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**W27h**  
**2011**  
**c.1**

**Highland Haven**  
**Village District**  
**Town of**  
**Washington, N.H.**  
**Annual Report**  
**2011**



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2011  
Annual Report

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



**Highland Haven  
Village District**

**2011 Annual Report**

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CONCORD, NH

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**Topic**

Letter From Board Of Commissioners

2012 Village District Warrant

2012 Budget From-M36 State of NH

Comparison Data

2011 Receipts  
Property Valuation & Tax Rate Summary

2011 Expenditures Payment Schedule

Balance Sheet @ 12/31 2011 2010 2009 2008

2010 Financial Report-MS35 Year End 12/31/10

Minutes of 4/16/11 Annual District Meeting

**Village District Officials MS-31 for 2012**

**Revised Estimated Revenues MS-34 for 2012**

**Report For Appropriations MS-32 For 2012**

**Minutes of 4/21/12 Annual District Meeting**

**Auditor MS-60 Report Year End 12/31/11**





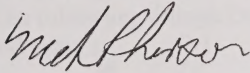
Highland Haven Village District  
PO BOX 223  
Washington, NH 03280

Your annual report for the Highland Haven Village District for the year 2011 follows. If you have any questions concerning any portion of the report of the Village District itself, please do not hesitate to contact us.

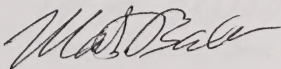
Respectfully Submitted,

The Board Of Commissioners

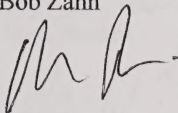
Mark Pherson, Chair 603-495-3025 mkph@gsinet.net



Mats Barden

 4-21-12

Bob Zahn



1.





STATE of NEW HAMPSHIRE  
VILLAGE DISTRICT WARRANT 2012

To the inhabitants of Highland Haven Village District, Town of Washington, qualified to vote in District affairs. You are notified to meet at the clubhouse in the District on Saturday the twenty first of April 2012 (4/21/12) 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 Two Thousand One Hundred Dollars (\$2,100.00) to defray the costs of **General Government** for the year. Funding to be Two Thousand One Hundred Dollars from taxes. The Commissioners recommend this article.  
Majority vote required Administrative \$300.00 Insurance \$1,800.00

**ARTICLE 2.** To see if the Village District will vote to raise and appropriate of Four Hundred Dollars (\$400.00) for **Parks and Recreation**. The Commissioners recommend this appropriation.  
Majority vote required. Maintenance \$400.00

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

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

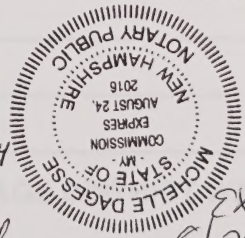
*Mark S Pherson* 1/16/12  
Mark S Pherson, Chair      Date      Notary

State of NH  
Hillsborough County  
On 1/16/12, Mark S. Pherson, personally  
appeared before me.

*[Signature]*  
TINA C. DELBY-HEATH, Notary Public  
My Commission Expires October 7, 2014

*Mats Barden* 1/17/12  
Mats Barden      Date      Notary

*Bob Zahn* 3/17/12  
Bob Zahn      Date      Notary  
SANDRA J HENRY  
NOTARY PUBLIC-STATE OF NEW YORK  
No. 01HE6239749  
Qualified in Jefferson County  
My Commission Expires Notary 1/16/14



*Michelle Dagesse, Notary*

EXP 8/24/2016

I Mats Barden do hereby certify that copies of this warrant and form MS36 were posted on the Highland Haven club house on February 16, 2012 being the place of District meetings and then also on the Highland Haven bulletin board, a place of District public notice.



MS-36  
2012 Budget

# BUDGET FORM FOR VILLAGE DISTRICTS

without Budget Committee Under RSA 32:14-24

DATE OF MEETING: April 21, 2012 For Fiscal Year 2012

VILLAGE DISTRICT: HIGHLAND HAVEN County: SULLIVAN

In the Town(s) Of: WASHINGTON, NH

Mailing Address: P.O. BOX 223

WASHINGTON, NH 03280

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

## IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

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

This is to certify that this budget was posted with the warrant on the (date) \_\_\_\_\_.

majority of **GOVERNING BODY (COMMISSIONERS)**

*Please sign in ink.*

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

Mark Pherson 1/15/12

Mark Bauda 1/16/12

[Signature] 1/30/12

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**THIS BUDGET SHALL BE POSTED WITH THE VILLAGE DISTRICT WARRANT**

FOR DRA USE ONLY

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

3.





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2011 Prelim 2011

2012 Budget

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Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuig FY (RECOMMENDED)	Appropriations Ensuig FY (NOT RECOMMENDED)
<b>GENERAL GOVERNMENT</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4130-4139	Executive		300.00	92.32	300.00	
4150-4151	Financial Administration					
4153	Legal Expense					
4155-4159	Personnel Administration					
4194	General Government Buildings					
4196	Insurance		1,800.00	1,842.00	1,800.00	
4197	Advertising & Regional Assoc.					
4199	Other General Government					
<b>PUBLIC SAFETY</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4210-4214	Police					
4215-4219	Ambulance					
4220-4229	Fire					
4290-4298	Emergency Management					
4299	Other Public Safety					
<b>HIGHWAYS &amp; STREETS</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4311-4312	Admin., Highways & Streets					
4313	Bridges					
4316	Street Lighting					
4319	Other					
<b>SANITATION</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4321-4323	Admin. & Solid Waste Collection					
4324	Solid Waste Disposal					
4325	Solid Waste Clean-up					
4326-4329	Sewage Coll. & Disposal & Other					
<b>WATER DISTRIBUTION &amp; TREATMENT</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4331	Administration					
4332	Water Services					
4335	Water Treatment					
4338-4339	Water Conservation & Other					
<b>HEALTH</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4411-4414	Administration & Pest Control					
<b>CULTURE &amp; RECREATION</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4520-4529	Parks & Recreation		400.00	409.50	400.00	
4589	Other Culture & Recreation					





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Budget - Village District of HIGHLAND HAVEN

FY 2012

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2011 Prelim

2011

2012 Budget

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuang FY (RECOMMENDED)	Appropriations Ensuang FY (NOT RECOMMENDED)
<b>DEBT SERVICE</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4711	Princ.- Long Term Bonds & Notes					
4721	Interest-Long Term Bonds & Notes					
4723	Int. on Tax Anticipation Notes					
4790-4799	Other Debt Service					
<b>CAPITAL OUTLAY</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4901	Land & Improvements					
4902	Machinery, Vehicles & Equipment					
4903	Buildings					
4909	Improvements Other Than Bldgs					
<b>OPERATING TRANSFERS OUT</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Proprietary Fund					
4915	To Capital Reserve Fund (Page 4)					
4916	To Trust and Agency Funds (Page 4)					
<b>OPERATING BUDGET SUBTOTAL</b>			2,500.00	2,343.82	2,500.00	



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**\*\*SPECIAL WARRANT ARTICLES\*\***

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

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
<b>SPECIAL ARTICLES RECOMMENDED</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	0.00	<b>XXXXXXXXXX</b>

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

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

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	0.00	<b>XXXXXXXXXX</b>



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2011

2012 Budget

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Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING FISCAL YEAR
<b>TAXES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3190	Interest & Penalties on Delinquent Taxes				
3311-3319	FROM FEDERAL GOVERNMENT				
<b>FROM STATE</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3351	Shared Revenues				
3354	Water Pollution Grant				
3359	Other (Including Railroad Tax)				
3379	FROM OTHER GOVERNMENTS				
<b>CHARGES FOR SERVICES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3401	Income from Departments				
3409	Other Charges				
<b>MISCELLANEOUS REVENUES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3501	Sale of Village District Property				
3502	Interest on Investments				
3503-3509	Other		2.00	1.75	2.00
<b>INTERFUND OPERATING TRANSFERS IN</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
3914	From Proprietary Funds				
3915	From Capital Reserve Funds				
3916	From Trust & Agency Funds				
<b>OTHER FINANCING SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3934	Proc. from Long Term Bonds & Notes				
	Amts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes		2.00	1.75	2.00
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			<b>2.00</b>	<b>1.75</b>	<b>2.00</b>

**\*\*BUDGET SUMMARY\*\***

	2011 Actual Spent	2011 Budget	2012 Budget
OPERATING BUDGET Appropriations Recommended (from page 3)	\$ 2,343.82	2,500.00	2,500.00
Special Warrant Articles Recommended (from page 4)			
Individual Warrant Articles Recommended (from page 4)			
TOTAL Appropriations Recommended		2,500.00	2,500.00
Less: Amount of Estimated Revenues & Credits (from above)	\$ 2,610.00	2.00	2.00
Estimated Amount of Taxes to be Raised		2,525.00	2,610.00





HIGHLAND HAVEN VILLAGE DISTRICT Town Of Washington

	Prelim 2012	Actual 2011	Actual 2010	Actual 2009	Budget 2011
<b>APPROPRIATIONS &amp; EXPENDITURES</b>					
<b>GENERAL GOVERNMENT</b>					
Administrative-Reports	\$50.00	\$50.32	\$16.02	\$26.10	\$50.00
-Supplies	\$150.00		\$17.25	\$26.09	\$150.00
-Postage	\$100.00	\$42.00	\$46.80	\$97.31	\$100.00
<b>Total Administrative</b>	<b>\$300.00</b>	<b>\$92.32</b>	<b>\$80.07</b>	<b>\$149.50</b>	<b>\$300.00</b>
Legal					
Buildings-Repair					
Insurance	\$1,800.00	\$1,842.00	\$1,749.00	\$1,656.00	\$1,800.00
<b>Total Government</b>	<b>\$2,100.00</b>	<b>\$1,934.32</b>	<b>\$1,829.07</b>	<b>\$1,805.50</b>	<b>\$2,100.00</b>
<b>PARKS &amp; RECREATION</b>					
Maintenance-Lawn Service	\$400.00	\$409.50	\$315.00	\$315.00	\$400.00
Other			\$1,226.10	\$100.00	
<b>Total Parks &amp; Recr.</b>	<b>\$400.00</b>	<b>\$409.50</b>	<b>\$1,541.10</b>	<b>\$415.00</b>	<b>\$400.00</b>
<b>CAPITAL OUTLAY &amp; EQUITY</b>					
Unreserved Fund				\$780.27	
<b>TOTAL EXPENDITURES</b>	<b>\$2,500.00</b>	<b>\$2,343.82</b>	<b>\$3,370.17</b>	<b>\$2,220.50</b>	<b>\$2,500.00</b>
<b>SOURCES OF REVENUE</b>					
Surplus			\$847.28		
Interest Checking Acct Yr 2011	\$2.00	\$1.75	\$1.89	\$1.77	\$2.00
<b>REVENUE EXCEPT TAX</b>			<b>\$849.17</b>	<b>\$1.77</b>	
<b>AMOUNT BY TAXES</b>	<b>\$2,610.00</b>	<b>\$2,610.00</b>	<b>\$2,521.00</b>	<b>\$2,999.00</b>	<b>\$2,525.00</b>

Year 2011 Peerless Insurance \$1,742.00  
 McCrills & Eldredge \$100.00  
 Total 1,842.00

Parks/Rec Chadwicks Lawn \$409.50  
 Total \$409.50

Postage, reports, PO Box Rental  
 Total 92.32

Tax Check Deposit Year 2011  
 Total \$2,610.00

**TOTAL CASH OUTFLOW FOR YEAR 2011 \$2,343.82**

Check Book Balanced Yr. End 2011 \$4,465.49

4.



# HIGHLAND HAVEN VILLAGE DISTRICT 2011

## SUMMARY OF RECEIPTS

Taxes Received	\$2,610.00
Interest On BANK Account for 2011	\$1.75
Total Receipts	\$2,611.75

## PROPERTY VALUATION

TOTAL TAXABLE 2011 VALUE	11,347,495
--------------------------	------------

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

5.



HIGHLAND HAVEN VILLAGE DISTRICT  
PAYMENT SCHEDULE  
YEAR ENDED DECEMBER 31, 2011

ADMINISTRATIVE		
Reports,Supplies, Postageand Report copied Chk#379		\$50.32
Postage	Postal Box Rental Chk# 377	\$42.00
<b><u>TOTAL ADMINISTRATIVE</u></b>		<b><u>\$92.32</u></b>
OTHER GOVERNMENT		
Insurance	McCrillis & Eldridge Chk#385	\$100.00
	Peerless Insurance Co. Chk#376	\$1,742.00
TOTAL OTHER GOVT.		\$1,842.00
<b><u>TOTAL GOVERNMENT</u></b>		<b><u>\$1,934.32</u></b>
PARKS & RECREATION & OTHER		
Maintainence	Chadwicks Lawn Service	\$409.50
	Chk#380,381,382,383,384	
OTHER		\$0.00
<b>TOTAL OTHER</b>		<b>\$0.00</b>
<b><u>TOTAL PARKS &amp; RECREATION &amp; OTHER</u></b>		<b><u>\$409.50</u></b>
<b>TOTAL CASH OUTFLOW for Year 2011</b>		<b><u>\$2,343.82</u></b>
<b>CHECK BOOK BALANCED YR. END 12/31/2011</b>		<b>\$4,465.49</b>

6.





**HIGHLAND HAVEN VILLAGE DISTRICT  
BALANCE SHEET DECEMBER 31 20**

<b>ASSETS</b>					
		2011	2010	2009	2008
<b>Current Assets</b>					
Cash		\$4,465.49	\$4,197.56	\$5,044.84	\$4,264.57
Prepaid Insurance		\$600.00	\$600.00	\$600.00	\$600.00
<b>TOTAL</b>		<b>\$5,065.49</b>	<b>\$4,797.56</b>	<b>\$5,644.84</b>	<b>\$4,864.57</b>
<b>Fixed Assets</b>					
Land Building (a.		\$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>TOTAL ASSETS</b>		<i>11,657.38</i>	<i>11,389.45</i>	<b>\$12,236.73</b>	<b>\$11,456.46</b>
<b>LIABILITIES</b>					
<b>FUND EQUITY</b>					
Unreserved Fund		\$5,065.49	\$4,797.56	\$5,644.84	\$4,864.57
Investment-Fixed Assets		\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89
<b>LIABILITIES &amp; FUND EQUITY</b>					
<b>TOTAL</b>		<i>11,657.38</i>	<i>11,389.45</i>	<b>\$12,236.73</b>	<b>\$11,456.46</b>

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

7.



MS-35

MS-35

# FINANCIAL REPORT OF THE VILLAGE DISTRICT BUDGET

Enter VILLAGE DISTRICT Name Here > **Highland Haven Village District Washington, NH**

Enter Calendar Reporting Year Here > **2011**  
(January 1 to December 31)

Enter Optional Reporting Year Here > **n/a**  
(July 1 to June 30)

DOES THE DISTRICT ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS? **NO**  
Enter Yes or No in box above & see instructions.

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

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

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

### GOVERNING BODY (COMMISSIONERS)

Date Signed: **4/28/2012**

*Kathryn Pherson*  
\_\_\_\_\_  
*W. J. ...*  
\_\_\_\_\_  
\_\_\_\_\_

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

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. (If prepared by a person other than the district officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type) **Kathryn Pherson** Signature *Kathryn Pherson*  
Regular Office Hours \_\_\_\_\_ Email address \_\_\_\_\_

FOR DRA USE ONLY

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

8.



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1	2	3	4	5
Acct. #	EXPENDITURE	<i>On in</i> Voted 2011 Appropriations Final MS-32	Other Authorizations* Explain Below	Actual Spent Expenditures <i>For year 2011</i>
<b>GENERAL GOVERNMENT TOTAL =</b>				
show detail below				
4130-4139	Executive	300		92
4150-4151	Financial Administration			
4153	Legal Expense			
4155-4159	Personnel Administration			
4194	General Government Buildings			
4196	Insurance	1,800		1,842
4197	Advertising & Regional Assoc.			
4199	Other General Government			
<b>PUBLIC SAFETY TOTAL =</b>				
show detail below				
4210-4214	Police			
4215-4219	Ambulance			
4220-4229	Fire			
4290-4298	Emergency Management			
4299	Other Public Safety			
<b>HIGHWAYS &amp; STREETS TOTAL =</b>				
show detail below				
4311	Administration			
4312	Highways & Streets			
4313	Bridges			
4316	Street Lighting			
4319	Other			
<b>SANITATION TOTAL =</b>				
show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal			
4325	Solid Waste Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
<b>WATER DISTRIBUTION &amp; TREATMENT =</b>				
show detail below				
4331	Administration			
4332	Water Services			
4335	Water Treatment			
4338-4339	Water Conservation & Other			
Page Sub-Totals		2,100	0	1,934

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





MS-35

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations <i>on 17 2011</i> Final MS-32	Other Authorizations* Explain Below	Actual spent Expenditures <i>For year 2011</i>
<b>HEALTH =</b>				
show detail below				
4411	Administration			
4414	Pest Control			
4419	Other Health			
<b>CULTURE &amp; RECREATION =</b>				
show detail below				
4520-4529	Parks & Recreation	400		410
4589	Other Culture & Recreation			
<b>DEBT SERVICE =</b>				
show detail below				
4711	Princ.- Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
<b>CAPITAL OUTLAY =</b>				
show detail below				
4901	Land & Improvements			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs.			
<b>OPERATING TRANSFERS OUT =</b>				
show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
4915	To Capital Reserve Fund			
4916	To Exp.Trust Fund-except #4917			
4917	To Health Maint. Trust Funds			
	<i>Page Sub-Totals</i>	400	0	410
Less Proprietary Funds or Capital Project Funds				
<b>TOTAL GENERAL FUND EXPENDITURES</b>		2,500	0	2,344

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

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



MS-35

MS-35 Financial Report of the Budget - Village District of

Ighland Haven Village District Washington, N	
2011	Reporting year
n/a	Op FY Reporting Year

1	2	3	4
Acct. #	SOURCE OF REVENUE	Est. Revenues Used to Set Tax Rate	Actual Revenues
<b>TAXES</b>			
3110	Property Taxes <i>Deposited For Year 2011</i>		2,610
3190	Interest & Penalties on Delinquent Taxes		
<b>FROM FEDERAL GOVERNMENT</b>			
3319	Federal Grants and Reimbursements		
<b>FROM STATE</b>			
3351	Shared Revenues		
3354	Water Pollution Grant		
3359	Other From State		
<b>FROM OTHER GOVERNMENTS</b>			
3379	Intergovernmental Revenues		
<b>CHARGES FOR SERVICES</b>			
3401	Income from Departments		
3402	Water Supply Systems Charges		
3403	Sewer User Charges		
3404	Garbage-Refuse Charges		
3409	Other Charges		
<b>MISCELLANEOUS REVENUES</b>			
3501	Sale of Village District Property		
3502	Interest on Investments		
3509	Other <i>Interest on Checking Acct.</i>		2
<b>INTERFUND OPERATING TRANSFERS IN</b>			
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
3915	From Capital Reserve Funds		
3916	From Trust & Fiduciary Funds		
<b>OTHER FINANCING SOURCES</b>			
3934	Proc. from Long Term Bonds & Notes		
Less Revenue for Proprietary Funds or Capital Project Funds			
<b>TOTAL GENERAL FUND REVENUE</b>		0	2,612

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



MS-35

Balance Sheet for Village District of		Highland Haven Village Di:	2011
See note below regarding general fund*		Or Optional Reporting Year	n/a
A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	Jan. 1, 2011 (b)	Dec. 31, 2011 (c)
a. Cash and equivalents	1010	4,197	4,465
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080		
e. Municipal assessments receivable	1081		
f. Tax liens receivable	1110		
g. Accounts receivable	1150		
h. Due from other governments	1260		
i. Due from other funds	1310		
j. Other current assets	1410		
k. Prepaid items	1430	600	600
<b>TOTAL ASSETS</b>		<b>4,797</b>	<b>5,065</b>
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
1. Current liabilities	(a)	(b)	(c)
a. Accounts payable	2020		
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to other funds	2080		
f. Notes payable - Current	2230		
g. Bonds payable - Current	2250		
h. Other payables	2270		
<b>TOTAL LIABILITIES</b>		<b>0</b>	<b>0</b>
2. Fund equity*			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	4,797	5,065
<b>TOTAL FUND EQUITY</b>		<b>4,797</b>	<b>5,065</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>		<b>4,797</b>	<b>5,065</b>

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

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

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







MS-35

MS-35 RECONCILIATION (to assist in balance sheet preparation)

A. GENERAL FUND BALANCE SHEET RECONCILIATION

Total Revenues From Page 4	2,612	
Less Expenditures From Page 3	2,344	
Increase (decrease)	268	
Ending Fund Equity From Balance Sheet	5,065	These cells should be equal
Less Beginning Fund Equity From Balance Sheet	4,797	
Increase (decrease)	268	

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

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



MS-35

MS-35

### Highland Haven

Reporting Year = 2011      On FY Reporting Year = 0

AMORTIZATION OF LONG-TERM DEBT (including proprietary and capital project funds)									
Description	Original obligation	Purpose	Annual installment	Interest rate	Date of final payment	Bonds outstanding at beginning of year	Bonds issued this year	Bonds retired this year	Bonds outstanding at end of year
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	\$		\$			\$	\$	\$	\$
TOTAL									

Remarks



Highland Haven Village District

Town of Washington, NH 03280

Minutes of APRIL 16, 2011 ANNUAL DISTRICT MEETING

The meeting was opened at 4:05 by acting Moderator Mark S. Pherson as Dennis Johns was absent. Eight registered voters of the eleven qualified to vote in the District participated.

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 Two Thousand One Hundred Dollars (\$2,100.00) to defray the costs of **General Government** for the year. Funding to be Two Thousand One Hundred Dollars from taxes. Kathryn Pherson seconded the Motion. VOICE VOTE, MOTION CARRIED.

**ARTICLE 2.** Bob Zahn moved "that the District will vote to raise and appropriate the sum of Four Hundred Dollars (\$400.00) for **Parks and Recreation**. Dennis Harrington seconded the motion. VOICE VOTE, MOTION CARRIED.

**ARTICLE 3.** Kathryn Pherson moved "to make the following nominations for officers to administer the affairs of the District.

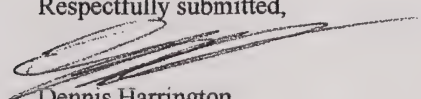
COMMISSIONER	3 Year Term	Mats Barden
CLERK	2 Year Term	Dennis Harrington
TREASURER	2 Year Term	Kathryn Pherson
MODERATOR	2 Year Term	Dennis Johns
AUDITOR	1 Year Term	Deborah McGill

Dennis Harrington seconded the motion VOICE VOTE, MOTION CARRIED.

Mark S. Pherson moved "to adjourn", Loretta Zahn seconded the motion. VOICE VOTE, MOTION CARRIED.

Meeting adjourned at 4:45 pm.

Respectfully submitted,

  
Dennis Harrington  
Village District Clerk 4/16/11





VILLAGE DISTRICT OFFICIALS MS-31

(RSA 670:9)

Due 20 Days After Election or Appointment

MS-31  
2012 Elections

Village District: Highland Haven County: Sullivan  
In the Town Of: Washington Phone: 603-495-3025  
Mailing Address: PO Box 223 Washington NH 03280  
Fax: \_\_\_\_\_ Website: \_\_\_\_\_  
Email Address: mkph@gsinet.net

**OFFICE**      **Mailing Address & Email Address**      **Daytime Phone #**      **Term Ends**  
COMMISSIONERS

1. Chairman Mark Pherson 672 Highland Haven Rd 495-3025 2015
2. Bob Zahn 494 Highland Haven Rd 495-0615 2013
3. Mats Barden 47 Beaver Brook Rd 495-~~1144~~<sup>0786</sup> 2014
4. Clerk Dennis Harrington 447 Highland Haven Rd 495-1144 201
5. Treasurer Kathryn Pherson 672 Highland Haven Rd 495-3025 2013
6. Moderator Dennis Johns 557 Highland Haven Rd 495-0853 2013
7. Auditor Deborah McGill 447 Highland Haven Rd 495-1144 201
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 \_\_\_\_\_

11/21/12

FOR DRA USE

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

REV 12/11



## REVISED ESTIMATED REVENUES

MS-34

(RSA 21-J:34)

Due September 1

VILLAGE DISTRICT :

Highland Haven Village Distr.

FY:

2012

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 <i>interest from Check Acct</i>	<i>2.</i>	<i>2.00</i>	
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			
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				
<b>**General Fund Balance**</b>				
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			<i>2.00</i>	
Total Voted Appropriations MS-32 =			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.

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

*10.*



# REPORT OF APPROPRIATIONS ACTUALLY VOTED FOR VILLAGE DISTRICTS

Date of Meeting: <sup>(RSA 21-J:34)</sup> April 21, 2012

Village District: Highland Haves County: Sullivan

In the Town(s) Of: Washington

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

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

## Certificate of Appropriations

(To be completed after each annual and special meeting)

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

## Governing Body (Commissioners)

*Please sign in ink.*

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

Date: 4/21/2012

[Signature]

[Signature] 4-21-12

[Signature]

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

FOR DRA USE ONLY

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

12.





Village District of: Highland Haven Village District

1	2	3	4	5
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	WARR. ART.#	Appropriations As Voted	For Use By Department of Revenue Administration
<b>GENERAL GOVERNMENT</b>				
4130-4139	Executive		300.00	
4150-4152	Financial Administration			
4153	Legal Expense			
4155-4159	Personnel Administration			
4194	General Government Buildings		1800.00	
4196	Insurance			
4197	Advertising & Regional Assoc.			
4199	Other General Government			
<b>PUBLIC SAFETY</b>				
4210-4214	Police			
4215-4219	Ambulance			
4220-4229	Fire			
4290-4298	Emergency Management			
4299	Other (Including Communications)			
<b>HIGHWAYS &amp; STREETS</b>				
4311	Administration			
4312	Highways & Streets			
4313	Bridges			
4316	Street Lighting			
4319	Other Highway, Streets, and Bridges			
<b>SANITATION</b>				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal			
4325	Solid Waste Clean-up			
4326-4328	Sewage Coll. & Disposal			
4329	Other Sanitation			
<b>WATER DISTRIBUTION &amp; TREATMENT</b>				
4331	Administration			
4332	Water Services			
4335	Water Treatment			
4338-4339	Water Conservation & Other			
<b>HEALTH</b>				
4411	Administration			
4414-4419	Pest Control and Other			
4520-4589	Parks & Recreation & Other		400.00	
<b>DEBT SERVICE</b>				
4711	Princ.- Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Note			
4790	Other Debt Service			





Village District of: Highland Haven Village Distr.

1 Acct.#	2 PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	3 WARR. ART.#	4 Appropriations As Voted	5 For Use By Department of Revenue Administration
<b>CAPITAL OUTLAY</b>				
4901	Land & Improvements			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs			
<b>OPERATING TRANSFERS OUT</b>				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Proprietary Fund			
4915	To Capital Reserve Fund			
4916	To Trust and Fiduciary Funds			
<b>TOTAL VOTED APPROPRIATIONS</b>			<u>2,500<sup>00</sup></u>	

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

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

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

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



Highland Haven Village District

Town of Washington, NH 03280

Minutes of APRIL 21, 2012 ANNUAL DISTRICT MEETING

The meeting was opened at 4:05 by acting Moderator Mark S. Pherson as Dennis Johns was absent. Eight registered voters of the eleven qualified to vote in the District participated.

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 Two Thousand One Hundred Dollars (\$2,100.00) to defray the costs of **General Government** for the year. Funding to be Two Thousand One Hundred Dollars from taxes. Kathryn Pherson seconded the Motion. VOICE VOTE, MOTION CARRIED.

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**ARTICLE 3.** Kathryn Pherson moved “to make the following nominations for officers to administer the affairs of the District.

CHAIRMAN	3 Year Term	Mark Pherson
AUDITOR	1 Year Term	Deborah McGill

Dennis Harrington seconded the motion VOICE VOTE, MOTION CARRIED.

Mark S. Pherson moved “to adjourn”, Loretta Zahn seconded the motion. VOICE VOTE, MOTION CARRIED.

Meeting adjourned at 4:45 pm.

Respectfully submitted,

  
Dennis Harrington  
Village District Clerk 4/2012

13.



MS-60  
audit Report  
year End  
12/31/11

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

Municipality: Highland Haven Village District Audit Fiscal Year: 2011  
Type of Municipality (Town, School or Village District): Village District  
Mailing Address: P.O. Box 223  
Washington NH 03280  
Phone #: 603495-3025 Fax #: \_\_\_\_\_ E-Mail: \_\_\_\_\_  
Contact: Mark Pearson Phone #: 603495-3095 E-Mail: mkpha@gsi.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.

1/31/2012	Part 1. Financial Records
1/31/2012	Part 2. Treasurer
	Part 3. Tax Collector
	Part 4. Trustees
	Part 5. Town Clerk
	Part 6. Library

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

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: 1/31/2012  
Deborah L. McGill  
Deborah L. McGill

FOR DRA USE ONLY

14.





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

**Questions**

1 Who maintains the (general ledger) financial records?

Katheryn Pherson  
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)

Kathryn Pherson  
Name  
Mark Pherson  
Name  
\_\_\_\_\_  
Name

Treasurer  
Title  
Chairman  
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)?

- General Fund
- Water activity
- Sewer activity
- Library activity
- Trustees of trust funds
- School grants
- School lunch
- Revolving Funds (identify: \_\_\_\_\_)
- Other (identify: Government)
- Other (identify: Park & Recreation)
- Other (identify: \_\_\_\_\_)
- Other (identify: \_\_\_\_\_)

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



Yes No N/A

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

How often are they reconciled?

Monthly  
 Quarterly  
 Annually

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

9 Does the person who maintains the general ledger also:

Sign (authorize) checks?

Control unused check stock?

Prepare bank reconciliations?

Handle incoming receipts?

10 Does the general ledger track receivable balances for:

Property taxes?

Unredeemed taxes?

Water?

Sewer?

Other (identify): interest

11 Does the general ledger track accounts payable?

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

How often?

Monthly  
 Quarterly  
 Annually

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

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

The Commissioners - Chairman - Clerk - Treasurer - Moderator + Auditor  
Posted for all registered users







Yes      No      N/A

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? \_\_\_\_\_





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:

---



---



---



---

**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:

---



---



---



---

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:

---



---



**Observations - Part 1. General Ledger & Financial Records**

Comments on procedures or areas of weakness:

Records are very organized  
Checkbook numbers are color coded  
No recommendations or identified weaknesses

Recommendations:

General ledger section completed by:

Deborah McGill  
Frank L. McGill

Date: 1/31/2012



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:

If no, explain: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

Yes: \_\_\_ No: \_\_\_ 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:

If no, explain: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

Yes: \_\_\_ No: \_\_\_ N/A:

If no, explain: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

Yes: \_\_\_ No: \_\_\_ N/A:

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

Yes: \_\_\_ No: \_\_\_ 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:





Yes No N/A

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

\_\_\_ \_\_\_

If yes, by whom?

\_\_\_\_\_  
Name Title

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

\_\_\_ \_\_\_

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

Kathryn Pherson \_\_\_\_\_  
Name Title

Mark Pherson \_\_\_\_\_  
Name Title

Mark Pherson \_\_\_\_\_  
Name Title

\_\_\_\_\_  
Name Title

\_\_\_\_\_  
Name Title

\_\_\_\_\_  
Name Title

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

Kathryn Pherson \_\_\_\_\_  
Name Title

Mark Pherson \_\_\_\_\_  
Name Title

Mark Pherson \_\_\_\_\_  
Name Title

\_\_\_\_\_  
Name Title

\_\_\_\_\_  
Name Title

\_\_\_\_\_  
Name Title

13 Do any signature stamps exist?

\_\_\_  \_\_\_  
\_\_\_  \_\_\_  
\_\_\_  \_\_\_

If yes, are they stored in a secure location?

Are there procedures in place for its use?

14 Is a check signing machine used?

\_\_\_  \_\_\_  
\_\_\_  \_\_\_

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

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

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

\_\_\_ \_\_\_

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

Kathryn Pherson \_\_\_\_\_  
Name Title

Mark Pherson \_\_\_\_\_  
Name Title

Mark Pherson \_\_\_\_\_  
Name Title

\_\_\_\_\_  
Name Title







Yes    No    N/A

17 Are undeposited receipts held in a secure location?

\_\_\_    \_\_\_   

18 Does the Treasurer reconcile total annual Tax Collector receipt remittances (turnovers) to the Tax Collector's records?  
(if applicable)

\_\_\_    \_\_\_   

Is that documented?

\_\_\_    \_\_\_   

19 Does the Treasurer reconcile total annual Town Clerk receipt remittances (turnovers) to the Town Clerk's records?  
(towns only)

\_\_\_    \_\_\_   

Is that documented?

\_\_\_    \_\_\_   

20 Does the Treasurer reconcile total annual governing body receipt remittances (turnovers) to their records?

\_\_\_    \_\_\_   

Is that documented?

\_\_\_    \_\_\_   

21 Has the municipality adopted (and annually updated) an investment policy in accordance with RSA 41:9, VII?

\_\_\_        \_\_\_

22 Document other non-general fund cash accounts maintained by the Treasurer (e.g., conservation commission, police revolving, celebration accounts, etc.)

\_\_\_    \_\_\_   

Account Name

Who authorizes payments?

Reported in  
general fund?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_  
\_\_\_  
\_\_\_



**Part 2. Treasurer/Cash Testing**

**Yes No N/A**

**Year End Bank Reconciliations**

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

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

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

If no, explain: \_\_\_\_\_  
\_\_\_\_\_

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

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

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

6 Are other reconciling items appropriately documented?           ✓

Explain other reconciling items: \_\_\_\_\_  
\_\_\_\_\_

**Cash Book**

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

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

	Date of Order	Order Number	Amount	Traced to Approved Order (Manifest)?
Vendor	<u>Peerless Insurance 5/11/11</u>	<u>#200520990</u>	<u>\$ 1,732.00</u>	<u>✓</u> <u>ck # 376</u>
Vendor	<u>McCrillis Eldredge Ins. 12/05/11</u>	<u>#20939</u>	<u>\$ 100.00</u>	<u>✓</u> <u>ck # 385</u>
Payroll	<u>N/A</u>	<u>    </u>	<u>\$</u>	<u>    </u>
Payroll	<u>N/A</u>	<u>    </u>	<u>\$</u>	<u>    </u>





- 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?
<u>N/A</u>	\$ _____	_____
<u>N/A</u>	\$ _____	_____
<u>N/A</u>	\$ _____	_____
<u>N/A</u>	\$ _____	_____

**Other Bank Accounts**

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

**Yes   No   N/A**

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

\_\_\_\_\_

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

<u>Date</u>	<u>Check Number</u>	<u>Vendor</u>	<u>Amount</u>
<u>5/7/2011</u>	<u># 377</u>	<u>US Postal Service</u>	<u>\$ 42.00</u>
<u>6/25/2011</u>	<u># 380</u>	<u>Chadwicks</u>	<u>\$ 75.00</u>
<u>7/23/2011</u>	<u># 381</u>	<u>Chadwicks</u>	<u>\$ 75.00</u>
<u>9/10/2011</u>	<u># 382</u>	<u>Chadwicks</u>	<u>\$ 75.00</u>
<u>12/05/2011</u>	<u># 385</u>	<u>McGrillist &amp; Eldredge</u>	<u>\$ 100.00</u>



**Observations - Part 2. Treasurer**

Comments on procedures or areas of weakness:

\_\_\_\_\_  
\_\_\_\_\_  
*Very accurate Bookkeeping*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Recommendations:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Treasurer section completed by:

Date: 1/31/2012

*Deborah McMill*  
\_\_\_\_\_

*Deborah McMill*  
\_\_\_\_\_  
\_\_\_\_\_



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

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

ADDRESS: P.O. Box 223

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

FISCAL PERIOD: 1/1/2011 TO: 12/31/2011

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: 2/28/2012

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

Mark Pherson, Chairman

DATE

1/4/12

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.

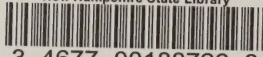
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NH DEPARTMENT OF REVENUE ADMINISTRATION  
Municipal Services Division  
P.O. Box 487 Concord, NH 03302-0487  
(603) 271-3397



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