

352.0742b
W27h
2014
c.2

State Library-2

2014
Annual Report

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

352.0742b
worth
2014
c-2

N. H. STATE LIBRARY

Highland Haven
Village District

MAY 07 2015

CONCORD, NH

2014 Annual Report

INDEX

<u>Page</u>	<u>Topic</u>
1	Letter From Board Of Commissioners
2	2015 Village District Warrant
3	2015 Budget From-M36 State of NH
4	Comparison Data
5	2014 Receipts Property Valuation & Tax Rate Summary
6	2014 Expenditures Payment Schedule
7	Balance Sheet @ 12/31 2014 2013 2012 2011 2010
8	2014 Financial Report-MS35 Year End 12/31/14
9	Minutes of 3/29/14 Annual District Meeting
10	Village District Officials MS-31 for 2015
11	Revised Estimated Revenues MS-34 for 2015
12	Report For Appropriations MS-32 For 2015
13	Minutes of 3/28/15 Annual District Meeting
14	Auditor MS-60 Report Year End 12/31/14

Highland Haven Village District
PO BOX 223
Washington, NH 03280

Your annual report for the Highland Haven Village District for the year 2014 follows. If you have any questions concerning any portion of the report of the Village District itself, please do not hesitate to contact us.

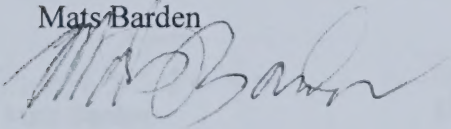
Respectfully Submitted,

The Board Of Commissioners

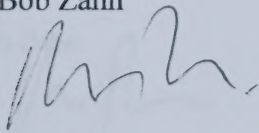
Carl Voas, Chair 603-495-1778 carlv@gsinet.net



Mats Barden



Bob Zahn



STATE of New Hampshire
VILLAGE DISTRICT WARRANT 2015

To the inhabitants of Highland Haven Village District, Town of Washington qualified to vote in District affairs. You are notified to meet at the residents of Carl Voas. 130 Beaver Brook Road in the District on Saturday the twenty eighth of March 2015 (3/28/2015) 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 Two hundred and seventy Dollars (\$1,270.00) to defray the costs of **General Government** for the year. Funding to be from taxes. The Commissioners recommend this article.

Majority vote required: Administrative \$160.00 Insurance \$1,110.00 Total: \$1,270.00

ARTICLE 2. To see if the Village District will vote to raise and appropriate One Thousand Four Hundred and Sixty Five Dollars (\$1,460.00) 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 and too be determined. Total: \$1465.00.

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

ARTICLE 4. To revisit Village District recreation trail sponsorship.

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

Carl Voas
Carl Voas, Chair

3/7/15
Date

Notary

ROBERT J. ZAHN, Justice of the Peace
My Commission Expires April 14, 2015

Mats Barden
Mats Barden

3/8/15
Date

Notary

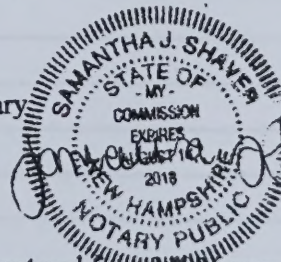
ROBERT J. ZAHN, Justice of the Peace
My Commission Expires April 14, 2015

Bob Zahn

Bob Zahn

Date
13 Mar 15

Notary



The above named persons do hereby certify that copies of this warrant and form MS-56 were posted on the Highland Haven club house on March 07, 2015 being the place of District meetings and then also on the Highland Haven bulletin board, a place of District public notice.

2.



Budget of the Village District of Highland Haven

Form Due Date: 20 Days after the Meeting

This form was posted with the warrant on: March 17, 2015

For Assistance Please Contact:
NH DRA Municipal and Property Division
Phone: (603) 230-5090

GOVERNING BODY 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.

Governing Body Certifications

Printed Name	Position	Signature
Mats Barden	Com.	<i>Mats Barden</i>
Carl Vos	Com.	<i>Carl Vos</i>
Robert Zahn	Commissioner	<i>Robert Zahn</i>

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

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

3.

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	1	\$160	\$193	\$160	\$0
4140-4149	Election, Registration, and Vital Statistics		\$0	\$0	\$0	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning		\$0	\$0	\$0	\$0
4194	General Government Buildings		\$0	\$0	\$0	\$0
4195	Cemeteries		\$0	\$0	\$0	\$0
4196	Insurance	1	\$850	\$1,109	\$1,110	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
Public Safety						
4210-4214	Police		\$0	\$0	\$0	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire		\$0	\$0	\$0	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management		\$0	\$0	\$0	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets		\$0	\$0	\$0	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Health						

4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
Welfare						
4441-4442	Administration and Direct Assistance		\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	2	\$1,465	\$1,304	\$1,465	\$0
4550-4559	Library		\$0	\$0	\$0	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$2,475	\$2,606	\$2,735	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Enacting FY (Recommended)	Appropriations Enacting FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Fund		\$0	\$0	\$0	\$0
Special Articles Recommended						

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Enacting FY (Recommended)	Appropriations Enacting FY (Not Recommended)
Individual Articles Recommended						

Code	Source of Revenue	Article #	PY Estimated Revenues	PY Actual Revenues	Enacting Fiscal Year
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$2,462	\$2,447	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes		\$0	\$0	\$0
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees		\$0	\$0	\$0
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees		\$0	\$0	\$0
3311-3319	From Federal Government		\$0	\$0	\$0
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution		\$0	\$0	\$0
3353	Highway Block Grant		\$0	\$0	\$0
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
Charges for Services					
3401-3406	Income from Departments		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments		\$2	\$0	\$0
3503-3509	Other		\$0	\$0	\$0
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0

3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$2,464	\$2,447	\$0

Item	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended	\$2,606	\$2,735
Special Warrant Articles Recommended	\$0	\$0
Individual Warrant Articles Recommended	\$0	\$0
TOTAL Appropriations Recommended	\$2,606	\$2,735
Less: Amount of Estimated Revenues & Credits	\$0	\$0
Estimated Amount of Taxes to be Raised	\$2,606	\$2,735

Comparison Data

HIGHLAND HAVEN VILLAGE DISTRICT Town Of Washington

	Prelim 2015	Actual 2014	Prelim 2014	Actual 2013	Actual 2012
APPROPRIATIONS & EXPENDITURES					
GENERAL GOVERNMENT					
Administrative-Reports					
-Supplies	\$110.00	\$101.46	\$110.00	\$170.38	\$108.03
-Postage	\$50.00	\$91.40	\$50.00	\$52.71	\$44.00
Total Administrative	\$160.00	\$192.86	\$160.00	\$223.09	\$152.03
Legal					
Buildings-Repair					
Bond Insurance	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Insurance	\$1,010.00	\$1,009.00	\$750.00	\$375.00	\$1,668.00
Total Government	\$1,270.00	\$1,301.86	\$1,010.00	\$698.09	\$1,920.03
PARKS & RECREATION					
Maintenance-Lawn Service	\$460.00	\$450.91	\$405.00	\$360.00	\$337.50
*Other	\$1,060.00	\$853.00	\$1,060.00	\$818.00	
Total Parks & Recr.	\$1,520.00	\$1,303.99	\$1,465.00	\$1,178.00	\$337.50
CAPITAL OUTLAY & EQUITY					
Unreserved Fund					
TOTAL EXPENDITURES	\$2,790.00	\$2,605.85	\$2,475.00	\$1,876.09	\$2,257.53
SOURCES OF REVENUE					
Surplus					
Interest	\$0.00	\$0.13	\$2.00	\$0.47	\$0.53
REVENUE EXCEPT TAX					
AMOUNT BY TAXES	\$2,568.00	\$2,446.50	\$2,462.00	\$2,462.00	\$2,610.00

Patriot Insurance: \$1,009.00
 McCrillis & Eldredge Ins: \$100.00

Parks/Rec Lawn + Goose away: \$450.99
 Postage,reports, PO Box Rent \$192.86
 *Other: Porta Potty \$715, Flowers \$138.

Cash Outflow for the Year 2014: \$2,605.85

Check Book Bal Yr.End 2014: \$5,245.65

HIGHLAND HAVEN VILLAGE DISTRICT 2014

SUMMARY OF RECEIPTS

Taxes Received	\$2,446.50
Interest On BANK Account for 2014	\$0.13
Total Receipts	\$2,446.63

PROPERTY VALUATION 2014 Tax Rate Calculation

TOTAL TAXABLE 2014 VALUE	\$10,272,239
Highland Haven Village District	

Rate per \$1000 of Assessed Value	<u>TAX RATE</u>	
	Year	Rate
	2014	0.25
	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, 2014

ADMINISTRATIVE

Reports copied, Supplies, Postage and Ink Chk# 416,417,418 \$101.46

Postage PO Box Rent & stmpd envelopes \$91.40
Chk# 421

TOTAL ADMINISTRATIVE **\$192.86**

GOVERNMENT

Insurance McCrillis & Eldridge Chk#433 \$100.00
Patriot Insurance Chk# 425,430,EFT \$1,009.00

TOTAL GOVERNMENT **\$1,109.00**

PARKS & RECREATION & OTHER

Maintenance Mowing-Lawn Service \$405.00
Chk# 422,424,426,431
Goose-away Chk# 428 \$45.99

TOTAL Maintenance **\$450.99**

OTHER Porta Potty Service \$715.00
Chk# 420,423,427,429,432

Flowers \$138.00
Chk# 419

TOTAL OTHER **\$853.00**

TOTAL PARKS & RECREATION & OTHER **\$1,303.99**

TOTAL CASH OUTFLOW for Year 2014 **\$2,605.85**

CHECK BOOK BALANCED YR. END 12/31/2014 \$5,245.65

6

**HIGHLAND HAVEN VILLAGE DISTRICT
BALANCE SHEET DECEMBER 31 2014**

ASSETS	2014	2013	2012	2011	2010	2009
Current Assets						
Cash	\$5,245.65	\$5,404.87	\$4,818.49	\$4,465.49	\$4,197.56	\$5,044.84
Prepaid Insurance	\$668.00	\$475.00	\$513.00	\$600.00	\$600.00	\$600.00
TOTAL	\$5,913.65	\$5,879.87	\$5,331.49	\$5,065.49	\$4,797.56	\$5,644.84
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	\$12,505.54	\$12,471.76	\$11,923.38	\$11,657.38	\$11,389.45	\$12,236.73
LIABILITIES						
FUND EQUITY						
Unreserved Fund	\$5,913.65	\$5,879.87	\$5,331.49	\$5,065.49	\$4,797.56	\$5,644.84
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	\$12,505.54	\$12,471.76	\$11,923.38	\$11,657.38	\$11,389.45	\$12,236.73

(a) Estimated Value-Land \$225,000.00

Building \$10,000.00
Total \$235,000.00

7.



FINANCIAL REPORT OF THE TOWN, CITY, OR VILLAGE DISTRICT BUDGET

Form Due Dates: **April 1, 2015**, if operating on a Calendar Year, reporting from 1/1/14 to 12/31/14,
OR
September 1, 2015, if operating on a Fiscal Year, reporting from 7/1/13 to 6/30/14.

Instructions

Cover Page

- Select the entity type that you are filing for (Municipality or Village District)
- Select the entity name from the pull down menu
- Enter the preparer's information

Account Codes

- In the *Expenditures* section, enter the *Other Authorizations*, and *Actual Expenditures* for each applicable account code
- Every instance of an *Other Authorization* requires an explanation on the page preceding the *Revenues* section
- In the *Revenues* section, enter the *Actual Revenues* for each applicable account code

Balance Sheet

- Enter the *End of Year* balance for each applicable account code

Reconciliation Sheets

- Use at will to aid in reconciling discrepancies on the balance sheet

Amortization of Long Term Debt

- Enter all information regarding long term debt

For Assistance Please Contact:

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

ENTITY'S INFORMATION ?

Entity Type: Municipality Village

Village District:

PREPARER'S INFORMATION ?

First Name Joanne	Last Name Mellady	Preparer's Entity Treasurer
----------------------	----------------------	--------------------------------

Street No. 48	Street Name Beaver Brook Road	Phone Number (603) 495-0382
------------------	----------------------------------	--------------------------------

Email (optional)





EXPENDITURES

GENERAL GOVERNMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4130 - 4139	Executive ?	\$160		\$193
4150 - 4151	Financial Administration ?			
4153	Legal Expense ?			
4155 - 4159	Personnel Administration ?			
4194	General Government Buildings ?			
4196	Insurance ?	\$850		\$1,109
4197	Advertising & Regional Association ?			
4199	Other General Government Expense ?			
General Government Subtotal		\$1,010		\$1,302

PUBLIC SAFETY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4210 - 4214	Police ?			
4215 - 4219	Ambulance ?			
4220 - 4229	Fire ?			
4290 - 4298	Emergency Management ?			
4299	Other (Including Communications) ?			
Public Safety Subtotal				

HIGHWAYS AND STREETS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4311	Administration ?			
4312	Highway & Streets ?			
4313	Bridges ?			



4316	Street Lighting [?]			
4319	Other [?]			
Highways and Streets Subtotal				

WASTE REMEDIATION [?]

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4321	Administration [?]			
4323	Solid Waste Collection [?]			
4324	Solid Waste Disposal [?]			
4325	Solid Waste Facility Clean-up [?]			
4326 - 4329	Sewage Collection, Disposal, and Other [?]			
Sanitation Subtotal				

WATER DISTRIBUTION AND TREATMENT [?]

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4331	Administration [?]			
4332	Water Services [?]			
4335	Water Treatment [?]			
4338-4339	Water Conservation & Other [?]			
Water Distribution and Treatment Subtotal				

HEALTH [?]

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4411	Administration [?]			
4414	Pest Control [?]			
4415 - 4419	Health Agencies & Hospital & Other [?]			
Health Subtotal				



CULTURE AND RECREATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4520 - 4529	Parks & Recreation ?	\$1,465		\$1,304
4589	Other Culture & Recreation ?			
Culture and Recreation Subtotal		\$1,465		\$1,304

DEBT SERVICE ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4711	Principal - Long Term Bonds & Notes ?			
4721	Interest - Long Term Bonds & Notes ?			
4723	Interest on Tax Anticipation Notes ?			
4790 - 4799	Other Debt Service ?			
Debt Service Subtotal				

CAPITAL OUTLAY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4901	Land ?			
4902	Machinery, Vehicles, & Equipment ?			
4903	Buildings ?			
4909	Improvements Other Than Buildings ?			
Capital Outlay Subtotal				

OPERATING TRANSFERS OUT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4912	To Special Revenue Fund ?			
4913	To Capital Projects Fund ?			



New Hampshire
 Department of
 Revenue Administration

2015
MS-535

4914	To Enterprise Fund			
	Sewer			
	Water			
	Electric			
	Other			
4915	To Capital Reserve Fund			
4916	To Expendable Trust Fund - Not #4917			
4917	Health Maintenance Trust Funds			
Operating Transfers Out Subtotal				
	Less Proprietary Funds, Special Revenue Funds, or Capital Projects Funds			
TOTAL GENERAL FUND EXPENDITURES		Voted Appropriations	Other Authorizations	Actual Expenditures
TOTAL GENERAL FUND EXPENDITURES		\$2,475		\$2,606



REVENUES

TAXES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3110	Property Taxes ?	\$2,462		\$2,447
3120	Land Use Change Taxes - General Fund ?			
3190	Interest & Penalties on Delinquent Taxes ?	\$2		
Taxes Subtotal		\$2,464		\$2,447

FROM FEDERAL GOVERNMENT ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3311 - 3319	From Federal Government ?			
From Federal Government Subtotal				

FROM STATE ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3351	Shared Revenues ?			
3354	Water Pollution Grant ?			
3359	Other (Including Railroad Tax) ?			
3379	From Other Governments ?			
From State Subtotal				

CHARGES FOR SERVICES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3401	Income from Departments ?			
3402	Water Supply Systems Charges ?			
3403	Sewer User Charges ?			
3404	Garbage Refuse Charges ?			



3409	Other Charges ?			
Charges for Services Subtotal				

MISCELLANEOUS REVENUES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3501	Sale of Municipal Property ?			
3502	Interest on Investments ?			
3503 - 3509	Other ?			
Miscellaneous Revenues Subtotal				

INTERFUND OPERATING TRANSFERS IN ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3912	From Special Revenue Funds ?			
3913	From Capital Projects Funds ?			
3914	From Enterprise Funds ?			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Other - (Offset)			
3915	From Capital Reserve Funds ?			
3916	From Trust & Fiduciary Funds ?			
Interfund Operating Transfers subtotal				

OTHER FINANCING SOURCES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds & Notes ?			



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 the purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds. Also, see the supplemental schedule.

Other Financing Sources Subtotal			
Less Propriety Funds, Spec. Rev. Funds, or Capital Project Funds			

	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
TOTAL GENERAL FUND REVENUE	\$2,464		\$2,447

Reconciliation of Tax Anticipation Notes

Line Item	Amount
Short-Term (TANS) Debt at Beginning of Year <i>(To Balance Sheet Account 2230, Beginning of Year)</i>	<input style="width: 100%; height: 20px;" type="text"/>
New Issues During Current Year	<input style="width: 100%; height: 20px;" type="text"/>
Issues Retired During Current Year	<input style="width: 100%; height: 20px;" type="text"/>
Short-Term (TANS) Debt Outstanding at End of Year <i>(To Balance Sheet Account 2230, End of Year)</i>	<input style="width: 100%; height: 20px;" type="text"/>



VILLAGE BALANCE SHEET

Account	Current Assets	Beginning of Year	End of Year
1010	Cash and Equivalents	\$5,405	\$5,246
1030	Investments		
	Restricted Assets		
1080	Tax Receivable		
1081	Municipal Assessments Receivable		
1110	Tax Liens Receivable		
1150	Accounts Receivable		
1260	Due from Other Governments		
1310	Due from Other Funds		
1410	Other Current Assets		
1430	Prepaid Items	\$668	\$668
TOTAL ASSETS		\$6,073	\$5,914

Account	Current Liabilities	Beginning of Year	End of Year
2020	Warrants and Accounts Payable		
2030	Compensated Absences Payable		
2050	Contracts Payable		
2070	Due to Other Governments		
2080	Due to Other Funds		
2230	Current Notes Payable (from Reconciliation Section)		
2270	Other Payable		
TOTAL LIABILITIES			

Account	Fund Equity	Beginning of Year	End of Year
2440	Non-spendable Fund Balance		
2450	Restricted Fund Balance		
2460	Committed Fund Balance		
2490	Assigned Fund Balance		



2530	Unassigned Fund Balance	\$6,073	\$5,914
TOTAL FUND EQUITY		\$6,073	\$5,914
TOTAL LIABILITIES and FUND EQUITY		\$6,073	\$5,914

NOTE: NH law requires all districts to gross appropriate, but 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, or capital project funds.

General Fund Balance Sheet Reconciliation

Use Item	Amount
Total Revenues	\$2,447
Total Expenditures	\$2,606
Change (Increase or Decrease)	(\$159)
Ending Fund Equity from Balance Sheet	\$5,914
Less Beginning Fund Equity from Balance Sheet	\$6,073
Change (Increase or Decrease)	(\$159)

AMORTIZATION OF LONG-TERM DEBT (including Proprietary and Capital Project Funds)

Description	Original Obligation	Purpose	Annual Installment	Interest Rate (%) or Range (% - %)	Year of Final Payment (YYYY)	Bonds o/s at Beginning of Year	Bonds Issued this Year	Bonds Retired this Year	Bonds o/s at End of year
									-
									-
									-
Add Line									

Total



PREPARER'S 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.

Preparer's First Name

Joanne

Preparer's Last Name

Mellady

Joanne M Mellady 4/17/2015
Preparer's Signature and Title

4/17/2015
Date

Audited Unaudited

Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

Submit
Print

Please save and e-mail the completed PDF form to your Municipal Services Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlameau: shelly.gerlameau@dra.nh.gov
- Stephanie Derosier: stephanie.derosier@dra.nh.gov

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

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

Governing Body Certification

This is to certify that the information contained in this form was taken from official records and is complete to the best of our knowledge and belief. 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.

[Signature]
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

[Signature]
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

[Signature]
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title



INSTRUCTIONS For the MS-535 Financial Report of the Town, City, or Village District Budget

The MS-535 is to be used by every NH town, city, or village district to report the year end financial status of the 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 21-34, V.

Cover Sheet

Prior to entering reporting data, please fill out all fields on the cover page.

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 later removed from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more informations on proprietary funds, special revenue funds, or capital project funds.

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

Budget Expenditures

- Voted Appropriations** Enter gross appropriations as voted at the prior year's annual and any special meetings and as approved by DRA on the MS-2. For accounts 4931, 4932, 4933, and 4934 the voted appropriations should match the amounts shown on the tax rate calculation paperwork. In the future, DRA will pre-populate this column.
- Other Authorizations** 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 funds by agents.
- Actual Expenditures** Enter actual expenditures (include amounts in column 4). (Proprietary funds, special revenue, and capital project funds are to be netted out for this report, generally in acct. #4914 or #4912). Expenditures for "Payments to Other Governments" on page 4 are set in tax rates. For accounts 4931, 4932, 4933, and 4934 the actual expenditures should match the amounts shown on the tax rate calculation paperwork.

Revenues

- Estimated Revenues to Set Tax Rate** Enter estimated revenues from reporting year MS-4 used to set the tax rate.
- Actual Revenues** Enter revenues attributable to the reporting year. **Proprietary funds, special revenue, and capital project funds are to be netted out for this report at the bottom of the column.** In the first row, acct. #3110, add property tax amount from tax collector's warrant, plus any excess overlay. Enter general fund revenue in the last row.

General Fund Balance Sheet

- Beginning of Year Column** Enter Beginning of the Year amounts using prior year's End of Year amounts or as adjusted by your auditors.
- End of Year Column** Enter the End of Year amounts from your records or as adjusted by your auditors.
See *Reconciliation Worksheets* to help calculate amounts.

To be GASB 54 compliant, the fund balance classifications have changed. See the next sheet for further explanation.

Reconciliation Worksheet

- General Fund Section** This section illustrates how revenues and expenditures flow through to Fund Balance
- School District Section** Enter amounts to determine end of year school district liability, or call your SAU for year end amounts.
- Tax Anticipation Notes Section** Enter amounts to determine end of year TAN liability amount.



Fund Balance Explanation: Changes from Previous Year's as Necessitated by GASB 54

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	= Non-cash items such as inventories or prepaid items.
b. Restricted Fund Balance	2450	= Funds legally restricted, such as a grant or library funds.
c. Committed Fund Balance	2460	= Only used for a specific voted purpose, like a special WA.
d. Assigned Fund Balance	2490	= Intended for specific purpose such as an encumbrance.
e. Unassigned Fund balance	2530	= Spendable fund balance (formerly: unreserved or surplus).

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



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	2018
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	2016
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

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: 2015

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			
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				
Total Voted Appropriations MS-32 =		\$3,790.00	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.


4/17/15
 Preparer's Signature and Title Date

FOR DRA USE

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

11.



Report of Appropriations Actually Voted: Highland Haven

Form Due Date: 20 Days after the Meeting

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

CERTIFICATION OF APPROPRIATIONS VOTED

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

Governing Body Certifications

Name	Position	Signature
Robert Zahn	Commissioner	[Signature]
Mats Bowden	Comm	[Signature]
Carl Voss	Commissioner	[Signature]

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:
NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

12,

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations As Voted
General Government			
0000-0000	Collective Bargaining		\$0
4130-4139	Executive	1	\$160
4140-4149	Election, Registration, and Vital Statistics		\$0
4150-4151	Financial Administration		\$0
4152	Revaluation of Property		\$0
4153	Legal Expense		\$0
4155-4159	Personnel Administration		\$0
4191-4193	Planning and Zoning		\$0
4194	General Government Buildings		\$0
4195	Cemeteries		\$0
4196	Insurance	1	\$1,110
4197	Advertising and Regional Association		\$0
4199	Other General Government		\$0
Public Safety			
4210-4214	Police		\$0
4215-4219	Ambulance		\$0
4220-4229	Fire		\$0
4240-4249	Building Inspection		\$0
4290-4298	Emergency Management		\$0
4299	Other (Including Communications)		\$0
Airport/Aviation Center			
4301-4309	Airport Operations		\$0
Highways and Streets			
4311	Administration		\$0
4312	Highways and Streets		\$0
4313	Bridges		\$0
4316	Street Lighting		\$0
4319	Other		\$0
Sanitation			
4321	Administration		\$0
4323	Solid Waste Collection		\$0
4324	Solid Waste Disposal		\$0
4325	Solid Waste Cleanup		\$0
4326-4328	Sewage Collection and Disposal		\$0
4329	Other Sanitation		\$0
Water Distribution and Treatment			
4331	Administration		\$0
4332	Water Services		\$0
4335	Water Treatment		\$0
4338-4339	Water Conservation and Other		\$0
Electric			
4351-4352	Administration and Generation		\$0
4353	Purchase Costs		\$0
4354	Electric Equipment Maintenance		\$0
4359	Other Electric Costs		\$0
Health			
4411	Administration		\$0
4414	Pest Control		\$0

4415-4419	Health Agencies, Hospitals, and Other			\$0
Welfare				
4441-4442	Administration and Direct Assistance			\$0
4444	Intergovernmental Welfare Payments			\$0
4445-4449	Vendor Payments and Other			\$0
Culture and Recreation				
4520-4529	Parks and Recreation	2		\$2,520
4550-4559	Library			\$0
4583	Patriotic Purposes			\$0
4589	Other Culture and Recreation			\$0
Conservation and Development				
4611-4612	Administration and Purchasing of Natural Resources			\$0
4619	Other Conservation			\$0
4631-4632	Redevelopment and Housing			\$0
4651-4659	Economic Development			\$0
Debt Service				
4711	Long Term Bonds and Notes - Principal			\$0
4721	Long Term Bonds and Notes - Interest			\$0
4723	Tax Anticipation Notes - Interest			\$0
4790-4799	Other Debt Service			\$0
Capital Outlay				
4901	Land			\$0
4902	Machinery, Vehicles, and Equipment			\$0
4903	Buildings			\$0
4909	Improvements Other than Buildings			\$0
Operating Transfers Out				
4912	To Special Revenue Fund			\$0
4913	To Capital Projects Fund			\$0
4914A	To Proprietary Fund - Airport			\$0
4914E	To Proprietary Fund - Electric			\$0
4914O	To Proprietary Fund - Other			\$0
4914S	To Proprietary Fund - Sewer			\$0
4914W	To Proprietary Fund - Water			\$0
4915	To Capital Reserve Fund			\$0
4916	To Expendable Trusts/Fiduciary Funds			\$0
4917	To Health Maintenance Trust Funds			\$0
4918	To Non-Expendable Trust Funds			\$0
4919	To Fiduciary Funds			\$0
Total Voted Appropriations				\$3,790

Saturday 3/28/15 at 4:24 pm the Annual Village District Meeting opened.

Carl Voas moderated in the absence of Dennis Johns.

5 officials and a total of 9 registered voters were present.

In attendance: Carl Voas, Mats Barden, Joanne Mellady, Dennis Harrington, Gretchen Barden, Brian Dobson, Donna Dobson, Deb Harrington and Karen Remilliard,

Joanne Mellady presented the treasurer's report

With a Highland Haven Village District tax rate of \$0.25 **per \$1000 of Assessed Value.**

Total Taxable value for Highland Haven Village District **today** is **\$10,272,239.**

Total Taxable value for Highland Haven Village District Last year was **\$10,259,000.** (Up by only \$12,843.00)

Deb Harrington and Joanne Mellady completed the Auditors Report on 3/18/15 for the year 2014 and it will be passed into the NH Department of Revenue Concord, NH. Joanne will try to upload it to the state.

ARTICLE 1. To see if the Village District will vote to raise and appropriate the sum of One Thousand Two hundred and seventy Dollars (\$1,270.00) to defray the costs of **General Government** for the year. Funding to be from taxes. Dennis Harrington made a motion to accept. Voice vote all in favor-9, against-0.

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.**
Amendment 1: To correct amount on Warrant to \$1,520.00
Amendment 2: To appropriate an additional \$1,000.00 for any new proposals from the activities sub-committee. These new funds will come from Unassigned Fund Balance (UFB funds) . Making this Warrant Article total equal to \$2,520.00
Mats Barden made a motion to accept. Voice vote all in favor-9, against-0.

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

Auditor 1 year term: Currently Deb Harrington

Carl Voas moved to accept Deb Harrington. Voice vote all in favor-9, against-0

COMMISSIONERS 3 year term: Currently Carl Voas

Gretchen Barden moved to accept Carl Voas. Voice vote all in favor-9, against-0.

ARTICLE 4. To revisit Village District recreation trail sponsorship
Carl Voas read info package from the state. Mats Barden made a motion to accept. Voice vote all in favor-9, against-0.

New business

- Open forum on how the subcommittee should be run and funded. Bill McHugh will be the moderator.

Carl Voas made a motion to adjourn, Mats Barden seconded the motion to adjourn. Meeting was adjourned at 5:23 pm.

Respectfully Submitted,

Dennis Harrington, Clerk

A large, stylized handwritten signature in black ink, appearing to be the name Dennis Harrington, written over the printed name.

NH Department of Revenue Administration
Municipal & Property Division
P.O. Box 487, Concord, NH 03302-0487
(603) 230-5090

REPORT OF LOCALLY ELECTED AUDITOR(S)
RSA 41:31-d

Municipality: HIGHLAND HAVEN VILLAGE DISTRICT Audit Fiscal Year: 2014
Type of Municipality (Town, School or Village District): VILLAGE DISTRICT
Mailing Address: PO BOX 223
WASHINGTON, NH 03280
Phone #: 603 495-1778 Fax #: _____ E-Mail: _____
Contact: CARLYOAS Phone #: 603 495-1778 E-Mail: carlvay@net.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.

3/18/15	Part 1. Financial Records
3/18/15	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: 3/18/2015

DEBORAH HARRINGTON

Deborah Harrington

FOR DRA USE ONLY

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

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?

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

9 Does the person who maintains the general ledger also:

Sign (authorize) checks?

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

Control unused check stock?

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

Prepare bank reconciliations?

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

Handle incoming receipts?

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

10 Does the general ledger track receivable balances for:

Property taxes?

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

Unredeemed taxes?

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

Water?

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

Sewer?

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

Other (identify): INTEREST

11 Does the general ledger track accounts payable?

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

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

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

How often?

Monthly
 Quarterly
 Annually

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

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

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

The Commissioners, Chairman, Clerk, treasurer, moderator & auditor.
Posted for all Registered voters

How often? Once a year

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

14 Are general ledger adjusting journal entries made?

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

Name and title of person who approves: N/A

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

How often?

- Daily
- Weekly
- Monthly

16 Are computer back-ups stored off site?

If yes, where? Clerk keeps a copy

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

MS-5, MS-25, or MS-35 Financial Report Yes No N/A

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

General fund revenues	✓	—	—
General fund expenditures	✓	—	—
General fund balance sheet	✓	—	—
Other funds revenues	✓	—	—
Other funds expenditures	✓	—	—
Other funds balance sheet	✓	—	—

If no, explain problems/discrepancies encountered:

General Ledger (and Subsidiary Ledgers)

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

✓	—	—
---	---	---

If no, explain problems/discrepancies encountered:

Note: Tax Deposit #2 wasn't deposited until 1/15/19 but is included in the year-end 2014 balance \$1236.50

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

Property taxes	—	—	✓
Unredeemed taxes	—	—	✓
Water	—	—	✓
Sewer	—	—	✓
Other (describe: _____)	—	—	✓

If no, explain problems/discrepancies encountered:

Comments on procedures or areas of weakness:

No identified weaknesses
Correct addition w/ the 2/20/15 & address record back-up

Recommendations:

General ledger section completed by:

Date: 3/16/2015

Deborah Harrington

Wilbur Hampton

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 (checkmarks in N/A)

If no, explain: _____

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

Yes No N/A (checkmarks in N/A)

If no, explain: _____

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

Yes No N/A (checkmarks in N/A)

If no, explain: _____

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

Yes No N/A (checkmarks in N/A)

If no, explain: _____

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

Yes No N/A (checkmarks in N/A)

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

Yes No N/A (checkmarks in N/A)

If no, explain: _____

7 Who prepares bank reconciliations?

Name Title

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

Yes No N/A (checkmarks in N/A)

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

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?

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

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

<u>Joanne Mellady</u>	<u>Treasurer</u>
Name	Title

<u>Mats Barden</u>	<u>Commissioner</u>
Name	Title

Name	Title

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

<u>Joanne Mellady</u>	<u>Treasurer</u>
Name	Title

<u>Mats Barden</u>	<u>Commissioner</u>
Name	Title

Name	Title

13 Do any signature stamps exist?

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

If yes, are they stored in a secure location?

Are there procedures in place for its use?

14 Is a check signing machine used?

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

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?

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

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

<u>Joanne Mellady</u>	<u>Treasurer</u>
Name	Title

<u>Mats Barden</u>	<u>Commissioner</u>
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? ✓
- 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? ✓

If no, explain: _____

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	<u>Ron's Dnns</u>	<u>0000 Invoice 1018</u>	<u>\$ 90.00</u>	<u>✓ CK #432</u>
Vendor	<u>Parlor Insurance</u>	<u>1019574000</u>	<u>\$ 568.00</u>	<u>✓ CK #430</u>
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 8/20/14	\$ 1210.00	✓
N/A 11/5/15	5245 N/A 1220.50	✓
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.

Date	Check Number	Vendor	Amount
12/7/14	#433	McGill's Fibredrop Ins.	\$ 100.00
6/13/14	421	US Post office	91.40
8/27/14	427	Ron's Johns Chemical Markets	125.00
8/27/14	426	Gretchen Hall Lingerie	135.00
5/3/14	418	US Post office	8.19

Observations - Part 2. Treasurer

Comments on procedures or areas of weakness:

No weaknesses

Recommendations:

Treasurer section completed by: Date: 3/18/2015

Deborah Macgregor
Robert Hamilton

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

MUNICIPALITY: Highland Haven Village District CONTACT NAME: Carl Voas

ADDRESS: P.O. Box 223, Washington, NH 03280

Phone #: 603-495-1778 Email: carlv@gsinet.net

FISCAL PERIOD: 12/31/2013 TO: 12/31/2014

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: ✓

A. Anticipated completion date: 3/21/2015

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

DATE

* Carl Voas

* 3/21/15

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

FOR DRA USE ONLY

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



3 4677 00187257 6

WESTINGTON

NR 121 A

12-2011

Auditor Option and Schedule - RSA 41:21-b

BRICKBURY HIGHWAY/VALLEY ROAD CONTACT NAME: COL JONES
 ADDRESS: PO BOX 233 WESTINGTON NH 03080
 PHONE: (603) 882-1708 Email: COL.V@NH.gov
 FISCAL PERIOD: 12/31/2013 to: 12/31/2014

The RSA 41:21-b form is mandatory but may not apply on audits under RSA 41:21-b if the auditor is not an individual or a partnership, choose one of the following:

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

1. Local Government Auditor Option	DATE DUE
A. Anticipated completion date:	3/31/14
B. Anticipated completion date:	
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 41:21-b (attach copy)	
A. Anticipated Completion Date:	

AUTHORIZED SIGNATURE: [Signature] DATE: 2/11/14

Under penalty of perjury, I declare that I have examined the information contained in this form and certify that it is true, correct and complete.

FOR OFFICIAL USE ONLY

FOR USER USE ONLY

DEPARTMENT OF REVENUE AND FINANCE
 Municipal Services Unit
 P.O. Box 403 Dover NH 03824
 (603) 281-2323

12-2011