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Highland Haven Village District  
2015  
Annual Report

INDEX

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

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## Highland Haven Village District

### 2015 Annual Report

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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 2015 follows. If you have any questions concerning any portion of the report of the Village District itself, please do not hesitate to contact us.

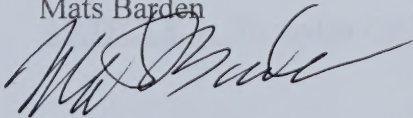
Respectfully Submitted,

The Board Of Commissioners

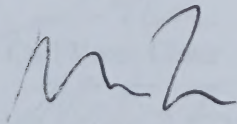
Carl Voas, Chair 603-495-1778 carlv@gsinet.net



Mats Barden



Bob Zahn





STATE of New Hampshire  
VILLAGE DISTRICT WARRANT 2016

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 sixth of March 2016 (3/26/2015) 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 Five hundred and Ten Dollars (\$1,510.00) to defray the costs of **General Government** for the year. Funding to be from taxes. The Commissioners recommend this article. Majority vote required:

**ARTICLE 2.** To see if the Village District will vote to raise and appropriate One Thousand Seven Hundred and Seventy Dollars (\$1,770.00) for **Parks and Recreation**. The Commissioners recommend this appropriation. Majority vote required.

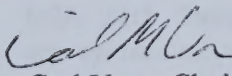
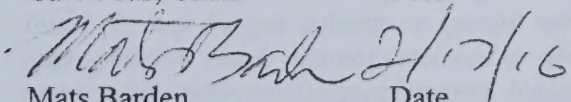
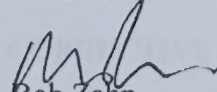
**ARTICLE 3.** To choose officers as necessary to administer the affairs of the Village District.

**ARTICLE 4.** To adopt RSA 31:95-b allowing the Village to accept donations.

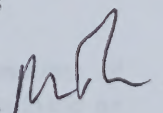
**ARTICLE 5.** To review progress with Village District recreation trails. Matched funding has been offered to upgrading trail conditions.

**ARTICLE 6.** To revisit ORV ride zone on all Village roads.

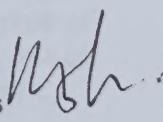
The following Village District Commissioners have given their hands and seals as indicated.

	2/17/16	
Carl Voas, Chair	Date	Notary
	2/17/16	
Mats Barden	Date	Notary
	19 Feb 16	
Bob Zahn	Date	Notary

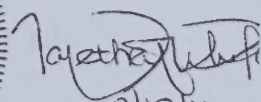
Robert J. Zahn  
Justice of the Peace  
My Commission Expires  
25 March 2020

 19 Feb 16

Robert J. Zahn  
Justice of the Peace  
My Commission Expires  
25 March 2020

 19 Feb 16



  
2/19/16

The above named persons do hereby certify that copies of this warrant and Appropriations & Expenditures form were posted on the Highland Haven club house on February 17, 2016 being the place of District meetings and then also on the Highland Haven bulletin board, a place of District public notice.







# State of New Hampshire Department of Revenue Administration

109 Pleasant Street  
PO Box 487, Concord, NH 03302-0487  
Telephone (603) 230-5000  
www.revenue.nh.gov



John T. Beardmore  
Commissioner

Lindsey M. Stepp  
Assistant Commissioner

MUNICIPAL AND PROPERTY  
DIVISION  
Stephan W. Hamilton  
Director

David M. Cornell  
Assistant Director

April 13, 2016

Commissioners  
Highland Haven Village District  
PO Box 223  
Washington NH 03280

Re: Disallowance

Dear Governing Body:

The Municipal Bureau is required by RSA 21-J:35 to review estimated revenues, voted appropriations, and the manner in which appropriations were voted. This evaluation includes a determination whether these items comply with applicable state statutes. As a result of this analysis, the following issues were discovered:

**ISSUE #1: Warrant Article 5 Amendment**

The original language for article 5 posted on the Village Warrant did not warn an appropriation. Pursuant to RSA 32:5, II, below, an amendment to add a new appropriation is not permitted. Therefore the amendment to use \$1,000 of unassigned fund balance to match a donation is being disallowed.

**RSA 32:5 Budget Preparation.** - States in part, "[...] II. All purposes and amounts of appropriations to be included in the budget or special warrant articles shall be disclosed or discussed at the final hearing. The governing body or budget committee shall not thereafter insert, in any budget column or special warrant article, an additional amount or purpose of appropriation which was not disclosed or discussed at that hearing, without first holding one or more public hearings on supplemental budget requests for town or district expenditures.[...]."

**CORRECTIVE ACTION:**

Make sure to include the language "raise and appropriate" in the article language for all amounts to be raised by the district including those to be offset by revenue.

2A.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.



**ISSUE #2: Adoption of RSA 31:95-b Appropriation for Funds Made Available During Year.**

During the pre-review process, the required statutory language to adopt RSA 31:95-b was mistakenly not provided. Due to this error, the department recommends that the district accept the \$1,000 donation as unanticipated revenue.

I suggest contacting the donor to verify whether or not he/she would donate the \$1,000 to the district without the availability of the matching funds.

**CORRECTIVE ACTION:**

Next year, create an article using the statutory language on the warrant to adopt RSA 31:95-b, as required. This language is provided in the web portal when you create a new article; choose the Category "Non-Monetary" and the Type "Acceptance of Unanticipated Sources of Funds."

If you have any questions or concerns, please contact me at [Stephanie.Derosier@dra.nh.gov](mailto:Stephanie.Derosier@dra.nh.gov) or call me at 230-5096.

Best regards,



Stephanie Derosier  
Municipal Accounts Advisor

Enclosure: Warrant Article Language Template: Village Districts





## Budget of the Village District of Highland Haven

Form Due Date: 20 Days after the Meeting

This form was posted with the warrant on: 3/1/2016

**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/>

**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
Carl Voas	Chairman	
Mats Baedew	Commissioner	
Robert Zahn	Commissioner	

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**



## Appropriations

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)
<b>General Government</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	1	\$160	\$268	\$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	\$1,110	\$1,341	\$1,350	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
<b>Public Safety</b>						
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
<b>Airport/Aviation Center</b>						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
<b>Highways and Streets</b>						
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
<b>Sanitation</b>						
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
<b>Water Distribution and Treatment</b>						
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
<b>Electric</b>						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0





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)
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
<b>Health</b>						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
<b>Welfare</b>						
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
<b>Culture and Recreation</b>						
4520-4529	Parks and Recreation	2	\$2,520	\$1,553	\$1,770	\$0
4550-4559	Library		\$0	\$0	\$0	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
<b>Conservation and Development</b>						
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
<b>Debt Service</b>						
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
<b>Capital Outlay</b>						
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
<b>Operating Transfers Out</b>						
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
<b>Total Proposed Appropriations</b>			<b>\$3,790</b>	<b>\$3,162</b>	<b>\$3,280</b>	<b>\$0</b>



## Special Warrant Articles

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)
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
<b>Special Articles Recommended</b>						

## Individual Warrant Articles

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)
<b>Individual Articles Recommended</b>						



## Revenues

Account Code	Source of Revenue	Warrant Article #	PY Estimated Revenues	PY Actual Revenues	Estimated Revenues Ensuing Fiscal Year
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$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
<b>Licenses, Permits, and Fees</b>					
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
<b>State Sources</b>					
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
<b>Charges for Services</b>					
3401-3406	Income from Departments		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments		\$0	\$0	\$0
3503-3509	Other		\$0	\$0	\$0
<b>Interfund Operating Transfers In</b>					
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



Account Code	Source of Revenue	Warrant Article #	PY Estimated Revenues	PY Actual Revenues	Estimated Revenues Ensuing Fiscal Year
<b>Other Financing Sources</b>					
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
<b>Total Estimated Revenues and Credits</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





## Budget Summary

<b>Item</b>	<b>Prior Year</b>	<b>Ensuing Year</b>
Operating Budget Appropriations Recommended	\$2,735	\$3,280
Special Warrant Articles Recommended	\$0	\$0
Individual Warrant Articles Recommended	\$0	\$0
TOTAL Appropriations Recommended	\$2,735	\$3,280
Less: Amount of Estimated Revenues & Credits	\$0	\$0
Estimated Amount of Taxes to be Raised	\$2,735	\$3,280



## Comparison Data

HIGHLAND HAVEN VILLAGE DISTRICT Town Of Washington

APPROPRIATIONS & EXPENDITURES	Prelim 2016	Actual 2015	Prelim 2015	Actual 2014	Actual 2013
<b>GENERAL GOVERNMENT</b>					
Supplies printing postage	\$110.00	\$180.61	\$110.00	\$101.46	\$170.38
PO Box Rent	\$50.00	\$50.00	\$50.00	\$91.40	\$52.71
New Checks	\$0.00	\$37.19			
Bond Insurance	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Insurance	\$1,250.00	\$1,241.00	\$1,010.00	\$1,009.00	\$375.00
<b>Total Government</b>	<b>\$1,510.00</b>	<b>\$1,608.80</b>	<b>\$1,270.00</b>	<b>\$1,301.86</b>	<b>\$698.09</b>
<b>PARKS &amp; RECREATION</b>					
Maintenance-Lawn Service	\$460.00	\$450.00	\$460.00	\$450.91	\$360.00
Eversource electric	\$250.00	\$116.42			
*Other	\$1,060.00	\$986.80	\$1,060.00	\$853.00	\$818.00
<b>Total Parks &amp; Recr.</b>	<b>\$1,770.00</b>	<b>\$1,553.22</b>	<b>\$1,520.00</b>	<b>\$1,303.99</b>	<b>\$1,178.00</b>
<b>CAPITAL OUTLAY &amp; EQUITY</b>					
Unreserved Fund					
<b>TOTAL EXPENDITURES</b>	<b>\$3,280.00</b>	<b>\$3,162.02</b>	<b>\$2,790.00</b>	<b>\$2,605.85</b>	<b>\$1,876.09</b>
<b>SOURCES OF REVENUE</b>					
Surplus					
Interest	\$0.00	\$0.00	\$0.00	\$0.13	\$0.47
<b>REVENUE EXCEPT TAX</b>					
<b>AMOUNT BY TAXES</b>	<b>\$2,568.00</b>	<b>\$2,473.00</b>	<b>\$2,568.00</b>	<b>\$2,462.00</b>	<b>\$2,462.00</b>

Patriot Ins \$1241.00      Parks/Rec Lawn Serv. \$450.00      Electric \$116.42  
 McCrillis & Eldredge Ins. \$100.00      Postage, reports, PO Box Rent \$267.80      \*Other Donation \$100.00  
 \*Other: Porta Potty Serv. \$720, Flowers, Flags Floats \$166.80

Cash Outflow for the Year 2015: \$3162.02      Check Book Bal Yr.End 2015: \$4556.63



# HIGHLAND HAVEN VILLAGE DISTRICT 2015

## SUMMARY OF RECEIPTS

Taxes Received	\$2,473.00
Interest On BANK Account for 2015	\$0.00
Total Receipts	\$2,473.00

## PROPERTY VALUATION 2015 Tax Rate Calculation

TOTAL TAXABLE 2015 VALUE	\$10,386,436
Highland Haven Village District	

Rate per \$1000 of Assessed Value	<u>TAX RATE</u>	
	Year	Rate
	2015	0.27
	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



HIGHLAND HAVEN VILLAGE DISTRICT  
PAYMENT SCHEDULE  
YEAR ENDED DECEMBER 31, 2015

**ADMINISTRATIVE**

Supplies, Postage, Printing and Ink	Reports copied, Supplies, Postage and Ink Chk# 434 435 437 438 441 442 443 113	\$180.61
PO Box Rent	PO Box Rent Chk# 446	\$50.00
New Checks	New Checks EFT	\$37.19

**TOTAL ADMINISTRATIVE**

**\$267.80**

**GOVERNMENT**

Insurance	McCrislis & Eldridge Chk#111	\$100.00
	Patriot Insurance Chk# 436 440 106	\$1,241.00

**TOTAL GOVERNMENT**

**\$1,341.00**

**PARKS & RECREATION & OTHER**

Maintenance	Mowing-Lawn Service	\$450.00
	Chk# 444 450 101 104 108	
	Eversource Electric	\$116.42
	Chk# 103 107 109 112	

**Sub-Total Maintenance**

**\$566.42**

**OTHER**

Porta Potty Service	\$720.00
Chk# 439 448 449 102 105 110	
Donation Degesse Fire	\$100.00
Chk# 114	
Flowers, Flags, Floats	\$166.80
Chk# 445 447	

**Sub-Total OTHER**

**\$986.80**

**TOTAL PARKS & RECREATION & OTHER**

**\$1,553.22**

**TOTAL CASH OUTFLOW for Year 2015**

**\$3,162.02**

**CHECK BOOK BALANCED YR. END 12/31/2015 \$4,556.63**

6.





HIGHLAND HAVEN VILLAGE DISTRICT  
BALANCE SHEET DECEMBER 31 2015

ASSETS	2015	2014	2013	2012	2011	2010
Current Assets						
Cash	\$4,556.63	\$5,245.65	\$5,404.87	\$4,818.49	\$4,465.49	\$4,197.56
Prepaid Insurance	\$663.00	\$668.00	\$475.00	\$513.00	\$600.00	\$600.00
<b>TOTAL</b>	<b>\$5,219.63</b>	<b>\$5,913.65</b>	<b>\$5,879.87</b>	<b>\$5,331.49</b>	<b>\$5,065.49</b>	<b>\$4,797.56</b>
Fixed Assets						
Land Building (a.)	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89
<b>TOTAL</b>	<b>\$6,591.89</b>	<b>\$6,591.89</b>	<b>\$6,591.89</b>	<b>\$6,591.89</b>	<b>\$6,591.89</b>	<b>\$6,591.89</b>
<b>TOTAL ASSETS</b>	<b>\$11,811.52</b>	<b>\$12,505.54</b>	<b>\$12,471.76</b>	<b>\$11,923.38</b>	<b>\$11,657.38</b>	<b>\$11,389.45</b>
LIABILITIES						
FUND EQUITY						
Unreserved Fund	\$5,219.63	\$5,913.65	\$5,879.87	\$5,331.49	\$5,065.49	\$4,797.56
Investment-Fixed Assets	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89
LIABILITIES & FUND EQUITY						
<b>TOTAL</b>	<b>\$11,811.52</b>	<b>\$12,505.54</b>	<b>\$12,471.76</b>	<b>\$11,923.38</b>	<b>\$11,657.38</b>	<b>\$11,389.45</b>

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

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





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

Form Due Dates: **April 1, 2016**, if operating on a Calendar Year, reporting from 1/1/15 to 12/31/15,  
**OR**  
**September 1, 2016**, if operating on a Fiscal Year, reporting from 7/1/15 to 6/30/16

## 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 <input type="text" value="Joanne"/>	Last Name <input type="text" value="Mellady"/>	Preparer's Entity <input type="text" value="Treasurer"/>
---	---	---

Street No. <input type="text" value="48"/>	Street Name <input type="text" value="Beaver Brook Road"/>	Phone Number <input type="text" value="(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		\$268
4150 - 4151	Financial Administration			
4153	Legal Expense			
4155 - 4159	Personnel Administration			
4194	General Government Buildings			
4196	Insurance	\$1,350		\$1,341
4197	Advertising & Regional Association			
4199	Other General Government Expense			
<b>General Government Subtotal</b>		<b>\$1,510</b>		<b>\$1,609</b>

**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)			
<b>Public Safety Subtotal</b>				

**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 ?			
<b>Highways and Streets Subtotal</b>				

**SANITATION ?**

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 ?			
<b>Sanitation Subtotal</b>				

**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 ?			
<b>Water Distribution and Treatment Subtotal</b>				

**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 ?			
<b>Health Subtotal</b>				







**CULTURE AND RECREATION** ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4520 - 4529	Parks & Recreation ?	\$1,770		\$1,553
4589	Other Culture & Recreation ?			
<b>Culture and Recreation Subtotal</b>		<b>\$1,770</b>		<b>\$1,553</b>

**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 ?			
<b>Debt Service Subtotal</b>				

**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 ?			
<b>Capital Outlay Subtotal</b>				

**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

**2016**  
**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			
<b>Operating Transfers Out Subtotal</b>				
Less Proprietary Funds, Special Revenue Funds, or Capital Projects Funds				
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>Voted Appropriations</b>	<b>Other Authorizations</b>	<b>Actual Expenditures</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$3,280</b>		<b>\$3,162</b>





**REVENUES**

**TAXES**

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3110	Property Taxes	\$2,568		\$2,473
3120	Land Use Change Taxes - General Fund			
3190	Interest & Penalties on Delinquent Taxes			
<b>Taxes Subtotal</b>		<b>\$2,568</b>		<b>\$2,473</b>

**FROM FEDERAL GOVERNMENT**

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3311 - 3319	From Federal Government			
<b>From Federal Government Subtotal</b>				

**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			
<b>From State Subtotal</b>				

**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 <span style="float: right;">?</span>			
------	--	--	--	--

<b>Charges for Services Subtotal</b>			
--------------------------------------	--	--	--

**MISCELLANEOUS REVENUES** ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3501	Sale of Municipal Property <span style="float: right;">?</span>			
3502	Interest on Investments <span style="float: right;">?</span>			
3503 - 3509	Other <span style="float: right;">?</span>			

<b>Miscellaneous Revenues Subtotal</b>			
--	--	--	--

**INTERFUND OPERATING TRANSFERS IN** ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3912	From Special Revenue Funds <span style="float: right;">?</span>			
3913	From Capital Projects Funds <span style="float: right;">?</span>			
3914	From Enterprise Funds <span style="float: right;">?</span>			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Other - (Offset)			
3915	From Capital Reserve Funds <span style="float: right;">?</span>			
3916	From Trust & Fiduciary Funds <span style="float: right;">?</span>			

<b>Interfund Operating Transfers Subtotal</b>			
---	--	--	--

**OTHER FINANCING SOURCES** ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds & Notes <span style="float: right;">?</span>			







*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.*

<b>Other Financing Sources Subtotal</b>			
---	--	--	--

Less Propriety Funds, Spec. Rev. Funds, or Capital Project Funds			
--	--	--	--

	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$2,568</b>		<b>\$2,473</b>

**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 type="text"/>
New Issues During Current Year	<input type="text"/>
Issues Retired During Current Year	<input type="text"/>
Short-Term (TANS) Debt Outstanding at End of Year <i>(To Balance Sheet Account 2230, End of Year)</i>	<input type="text"/>





**VILLAGE BALANCE SHEET**

Account	Current Assets	Beginning of Year	End of Year
1010	Cash and Equivalents	\$5,246	\$4,557
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	\$663	\$663
<b>TOTAL ASSETS</b>		<b>\$5,909</b>	<b>\$5,220</b>

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		
<b>TOTAL LIABILITIES</b>			

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	\$5,909	\$5,220
<b>TOTAL FUND EQUITY</b>		<b>\$5,909</b>	<b>\$5,220</b>
<b>TOTAL LIABILITIES and FUND EQUITY</b>		<b>\$5,909</b>	<b>\$5,220</b>

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	
Line Item	Amount
Total Revenues	\$2,473
Total Expenditures	\$3,162
<b>Change (Increase or Decrease)</b>	<b>(\$689)</b>
Ending Fund Equity from Balance Sheet	\$5,220
Less Beginning Fund Equity from Balance Sheet	\$5,909
<b>Change (Increase or Decrease)</b>	<b>(\$689)</b>





**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									







**1. CERTIFY THIS FORM**

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	Preparer's Last Name	Date
Joanne	Mellady	Feb 13, 2016

*Joanne M Mellady*  
Preparer's Signature

Audited     Unaudited     Compilation Report Attached

**2. SAVE AND EMAIL THIS FORM**

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

**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.

<i>Cal P. Un</i> Commissioner	_____
Governing Body Member's Signature and Title	Governing Body Member's Signature and Title
<i>M. L.</i> Commissioner	_____
Governing Body Member's Signature and Title	Governing Body Member's Signature and Title
<i>M. B. B.</i> Commissioner	_____
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-J: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.

**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).



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.





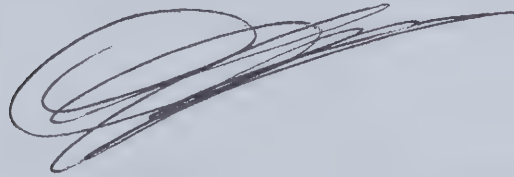
New business

- 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,

Jerris Harrington, Clerk







## REPORT OF TOWN/CITY/VILLAGE OFFICIALS

Form Due Date: **20 Days after Appointment of Officials**

### Instructions

#### Cover Page

- Select the entity type
- Select the Town/City/Village name from the pull down menu (County will automatically populate)
- Enter the preparer's information

#### Reporting:

- Please complete all fields as necessary for the *Report of Officials* pages, including specifying whether the position is *Elected* or *Appointed* and the Term End Date for the position.

#### 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/>

#### ENTITY'S INFORMATION ?

Entity Type:  Municipality  Village

Village District:

Is this entity an SB2?  Yes  No

#### VILLAGE CLERK'S INFORMATION ?

First Name	Last Name
<input type="text" value="Dennis"/>	<input type="text" value="Harrington"/>

Street No.	Street Name	Phone Number
<input type="text" value="447"/>	<input type="text" value="Highland Haven Road"/>	<input type="text" value="(603) 495-1144"/>

Email (optional)

10.





**VILLAGE OFFICIALS**

Position	First Name	Last Name	Mailing Address	Tel. Number	E-mail Address	Type	Term Ends
Commissioner (Chair)	Carl	Voas	130 Beaver Brook Road	(603) 495-1778	carlv@gsinet.net	Elected	04/01/2018
Add	Bob	Zahn	494 Highland Haven Road	(603) 495-0615		Elected	04/01/2019
-	Mats	Barden	47 Beaver Brook Road	(603) 495-0786		Elected	04/01/2017
Clerk	Dennis	Harrington	447 Highland Haven Road	(603) 495-1144		Elected	04/01/2019
Treasurer	Joanne	Mellady	48 Beaver Brook Road	(603) 495-0382	joanne4852@hotmail.com	Elected	04/01/2019
Moderator	Loretta	Zahn	494 Highland Haven Road	(603) 495-0615		Elected	04/01/2019
Auditor	Deborah	Harrington	447 Highland Haven Road	(603) 495-1144		Elected	04/01/2017

**OTHER OFFICIALS**

Position	First Name	Last Name	Mailing Address	Tel. Number	E-mail Address	Type	Term Ends
Add							
-							





**1. CERTIFY THIS FORM**

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

Date

Apr 2, 2016

**2. SAVE AND EMAIL THIS FORM**

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

**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.

*Joanne M Mellady, Treasurer*  
Preparer's Signature and Title







**Revised Estimated Revenues**  
**Highland Haven**  
(RSA 21-J:34)

**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/>

**Preparer's Certification**

Name	Position	Signature
Joanne Melledy	Treasurer	Joanne Melledy

A hard-copy of this form must be 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**

**Revenues**

Account Code	Source of Revenue	Warrant Article #	Estimated Revenue
<b>Taxes</b>			
3120	Land Use Change Tax - General Fund		\$0
3180	Resident Tax		\$0
3185	Yield Tax		\$0
3186	Payment in Lieu of Taxes		\$0
3187	Excavation Tax		\$0
3189	Other Taxes		\$0
3190	Interest and Penalties on Delinquent Taxes		\$0
9991	Inventory Penalties		\$0

Account Code	Source of Revenue	Warrant Article #	Estimated Revenue
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits		\$0
3220	Motor Vehicle Permit Fees		\$0
3230	Building Permits		\$0
3290	Other Licenses, Permits, and Fees		\$0
3311-3319	From Federal Government		\$0
<b>State Sources</b>			
3351	Shared Revenues		\$0
3352	Meals and Rooms Tax Distribution		\$0
3353	Highway Block Grant		\$0

11.



Account Code	Source of Revenue	Warrant Article #	Estimated Revenue
3354	Water Pollution Grant		\$0
3355	Housing and Community Development		\$0
3356	State and Federal Forest Land Reimbursement		\$0
3357	Flood Control Reimbursement		\$0
3359	Other (Including Railroad Tax)		\$0
3379	From Other Governments		\$0
<b>Charges for Services</b>			
3401-3406	Income from Departments		\$0
3409	Other Charges		\$0
<b>Miscellaneous Revenues</b>			
3501	Sale of Municipal Property		\$0
3502	Interest on Investments		\$0
3503-3509	Other		\$0
<b>Interfund Operating Transfers In</b>			
3912	From Special Revenue Funds		\$0
3913	From Capital Projects Funds		\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0
3914O	From Enterprise Funds: Other (Offset)		\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0
3914W	From Enterprise Funds: Water (Offset)		\$0
3915	From Capital Reserve Funds		\$0
3916	From Trust and Fiduciary Funds		\$0
3917	From Conservation Funds		\$0
<b>Other Financing Sources</b>			
3934	Proceeds from Long Term Bonds and Notes		\$0

Revised Estimated Revenues Summary	Highland Haven	
<b>Subtotal of Revenues</b>		<b>\$0</b>
Unassigned Fund Balance (unreserved)	\$1,000	
Less Emergency Appropriations (RSA 32:11)	\$0	
Less Voted from Fund Balance	\$0	
Less Fund Balance to Reduce Taxes	\$0	
Fund Balance Retained	\$1,000	
<b>Total Revenues and Credits</b>		<b>\$0</b>

<b>Requested Overlay</b>	<b>\$0</b>
--------------------------	------------





**2016  
MS-232**

## 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
Carl Voas	Commissioner	<i>[Signature]</i>
Mats Brude	"	<i>[Signature]</i>
Robert Zehren	"	<i>[Signature]</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**



# Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations As Voted
<b>General Government</b>			
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	\$1,350
4197	Advertising and Regional Association		\$0
4199	Other General Government		\$0
<b>Public Safety</b>			
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
<b>Airport/Aviation Center</b>			
4301-4309	Airport Operations		\$0
<b>Highways and Streets</b>			
4311	Administration		\$0
4312	Highways and Streets		\$0
4313	Bridges		\$0
4316	Street Lighting		\$0
4319	Other		\$0
<b>Sanitation</b>			
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
<b>Water Distribution and Treatment</b>			
4331	Administration		\$0
4332	Water Services		\$0
4335	Water Treatment		\$0
4338-4339	Water Conservation and Other		\$0
<b>Electric</b>			
4351-4352	Administration and Generation		\$0
4353	Purchase Costs		\$0
4354	Electric Equipment Maintenance		\$0





Account Code	Purpose of Appropriation	Warrant Article #	Appropriations As Voted
4359	Other Electric Costs		\$0
<b>Health</b>			
4411	Administration		\$0
4414	Pest Control		\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0
<b>Welfare</b>			
4441-4442	Administration and Direct Assistance		\$0
4444	Intergovernmental Welfare Payments		\$0
4445-4449	Vendor Payments and Other		\$0
<b>Culture and Recreation</b>			
4520-4529	Parks and Recreation	2	\$1,770
4550-4559	Library		\$0
4583	Patriotic Purposes		\$0
4589	Other Culture and Recreation		\$0
<b>Conservation and Development</b>			
4611-4612	Administration and Purchasing of Natural Resources		\$0
4619	Other Conservation		\$0
4631-4632	Redevelopment and Housing		\$0
4651-4659	Economic Development		\$0
<b>Debt Service</b>			
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
<b>Capital Outlay</b>			
4901	Land		\$0
4902	Machinery, Vehicles, and Equipment		\$0
4903	Buildings		\$0
4909	Improvements Other than Buildings		\$0
<b>Operating Transfers Out</b>			
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
<b>Total Voted Appropriations</b>			<b>\$3,280</b>



**Highland Haven Village District  
Town of Washington, NH 03280  
Minutes of March 26, 2016 Annual Village District Meeting**

Note on this day, Saturday 3/26/2016 the Annual Village District Meeting was opened at 4:11 pm.

Carl Voas served as moderator in the absence of Dennis Johns.

5 Officials were present and 11 of the 28 registered voters in the District were present. (In attendance, C Voas, B & L Zahn, J Mellady, D Harrington, .B & D Dobson, M & E Grunwald and M & G, Barden.

Joanne Mellady presented the expense report.

With a Highland Haven Village District tax rate of .027 per \$1,000 of Assessed Value. Total Taxable value for Highland Haven Village District Today is **\$10,386,436**

Debbie Harrington & Joanne Mellady completed the Auditor's Report for 2015 on 2/4/2016 and it was passed into the NH Department of Revenue in Concord, NH.

**Article 1.** To see if the Village District will vote to raise and appropriate the sum of One Thousand Five Hundred and Ten dollars (\$1,510.00) to defray the costs of General Government for the year. Funding to be from taxes. Brian Dobson moved to accept and Gretchen Barden seconded. Voice vote all in favor was unanimous.

All in Favor 11 – Yes, Against – 0 Motion Carried.

**Article 2.** To see if the Village District will vote to raise and appropriate One Thousand Seven Hundred Seventy dollars (\$1,770.00) for Parks and Recreation. HHVD has absorbed insurance and the amount includes the higher electricity bill. Bob Zahn moved to accept, Gretchen Barden seconded and the vote was unanimous in favor.



All in Favor 11 – Yes, Against – 0      Motion Carried.

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

Commissioner 3 Year Term Currently Bob Zahn. Joanne Mellady moved to keep Bob as Commissioner for another term. Seconded by Loretta Zahn.

Clerk 3 Year Term: Currently Dennis Harrington. Joanne Mellady moved to keep Dennis as Clerk for another term. Seconded by Loretta Zahn.

Auditor 1 Year Term. Currently Debbie Harrington. Joanne Mellady moved to accept Debbie as the auditor for another year. Carl Voas seconded.

Treasurer 3 Year Term: Currently Joanne Mellady. Dennis Harrington moved to accept Joanne as the treasurer for another term. Carl Voas seconded.

Moderator 3 Year Term: Currently Dennis Johns. Joanne Mellady made a motion to appoint Loretta Zahn as moderator. Carl Voas seconded.

All officers were voted in unanimously

All in Favor 11 – Yes, Against – 0      Motion Carried.

**Article 4.** Carl Voas proposed an amendment to adopt RSA 31-95-b allowing the Village District to accept donations. Seconded by Dennis Harrington. Voice vote all in favor unanimous vote.

All in Favor 11 – Yes, Against – 0      Motion Carried.

**Article 5.** To review progress in Village District recreational trail. Matching Funds offered. Carl Voas offered to donate \$1,000.00 and asked if the HHVD could match the funds. Mats Barden proposed to accept it and



match the funds and it was seconded by Dennis Harrington. A vote was taken to accept the donation and for the Village District to match the funds. Amended to be a monetary article in which the \$1,000 match will be allocated from unassigned funds and will not affect the tax rate. Voice vote all in favor unanimous vote.

All in Favor 11 – Yes, Against – 0      Motion Carried.

**Article 6.** To revisit ORV ride zone. Carl Voas made a motion to explore making the neighborhood a legal ride zone. Mats Barden seconded.

All in Favor 11 – Yes, Against – 0      Motion Carried.

**New Business** Dennis Harrington made a motion to adjourn and Carl Voas seconded the motion. Voice Vote, Motion Carried. Meeting adjourned at 4:54 pm.

Clerk HHVD

Dennis Harrington







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: 12/31/2014 TO: 12/31/2015

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: 3/19/2016

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  
Carl M Voas

DATE  
3/8/16

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



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: 2015  
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: CARL VOAS Phone #: 603 495-1778 E-Mail: CARLV@GSINET.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.

2/4/16	Part 1. Financial Records
2/4/16	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: 2/4/16

Deborah L. HARRINGTON  
Deborah L. 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?

JOANNE MELLADY  
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 LEDGER

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

JOANNE MELLADY  
Name

TREASURER  
Title

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

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

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

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

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

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

	Yes	No	N/A
General Fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water activity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sewer activity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Library activity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Trustees of trust funds	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
School grants	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
School lunch	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Revolving Funds (identify: _____)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other (identify: <u>GOVERNMENT</u> )	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (identify: <u>PARKS + REC</u> )	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (identify: _____)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other (identify: _____)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>



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

How often? ONCE A YEAR





<u>Yes</u>	<u>No</u>	<u>N/A</u>
_____	_____	<input checked="" 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: \_\_\_\_\_

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

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
--	------------	-----------	------------

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?

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:

---



---



---



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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 \* Check 114 Dated 1/05 on Bank statement was a check written 12/23 to the Washington Fire Auxillary and is included in the 2015 totals

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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

Recommendations:

General ledger section completed by:

Date: 2/4/2016

Deborah Harrington  
Robert Harrington



Part 2. Treasurer/Cash

<u>Questions</u>	<u>Yes</u>	<u>No</u>	<u>N/A</u>
1 Does the Treasurer maintain a cash book to track all receipt and disbursement activity for all cash accounts?  If no, explain: <u>WE DO NOT COLLECT CASH</u> _____ _____	_____	_____	_____ ✓
2 Does the Treasurer's cash book document the remittances from departments and deposits to the bank?  If no, explain: _____ _____ _____	_____	_____	_____ ✓
3 Does the Treasurer's cash book document vendor/payroll disbursement manifests (check run) numbers and amounts?  If no, explain: _____ _____ _____	_____	_____	_____ ✓
4 Do month-end cash book balances match actual bank reconciliation balances?  If no, explain: _____ _____ _____	_____	_____	_____ ✓
5 Are monthly bank statements as of the last day of the month?	_____	_____	_____ ✓
6 Are bank reconciliations prepared each month, within a month of the statement date, for each cash account?  If no, explain: _____ _____ _____	_____	_____	_____ ✓
7 Who prepares bank reconciliations?  Name _____ Title _____			
8 Are monthly bank reconciliations documented, signed, and retained?	_____	_____	_____ ✓





Yes No N/A

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

Yes No N/A
[ ] [ ] [x]

If yes, by whom?

Name Title

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

Yes No N/A
[ ] [ ] [x]

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

JOANNE MELLADY TREASURER
Name Title

MATS BARDEN COMMISSIONER
Name Title

Name Title

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

JOANNE MELLADY TREASURER
Name Title

MATS BARDEN COMMISSIONER
Name Title

Name Title

13 Do any signature stamps exist?

Yes No N/A
[ ] [x] [ ]

If yes, are they stored in a secure location?

Yes No N/A
[ ] [ ] [x]

Are there procedures in place for its use?

Yes No N/A
[ ] [ ] [x]

14 Is a check signing machine used?

Yes No N/A
[ ] [x] [ ]

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

Yes No N/A
[ ] [ ] [x]

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?

Yes No N/A
[x] [ ] [ ]

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

JOANNE MELLADY TREASURER
Name Title

MATS BARDEN COMMISSIONER
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?<br>(if applicable)              | _____      | _____     | _____✓     |
| Is that documented?  | _____      | _____     | _____✓     |
| 19 Does the Treasurer reconcile total annual Town Clerk receipt remittances (turnovers) to the Town Clerk's records?<br>(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)?	
EVER SOURCE- Vendor	<u>11/18/2015</u>	<u>56809237019</u>	<u>\$ 14.96</u>	<u>✓ CK# 112</u>	<u>12/9/15</u>
RON'S JOHN'S Vendor	<u>9/22/2015</u>	<u>#0000 Statement 9/2/15</u>	<u>\$ 130.00</u>	<u>✓ CK# 105</u>	<u>9/22/15</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?
7/24/15	\$ 1,236.50	✓
12/29/15	\$ 1,236.50	✓
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
9/3/15	CK#107 dated 9/22	EVERSOURCE	\$40.86
8/7/15	CK#103 dated 8/26	EVERSOURCE	\$26.51
9/29/15	CK#106 dated 9/22	PATRIOTS CO (PIL)	\$663.00
6/10/15	CK#446 dated 6/10	USPS PO BOX RENEWAL	\$50.00
5/4/15	CK#437 dated 4/28	Premier Printing	\$5676









3 4677 0020023 5

Operations - Part 2, Treasurer

Comments on procedures or status of work:

Lined area for handwritten notes or comments.

Recommendations:

Lined area for handwritten recommendations.

Project status completed by: Date

1/14/15

David [unclear]

[unclear]