Recommended)	Budget Committee Period ending 6/30/2024 (Recommended)
Operating Budget Appropriations	\$26,652,112	\$26,652,112
Special Warrant Articles	\$212,110	\$212,110
Individual Warrant Articles	\$284,630	\$284,630
Total Appropriations	\$27,148,852	\$27,148,852
Less Amount of Estimated Revenues & Credits	\$1,825,529	\$1,825,529
Less Amount of State Education Tax/Grant	\$4,274,142	\$4,274,142
Estimated Amount of Taxes to be Raised	\$21,049,181	\$21,049,181



Supplemental Schedule

1. Total Recommended by Budget Committee	\$27,148,852
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$805,000
3. Interest: Long-Term Bonds & Notes	\$1,293,978
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$2,098,978
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$25,049,874
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,504,987
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$284,630
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting:	
(Line 1 + Line 8 + Line 11 + Line 12)	
	\$29,653,839



Default Budget of the School District
Newmarket Local School

For the period beginning July 1, 2023 and ending June 30, 2024

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: 11/26/23

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Gary Swanson	Board Chair	
Amy Tilton	Board Vice Chair	
Andrew Haemker	Member	
Philip Nazzaro	Member	
Dan Smith	Member	

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Default Budget of the School District

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$8,172,947	\$493,857	\$0	\$8,666,804
1200-1299	Special Programs	\$4,423,974	\$337,916	\$0	\$4,761,890
1300-1399	Vocational Programs	\$202,473	\$0	\$0	\$202,473
1400-1499	Other Programs	\$409,978	(\$2,802)	\$0	\$407,176
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$13,209,372	\$828,971	\$0	\$14,038,343
Support Services					
2000-2199	Student Support Services	\$1,693,986	\$97,250	\$0	\$1,791,236
2200-2299	Instructional Staff Services	\$1,179,859	(\$9,366)	\$0	\$1,170,493
Support Services Subtotal		\$2,873,845	\$87,884	\$0	\$2,961,729
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$270,960	(\$99,977)	\$0	\$170,983
General Administration Subtotal		\$270,960	(\$99,977)	\$0	\$170,983
Executive Administration					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$956,327	(\$8,478)	\$0	\$947,849
2400-2499	School Administration Service	\$1,236,615	(\$26,241)	\$0	\$1,210,374
2500-2599	Business	\$418,806	\$3,359	\$0	\$422,165
2600-2699	Plant Operations and Maintenance	\$1,851,925	(\$65,751)	\$0	\$1,786,174
2700-2799	Student Transportation	\$1,042,877	(\$32,594)	\$0	\$1,010,283
2800-2999	Support Service, Central and Other	\$116,218	\$3,747	\$0	\$119,965
Executive Administration Subtotal		\$5,622,768	(\$125,958)	\$0	\$5,496,810
Non-Instructional Services					
3100	Food Service Operations	\$402,034	\$19,028	\$0	\$421,062
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$402,034	\$19,028	\$0	\$421,062
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$15,990	\$0	\$0	\$15,990



Default Budget of the School District

4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal	\$15,990	\$0	\$0	\$15,990
Other Outlays					
5110	Debt Service - Principal	\$765,000	\$40,000	\$0	\$805,000
5120	Debt Service - Interest	\$1,334,013	(\$40,035)	\$0	\$1,293,978
	Other Outlays Subtotal	\$2,099,013	(\$35)	\$0	\$2,098,978
Fund Transfers					
5220-5221	To Food Service	\$40,000	\$0	\$0	\$40,000
5222-5229	To Other Special Revenue	\$700,000	\$0	\$0	\$700,000
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
	Fund Transfers Subtotal	\$740,000	\$0	\$0	\$740,000
Total Operating Budget Appropriations		\$25,233,982	\$709,913	\$0	\$25,943,895

Newmarket School District Special Education Expenditures and Revenues for 2020-2021 and 2021-2022 as Required by RSA 32:11-a

SPECIAL EDUCATION EXPENSES: IDEA Grants and General Fund	2020-2021	2021-2022
Salaries/Benefits	\$3,944,404	\$3,736,848
Contracted Services/Extended School Year Program	\$448,262	\$729,997
Tuition	\$496,182	\$575,163
Supplies/Equipment	\$50,927	\$72,033
Special Transportation	\$279,553	\$353,880
Sub Total	\$5,219,328	\$5,467,922

SPECIAL EDUCATION REVENUES	2020-2021	2021-2022
Special Education Aid	\$239,513	\$252,110
Medicaid	\$106,545	\$176,980
IDEA/PRESCHOOL	\$296,588	\$308,286
Sub Total	\$642,647	\$737,376

SPECIAL EDUCATION EXPENDITURES, NET OF REVENUES	\$4,576,681	\$4,730,546
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2017 Series B Non Guaranteed

29 Year Level Debt Schedule for Newmarket School District

Date Prepared: 06/07/17 Total Proceeds: \$38,943,083.00
 Bonds Dated: 06/06/17 08/15/17 Premium to Reduce Loan: \$3,126,383.00
 Interest Start Date: 212 Days 07/13/17 Amount of Loan to be Paid: \$35,816,700.00
 First Interest Payment: 02/15/18
 True Interest Cost: 3.3295%

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment*	Fiscal Year Total Payment
	02/15/18				\$878,063.78	\$878,063.78	\$878,063.78
1	08/15/18	\$35,816,700.00	\$626,700.00	5.100%	745,525.85	1,372,225.85	
	02/15/19				729,545.00	729,545.00	2,101,770.85
2	08/15/19	35,190,000.00	655,000.00	5.100%	729,545.00	1,384,545.00	
	02/15/20				712,842.50	712,842.50	2,097,387.50
3	08/15/20	34,535,000.00	690,000.00	5.100%	712,842.50	1,402,842.50	
	02/15/21				695,247.50	695,247.50	2,098,090.00
4	08/15/21	33,845,000.00	725,000.00	5.100%	695,247.50	1,420,247.50	
	02/15/22				676,760.00	676,760.00	2,097,007.50
5	08/15/22	33,120,000.00	765,000.00	5.100%	676,760.00	1,441,760.00	
	02/15/23				657,252.50	657,252.50	2,099,012.50
6	08/15/23	32,355,000.00	805,000.00	5.100%	657,252.50	1,462,252.50	
	02/15/24				636,725.00	636,725.00	2,098,977.50
7	08/15/24	31,550,000.00	845,000.00	5.100%	636,725.00	1,481,725.00	
	02/15/25				615,177.50	615,177.50	2,096,902.50
8	08/15/25	30,705,000.00	885,000.00	5.100%	615,177.50	1,500,177.50	
	02/15/26				592,610.00	592,610.00	2,092,787.50
9	08/15/26	29,820,000.00	935,000.00	5.100%	592,610.00	1,527,610.00	
	02/15/27				568,767.50	568,767.50	2,096,377.50
10	08/15/27	28,885,000.00	980,000.00	5.100%	568,767.50	1,548,767.50	
	02/15/28				543,777.50	543,777.50	2,092,545.00
11	08/15/28	27,905,000.00	1,030,000.00	5.100%	543,777.50	1,573,777.50	
	02/15/29				517,512.50	517,512.50	2,091,290.00
12	08/15/29	26,875,000.00	1,080,000.00	4.100%	517,512.50	1,597,512.50	
	02/15/30				495,372.50	495,372.50	2,092,885.00
13	08/15/30	25,795,000.00	1,120,000.00	4.100%	495,372.50	1,615,372.50	
	02/15/31				472,412.50	472,412.50	2,087,785.00
14	08/15/31	24,675,000.00	1,170,000.00	4.100%	472,412.50	1,642,412.50	
	02/15/32				448,427.50	448,427.50	2,090,840.00
15	08/15/32	23,505,000.00	1,215,000.00	4.100%	448,427.50	1,663,427.50	
	02/15/33				423,520.00	423,520.00	2,086,947.50
16	08/15/33	22,290,000.00	1,260,000.00	3.100%	423,520.00	1,683,520.00	
	02/15/34				403,990.00	403,990.00	2,087,510.00
17	08/15/34	21,030,000.00	1,295,000.00	3.100%	403,990.00	1,698,990.00	
	02/15/35				383,917.50	383,917.50	2,082,907.50
18	08/15/35	19,735,000.00	1,335,000.00	3.100%	383,917.50	1,718,917.50	
	02/15/36				363,225.00	363,225.00	2,082,142.50
19	08/15/36	18,400,000.00	1,375,000.00	3.100%	363,225.00	1,738,225.00	
	02/15/37				341,912.50	341,912.50	2,080,137.50
20	08/15/37	17,025,000.00	1,420,000.00	3.100%	341,912.50	1,761,912.50	
	02/15/38				319,902.50	319,902.50	2,081,815.00
21	08/15/38	15,605,000.00	1,470,000.00	4.100%	319,902.50	1,789,902.50	
	02/15/39				289,767.50	289,767.50	2,079,670.00
22	08/15/39	14,135,000.00	1,530,000.00	4.100%	289,767.50	1,819,767.50	

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment*	Fiscal Year Total Payment
	02/15/40				258,402.50	258,402.50	2,078,170.00
23	08/15/40	12,605,000.00	1,590,000.00	4.100%	258,402.50	1,848,402.50	
	02/15/41				225,807.50	225,807.50	2,074,210.00
24	08/15/41	11,015,000.00	1,655,000.00	4.100%	225,807.50	1,880,807.50	
	02/15/42				191,880.00	191,880.00	2,072,687.50
25	08/15/42	9,360,000.00	1,725,000.00	4.100%	191,880.00	1,916,880.00	
	02/15/43				156,517.50	156,517.50	2,073,397.50
26	08/15/43	7,635,000.00	1,795,000.00	4.100%	156,517.50	1,951,517.50	
	02/15/44				119,720.00	119,720.00	2,071,237.50
27	08/15/44	5,840,000.00	1,870,000.00	4.100%	119,720.00	1,989,720.00	
	02/15/45				81,385.00	81,385.00	2,071,105.00
28	08/15/45	3,970,000.00	1,945,000.00	4.100%	81,385.00	2,026,385.00	
	02/15/46				41,512.50	41,512.50	2,067,897.50
29	08/15/46	2,025,000.00	2,025,000.00	4.100%	41,512.50	2,066,512.50	2,066,512.50
		Totals	\$35,816,700.00		\$25,551,369.63	\$61,368,069.63	\$61,368,069.63

*Debt service payments are due 30 days prior to the payment date per sections four and five of the loan agreement.

Auditor's Report

Newmarket School District Independent Auditor's Report

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Newmarket School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Newmarket School District's ability to continue as a going concern for a reasonable period of time.

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

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the fiscal year 2022, the School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

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

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

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

Supplementary Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Newmarket School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Newmarket School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Newmarket School District, as of June 30, 2022, the respective changes in financial position, and the respective budgetary comparisons for the major general fund, food service fund, and federal projects fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Newmarket School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2023 on our consideration of the Newmarket School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Newmarket School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Newmarket School District's internal control over financial reporting and compliance.

Sheryl A. Platt, CPA

January 9, 2023
Concord, New Hampshire

PLODZIK & SANDERSON
Professional Association

**EXHIBIT A
NEWMARKET SCHOOL DISTRICT
Statement of Net Position
June 30, 2022**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 2,132,850
Other receivables	343
Intergovernmental receivable	2,120,828
Inventory	15,291
Capital assets, not being depreciated	1,658,841
Capital assets, net of accumulated depreciation	40,809,434
Total assets	<u>46,737,587</u>
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	5,100,557
Amounts related to other postemployment benefits	650,180
Total deferred outflows of resources	<u>5,750,737</u>
LIABILITIES	
Accounts payable	113,240
Accrued salaries and benefits	28,061
Accrued interest payable	511,358
Noncurrent obligations:	
Due within one year	921,367
Due in more than one year	52,864,874
Total liabilities	<u>54,438,900</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - grants received in advance	13,380
Amounts related to pensions	4,324,353
Amounts related to other postemployment benefits	1,912,081
Total deferred inflows of resources	<u>6,249,814</u>
NET POSITION	
Net investment in capital assets	6,495,963
Restricted	542,365
Unrestricted	(15,238,718)
Total net position	<u>\$ (8,200,390)</u>

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

EXHIBIT B
NEWMARKET SCHOOL DISTRICT
 Statement of Activities
 For the Fiscal Year Ended June 30, 2022

	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:	\$ 13,270,790	\$ 27,298	\$ 970,810	\$ (12,272,682)
Instruction				
Support services:				
Student	1,761,063	-	97,749	(1,663,314)
Instructional staff	1,322,412	-	148,467	(1,173,945)
General administration	166,792	-	-	(166,792)
Executive administration	931,253	-	8,611	(922,642)
School administration	1,144,359	-	-	(1,144,359)
Business	389,000	-	-	(389,000)
Operation and maintenance of plant	3,107,513	-	252,110	(2,855,403)
Student transportation	854,143	-	46,771	(807,372)
Other	57,657	-	-	(57,657)
Noninstructional services	513,313	30,641	613,569	130,897
Interest on long-term debt	1,261,440	-	-	(1,261,440)
Facilities acquisition and construction	-	-	-	387
Total governmental activities	\$ 24,779,735	\$ 57,939	\$ 1,885,977	\$ (22,835,722)
General revenues:				
School district assessment				17,410,242
Grants and contributions not restricted to specific programs				5,273,390
Interest				5,813
Miscellaneous				78,987
Total general revenues				22,768,432
Change in net position				185,110
Net position, beginning				(8,385,500)
Net position, ending				\$ (8,200,390)

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

EXHIBIT C-1
NEWMARKET SCHOOL DISTRICT
 Governmental Funds
 Balance Sheet
 June 30, 2022

	General	Food Service	Federal Projects	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 1,555,013	\$ 40,741	\$ -	\$ 537,096	\$ 2,132,850
Receivables:					
Accounts	-	343	-	-	343
Intergovernmental	1,703,165	168,372	249,291	-	2,120,828
Interfund receivables	249,291	-	-	-	249,291
Inventory	-	15,291	-	-	15,291
Total assets	\$ 3,507,469	\$ 224,747	\$ 249,291	\$ 537,096	\$ 4,518,603
LIABILITIES					
Accounts payable	\$ 33,059	\$ 80,181	\$ -	\$ -	\$ 113,240
Accrued salaries and benefits	28,061	-	-	-	28,061
Interfund payable	-	-	249,291	-	249,291
Total liabilities	61,120	80,181	249,291	-	390,592
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - grants received in advance	-	13,380	-	-	13,380
FUND BALANCES					
Nonspendable	-	15,291	-	-	15,291
Restricted	-	115,895	-	411,179	527,074
Committed	1,664,384	-	-	-	1,664,384
Assigned	201,407	-	-	125,917	327,324
Unassigned	1,580,558	-	-	-	1,580,558
Total fund balances	3,446,349	131,186	-	537,096	4,114,631
Total liabilities, deferred inflows of resources, and fund balances	\$ 3,507,469	\$ 224,747	\$ 249,291	\$ 537,096	\$ 4,518,603

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

EXHIBIT C-2
NEWMARKET SCHOOL DISTRICT
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
June 30, 2022

Total fund balances of governmental funds (Exhibit C-1)	\$ 4,114,631
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.	
Cost	\$ 52,065,705
Less accumulated depreciation	(9,597,430)
	42,468,275
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:	
Deferred outflows of resources related to pensions	
Deferred inflows of resources related to pensions	\$ 5,100,557
Deferred outflows of resources related to OPEB	(4,324,353)
Deferred inflows of resources related to OPEB	650,180
	(1,912,081)
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.	
Receivables	\$ (249,291)
Payables	249,291
Interest on long-term debt is not accrued in governmental funds.	
Accrued interest payable	(511,358)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.	
Bondnotes	\$ 33,347,783
Unamortized bond premium	2,624,529
Compensated absences	547,999
Net pension liability	14,456,750
Other postemployment benefits	2,809,180
Net position of governmental activities (Exhibit A)	<u>\$ (8,200,390)</u>

EXHIBIT C-3
NEWMARKET SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2022

	General	Food Service	Federal Projects	Other Governmental Funds	Total Governmental Funds
REVENUES					
School district assessment	\$ 17,410,242	\$ -	\$ -	\$ -	\$ 17,410,242
Other local	120,846	33,872	-	85,389	240,107
State	5,148,500	6,825	-	-	5,155,325
Federal	563,183	603,513	992,475	-	2,159,171
Total revenues	<u>23,242,771</u>	<u>644,210</u>	<u>992,475</u>	<u>85,389</u>	<u>24,964,845</u>
EXPENDITURES					
Current:					
Instruction	12,980,545	-	700,080	93,551	13,774,176
Support services:					
Student	1,681,762	-	97,749	17	1,779,528
Instructional staff	1,187,898	-	148,467	1,030	1,337,395
General administration	190,588	-	-	-	190,588
Executive administration	922,266	-	8,611	376	931,253
School administration	1,169,024	-	-	-	1,169,024
Business	395,622	-	-	-	395,622
Operation and maintenance of plant	1,959,019	-	-	-	1,959,019
Student transportation	816,575	-	37,568	-	854,143
Other	57,657	-	-	-	57,657
Noninstructional services	-	513,024	-	314	513,338
Debt service:					
Principal	736,132	-	-	-	736,132
Interest	1,376,866	-	-	-	1,376,866
Facilities acquisition and construction	32,380	-	-	20,506	52,886
Total expenditures	<u>23,506,334</u>	<u>513,024</u>	<u>992,475</u>	<u>115,794</u>	<u>25,127,627</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(263,563)</u>	<u>131,186</u>	<u>-</u>	<u>(30,405)</u>	<u>(162,782)</u>
OTHER FINANCING SOURCES					
Inception of note (see Note 2-C)	154,122	-	-	-	154,122
Net change in fund balances	(109,441)	131,186	-	(30,405)	(8,660)
Fund balances, beginning	3,555,790	-	-	567,501	4,123,291
Fund balances, ending	<u>\$ 3,446,349</u>	<u>\$ 131,186</u>	<u>\$ -</u>	<u>\$ 537,096</u>	<u>\$ 4,114,631</u>

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

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

EXHIBIT C-4
NEWMARKET SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2022

Net change in fund balances of total governmental funds (Exhibit C-3)	\$ (8,660)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capital outlay expenditures in the current year, as follows:	
Capitalized capital outlay	\$ 33,573
Depreciation expense	(1,160,607)
	(1,127,034)
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Issuance of note	
Principal repayment of bond	\$ (154,122)
Principal repayment of notes	725,000
Amortization of bond premium	49,515
	104,982
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.	
Decrease in accrued interest expense	\$ 10,444
Increase in compensated absences payable	(53,857)
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	288,076
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	350,766
Change in net position of governmental activities (Exhibit B)	\$ 185,110

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

EXHIBIT D-1
NEWMARKET SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
School district assessment	\$ 17,410,242	\$ 17,410,242	\$ 17,410,242	\$ -
Other local	32,500	32,500	110,657	78,157
State	5,058,972	5,058,972	5,148,500	89,528
Federal	110,000	110,000	563,183	453,183
Total revenues	22,611,714	22,611,714	23,232,582	620,868
EXPENDITURES				
Current:				
Instruction	13,338,347	13,402,306	12,975,732	426,574
Support services:				
Student	1,556,356	1,585,394	1,529,557	55,837
Instructional staff	1,168,442	1,188,442	1,153,037	35,405
General administration	259,546	166,963	304,956	(137,993)
Executive administration	975,001	935,840	922,266	13,574
School administration	1,212,945	1,231,292	1,169,024	62,268
Business	430,010	430,010	395,622	34,388
Operation and maintenance of plant	1,406,763	1,407,163	1,654,578	(247,415)
Student transportation	933,004	933,004	816,575	116,429
Other	116,697	116,697	57,657	59,040
Debt service:				
Principal	736,132	736,132	736,132	-
Interest	1,376,866	1,376,866	1,376,866	-
Facilities acquisition and construction	-	-	32,380	(32,380)
Total expenditures	23,510,109	23,510,109	23,124,382	385,727
Excess (deficiency) of revenues over (under) expenditures	(898,395)	(898,395)	108,200	1,006,595
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	27,780	27,780
Transfers out	(749,806)	(749,806)	(608,255)	141,551
Total other financing sources (uses)	(749,806)	(749,806)	(580,475)	169,331
Net change in fund balance	\$ (1,648,201)	\$ (1,648,201)	(472,275)	\$ 1,175,926
Decrease in committed fund balance			60,000	
Unassigned fund balance, beginning			1,992,853	
Unassigned fund balance, ending			\$ 1,580,558	

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

NEWMARKET SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

I-A Reporting Entity

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

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

I-B Government-wide and Fund Financial Statements

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

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

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

Fund Financial Statements – Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds and are presented in the other governmental column of the fund financial statements. In the governmental fund financial statements, expenditures are reported by character: current, support services, debt services, facilities acquisition, and construction or noninstructional. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to the bond and notes. Capital outlay includes expenditures for equipment, real property, or infrastructure.

Other Financing Sources (Uses) – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as "transfers in" by the receiving fund and as "transfers out" by the disbursing fund.

I-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. District assessments,

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intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Financial Statement Presentation – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental funds:

General Fund – is the School District's primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, debt service, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance, district-supported student activity accounts and the expendable trust funds are consolidated in the general fund.

Food Service Fund – accounts for the operation of the School District's food service program.

Federal Projects Fund – accounts for the resources received from various federal agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

Nonmajor Funds – The School District also reports three nonmajor governmental funds.

I-D Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist of demand deposits. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the State. Funds may be deposited in banks outside the State if such banks pledge and deliver to a third-party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

I-E Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

I-F Inventory

Inventories are valued at cost (first-in, first-out) which approximates market. The School District's inventories include various items consisting of materials and supplies held for subsequent use. Inventorial items are recorded as expenditures when consumed at the schools (the consumption method). The nonspendable fund balance in the food service fund is equal to the inventory at year-end to indicate the portion of fund balance that is nonspendable.

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1-G Capital Assets

Capital assets are reported in the governmental activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015, are recorded at acquisition value. For capitalization as a capital asset, the School District has required an asset to have an estimated useful life greater than five years and a cost equal to or greater than the following:

	Capitalization Threshold
Land improvements	\$50,000
Buildings and building improvements	\$50,000
Equipment and vehicles	\$10,000 - \$15,000

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the School District are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Class:	Years
Land improvements	20
Buildings and building improvements	3 - 45
Equipment and vehicles	3 - 15

1-H Interfund Balances

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "due to/from other funds." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

1-I Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2022.

1-J Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position that applies to a future period(s) and thus will not be recognized as an outflow of resources (expense) until that time. The School District has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. The School District has three types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. In addition, unavailable revenue from grants arises when the related eligible expenditures will not be made until the subsequent period.

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1-K Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premium is deferred and amortized over the life of the bond using the straight-line method.

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the School District utilizes the following classifications to categorize the financial transactions:

Direct Borrowings – financial transactions for a note or a loan where the School District negotiates certain terms with a single lender and are not offered for public sale.

Direct Placements – financial transactions for the sale of bonds where the School District engages with a single buyer or limited number of buyers without a public offering.

1-L Compensated Absences

General leave for the School District includes vacation, sick, and retirement stipend pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the School District's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the governmental fund and government-wide presentations.

1-M Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-N Postemployment Benefits Other Than Pensions (OPEB)

The School District maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

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1-O Net Position/Fund Balances

Government-wide statements – Equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of the bond, notes, or other debt attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future period.

Unrestricted Net Position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Restricted – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

Unassigned – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose. When multiple net position/fund balance classifications are available for use, it is the School District's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In accordance with RSA 198:4-b11, *Contingency Fund*, the School District voted to retain general fund unassigned fund balance of \$483,838, which is 2.5% of the net district assessment, to be used for emergency expenditures, or to use as a revenue source to reduce the tax rate. At its 2022 annual District meeting, the School District did approve an increase in the amount of unassigned fund balance that may be retained from 2.5% to 5.0%.

1-P Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, recoverability of inventory, the useful lives of capital assets, net pension liability, other postemployment benefit liability, and deferred outflows and inflows of resources related to both pension and other postemployment benefits, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

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NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general, food service, and federal projects funds. The School Board has voted and accepted the federal grants awarded to the School District through the year, so these amounts are reported as a final budget for the federal projects fund, which is also reported as a major fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2021, \$1,538,201 of the beginning general fund unassigned fund balance was applied for this purpose. Additionally, \$110,000 was appropriated to fund the School District's capital reserve funds.

2-B Budgetary Reconciliation to GAAP Basis

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major governmental fund which had a budget. There are no differences between the budgetary basis and GAAP basis of accounting for the major food service and federal projects funds. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues and other financing sources:	\$ 23,260,362
Per Exhibit D-1 (budgetary basis)	
Adjustments:	
Basis differences:	
Inception of note (see Note 2-C)	154,122
GASB Statement No. 54:	
To remove transfer between the blended expendable trust fund to the general fund	(27,780)
Interest earnings of the blended expendable trust funds	1,441
Revenue of the blended district-supported student activity funds	8,748
Per Exhibit C-3 (GAAP Basis)	<u>\$ 23,396,893</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 23,732,637
Adjustments:	
Basis differences:	
Encumbrances, beginning	409,033
Encumbrances, ending	(188,402)
Inception of note (see Note 2-C)	154,122
GASB Statement No. 54:	
To remove transfer between the general fund to the blended expendable trust fund	(608,255)
Expenditures of the blended district-supported student activity funds	7,199
Per Exhibit C-3 (GAAP basis)	<u>\$ 23,506,334</u>

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2-C Accounting Change

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented during fiscal year 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The implementation of this Statement resulted in a reclassification of the prior year capital lease liability as a note payable, however beginning net position was not affected.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$2,132,850 and the bank balances totaled \$3,088,393.

NOTE 4 – RECEIVABLES

Receivables at June 30, 2022, consisted of accounts and intergovernmental amounts arising from Medicaid, grants, the school lunch program, expendable trust funds held by the Town of Newmarket, Trustees of Trust Funds for the School District, and other miscellaneous amounts. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, consisted of the following:

	Balance, beginning	Additions	Retirements	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 1,658,841	\$ -	\$ -	\$ 1,658,841
Total capital assets not being depreciated	1,658,841	-	-	1,658,841
Being depreciated:				
Land improvements	5,100	-	-	5,100
Buildings and building improvements	49,597,286	-	-	49,597,286
Equipment and vehicles	992,605	33,573	(221,700)	804,478
Total capital assets being depreciated	50,594,991	33,573	(221,700)	50,406,864
Total capital assets	52,253,832	33,573	(221,700)	52,065,705
Less accumulated depreciation:				
Land improvements	(5,100)	-	-	(5,100)
Buildings and building improvements	(8,143,911)	(1,111,165)	-	(9,255,076)
Equipment and vehicles	(509,512)	(49,442)	221,700	(337,254)
Total accumulated depreciation	(8,658,523)	(1,160,607)	221,700	(9,597,430)
Net book value, capital assets being depreciated	41,936,468	(1,127,034)	-	40,809,434
Net book value, all capital assets	\$ 43,595,309	\$ (1,127,034)	\$ -	\$ 42,468,275

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Depreciation expense was charged to functions of the School District based on their usage of the related assets. The amounts allocated to each function are as follows:

Instruction	\$ 2,182
Support services:	
General administration	13,596
Operation and maintenance of plant	1,143,051
Noninstructional services	1,778
Total depreciation expense	<u>\$ 1,160,607</u>

NOTE 6 – INTERFUND BALANCES

The balance of \$249,291 due to the general fund from the federal projects fund results from loans made in anticipation of federal grants.

NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at June 30, 2022 consist of amounts related to pensions totaling \$5,100,557 and amounts related to OPEB totaling \$650,180. For further discussion on these amounts, see Notes 9 and 10, respectively.

Deferred inflows of resources at June 30, 2022 consist of the following:

	Governmental Activities	Food Service
Federal grant revenue collected in advance of eligible expenditures being made	\$ 13,380	\$ 13,380
Amounts related to pensions, see Note 9	4,324,553	-
Amounts related to OPEB, see Note 10	1,912,081	-
Total deferred inflows of resources	<u>\$ 6,249,814</u>	<u>\$ 13,380</u>

NOTE 8 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2022:

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Due Within One Year	Due In More Than One Year
Bond pay able:						
Direct placement	\$33,845,000	\$ -	\$ (725,000)	\$33,120,000	\$ 765,000	\$ 32,355,000
Direct borrowings - Notes payable	123,176	154,122	(49,515)	227,783	40,531	187,252
Premium	2,729,511	-	(104,982)	2,624,529	104,982	2,519,547
Total bond/notes payable	36,697,687	154,122	(879,497)	35,972,312	910,513	35,061,799
Compensated absences	494,142	58,861	(5,004)	547,999	10,854	537,145
Pension related liability	19,789,838	-	(5,333,088)	14,456,750	-	14,456,750
Net other postemp employment benefits	4,297,488	-	(1,488,308)	2,809,180	-	2,809,180
Total long-term liabilities	\$61,279,155	\$ 212,983	\$ (7,705,897)	\$53,786,241	\$ 921,367	\$ 52,864,874

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The long-term bond/notes are comprised of the following:

Bond payable:	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2022
Direct placement:					
School Building Renovation	\$55,816,700	2017	2047	3.33%	\$ 33,120,000
Direct borrowings - Notes payable					
Energy performance upgrades	\$ 85,250	2019	2029	3.79%	\$ 69,638
Energy performance upgrades	\$ 43,750	2019	2029	4.72%	36,536
Office equipment	\$ 154,122	2021	2026	3.29%	124,609
Total direct borrowings					\$ 227,783

The annual requirements to amortize the general obligation bond/notes outstanding as of June 30, 2022, including interest payments, are as follows:

Fiscal Year Ending June 30,	Bond - Direct Placement		Notes - Direct Borrowings		Total
	Principal	Interest	Principal	Interest	
2023	\$ 765,000	\$ 1,334,013	\$ 2,099,013	\$ 8,402	\$ 48,933
2024	805,000	1,293,978	2,098,978	7,976	48,934
2025	845,000	1,251,903	2,096,903	5,497	48,933
2026	885,000	1,207,787	2,092,787	3,965	48,933
2027	935,000	1,161,368	2,096,368	2,380	15,990
2028-2032	5,380,000	5,075,345	10,455,345	44,280	47,970
2033-2037	6,480,000	3,939,645	10,419,645	-	-
2038-2042	7,665,000	2,721,532	10,386,532	-	-
2043-2047	9,360,000	990,150	10,350,150	-	-
Totals	\$ 33,120,000	\$ 18,973,741	\$ 52,095,741	\$ 31,910	\$ 259,693

All debt is general obligation debt of the School District, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

NOTE 9 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

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

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

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

Members of both groups may qualify for vested deferred allowances, disability allowances, and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2022, the School District contributed 19.48% for teachers and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$2,073,262, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2022, the School District reported a liability of \$14,456,750 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2021, the School District's proportion was 0.33%, which was an increase of 0.02% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the School District recognized pension expense of \$1,414,788. At June 30, 2022, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 1,482,956	\$ 129,779
Net difference between projected and actual investment earnings on pension plan investments	-	4,043,222
Changes in assumptions	1,509,926	-
Differences between expected and actual experience	404,810	151,352
Contributions subsequent to the measurement date	1,702,865	-
Total	\$ 5,100,557	\$ 4,324,353

The \$1,702,865 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

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Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2022	\$ (8,536)
2023	157,969
2024	81,661
2025	(1,157,755)
Thereafter	-
Totals	\$ (926,661)

Actuarial Assumptions – The collective total pension liability was determined by an actuarial performed as of June 30, 2020, rolled forward to June 30, 2021, using the following assumptions:

- Inflation: 2.0% per year
- Wage inflation: 2.75% per year (2.25% for Teachers)
- Salary increases: 5.6% average, including inflation
- Investment rate of return: 6.75% net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return	
		2021	2022
Large Cap Equities	22.50%	6.46%	6.46%
Small/Mid Cap Equities	7.50%	1.14%	1.14%
Total domestic equities	30.00%	5.53%	5.53%
Int'l Equities (unhedged)	14.00%	2.37%	2.37%
Emerging Int'l Equities	6.00%	3.60%	3.60%
Total international equity	20.00%	8.85%	8.85%
Core US Fixed Income	10.00%	7.25%	7.25%
Private equity	5.00%	6.60%	6.60%
Private debt	10.00%		
Total alternative investments	15.00%		
Real estate	10.00%		
Total	100.00%		

Discount Rate – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial

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funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the School District's proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2021	\$ 20,674,806	\$ 14,456,750	\$ 9,269,876

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)
10-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.

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

Group I benefits are based on creditable service, age, and retirement date. Group II benefits are based on hire date, age, and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2021 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16, or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2021, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2022, the School District contributed 1.549% for teachers and 0.31% for other employees. The contribution requirement for the fiscal year 2022 was \$235,486, which was paid in full.

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OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2022, the School District reported a liability of \$1,286,984 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The School District's proportion of the net OPEB liability was based on a projection of the School District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2021, the School District's proportion was 0.32%, which was an increase of 0.02% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the School District recognized OPEB expense of \$154,439. At June 30, 2022, the School District reported deferred outflows of resources and deferred inflows of resources related to the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 618	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	16,077
Differences between expected and actual experience	235,486	268
Contributions subsequent to the measurement date	\$ 236,104	\$ 16,345
Total	\$ -	\$ -

The \$235,486 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending	
June 30,	
2022	\$ (3,328)
2023	(3,378)
2024	(3,786)
2025	(5,235)
Thereafter	-
Totals	\$ (15,727)

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2020, and a measurement date of June 30, 2021. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.6% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends
Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.	
The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.	

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equities	30.00%	5.53%
Int'l Equities (unhedged)	14.00%	2.37%
Emerging Int'l Equities	6.00%	-
Total international equity	20.00%	-
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	15.00%	-
Real estate	10.00%	6.60%
Total	100.00%	-

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2021, was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the School District's proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the School District's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation	1% Decrease	Current Single Rate Assumption	1% Increase
June 30, 2021	5.75%	6.75%	7.75%
	\$ 1,399,053	\$ 1,286,984	\$ 1,189,477

Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate – GASB Statement No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

10-B Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time. The School District OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

2021–2022 Gross Wages

Last name	First name	Position	Gross Wages
Elementary School			
Allen	Pamela	Teacher	\$82,956.00
Baker	Lauren	Paraprofessional	\$216.19
Barton	Ellen J	Teacher	\$80,980.00
Bascom	Laura	Teacher	\$60,047.00
Belanger	Amanda	Paraprofessional	\$21,462.91
Bergeron	Linda	Administrative Assistant	\$50,269.80
Bernier	Darlene	Paraprofessional	\$28,718.24
Boston	Jennifer K	Teacher	\$75,113.00
Bradford-Mulligan	Pamela	Paraprofessional	\$21,830.41
Bristol	Alyson	Teacher	\$55,841.00
Burns	Erin	Teacher	\$59,509.00
Butler	Catherine M	Teacher	\$82,210.00
Campagna	Matthew	Teacher	\$44,020.46
Carmichael	Lori	Teacher	\$84,850.50
Carvalho Neto	Oscar	Teacher	\$2,000.00
Cocci	Anne M	Teacher	\$76,735.50
Cochran	Kristina L	Assist. Principal/ Student Services	\$89,175.00
Coles	Susan E	Reading Tutor	\$360.00
Collins	Amy	Teacher	\$73,175.00
Collins	Brenda A	Administrative Assistant	\$38,286.54
Connolly	Shannon	Teacher	\$71,616.00
Cote	Jodi L	Paraprofessional	\$28,763.16
Critchett	Randy A	Custodian	\$55,747.00
Currier	Victoria	Teacher	\$62,295.00
Davenport	Anna K	Teacher	\$79,893.00
DeLeeuw-Early	Carly	Teacher	\$55,529.00
DelGrosso	Patricia A	Paraprofessional	\$19,907.28
Denham	Sarah J	Teacher	\$83,450.00
Desrosiers	Madalyn	Teacher	\$47,179.00
Dompkouski	Susanne	Paraprofessional/ Substitute	\$27,363.95
Donati	Michaela	Paraprofessional	\$14,989.58
Drew	Jennifer	School Psychologist	\$61,384.00
Dulac	Lynn	Paraprofessional	\$22,850.25
Edwards	Patricia	Teacher	\$46,322.00

Last name	First name	Position	Gross Wages
Ekanem	Jessica	Paraprofessional	\$20,995.96
Evans	Nicholas	Teacher	\$50,279.00
Faiia	David	Cafeteria	\$16,354.14
Favaloro	Emily	Teacher	\$47,196.17
Foehl	Margaret	Teacher	\$75,508.00
Foster	Rebecca H	Teacher	\$81,040.00
Gallion	Kelly T	Paraprofessional	\$24,449.01
Geekie	Holly J	Paraprofessional	\$27,857.44
Georato	Jessica	Teacher – FT Substitute	\$43,867.05
Giacomoni	Sarah	Paraprofessional	\$22,241.42
Godfrey	Melissa J	Paraprofessional	\$13,660.77
Goodman	Jodi L	Paraprofessional	\$23,839.07
Grass	Alina	Reading Tutor	\$34,171.55
Hamel	Sara	Teacher – FT Substitute	\$55,941.00
Harrington	Stephanie	Paraprofessional	\$21,738.29
Haskell	Tia	Cafeteria	\$13,579.75
Henson	Shannon	Paraprofessional	\$11,138.85
Hertzler	Joanna	Paraprofessional	\$19,497.12
Hinkley	Karyn J	Teacher	\$80,465.00
Hollock	Andrew	Teacher	\$74,843.00
Hopping	Jodie	Paraprofessional	\$25,760.92
Hutchinson	Hannah	Paraprofessional	\$15,490.73
Jones	Evan M	Teacher	\$72,796.00
Keene	Amanda C	Guidance Counselor	\$80,019.00
Kolenski	Melissa J	Teacher	\$63,240.00
Lanigan	Kristin L	Teacher	\$78,480.00
Lazarus	Joanne E	Teacher	\$75,663.00
Lee	Robin	Reading Tutor	\$34,359.96
Lockwood	Alexandria	Teacher	\$68,480.00
Lupoli	Melinda J	Teacher	\$92,128.00
Mackenzie	Donna L	Teacher	\$77,825.00
Manning	Melissa J	Teacher	\$75,313.00
Mansfield	Sarah	Paraprofessional	\$13,004.92
Marquis	Cynthia B	Cafeteria	\$26,616.56
McCann	Lyn	Teacher	\$81,812.50
McCarthy	Ann	Paraprofessional	\$4,500.00
McCormick	Diane	Nurse	\$63,047.00

Last name	First name	Position	Gross Wages
McFarland	Diane	Teacher	\$101,855.00
McKenna	Dana	Teacher	\$74,406.00
Meditz	Linda	Paraprofessional	\$20,200.51
Miller	Nancy A	Teacher	\$87,295.00
Miller	Nancy M	Teacher	\$84,143.00
Napoletano	Kristina	Paraprofessional	\$26,986.48
O'Brien	Lisa R	Teacher	\$76,018.00
Pine	Sean	Principal	\$111,989.00
Potier	Carol A	Teacher	\$77,178.00
Raymond	Susan A	Teacher	\$32,978.00
Reeser	Roger	Custodian	\$27,357.10
Renstrom	Michelle	Teacher	\$61,310.00
Richards	Marie L	Teacher	\$78,930.00
Rodier	Cassandra	Teacher	\$21,950.00
Roffo	Deborah E	Assistant Principal	\$96,134.00
Rosa	Sheryl J	Paraprofessional	\$24,288.21
Rydin	Erin	Teacher	\$69,866.00
Sack	Barbara	Reading Tutor	\$32,999.12
Santeramo	Sara	Paraprofessional	\$35,544.63
Scully	Patricia E	Teacher	\$73,348.00
Smart	Paula J	Math Tutor	\$35,021.88
Southwick	Linda	Teacher	\$84,533.00
Stern	Emily	Teacher	\$37,027.46
Tandy	Lynn	Paraprofessional	\$25,863.80
Thomas	Sara	Paraprofessional	\$22,285.94
Tracy	Sheri	Teacher	\$73,156.00
Trick	Ruth E	Teacher	\$116,643.00
Walker	Adele C	Paraprofessional	\$27,348.08
Welch	Patricia	Custodian	\$12,821.60
Williamson	June A	Teacher	\$68,453.00
Young	Pamela J	Paraprofessional	\$25,384.18
Zabielski	Caitlin	Teacher	\$45,047.00
Zheng	YuFeng	Cafeteria	\$10,494.67

Jr/Sr High School

Albright	Linda	Teacher	\$80,863.00
Al-Darraj	Kathleen	Teacher	\$77,826.00
Angelillo	Catherine	Paraprofessional	\$26,545.20
Averill	Meghan	Teacher	\$71,260.00

Last name	First name	Position	Gross Wages
Balanoff	Philip	Teacher-FT Substitute	\$48,101.80
Bazzell	Katherine	Teacher	\$49,655.00
Beaulieu	Elizabeth	Teacher	\$83,033.00
Beckles	Chanpheng	ESOL Tutor	\$35,360.07
Bisson	Christine	Guidance Counselor	\$71,054.00
Blake	Annette L	Teacher	\$85,628.00
Boisvert	Cristina	Teacher	\$63,496.00
Boudreau	Alison	Teacher	\$83,770.00
Brand	Tiffany	Teacher	\$76,355.00
Branscombe	Brett	Teacher	\$54,866.00
Brauer	Amanda	Teacher	\$63,769.00
Callinan	Jodi	Assist. Principal/AD/Counselor	\$81,877.80
Castellon	Nancy	Teacher	\$76,703.00
Chick	Devan	Custodian	\$46,399.41
Chick	Donna L	Paraprofessional	\$3,248.96
Civiello	Jeanne	Teacher	\$74,472.58
Cleary	Stephanie	Teacher	\$84,255.00
Cole	Rebecca	Teacher	\$74,561.00
Copeland	Erin	Teacher	\$66,350.00
Daley-Doloff	Crystal A	Administrative Assistant	\$46,742.34
Daley-Doloff	Margaret	Paraprofessional	\$23,577.23
Dalton	Dave	Principal	\$118,900.00
De Assis	Andrea	Teacher	\$55,375.00
Dedopoulos	Leslie	Administrative Assistant	\$45,914.38
Desantis	Anne Marie	Teacher	\$75,992.00
DeStefano	Jennifer	Assistant Principal	\$29,231.10
Doucette	Courtney	Paraprofessional	\$12,121.76
Durkee	Adam	Teacher	\$70,348.00
Eckard	Patricia	Administrative Assistant	\$14,626.79
Edgerly	Randy	Teacher	\$80,515.00
Farnese	Jennifer	Nurse	\$72,835.00
Filion	Stephen	Custodian	\$17,175.09
Fiore	Meghan	Teacher	\$59,492.00
Forcier	Donna L	Teacher	\$58,109.00
Fortin	Janet	Paraprofessional	\$24,625.63

2021-2022 Gross Wages (continued)

Last name	First name	Position	Gross Wages
Fowler	Nicole	Lunch Monitor	\$1,446.12
French	Robert	Custodian	\$14,507.75
Garrant	Kimberly A	Teacher	\$81,735.00
Gattonini	Venera	Teacher	\$73,388.00
Gaudette	Marc A	Teacher	\$70,405.00
Groth	Nathaniel B	Teacher	\$54,347.00
Harkins	Kelly A	Teacher	\$82,365.00
Harrington	Karly	Teacher	\$53,725.15
Hawthore	Rowan	Teacher - FT Substitute	\$37,538.00
Hayes	Jamie	Teacher	\$87,418.00
Hoff	Howard W	Teacher	\$56,509.00
Horne	Leslie	Teacher	\$70,645.00
House	Joanna	Teacher	\$59,623.00
Jacques	Clayton	Teacher	\$51,525.00
Kelley	Quinn	Paraprofessional	\$8,456.62
Kennedy	Carson	Paraprofessional	\$20,809.53
Kiefaber	Kristin B	Teacher	\$78,195.00
Lavigne	Stephanie	Paraprofessional	\$20,625.04
Leavitt	Mark W	Teacher	\$82,980.00
Lemire	Pamela J	Paraprofessional	\$27,141.56
Mahoney	Angelica	Assistant Principal	\$63,014.88
Malsbary	Lindsey	Teacher	\$56,628.00
Manning	Dawnellen	Teacher	\$74,431.00
Marsh	James	Teacher	\$49,475.00
Mastin	Melanie A	Teacher	\$65,153.00
McGilvery	Catherine M	Teacher	\$75,885.00
Mitchell	Valerie A	Paraprofessional	\$29,838.60
Murray	Janice M	Teacher	\$84,030.00
Neri	Blake	Teacher	\$81,928.00
Ni	Li	Teacher	\$53,039.00
Nieves	Amanda	School Psychologist	\$80,130.00
Orent	Judith M	Paraprofessional	\$27,633.00
Partridge	Stacey	Teacher	\$72,446.00
Pullar	Ann-Marie	Teacher	\$81,489.45
Reynolds	Linda	Paraprofessional	\$24,800.39
Richards	Silas	Teacher	\$54,842.00
Rook	Jay	Paraprofessional	\$17,010.04

Last name	First name	Position	Gross Wages
Russell	Kyle A	Teacher	\$65,626.00
Sanborn	Jayne	Administrative Assistant	\$50,225.60
Shouse	Kaitlyn	Teacher	\$59,705.00
Silvia	Michelle L	Teacher	\$70,537.00
Soster	Gregory J	Teacher	\$61,046.00
St. James	Nicole	Teacher	\$73,425.00
Stefanowicz	Chad	Lunch Monitor	\$2,073.61
Sullivan	Lisa	Paraprofessional	\$20,244.15
Taylor	Amy	Teacher	\$67,543.00
Tessier	Allison	Teacher	\$46,489.00
Therriault	Jessica	Teacher	\$52,144.50
Thorell	Sheana M	Assist. Principal/ Student Services	\$114,264.76
Tokuno	Samsong	Lunch Monitor	\$4,428.17
Wetzel	Stephanie	Teacher	\$74,718.00
Wilson	Kate	Paraprofessional	\$20,482.65
Ziarnowski	Linda	Paraprofessional	\$24,618.81

Coaches

Last name	First name	Position	Gross Wages
Averill	Larry	Coach	\$1,245.00
Berry	Todd	Coach	\$3,248.00
Bounphakhom	Brenda A	Coach	\$1,245.00
Burke	Dave	Coach	\$1,624.00
Burns	Michael	Coach	\$832.00
Chigwada	Cephas	Coach	\$3,248.00
Critchett	Krista	Coach	\$832.50
Cronin	Brian	Coach	\$4,114.00
Dawson	Andrew	Coach	\$3,448.00
Foster	Colby	Coach	\$1,624.00
Jurkoic	Stanley	Coach	\$3,348.00
Khounxay	Vinnie	Coach	\$3,030.00
Morin	Victor	Coach	\$2,164.00
Richardson	Brooke	Coach	\$1,407.00
Rugg	Keri-Ann	Coach	\$1,408.00
Sanborn	Nicole	Coach	\$1,624.00
Santana	Damian	Coach	\$270.00
Schmidt	Annaliese	Coach	\$1,082.00
Smart	Charles	Coach	\$1,624.00

Last name	First name	Position	Gross Wages
Tarzia	Denise	Coach	\$832.50
Wood	Hannah	Coach	\$1,082.00

SAU

Abdelsadek	Kareem	Technology Assistant	\$1,737.34
Allen	Todd	Superintendent	\$8,653.80
Arquette	Jane	Supervisor of the Checklist	\$450.00
Banfield	Patricia	Executive Administrative Assistant	\$56,658.00
Beaulieu	Susan	Tally Clerk	\$75.00
Black	Debra	Assistant Superintendent	\$121,030.00
Bogan	Joel	Supervisor of the Checklist	\$300.00
Brousseau	Annette L	Treasurer/ Tally Clerk	\$1,625.00
Carey	Jason	Technology Director	\$90,830.00
Cassou	Zachary	Technology Technician	\$10,574.72
Durant	Heather	Board Member	\$1,000.00
Givens	Susan	Superintendent	\$159,540.00
Grochmal	Deborah E	Tally Clerk	\$75.00
Hand	Heidi	Administrative Assistant	\$10,560.00
Harsin	Travis	Technology Technician	\$40,857.76
Hawkins	Christopher	Moderator	\$450.00
Higgins	Robert	IT Data & Systems Specialist	\$63,927.00
Hopey	Linda M	Food Service Director	\$46,679.00
Jankowsky	Debra	Education Technology Coach	\$73,200.00
Littlefield	Terri	School Clerk	\$150.00
Lockley	Devin	Facilities Director	\$6,998.25
Loring	Justin	Administrative Assistant	\$9,677.25
Macneil	Erica	Director of Student Services	\$113,929.00
Martinson	Michelle	Administrative Assistant	\$24,894.83

Last name	First name	Position	Gross Wages
Marvin	Teresa M	Payroll/HR/ Benefits Coordinator	\$64,643.11
McKinney	Elizabeth	Board Member	\$1,000.00
Mellon	Janna	Business Administrator	\$106,240.00
Pregent	Tyler	Technology Technician	\$18,431.25
Puchlopek	Sherry D	Administrative Assistant	\$11,603.42
Reilly	David	Facilities Director	\$69,128.00
Ross	Carol	Supervisor of the Checklist	\$450.00
Schena	Kaityn	Social Worker	\$69,307.10
Shelton	Kimberly	Board Member	\$1,250.00
Swanson	Gary	Board Member	\$1,000.00
Swasey	Taylor	Administrative Assistant	\$29,264.40
Van Sickle	Melissa J	Accountant	\$61,859.44
Youngberg	Laura	Social Worker	\$9,765.00

Substitute

Ballantyne	Arlene	Substitute	\$6,225.00
Beaudet	Ashley	Substitute	\$480.00
Bird	Mary	Substitute	\$3,146.95
Brown	Irving E	Substitute	\$930.00
Cooper	Julie S	Substitute	\$1,400.00
Davidson	Aurelia	Substitute	\$180.00
Hoehner	Ute	Substitute	\$6,215.00
Infantino	Catherine	Substitute	\$7,140.00
Jenkins	Elizabeth	Substitute	\$360.00
Labranche	Pauline M	Substitute	\$810.00
Mastin	Cindy	Substitute	\$1,240.00
Moaraty	Monica	Substitute	\$4,044.03
Otash	Jon R	Substitute	\$50.00
Savage-Reeder	Lucia	Substitute	\$40.00
Smart	Carole	Substitute	\$6,250.00
Smith	Elaine	Substitute	\$3,105.00
Szeliga	Linda W	Substitute	\$180.00
Thayer	Gregory J	Substitute	\$100.00

Total \$11,697,901.78

Class of 2022 Top Ten Students *(see photos on back cover)*

1. Isabel Pentony (Valedictorian)

Middlebury College, Conservation Biology, Minor in Math

Izzy will be swimming on Middlebury's swim team. She is also interested in joining Middlebury Mountain Club, MiddRuns, and MiddVolunteers.

Sports/Clubs/Awards: Student Athlete Leadership Team 10th-12th (President 12th), Newmarket Teen Tutors 11th-12th (Executive Leader 12th), Class Treasurer 9th-12th, National Honor Society 10th-12th (Treasurer 12th), Interact Club 9th-12th, Varsity Cross Country 9th-12th, Varsity Swim Team 9th-12th (Team Captain 12th), Varsity Outdoor Track 9th-12th, Solo Aquatics Swim Team 9th-12th, National Merit Finalist 12th, Harvard Book Prize 11th, Excellence in Physics 11th, Excellence in Biology 10th, Excellence in Chemistry 10th, Excellence in Precalculus 10th, Excellence in Western Civilizations 10th, Excellence in Comparative Religions 10th, Granite State All-Conference Cross Country Team 9th-12th, New Hampshire Cross Country Division 3 All-Star Team 11th, Granite State All-Conference Track and Field Team 11th, Varsity Cross Country Running Mule Award 9th & 11th, Varsity Swimming Iron Heart Award 9th & 10th and Varsity Swimming MVP Award 12th.

Community Service: Izzy has completed over a hundred hours of community service through a variety of activities such as volunteering for the preschool sports programs at the Newmarket Recreation Department my freshman and sophomore year, raking leaves at houses across the community, collecting cans for the food pantry on Halloween, raising over \$1,000 for Breast Cancer awareness through the Student Athlete Leadership Team, tutoring a middle school student in math, and making cards for residents of the nearby assisted living facility.

Favorite Memory: My favorite memory from high school is when the cross country team went to Pittsburg, NH for the Granite State Conference Championship. Not only did we win the meet, but we all had a lot of fun riding in the coach bus, cheering each other on, and celebrating on the way home.

2. Sophia Nolan (Salutatorian)

University of Rochester, Undecided (interest in Life Sciences)

Sophia plans on participating in some of the environmental clubs, pep band, and intramural soccer.

Sports/Clubs/Awards: JV/Varsity Soccer 9th-12th, Winter Track 9th & 10th, Y2Y 9th & 10th, Interact Club 9th-12th, NHS 10th-12th (secretary 12th), Net Zero 10th- 12th (treasurer 11th & 12th), Drama/Improv 9th, 10th & 12th, Model UN 11th & 12th (secretary 12th), Class Vice President 12th, National Technical Honor Society 12th, SST Ambassadors 12th, and Newmarket Teen Tutors 11th & 12th (executive member – senior). Saint Michael's College Book Award 11th, Academic Excellence in Spanish III 11th, Poetry Out Loud School Winner 10th, Poetry Out Loud Regional Runner Up 10th, Academic Excellence in Economics/Civics 11th, Academic Excellence in Comparative Religions 10th and Varsity Letter 9th.

Community Service: Sophia has 120+ hours of community service. She has volunteered at the Newmarket Historical Society in the first two years of high school and then at Strawberry Banke

for the last two years of high school. She works at Water Street Bookstore.

Favorite Memory: Comparative Religions Sophomore year, the tech booth during drama, and Freshman year homecoming week.

3. Paige Bosworth

University of Massachusetts Amherst, Microbiology

Paige plans to continue playing sports at the intramural level.

Sports/Clubs/Awards: Varsity Soccer 9th-12th (Most Improved Player Award 9th), Indoor Track 9th-12th, Varsity Softball 9th-12th (Coach's Award 9th), NHIAA/NHADA Scholar Athlete Award 12th, Interact Club 12th,

NET Zero 11th & 12th, Student Athlete Leadership Team 11th & 12th (Secretary 12th), Prom Committee 11th & 12th, National Honors Society 12th, and participated in the Human Physiology in Space Project at the Seacoast School of Technology 11th.

Community Service: Kindergarten soccer coach, kindergarten softball coach, Making Strides Against Breast Cancer Walk, Lions Club Tree Sale, Serv-a-palooza Timberland Day of Service, Send a Smile Cards for patients with cancer, Annual participant of Newmarket Cares Day, Homeless care packs, Making & selling yellow/blue bracelets to raise money for Ukraine, Live Streaming basketball games while fans weren't allowed due to Covid, Holiday cards for residents at the Pines, Leaf Raking, Roadside cleanups, Trick or Canning, Planted a garden in front of the high school with NET Zero, assisted with the 2021 graduation, Polar Express Drive Through put on by the Newmarket Rec Center, A Very Merry Main Street put on by the Newmarket Rec Center, Halloween Haunt put on by the Newmarket Rec Center and traveled to Peru, where she helped a women's artisan cooperative by building a new weaving/knitting building - 11th.

Favorite Memory: My favorite memory from high school was finally winning the state championship in soccer my senior year.

4. Evan Braley

UNH, Computer Science

Sports/Clubs/Awards: Academic Excellence in Algebra II 10th, Excellence in Food and Nutrition 10th, Outstanding Achievement in Honors Biology 10th, Academic Excellence in Chemistry 11th, Rensselaer Medal Award and Scholarship for Outstanding Academic Achievement in the Study of Mathematics and Science 11th, Cross Country 10th- 12th, Winter Track 9th & 10th, Spring Track 9th & 11th, and Outing Club 9th & 10th.

Community Service/Employment: Volunteered with Newmarket Church Food Pantry and with the Newmarket Recreation Dept as an Assistant Soccer Coach. Worked part-time at Market Basket and Target.

Favorite Memory: Hanging out with the boys.

5. Catherine Geier

American University, Psychology, Minor in Economics

Sports/Clubs/Awards: Newmarket Varsity Swim Team 10th-12th, Highest Honors 9th-12th, Shock the Clock Award 10th, 2022 US Presidential Scholar Candidate, Interact Club 11th

& 12th, Student Council – Secretary 11th & 12th, Newmarket Environmental Team - Founder and Secretary 9th-12th, National Honor Society 11th & 12th, Young Women’s Leadership 12th and Prom Committee 11th & 12th.

Community Service: Newmarket Historical Society (6+ years). Cate has over 200+ from various events, such as the Walk to End Alzheimers, leaf raking, town cleanups with NET Zero, Newmarket Cares Day, and the 2021 Making Strides Walk.

Favorite Memory: My favorite memory from high school is that one time during freshman year health class when Izzy and I cut Porter’s hair.

6. Lorelei Kyes

UNH, Animal Science on the Pre-veterinary track

Lorelei also has a strong goal to join the Horseback riding team at UNH.

Sports/Clubs/Awards: Future Farmers of America (FFA) 11th and 12th; President in 12th, National Honors Society 10th-12th, Interact Club 9th-12th, NET Zero 10th-12th, Ambassador for the Seacoast School of Technology-12th, Youth to Youth 9th-12th, National Technical Honors Society- 12th.

Community Service: Wreaths Across America Event, Newmarket Cares Day (8th-12th), Scammins Farms Educational Day, Bracelets for Ukraine, Red Cross and multiple fundraisers (with the Interact Club and NHS). Lorelei also works part-time training animals and pet sitting.

7. Morgan Long

University of Delaware, Biological Sciences

Morgan plans on joining an intramural basketball team at UDel and hopes to get involved with UDance at the university, which is a year-long charity event that ends with a dance marathon at the end of the academic year as well as join The Women’s Network at UDel.

Sports/Clubs/Awards: Girls Basketball 9th & 10th- JV 11th & 12th- Varsity (Captain 12th) Softball Team Manager 12th Varsity softball 12th, Interact Club, Vice President 9th-12th, National Honor Society, Leader of the R.A.D. challenge 10th-12th, Young Women’s Leadership Club (Vice President) 12th, Yearbook Committee 12th, Prom Committee 11th & 12th, Class Historian 9th-12th, School Band (saxophone player) 9th, CTE Ambassador 12th, Highest Honors 9y-12th, All Academic Team 11th & 12th, Excellence in Physical Science Award 9th, Academic Excellence in Precalculus 11th, Academic Initiative in Economics/Civics 11th, All Around Junior 11th and Coach’s Award 10th.

Community Service: NHSPCA, NHSPCA Camp Counselor, Newmarket Care’s Day, The Pines (cards for the elderly), friendship bracelets for different fundraisers, Leaf raking, R.A.D. Challenge, and Teacher Appreciation events. Morgan also works part-time at Hannaford.

Favorite Memory: I have a lot of good memories from high school, but I would say that a memory that had the most extreme positive impact on my life was my freshman year geometry class. In that class, I was with a group of people in my grade that I had little interaction with prior to the class. This was very

intimidating to me, little did I know that four years later, I would gain a best friend from that class. I also really enjoyed homecoming and lip sync from each year, and I especially enjoyed when during our sophomore year lip sync, we got to pie our class advisor, Mr.Edgerly, in the face in front of the entire high school. I also really enjoyed my sophomore year photography class and my junior year civics and economics class. Those classes were full of such great groups of people that made school more enjoyable for me in times when I had a lot on my plate. Overall, I made a lot of new friends in high school and created a lot of life-lasting memories that I will carry with me forever.

8. Porter Malone

Virginia Tech, Environmental Science with a Minor in Mathematics

She looks forward to joining the Environmental Student Organization, the Association for Women in Mathematics, and the Women in STEM Club during my time at Virginia Tech.

Sports/Clubs/Awards: National Honor Society 10th-12th (president - 12th), Interact Club 9th-12th (secretary - 12th), Newmarket Environmental Team Zero Waste (NET Zero) 11th & 12th (club outreach - 11th & 12th), Newmarket Teen Tutors - 11th & 12th (executive leader - 12th), Student Athletic Leadership Team (SALT) 11th & 12th, Varsity Cross Country 9th- 12th, Varsity Indoor Track - 9th-12th, and Varsity Outdoor Track 9th-12th. George Eastman Young Leaders Award, College Board National Rural and Small Town Recognition Award, Varsity Cross Country Running Mule Award, Award for Academic Initiative in Mandarin, Exemplary Effort in L6 Chemistry, Excellence in World Cuisine, and Perfect Attendance all through high school.

Community Service: Porter has over 150+ hours of community service from various experiences like leaf raking, volunteering at the public library, making cards for terminally ill patients, and creating friendship bracelets for relief in Ukraine. She currently works at the Isles of Shoals Steamship Company.

Favorite Memory: My favorite memory by far is from my sophomore year when the cross country team was loaded up onto a coach bus that we shared with Epping and Portsmouth Christian Academy to take us all the way up to Plittsburg, NH for the Granite State Conference Meet. Although it was cold, rainy, and windy the girls were able to successfully defend their title from the previous year.

9. Riley Nolan

Gettysburg College, Anthropology and Archaeology, Minor in Environmental Studies

Riley also plans to study abroad for at least one semester, play soccer at the intramural level, as well as join the school’s environmental team.

Sports/Clubs/Awards: Interact 9th-12th, Teen Tutors 11th & 12th, NHS 10th- 12th (Vice President 12th), Drama 9th-12th, Student council 9th-12th (President 12th), Student Body President 12th, Model UN 11th & 12th (Vice President 12th), Youth 2 Youth 9th-12th, NET Zero 10th-12th (club co-founder and Treasurer 11th, Garden Overseer 12th), Junior Varsity Soccer 9th & 10th and Varsity soccer 10th-12th. Excellence in Economics/Civics

Class of 2022 Top Ten Students *(continued, see photos on back cover)*

11th, Excellence in Algebra II 10th, Excellence in Honors Biology 10th, Excellence in L6 Chemistry 10th, Excellence in Spanish I, II, and III 9th-11th, Susan B. Anthony and Frederick Douglass Award for Outstanding Achievement in the Humanities and/or Social Sciences 11th and won first place in the state and 6th place nationally for a Children's book I wrote in the PreK-K category for Educators Rising.

Community Service: Over her 4 years, Riley has completed 200+ hours of community service, and has volunteered at multiple events, from our school's tutoring group, to Fill the Hall, and local soccer camps.

Favorite Memory: I have a lot of favorite memories from high school, but I would say that my Comparative Religions class sophomore year and winning the girls soccer championship senior year have got to be some of the best.

10. Julia Walkowiak

University of Connecticut, Allied Health Sciences

Julia hopes to become involved in intramural soccer and community service clubs.

Sports/Clubs/Awards: Interact Club: President and member 9th-12th, National Honor Society 10th-12th, Member of student council 9th-12th (Public Relations Officer 11th, Vice president 12th), Student Athletic Leadership Team 10th-12th, Newmarket

Teen Tutors 11th & 12th, Student Advisory Group 9th-12th, Wells College Leadership Award 11th, Daughters of the American Revolution Good Citizen Award 12th, NH Scholars with the STEM emphasis, JV Soccer 9th & 10th, Varsity Soccer 10th-12th, JV Basketball 9th & 10th, Varsity Basketball 12th, Seacoast United club soccer team 8th & 10th, Leadership award in soccer 10th, Coaches' award in basketball 10th, and basketball team MVP 10th.

Community Service: Soccer coach through Newmarket Recreation Center, working with age groups ranging from kindergarten through fifth grade. Service projects through the Interact Club, including making cards for cancer patients through the Send A Smile program, participating in community clean up efforts for Newmarket Cares Day, and making bracelets to raise money for UNICEF and the Ukrainian Red Cross. Other volunteer activities include Trick-or-Canning food donation collection, making care kits for people in need, helping at a breast cancer walk fundraiser, clothing drives, collecting socks to donate to a local shelter each year, and teacher appreciation activities. Through the tutoring program, tutored a sixth grade student junior year and a student in algebra senior year.

Favorite Memory: This past soccer season and winning the State Championship with the rest of my amazing team and getting to play with my younger sister.

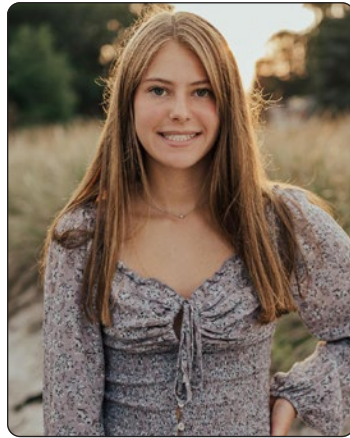
Newmarket Junior Senior High School Top Ten Seniors of the Class of 2022



1. Isabel Pentony (Valedictorian)



2. Sophia Nolan (Salutatorian)



3. Paige Bosworth



4. Evan Braley



5. Catherine Geier



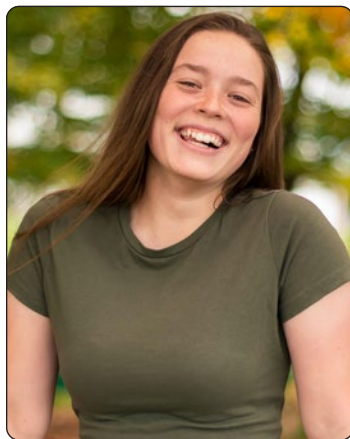
6. Lorelei Kyes



7. Morgan Long



8. Porter Malone



9. Riley Nolan



10. Julia Walkowiak