

2013
Annual Report

Highland Haven Village District
PO BOX 223
Town of Washington, NH 03280

5/8/14

2013
Annual Report

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PO BOX 223
Town of Washington, NH 03280

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2013
Annual Report

Highland Haven Village District
PO BOX 223
Town of Washington, NH 03280

**Highland Haven
Village District**

2013 Annual Report

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CONCORD, NH

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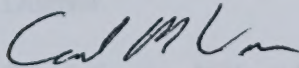
Highland Haven Village District
PO BOX 223
Washington, NH 03280

Your annual report for the Highland Haven Village District for the year 2013 follows. If you have any questions concerning any portion of the report of the Village District itself, please do not hesitate to contact us.

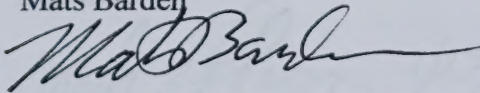
Respectfully Submitted,

The Board Of Commissioners

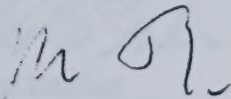
Carl Voas, Chair 603-495-1778 carlv@gsinet.net



Mats Barden



Bob Zahn



1.

2.

STATE of NEW HAMPSHIRE
VILLAGE DISTRICT WARRANT 2014

To the inhabitants of Highland Haven Village District, Town of Washington, qualified to vote in District affairs. You are notified to meet at the clubhouse in the District on Saturday the twenty ninth of March 2014 (3/29/2014) at four p.m. in the evening. The following will be acted upon:

ARTICLE 1. To see if the Village District will vote to raise and appropriate the sum of One Thousand and Ten Dollars (\$1,010.00) to defray the costs of **General Government** for the year. Funding to be One Thousand and Ten Dollars from taxes. The Commissioners recommend this article.
Majority vote required Administrative \$160.00 Insurance \$850.00 Total: \$1010.00

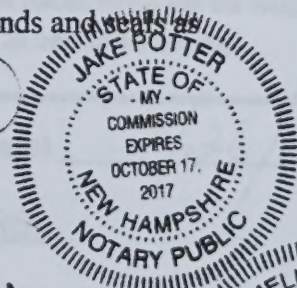
ARTICLE 2. To see if the Village District will vote to raise and appropriate One Thousand Four Hundred and Sixty Five Dollars (\$1,465.00) for **Parks and Recreation**. The Commissioners recommend this appropriation.
Majority vote required. Maintenance \$405.00 for Lawn Service Other \$1,060.00 Other is for Porta Potty Rental, Flowers, Beach Sand. Total: \$1465.00.

ARTICLE 3. To choose officers as necessary to administer the affairs of the Village District.

The following Village District Commissioners have given their hands and seals as indicated.

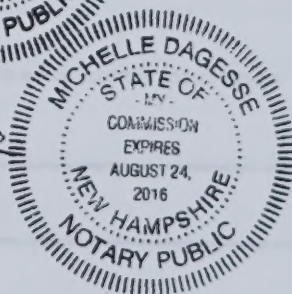
Mark S Pherson 1/13/14
Mark S Pherson, Chair Date

[Signature]
Notary



Mats Barden 1/19/14
Mats Barden Date

Michelle Dagesse
Notary



Bob Zahn 20 Jan 14
Bob Zahn Date

Tanya Doucet
Notary

TANYA DOUCET
Notary Public, State of New Hampshire
My Commission Expires February 2, 2016

The above named persons do hereby certify that copies of this warrant and form MS36 were posted on the Highland Haven club house on January 20, 2014 being the place of District meetings and then also on the Highland Haven bulletin board, a place of District public notice.

BUDGET FORM FOR VILLAGE DISTRICTS

without Budget Committee Under RSA 32:14-24

DATE OF MEETING: March 29 2014 For Fiscal Year: 2014

VILLAGE DISTRICT: Highland Haven Village Distr County: Sullivan

In the Town(s) Of: Washington NH

Mailing Address: P.O. Box 223
Washington NH 03280

Phone #: 603-495-3025 Fax #: _____ E-Mail: mkph@gsinet.net

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

- 1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
- 2. Hold at least one public hearing on this budget.
- 3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the village district clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days of the meeting.

This is to certify that this budget was posted with the warrant on the (date) 4/20/2014.

GOVERNING BODY (COMMISSIONERS)

Please sign in ink.

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.

Mark Peterson
Mark Bauer
M. T.

THIS BUDGET SHALL BE POSTED WITH THE VILLAGE DISTRICT WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
 MUNICIPAL SERVICES DIVISION
 P.O. BOX 487, CONCORD, NH 03302-0487
 (603)230-5095

1

2

3

2013 Prelim

2013 Actual

2014 Prelim Budget

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Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
GENERAL GOVERNMENT						
4130-4139	Executive		160.00	223.09	160.00	
4150-4151	Financial Administration					
4153	Legal Expense					
4155-4159	Personnel Administration					
4194	General Government Buildings					
4196	Insurance		800.00	475.00	850.00	
4197	Advertising & Regional Assoc.					
4199	Other General Government					
PUBLIC SAFETY						
4210-4214	Police					
4215-4219	Ambulance					
4220-4229	Fire					
4290-4298	Emergency Management					
4299	Other Public Safety					
HIGHWAYS & STREETS						
4311-4312	Admin., Highways & Streets					
4313	Bridges					
4316	Street Lighting					
4319	Other					
SANITATION						
4321-4323	Admin. & Solid Waste Collection					
4324	Solid Waste Disposal					
4325	Solid Waste Clean-up					
4326-4329	Sewage Coll. & Disposal & Other					
WATER DISTRIBUTION & TREATMENT						
4331	Administration					
4332	Water Services					
4335	Water Treatment					
4338-4339	Water Conservation & Other					
HEALTH						
4411-4414	Administration & Pest Control					
CULTURE & RECREATION						
4520-4529	Parks & Recreation		1,465.00	1,178.00	1,465.00	
4589	Other Culture & Recreation					

Budget - Village District of Highland Haven Village Distr FY 2014
 1 2 3 2013 Prelim 2013 Actual 2014 Prelim Budget 7

Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
DEBT SERVICE						
4711	Princ.- Long Term Bonds & Notes					
4721	Interest-Long Term Bonds & Notes					
4723	Int. on Tax Anticipation Notes					
4790-4799	Other Debt Service					
CAPITAL OUTLAY						
4901	Land & Improvements					
4902	Machinery, Vehicles & Equipment					
4903	Buildings					
4909	Improvements Other Than Bldgs					
OPERATING TRANSFERS OUT						
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Proprietary Fund					
OPERATING BUDGET SUBTOTAL			<u>2,425.00</u>	<u>1,876.09</u>	<u>2,425.00</u>	

Budget - Village District of Highland Haven Village Distr. FY 2014

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3,VI, as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund					
4916	To Trust and Agency Funds					
SPECIAL ARTICLES RECOMMENDED					0.00	

****INDIVIDUAL WARRANT ARTICLES****

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be negotiated cost items for labor agreements, leases, or items of a one time nature.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
INDIVIDUAL ARTICLES RECOMMENDED					0.00	

2013 Actual *2014 Prelim*

1 Acct.#	2 SOURCE OF REVENUE	3 WARR. ART.#	<i>2013 Prelim</i> Estimated Revenues Prior Year	<u>Actual</u> Revenues Prior Year	Estimated Revenues Ensuing Fiscal Year
TAXES					
3190	Interest & Penalties on Delinquent Taxes				
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE					
3351	Shared Revenues				
3354	Water Pollution Grant				
3359	Other (Including Railroad Tax)				
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES					
3401	Income from Departments				
3402	Water Supply System Charges				
3403	Sewer User Charges				
3404	Garbage - Refuse Charges				
3409	Other Charges				
MISCELLANEOUS REVENUES					
3501	Sale of Village District Property				
3502	Interest on Investments				
3503-3509	Other <i>Checking Acct Interest</i>		<i>2.00</i>	<i>0.47</i>	<i>2.00</i>
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
3914	From Proprietary Funds				
3915	From Capital Reserve Funds				
3916	From Trust & Agency Funds				
OTHER FINANCING SOURCES					
3934	Proc. from Long Term Bonds & Notes				
	Amounts Voted From Fund Balance				
	Estimated Fund Balance to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			<i>2.00</i>	<i>0.47</i>	<i>2.00</i>

****BUDGET SUMMARY****

	<i>2013 Actual Spent</i>	<i>2013 Budget</i>	<i>2014 Budget</i>
		PRIOR YEAR	ENSUING YEAR
OPERATING BUDGET Appropriations Recommended (from page 3)	<i>1,876.09</i>	<i>2,425.00</i>	<i>2,475.00</i>
Special Warrant Articles Recommended (from page 4)			
Individual Warrant Articles Recommended (from page 4)	<i>2013 Actual</i>		
TOTAL Appropriations Recommended	<i>Taxes</i>	<i>2,425.00</i>	<i>2,475.00</i>
Less: Amount of Estimated Revenues & Credits (from above)	<i>2,462.00</i>	<i>2.00</i>	<i>2.00</i>
Estimated Amount of Taxes to be Raised		<i>2,410.00</i>	<i>2,462.00</i>

Comparison Data

HIGHLAND HAVEN VILLAGE DISTRICT Town Of Washington

	Prelim 2014	Actual 2013	Prelim 2013	Actual 2012	Actual 2011
APPROPRIATIONS & EXPENDITURES					
GENERAL GOVERNMENT					
Administrative-Reports					\$50.32
-Supplies	\$110.00	\$170.38	\$110.00	\$108.03	
-Postage	\$50.00	\$52.71	\$50.00	\$44.00	\$42.00
Total Administrative	\$160.00	\$223.09	\$160.00	\$152.03	\$92.32
Legal					
Buildings-Repair					
Bond Insurance	\$100.00	\$100.00	\$100.00	\$100.00	
Insurance	\$750.00	\$375.00	\$700.00	\$1,668.00	\$1,842.00
Total Government	\$1,010.00	\$698.09	\$960.00	\$1,920.03	\$1,934.32
PARKS & RECREATION					
Maintenance-Lawn Service	\$405.00	\$360.00	\$405.00	\$337.50	\$409.50
*Other	\$1,060.00	\$818.00	\$1,060.00		
Total Parks & Recr.	\$1,465.00	\$1,178.00	\$1,465.00	\$337.50	\$409.50
CAPITAL OUTLAY & EQUITY					
Unreserved Fund					
TOTAL EXPENDITURES	\$2,475.00	\$1,876.09	\$2,425.00	\$2,257.53	\$2,343.82
SOURCES OF REVENUE					
Surplus					
Interest	\$2.00	\$0.47	\$2.00	\$0.53	\$1.75
REVENUE EXCEPT TAX					
AMOUNT BY TAXES	\$2,462.00	\$2,462.00	\$2,610.00	\$2,610.00	\$2,610.00

Patriot Insurance, 1st payment: \$375.00
 McCrillis & Eldredge Ins: \$100.00

Parks/Rec Lawn Serv. \$360.00
 Postage,reports, PO Box Rent \$223.09
 *Other: Porta Potty \$652, Donation \$100, Flowers \$66

Cash Outflow for the Year 2013: \$1876.09

Check Book Bal Yr.End 2013: \$5404.87

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HIGHLAND HAVEN VILLAGE DISTRICT 2013

SUMMARY OF RECEIPTS

Taxes Received	\$2,462.00
Interest On BANK Account for 2013	\$0.47
Total Receipts	\$2,462.47

PROPERTY VALUATION 2013 Tax Rate Calculation

TOTAL TAXABLE 2013 VALUE	\$10,259,396
Highland Haven Village District	

Rate per \$1000 of Assessed Value	<u>TAX RATE</u>	
	Year	Rate
	2013	0.24
	2012	0.22
	2011	0.23
	2010	0.23
	2009	0.23
	2008	0.23
	2007	0.22
	2006	0.21
	2005	0.20
	2004	0.66
	2003	0.66

HIGHLAND HAVEN VILLAGE DISTRICT
PAYMENT SCHEDULE
YEAR ENDED DECEMBER 31, 2013

ADMINISTRATIVE

Reports,Supplies, Postageand Report copied Chk#401,404,405 \$170.38

Postage Postal Box Rental Chk#404,405 \$52.71

TOTAL ADMINISTRATIVE **\$223.09**

GOVERNMENT

Insurance McCrillis & Eldridge Chk#414 \$100.00

Patriot Insurance Chk#411 \$375.00

TOTAL GOVERNMENT **\$475.00**

PARKS & RECREATION & OTHER

Maintainence Mowing-Lawn Service \$360.00
Chk#399,403,406,409,413.

OTHER Porta Potty Service \$652.00

Chk#400,402,407,408,410,412

Donation \$100.00

Chk#415

Flowers \$66.00

Chk#401

TOTAL OTHER **\$818.00**

TOTAL PARKS & RECREATION & OTHER **\$1,178.00**

TOTAL CASH OUTFLOW for Year 2013 **\$1,876.09**

CHECK BOOK BALANCED YR. END 12/31/2013 \$5,404.87

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HIGHLAND HAVEN VILLAGE DISTRICT
BALANCE SHEET DECEMBER 31 2013

ASSETS	2013	2012	2011	2010	2009	2008
Current Assets						
Cash	\$5,404.87	\$4,818.49	\$4,465.49	\$4,197.56	\$5,044.84	\$4,264.57
Prepaid Insurance	\$475.00	\$513.00	\$600.00	\$600.00	\$600.00	\$600.00
TOTAL	\$5,879.87	\$5,331.49	\$5,065.49	\$4,797.56	\$5,644.84	\$4,864.57
Fixed Assets						
Land Building (a.)	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89
TOTAL	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89
TOTAL ASSETS	\$12,471.76	\$11,923.38	\$11,657.38	\$11,389.45	\$12,236.73	\$11,456.46
LIABILITIES						
FUND EQUITY						
Unreserved Fund	\$5,879.87	\$5,331.49	\$5,065.49	\$4,797.56	\$5,644.84	\$4,864.57
Investment-Fixed Assets	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89
LIABILITIES & FUND EQUITY						
TOTAL	\$12,471.76	\$11,923.38	\$11,657.38	\$11,389.45	\$12,236.73	\$11,456.46

(a) Estimated Value-Land \$225,000.00
 Building \$10,000.00
 Total \$235,000.00

FINANCIAL REPORT OF THE VILLAGE DISTRICT BUDGET

Enter VILLAGE DISTRICT Name Here >

Enter Calendar Reporting Year Here >
(January 1 to December 31)

Enter Optional Reporting Year Here >
(July 1 to June 30)

DOES THE DISTRICT ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS?

Enter Yes or No in box above & see instructions.

Enter village district name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9). In cell C11 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

Return Completed Report By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (COMMISSIONERS)

Date Signed:

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

Cal Mc...
Matt Baker
M. G.

PREPARER

Under penalties of perjury, I declare that I have examined the information contained in this report and to the best of my belief it is true, correct and complete. (If prepared by a person other than the district officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type)
Jeanne Melhady, Treasurer
Regular Office Hours

Signature *Jeanne Melhady*
Email address *Jeanne4852@hotmail.com*

FOR DRA USE ONLY

MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

8.

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-32	Other Authorizations* Explain Below	Actual Expenditures
GENERAL GOVERNMENT TOTAL = show detail below				
4130-4139	Executive	160		223
4150-4151	Financial Administration			
4153	Legal Expense			
4155-4159	Personnel Administration			
4194	General Government Buildings			
4196	Insurance	800		475
4197	Advertising & Regional Assoc.			
4199	Other General Government			
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police			
4215-4219	Ambulance			
4220-4229	Fire			
4290-4298	Emergency Management			
4299	Other Public Safety			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets			
4313	Bridges			
4316	Street Lighting			
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal			
4325	Solid Waste Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
WATER DISTRIBUTION & TREATMENT = show detail below				
4331	Administration			
4332	Water Services			
4335	Water Treatment			
4338-4339	Water Conservation & Other			
<i>Page Sub-Totals</i>		960	0	698

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-32	Other Authorizations* Explain Below	Actual Expenditures
HEALTH = show detail below				
4411	Administration			
4414	Pest Control			
4419	Other Health			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	1,465		1,178
4589	Other Culture & Recreation			
DEBT SERVICE = show detail below				
4711	Princ.- Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
CAPITAL OUTLAY = show detail below				
4901	Land & Improvements			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs.			
OPERATING TRANSFERS OUT = show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
4915	To Capital Reserve Fund			
4916	To Exp.Trust Fund-except #4917			
4917	To Health Maint. Trust Funds			
	<i>Page Sub-Totals</i>	1,465	0	1,178
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds				
TOTAL GENERAL FUND EXPENDITURES		2,425	0	1,876

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those amounts accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the district's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

Highland Haven	
2013	Reporting year
n/a	Op FY Reporting Year

1	2	3	4
Acct. #	SOURCE OF REVENUE	Est. Revenues Used to Set Tax Rate	Actual Revenues
TAXES			
3110	Property Taxes		2,462
3190	Interest & Penalties on Delinquent Taxes		
FROM FEDERAL GOVERNMENT			
3319	Federal Grants and Reimbursements		
FROM STATE			
3351	Shared Revenues		
3354	Water Pollution Grant		
3359	Other From State		
FROM OTHER GOVERNMENTS			
3379	Intergovernmental Revenues		
CHARGES FOR SERVICES			
3401	Income from Departments		
3402	Water Supply Systems Charges		
3403	Sewer User Charges		
3404	Garbage-Refuse Charges		
3409	Other Charges		
MISCELLANEOUS REVENUES			
3501	Sale of Village District Property		
3502	Interest on Investments		
3509	Other		1
INTERFUND OPERATING TRANSFERS IN			
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
3915	From Capital Reserve Funds		
3916	From Trust & Fiduciary Funds		
OTHER FINANCING SOURCES			
3934	Proc. from Long Term Bonds & Notes		
Less Revenue for Proprietary Funds, Special Revenue Funds, or Capital Project Funds			
TOTAL GENERAL FUND REVENUE		0	2,463

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those revenues accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the district's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

Balance Sheet for Village District of		Highland Haven	2013
<i>See note below regarding general fund*</i>		Or Optional Reporting Year	
A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	4,818	5,405
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080		
e. Municipal assessments receivable	1081		
f. Tax liens receivable	1110		
g. Accounts receivable	1150		
h. Due from other governments	1260		
i. Due from other funds	1310		
j. Other current assets	1410		
k. Prepaid items	1430	475	475
TOTAL ASSETS		5,293	5,880
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
1. Current liabilities	(a)	(b)	(c)
a. Accounts payable	2020		
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to other funds	2080		
f. Notes payable - Current	2230		
g. Bonds payable - Current	2250		
h. Other payables	2270		
TOTAL LIABILITIES		0	0
2. Fund equity *			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	5,293	5,880
TOTAL FUND EQUITY		5,293	5,880
3. TOTAL LIABILITIES AND FUND EQUITY		5,293	5,880

*Note: To be GASB 54 compliant, the fund balance classifications have changed. See tab called Fund Balance Explanation.

NOTE: NH law requires districts to gross appropriate. This balance sheet only reflects the general fund, however, if the district does not account for appropriations in the general fund, attach the proprietary funds/capital project funds balance sheet and financials as part of the form as required under RSA 21-J:34, V.

See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

RECONCILIATION (to assist in balance sheet preparation)

A. GENERAL FUND BALANCE SHEET RECONCILIATION

Total Revenues From Page 4	2,463	
Less Expenditures From Page 3	1,876	
Increase (decrease)	587	← These cells should be equal ←
Ending Fund Equity From Balance Sheet	5,880	
Less Beginning Fund Equity From Balance Sheet	5,293	
Increase (decrease)	587	

B. RECONCILIATION OF TAX ANTICIPATION NOTES

Amount

1. Short-term (TANS) debt at beginning of year	\$	
2. ADD: New issues during current year		
3. SUBTRACT: Issues retired during current year	<	>
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)		-

****SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE DISTRICT'S ACTUAL FIGURES****

INSTRUCTIONS FOR MS-35 FINANCIAL REPORT OF THE VILLAGE DISTRICT BUDGET

The MS-35 is to be used by every NH village district, whether self-supporting or funded by taxation to report the year end financial status of the district's budget. The report is to be completed at the end of the reporting year and submitted to the NH Department of Revenue Administration (DRA) pursuant to RSA 21-J:34, V.

PAGE 1 COVER SHEET

- Cell C5 Enter the Village District Name.
- Cell C7 Enter year of the report if a calendar fiscal year end. Example: 2011
- Cell C9 Enter year of the report optional fiscal year end. Example: 06/30/12.
- Cell C12 ENTER "YES" IF THE DISTRICT ACCOUNTS FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS

NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those amounts accounted for in proprietary or other funds are later removed from this report for purposes of general fund balance sheet disclosure. See the district's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

NOTE:

The governing body and preparer must sign in ink, date, and mail the report to DRA at the address on the cover by April 1 after a calendar reporting year and by Sept. 1 for optional reporting year.

PAGES 2-3 EXPENDITURES OF THE BUDGET

- Column 3 Enter appropriation amount as voted at the prior year's annual and any special meetings from MS-32 Form. In the future, DRA will pre-populate this column.
- Column 4 Enter expenditure authorizations in addition to amounts in column 3 and detail in the box at the bottom of the page.
Examples: Emergency expenditures under RSA 32:11; grant expenditures under RSA 31:95-b; additional expenditures from capital reserve or trust by agents.
- Column 5 Enter actual expenditures (sum of columns 3+4). (Proprietary funds, special revenue funds, and capital project funds will be netted out for this report, generally in acct. #4914.)

Box on Bottom of Page Provide detail for amounts in column 4.

PAGE 4 REVENUES

- Column 3 Enter estimated revenues from reporting year MS-34 used to set the tax rate. Add property tax amount in the first row, acct. #3110.
- Column 4 Enter actual revenues for the reporting year. Proprietary funds, special revenue funds, and capital project funds will be netted out to zero for this report at the bottom of the column

PAGE 5 BALANCE SHEET

- Column (b) Enter Beginning of the Year amounts using prior year's End of Year amounts or as adjusted by your auditors.
- Column (c) Enter End of Year amounts from your records.

NOTE: The balance sheet on page 5 reflects the general fund, however, if the district does not account for appropriations in the general fund, attach the proprietary funds/capital project funds balance sheet and financials as part of the form as required under RSA 21-J:34, V and leave page 5 blank.

PAGE 7 RECONCILIATION WORKSHEET

The cells have sample data for illustration.

- Section A This section illustrates how revenues and expenditures flow through to fund balance.
- Section B Enter amounts to determine end of year TAN liability amount.

PAGE 7 AMORTIZATION OF LONG-TERM DEBT

Enter long-term debt information.

AS PREVIOUSLY CLASSIFIED IN PRIOR YEARS

a. Assigned (formerly reserve for encumbrances)	2440
b. Committed (formerly reserve for continuing appropriations)	2450
c. Restricted (formerly reserve for appropriations voted for CRF/ETF)	2460
d. Committed (formerly reserve for appropriations voted)	2460
e. Assigned (formerly reserve for special purposes)	2490
f. Unassigned (formerly unreserved fund balance)	2530

AS REQUIRED UNDER GASB 54

a. Nonspendable Fund Balance	2440
b. Restricted Fund Balance	2450
c. Committed Fund Balance	2460
d. Assigned Fund Balance	2490
e. Unassigned Fund Balance	2530

- = Non-cash items such as inventories or prepaid items.
- = Funds legally restricted, such as a grant or library funds.
- = Can only be used for a specific voted purpose, like a special warrant article.
- = Intended for specific purpose such as an encumbrance.
- = Spendable fund balance (formerly called unreserved or surplus)

Highland Haven Village District

Town of Washington, NH 03280

Minutes of APRIL 27, 2013 ANNUAL DISTRICT MEETING

The meeting was opened at 4:25 by acting Moderator Mark S. Pherson as Dennis Johns was absent. Twelve registered voters of the twenty four qualified to vote in the District participated.

Mark Pherson read the Warrant Articles to the attendees.

ARTICLE 1. Kathryn Pherson moved “that the District will vote to raise and appropriate the sum of Nine Hundred and Sixty Dollars (\$960.00) to defray the costs of **General Government** for the year. Funding to be Nine Hundred and Sixty Dollars from taxes.

Administrative \$160.00 Insurance \$800.00.

Mats Barden seconded the Motion. VOICE VOTE, MOTION CARRIED.

ARTICLE 2. Dennis Harrington moved “that the District will vote to raise and appropriate the sum of One Thousand Four Hundred and Sixty Five Dollars (\$1,465.00) for **Parks and Recreation**.

Maintenance \$405.00 for Lawn Service. Other \$1,060.00 for Porta Potty Rental, Flowers, Beach Sand.

Gretchen Hall seconded the motion. VOICE VOTE, MOTION CARRIED.

ARTICLE 3. Gretchen Hall moved “to make the following nominations for officers to administer the affairs of the Village District.

CHAIRMAN	3 Year Term	Bob Zahn
AUDITOR	1 Year Term	Deborah McGill
CLERK	3 Year Term	Dennis Harrington
TREASURER	3 Year Term	Kathryn Pherson
MODERATOR	3 Year Term	Dennis Johns

Jerry Taglieri seconded the motion VOICE VOTE, MOTION CARRIED.

NEW BUSINESS Carl Voas made a motion to be authorized to gather signatures to approach the Town of Washington Selectman to create a “ride zone” on the ways of the Village District. Gretchen Hall seconded the Motion. VOICE VOTE, MOTION CARRIED.

Bob Zahn requested to look into the permitting process and costs of installing a boat dock at the Public Beach. NO VOTE WAS TAKEN.

Mats Barden move to “to adjourn”, Mark Pherson seconded the motion. VOICE VOTE, MOTION CARRIED.

Meeting adjourned at 5:25 pm

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Dennis Harrington". The signature is written in a cursive style with a large initial "D" and a long, sweeping underline.

Dennis Harrington
Village District Clerk 4/2013

VILLAGE DISTRICT OFFICIALS MS-31

(RSA 670:9)

Due 20 Days After Election or Appointment

MS-31

Village District: Highland Haven County: Sullivan

In the Town Of: Washington, NH 03280 Phone: 603-495-1778

Mailing Address: P.O. Box 223, Washington, NH 03280

Fax: Website:

Email Address: carlv@gsinet.net

OFFICE Mailing Address & Email Address Daytime Phone # Term Ends

COMMISSIONERS

1. Chairman Carl Voas 130 Beaver Brook Road 603-495-1778 2015

2. Bob Zahn 494 Highland Haven Road 603-495-0615 2016

3. Mats Barden 47 Beaver Brook Road 603-495-0786 2017

4. Clerk Dennis Harrington 447 Highland Haven Road 603-495-1144 2016

5. Treasurer Joanne Mellady 48 Beaver Brook Road 603-495-0382 2016

6. Moderator Dennis Johns 557 Highland Haven Road 603-495-0853 2016

7. Auditor Deborah Harrington 447 Highland Haven Road 603-495-1144 2015

8.

9.

10.

11.

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. Village District Clerk's Signature

[Handwritten Signature]

FOR DRA USE

NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL SERVICES P. O BOX 487, CONCORD, NH 03302-0487 (603) 230-5090

REV 12/11

MS-31

10.

REVISED ESTIMATED REVENUES

(RSA 21-J:34)

Due September 1

VILLAGE DISTRICT : Highland Haven Village District

FY: 2014

Acct.#	SOURCE OF REVENUE	Warr. Art.#	For Use By Municipality	Reserved For Use by DRA
3190	Interest & Penalties on Delinquent Taxes			
3311-3319	From Federal Government			
FROM STATE				
3351	Shared Revenues			
3354	Water Pollution Grant			
3359	Other			
3379	Intergovernmental Revenues			
3401-3404	Income from Departments			
3409	Other Charges			
MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property			
3502	Interest on Investments			
3503-3509	Other- Interest from Checking Account		\$2.00	
INTERFUND OPERATING TRANSFERS IN				
3912	Special Revenue Funds			
3913	Capital Projects Funds			
3914	Proprietary Funds			
3915	Capital Reserve Funds			
3916	Trust & Fiduciary Funds			
OTHER FINANCING SOURCES				
3934	Proc. from Long Term Bonds & Notes			
SUBTOTAL OF REVENUES				
General Fund Balance				
Unassigned Fund Balance from MS-35 =				
Less Emergency Approp. (RSA 32:11) =				
Less Voted From Fund Balance =				
Less Fund Balance - Reduce Taxes =				
Fund Balance Retained =				
TOTAL REVENUES AND CREDITS			\$2.00	
Total Voted Appropriations MS-32 =		\$2,475.00	Net Assessment =	

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.

Jane M. Mahaly, Treasurer
Preparer's Signature and Title

4/18/2014
Date

FOR DRA USE

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

REPORT OF APPROPRIATIONS ACTUALLY VOTED FOR VILLAGE DISTRICTS

(RSA 21-J:34)

Date of Meeting: March 29, 2014

Village District: Highland Haven County: Sullivan

In the Town(s) Of: Washington, NH 03280

Mailing Address: P.O. Box 223
Washington, NH 03280

Phone #: 495-1778 Fax #: _____ E-Mail: carlv@gsinet.net

Certificate of Appropriations

(To be completed after each annual and special meeting)

This is to certify that the information contained in this form, appropriations actually voted by the village district meeting, was taken from official records and is complete to the best of our knowledge and belief.

Governing Body (Commissioners)

Please sign in ink.

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.

Date: 4/19/14

[Signature]
* [Signature]
[Signature]

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

Village District of : Highland Haven Village District

1	2	3	4	5
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations As Voted	For Use By Department of Revenue Administration
GENERAL GOVERNMENT				
4130-4139	Executive	1	\$160.00	
4150-4152	Financial Administration			
4153	Legal Expense			
4155-4159	Personnel Administration			
4194	General Government Buildings			
4196	Insurance	1	\$850.00	
4197	Advertising & Regional Assoc.			
4199	Other General Government			
PUBLIC SAFETY				
4210-4214	Police			
4215-4219	Ambulance			
4220-4229	Fire			
4290-4298	Emergency Management			
4299	Other (Including Communications)			
HIGHWAYS & STREETS				
4311	Administration			
4312	Highways & Streets			
4313	Bridges			
4316	Street Lighting			
4319	Other Highway, Streets, and Bridges			
SANITATION				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal			
4325	Solid Waste Clean-up			
4326-4328	Sewage Coll. & Disposal			
4329	Other Sanitation			
WATER DISTRIBUTION & TREATMENT				
4331	Administration			
4332	Water Services			
4335	Water Treatment			
4338-4339	Water Conservation & Other			
HEALTH				
4411	Administration			
4414-4419	Pest Control and Other			
4520-4589	Parks & Recreation & Other	2	\$1,465.00	
DEBT SERVICE				
4711	Princ.- Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Note			
4790	Other Debt Service			

Village District of : Highland Haven Village District

1	2	3	4	5
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations As Voted	For Use By Department of Revenue Administration
CAPITAL OUTLAY				
4901	Land & Improvements			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs			
OPERATING TRANSFERS OUT				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Proprietary Fund			
4915	To Capital Reserve Fund			
4916	To Trust and Fiduciary Funds			
TOTAL VOTED APPROPRIATIONS			\$2,475.00	

**SPECIAL NOTES FOR COMPLETING FORM MS-32
REPORT OF APPROPRIATIONS**

This form must contain all the appropriations passed at an annual or special meeting. Combine all the approved appropriations from the MS-36 or MS-37 posted budget form. List the appropriate warrant article number(s) in column #3.

Do not cross off any accounts to enter your own titles. We have included the entire chart of accounts for reporting purposes. Please call us if you have any questions or need help in classifying any of your approved appropriations. Mail this form within 20 days after the meeting to the address below.

**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397**

Copy mailed

Highland Haven Village District
Town of Washington, NH 03280

Minutes of March 29, 2014 ANNUAL DISTRICT MEETING

The meeting was opened at 4:15 by acting Moderator Mark S. Pherson as Dennis Johns was absent. Sixteen registered voters of the twenty six qualified to vote in the District participated.

Gretchen Hall moved to accept the Treasurers report and the Auditors report. Carl Vaos seconded the Motion. VOICE VOTE, MOTION CARRIED.

Mark Pherson read the Warrant Articles to the attendees.

ARTICLE 1. Mats Barden moved “that the District will vote to raise and appropriate the sum of One Thousand and Ten Dollars (\$1010.00) to defray the costs of **General Government** for the year. Funding to be One Thousand and Ten Dollars from taxes. Administrative \$160.00 Insurance \$850.00.

Kathryn Pherson seconded the Motion. VOICE VOTE, MOTION CARRIED.

ARTICLE 2. Deb Harrington moved “that the District will vote to raise and appropriate the sum of One Thousand Four Hundred and Sixty Five Dollars (\$1,465.00) for **Parks and Recreation.**

Maintenance \$405.00 for Lawn Service. Other \$1,060.00 for Porta Potty Rental, Flowers, Beach Sand.

Loretta Zahn seconded the motion. VOICE VOTE, MOTION CARRIED.

ARTICLE 3. Brian Dobson moved “to make the following nominations for officers to administer the affairs of the Village District.

COMMISSIONER	1 Year Term	Carl Voas
COMMISSIONER	3 Year Term	Mats Barden
AUDITOR	1 Year Term	Deborah Harrington
TREASURER	2 Year Term	Joanne Mellady

Bob Zahn seconded the motion VOICE VOTE, MOTION CARRIED.

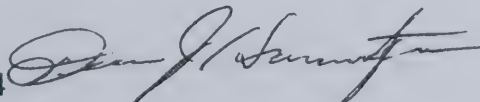
No New Business. No Old Business.

Mats Barden moved to “to adjourn”, Kathryn Pherson seconded the motion. VOICE VOTE, MOTION CARRIED.

Meeting adjourned at 5:30 pm

Respectfully submitted,

Dennis Harrington
Village District Clerk 3/2014



REPORT OF LOCALLY ELECTED AUDITOR(S)

RSA 41:31-d

Municipality: HIGHLAND HAVEN VILLAGE DISTRICT Audit Fiscal Year: 2013
 Type of Municipality (Town, School or Village District): VILLAGE DISTRICT
 Mailing Address: P.O. BOX 223
WASHINGTON, NH 03280
 Phone #: 603495-3025 Fax #: _____ E-Mail: _____
 Contact: MARK PETERSON Phone #: 603495-3095 E-Mail: mkph@igsinet.net

Under RSA 41:31-c 1, all municipalities shall annually, or more often as necessary, conduct an audit of the accounts of any officer or agent handling funds of the municipality. Elected auditors conducting such audits shall follow audit procedures outlined in NH Code of Administrative Rules, REV 1904 and REV 1907.

This form shall be used by the locally elected auditor to conduct and report the audit required under RSA 41:31-c and 41:31-d.

In the boxes, indicate date the sections of the form were completed.

2/1/14	Part 1. Financial Records
2/1/14	Part 2. Treasurer
	Part 3. Tax Collector
	Part 4. Trustees
	Part 5. Town Clerk
	Part 6. Library

Locally Elected Auditor or Board of Locally Elected Auditors - Please Sign in Ink.

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

Date: 2/1/14

DEBORAH HARRINGTON

Deborah Harrington

FOR DRA USE ONLY

Part 1. General Ledger/Financial Records/ MS-5, MS-25, MS-35

Questions

1 Who maintains the (general ledger) financial records?

KATHRYN PHERSON (TREASURER)
Name/position

2 What software system is used for the general ledger?

(ex. Quickbooks; Excel; Peachtree; BMSI, etc.)

EXCEL / PAYMENT SCHEDULE FOR ANNUAL REPORT / CHECKBOOK LEADER

3 Who has access (posting capability) to either the general ledger or the general ledger software? (attach list if necessary)

KATHRYN PHERSON
Name

TREASURER
Title

MARK PHERSON
Name

CHAIRMAN
Title

Name

Title

4 Do debits equal credits in the general ledger trial balance?

Yes No N/A
[checkmarks]

5 Are balances from the general ledger used to prepare the MS-5, MS-25, or MS-35 report?

[checkmarks]

6 Are the following activities maintained as separate funds in the general ledger (if applicable)?

Table with 3 columns: Activity, Yes, No, N/A. Rows include General Fund, Water activity, Sewer activity, Library activity, Trustees of trust funds, School grants, School lunch, Revolving Funds, and other categories with handwritten checkmarks.

Yes No N/A

7 Does the cash balance in the general ledger match the Treasurer's reconciled bank balances?

How often are they reconciled?

Monthly
 Quarterly
 Annually

8 Is a copy of the Treasurer's monthly bank reconciliation reports provided to the bookkeeper?

9 Does the person who maintains the general ledger also:

Sign (authorize) checks?

Control unused check stock?

Prepare bank reconciliations?

Handle incoming receipts?

10 Does the general ledger track receivable balances for:

Property taxes?

Unredeemed taxes?

Water?

Sewer?

Other (identify): INTEREST

11 Does the general ledger track accounts payable?

12 Are general ledger receivable balances reconciled to the Tax Collector's detail receivable lists (if applicable)?

How often?

Monthly
 Quarterly
 Annually

13 Does the general ledger system provide budget versus actual expenditure reports?

If yes, to whom are the budget versus actual reports distributed?

THE COMMISSIONERS, CHAIRMAN, CLERK, TREASURER, MODERATOR, & AUDITOR, Posted for all registered voters

<u>Yes</u>	<u>No</u>	<u>N/A</u>
_____	_____	<input checked="" type="checkbox"/>

14 Are general ledger adjusting journal entries made?

If yes, are they approved by anyone other than the preparer?

_____	_____	<input checked="" type="checkbox"/>
-------	-------	-------------------------------------

Name and title of person who approves: N/A

15 Are computer back-ups of the general ledger performed?

<input checked="" type="checkbox"/>	_____	_____
-------------------------------------	-------	-------

How often?

- _____ Daily
- _____ Weekly
- _____ Monthly

16 Are computer back-ups stored off site?

<input checked="" type="checkbox"/>	_____	_____
-------------------------------------	-------	-------

If yes, where? CLERK KEEPS A COPY

Part 1. General Ledger/ MS-5, MS-25, MS-35 Testing

Yes No N/A

MS-5, MS-25, or MS-35 Financial Report

1 Do the following balances on the year end MS-5, MS-25, or MS-35 report match the general ledger?

Table with 3 columns: Item, Yes, No, N/A. Rows include General fund revenues, General fund expenditures, General fund balance sheet, Other funds revenues, Other funds expenditures, and Other funds balance sheet. All 'Yes' boxes are checked.

If no, explain problems/discrepancies encountered:

Four horizontal lines for providing an explanation.

General Ledger (and Subsidiary Ledgers)

2 Do the year end general ledger cash and investment balances match the Treasurer's bank reconciliations?

Table with 3 columns: Yes, No, N/A. The 'Yes' box is checked.

If no, explain problems/discrepancies encountered:

Four horizontal lines for providing an explanation.

3 Do the following year end general ledger receivable balances match the Tax Collector's year end annual MS-61 report (towns only)?

Table with 3 columns: Item, Yes, No, N/A. Rows include Property taxes, Unredeemed taxes, Water, Sewer, and Other (describe: _____). All 'Yes' boxes are checked.

If no, explain problems/discrepancies encountered:

Two horizontal lines for providing an explanation.

Observations - Part 1. General Ledger & Financial Records

Comments on procedures or areas of weakness:

Excellent job very thorough
No identified weaknesses

Recommendations:

General ledger section completed by:

Date: 2/0/14

DEBORAH HARRINGTON
Deborah Harrington

Part 2. Treasurer/Cash

Questions

Yes No N/A

1 Does the Treasurer maintain a cash book to track all receipt and disbursement activity for all cash accounts?

Yes No N/A (N/A checked)

If no, explain: _____

2 Does the Treasurer's cash book document the remittances from departments and deposits to the bank?

Yes No N/A (N/A checked)

If no, explain: _____

3 Does the Treasurer's cash book document vendor/payroll disbursement manifests (check run) numbers and amounts?

Yes No N/A (N/A checked)

If no, explain: _____

4 Do month-end cash book balances match actual bank reconciliation balances?

Yes No N/A (N/A checked)

If no, explain: _____

5 Are monthly bank statements as of the last day of the month?

Yes No N/A (N/A checked)

6 Are bank reconciliations prepared each month, within a month of the statement date, for each cash account?

Yes No N/A (N/A checked)

If no, explain: _____

7 Who prepares bank reconciliations?

Name Title

8 Are monthly bank reconciliations documented, signed, and retained?

Yes No N/A (N/A checked)

Yes No N/A

9 Are monthly bank reconciliations reviewed and signed off by anyone in addition to the preparer?

___ ___ ✓

If yes, by whom?

Name Title

10 Is a copy of the monthly bank reconciliation report provided to the bookkeeper?

___ ___ ✓

11 Who is authorized to transfer money between or out of the municipality's bank accounts?

KATHRYN PHERSON _____
Name Title

MARK PHERSON _____
Name Title

MARK PHERSON _____
Name Title

Name Title

Name Title

12 Who has the authority to sign (authorize) checks?

KATHRYN PHERSON _____
Name Title

MARK PHERSON _____
Name Title

MARK PHERSON _____
Name Title

Name Title

Name Title

13 Do any signature stamps exist?

___ ✓ ___

If yes, are they stored in a secure location?

___ ___ ✓

Are there procedures in place for its use?

___ ___ ✓

14 Is a check signing machine used?

___ ✓ ___

If yes, is it locked and the key stored in a secure location?

___ ___ ✓

Who has access to the signature stamp or machine? N/A

15 Is a log maintained to track the chronological sequence of all check numbers issued and voided?

✓ ___ ___

16 Who is responsible for making bank deposits? Is there a delegation of authority for each (RSA 41:29, VI)?

KATHRYN PHERSON _____
Name Title

MARK PHERSON _____
Name Title

MARK PHERSON _____
Name Title

Name Title

- | | <u>Yes</u> | <u>No</u> | <u>N/A</u> |
|--|------------|-----------|------------|
| 17 Are undeposited receipts held in a secure location? | _____ | _____ | _____✓ |
| 18 Does the Treasurer reconcile total annual Tax Collector receipt remittances (turnovers) to the Tax Collector's records?
(if applicable) | _____ | _____ | _____✓ |
| Is that documented? | _____ | _____ | _____✓ |
| 19 Does the Treasurer reconcile total annual Town Clerk receipt remittances (turnovers) to the Town Clerk's records?
(towns only) | _____ | _____ | _____✓ |
| Is that documented? | _____ | _____ | _____✓ |
| 20 Does the Treasurer reconcile total annual governing body receipt remittances (turnovers) to their records? | _____ | _____ | _____✓ |
| Is that documented? | _____ | _____ | _____✓ |
| 21 Has the municipality adopted (and annually updated) an investment policy in accordance with RSA 41:9, VII? | _____ | _____✓ | _____ |
| 22 Document other non-general fund cash accounts maintained by the Treasurer (e.g., conservation commission, police revolving, celebration accounts, etc.) | _____ | _____ | _____✓ |

Account Name

Who authorizes payments?

Reported in
general fund?

Part 2. Treasurer/Cash Testing

Yes No N/A

Year End Bank Reconciliations

Obtain year-end documented bank reconciliations and test the following:

1 Do "balances per bank" match actual bank statement balances?

✓

2 Do "deposits in transit" appear on the following month's bank statement?

✓

If no, explain: _____

3 Were "deposits in transit" posted as receipts in the year-end general ledger cash accounts?

 ✓

4 Do "outstanding checks" match a detail list of actual outstanding checks?

✓

5 Is the last outstanding check posted as a disbursement in the year-end general ledger cash account?

 ✓

6 Are other reconciling items appropriately documented?

 ✓

Explain other reconciling items: _____

Cash Book

7 Do year-end balances in the cash book match the actual bank statement reconciliations?

✓

8 Trace two vendor and two payroll disbursement entries in cash book to actual "orders" (manifests) signed by the majority of the governing body (e.g., Board of Selectmen, Village Commissioners, School Board)

	Date of Order	Order Number	Amount	Traced to Approved Order (Manifest)?
Vendor	9/25/13 PARLOR INS	699579000	\$ 375.00	CK#411
Vendor	Pen's Pens 10/17/13	00000 Invoice 10/19	\$ 27.00	CK#412
Payroll	_____	_____	\$ _____	_____
Payroll	_____	_____	\$ _____	_____

- 9 Trace three deposit entries in cash book to actual bank statement deposits and to corresponding departmental remittances.

Date of Deposit	Amount	Traced to Actual Bank Statement deposit?
N/A	\$ _____	_____
N/A	\$ _____	_____
N/A	\$ _____	_____
N/A	\$ _____	_____

Other Bank Accounts

- 10 For "other non-general fund" cash accounts (see question 22 on page 3), select three months of bank statements.

Do all year end general ledger cash balances match corresponding bank reconciliations?

Yes No N/A
 _____ _____

Select a random sample of five disbursements from the general ledger and trace to supporting vendor invoices.

Date	Check Number	Vendor	Amount
11/20/13	414	MCCOILL'S ELDORIDGE INS	\$100.00
7/8/13	404	USPOSTAL SERVICE	\$44.00
9/25/13	412	PATRIOT INS CO.	\$375.00
7/17/13	410	RON'S JUNK	\$125.00
7/8/13	405	RADIO SHACK	\$109.98

Observations - Part 2. Treasurer

Comments on procedures or areas of weakness:

VERY ACCURATE / NO WEAKNESSES IDENTIFIED

Recommendations:

Treasurer section completed by:

Date: 02/05/14

DEBORAH HARRINGTON
Deborah Harrington

9 Trace three deposit entries in cash book to actual bank statement deposits and to corresponding departmental remittances.

Date of Deposit	Amount	Traced to Actual Bank Statement deposit?
N/A	\$ _____	_____
N/A	\$ _____	_____
N/A	\$ _____	_____
N/A	\$ _____	_____

Other Bank Accounts

10 For "other non-general fund" cash accounts (see question 22 on page 3), select three months of bank statements.

Do all year end general ledger cash balances match corresponding bank reconciliations?

<u>Yes</u>	<u>No</u>	<u>N/A</u>
_____	_____	_____ ✓

Select a random sample of five disbursements from the general ledger and trace to supporting vendor invoices.

<u>Date</u>	<u>Check Number</u>	<u>Vendor</u>	<u>Amount</u>
11/20/13	414	MCCRELLIS ELDREDGE INS	\$100.00
7/8/13	404	USPOSTAL SERVICE	\$44.00
9/25/13	412	PATRIOT INS CO.	\$375.00
9/17/13	410	RON'S JUNK	\$125.00
7/8/13	405	RADIO SHACK	\$109.98

Observations - Part 2. Treasurer

Comments on procedures or areas of weakness:

VERY ACCURATE / NO WEAKNESSES IDENTIFIED

Recommendations:

Treasurer section completed by:

Date: 02/05/14

DEBORAH HARRINGTON
Deborah Harrington

Copy Mailed ✓

NH DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division
Auditor Option and Schedule - RSA 41:31-b

MUNICIPALITY: Highland Haven Village Distr. CONTACT NAME: Marks S. Pherson

ADDRESS: P.O. Box 5223 Washington, NH 03280

Phone #: 603-495-3025 Email: mkph@gsinet.net

FISCAL PERIOD: 12/31/2012 TO: 12/31/2013

Per RSA 41:31-b, "Any municipality that has not hired an auditor under RSA 21-J:19, shall, at the annual meeting, under an article in the warrant, choose one or more auditors...."

If your municipality expended federal assistance in excess of \$500,000 you may be required to have an audit under the requirements in Governmental Auditing Standards or the Single Audit Act. Check with the federal granting authority prior to selecting auditor type.

1. Locally Elected Auditor Option: 1/24/2014

A. Anticipated completion date: 1/24/2014

2. Independent Public Accountant Option:

A. Name and Address of Independent Public Accountant, Audit Firm or Individual:

B. Anticipated completion date: _____

3. Alternative Option - We have been granted an Audit Waiver under RSA 41:31-c, II: _____
(attach copy)

A. Anticipated Completion Date: _____

AUTHORIZED SIGNATURE
Marks S. Pherson

DATE
12/18/13

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.

FOR DRA USE ONLY

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NH DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division
P.O. Box 487 Concord, NH 03302-0487
(603) 230-5090

DATE DUE

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