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**Highland Haven**  
**Village District**  
**Town of**  
**Washington, N.H.**  
**Annual Report**  
**2012**



Highland Haven Village District  
2012  
Annual Report


Your annual report for the Highland Haven Village District for the year 2012 follows. If you have any comments concerning any portion of the report of the Village District, please do not hesitate to contact us.

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

Mayor  
M. Bal

Dist. Clerk  
M. S.

2012  
Annual Report



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Highland Haven Village District  
PO BOX 223  
Washington, NH 03280

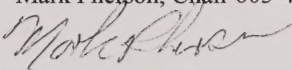
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Your annual report for the Highland Haven Village District for the year 2012 follows. If you have any questions concerning any portion of the report of the Village District itself, please do not hesitate to contact us.

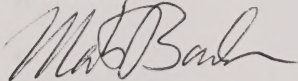
Respectfully Submitted,

The Board Of Commissioners

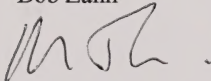
Mark Pherson, Chair 603-495-3025 mkph@gsinet.net



Mats Barden



Bob Zahn



1.





**Highland Haven  
Village District**

**2012 Annual Report**

**INDEX**

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6	2012 Expenditures Payment Schedule
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STATE OF NEW HAMPSHIRE  
VILLAGE DISTRICT WARRANT 2013

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 seventh of April 2013 (4/27/13) 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 Nine Hundred and Sixty Dollars (\$960.00) to defray the costs of **General Government** for the year. Funding to be Nine Hundred and Sixty Dollars from taxes. The Commissioners recommend this article.

Majority vote required Administrative \$160.00 Insurance \$800.00

*Matts Barden  
Notary Seem*

**ARTICLE 2.** To see if the Village District will vote to raise and appropriate One Thousand Four Hundred and Sixty Five Dollars (\$1,465.00) for **Parks and Recreation**. The Commissioners recommend this appropriation.

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

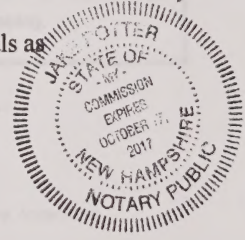
*Randy  
Gritchen  
Commissioner  
Notary  
Derry*

**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*  
Mark S Pherson, Chair      Date

*2/27/13*  
*[Signature]*  
Notary      *2/27/13*



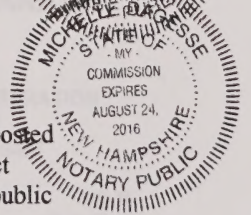
Mats Barden      Date  
*Mats Barden*      *2-1-13*

Notary  
*Michelle Dagesse*



Bob Zahn      Date  
*Bob Zahn*      *6 Feb 13*

Notary  
*Michelle Dagesse*



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, 2013 being the place of District meetings and then also on the Highland Haven bulletin board, a place of District public notice.



1115-30  
2013 Budget

# BUDGET FORM FOR VILLAGE DISTRICTS

without Budget Committee Under RSA 32:14-24

DATE OF MEETING: April 27, 2013

VILLAGE DISTRICT: Highland Haven Village District 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) 2/16/2013.

### 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 Brown*

*Joe Sh.*

*Mark Bal*

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

### 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





1115-56

MS-36 Budget - Village District of Highland Haven Village District FY 2013  
 1 2 3 2012 Prelim 4 2012 5 2013 Prelim-Budget 6 7

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
<b>GENERAL GOVERNMENT</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4130-4139	Executive		300.00	152.03	160.00	
4150-4151	Financial Administration					
4153	Legal Expense					
4155-4159	Personnel Administration					
4194	General Government Buildings					
4196	Insurance		1,800.00	1,768.00	800.00	
4197	Advertising & Regional Assoc.					
4199	Other General Government					
<b>PUBLIC SAFETY</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4210-4214	Police					
4215-4219	Ambulance					
4220-4229	Fire					
4290-4298	Emergency Management					
4299	Other Public Safety					
<b>HIGHWAYS &amp; STREETS</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4311-4312	Admin., Highways & Streets					
4313	Bridges					
4316	Street Lighting					
4319	Other					
<b>SANITATION</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
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>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4331	Administration					
4332	Water Services					
4335	Water Treatment					
4338-4339	Water Conservation & Other					
<b>HEALTH</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4411-4414	Administration & Pest Control					
<b>CULTURE &amp; RECREATION</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4520-4529	Parks & Recreation		400.00	337.50	1,465.00	
4589	Other Culture & Recreation					









MIS-36

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

Special warrant articles are defined in RSA 32:3,V, 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>











HIGHLAND HAVEN VILLAGE DISTRICT Town Of Washington

	Prelim 2013	Actual 2012	Prelim 2012	Actual 2011	Actual 2010
<b>APPROPRIATIONS &amp; EXPENDITURES</b>					
<b>GENERAL GOVERNMENT</b>					
Administrative-Reports			\$50.00	\$50.32	\$16.02
-Supplies	\$110.00	\$108.03	\$150.00		\$17.25
-Postage	\$50.00	\$44.00	\$100.00	\$42.00	\$46.80
<b>Total Administrative</b>	<b>\$160.00</b>	<b>\$152.03</b>	<b>\$300.00</b>	<b>\$92.32</b>	<b>\$80.07</b>
Legal					
Buildings-Repair					
Bond Insurance	\$100.00	\$100.00			
Insurance	\$700.00	\$1,668.00	\$1,800.00	\$1,842.00	\$1,749.00
<b>Total Government</b>	<b>\$960.00</b>	<b>\$1,920.03</b>	<b>\$2,100.00</b>	<b>\$1,934.32</b>	<b>\$1,829.07</b>
<b>PARKS &amp; RECREATION</b>					
Maintenance-Lawn Service	\$405.00	\$337.50	\$400.00	\$409.50	\$315.00
*Other	\$1,060.00				\$1,226.10
<b>Total Parks &amp; Recr.</b>	<b>\$1,465.00</b>	<b>\$337.50</b>	<b>\$400.00</b>	<b>\$409.50</b>	<b>\$1,541.10</b>
<b>CAPITAL OUTLAY &amp; EQUITY</b>					
Unreserved Fund					
<b>TOTAL EXPENDITURES</b>	<b>\$2,425.00</b>	<b>\$2,257.53</b>	<b>\$2,500.00</b>	<b>\$2,343.82</b>	<b>\$3,370.17</b>
<b>SOURCES OF REVENUE</b>					
Surplus					\$847.28
Interest	\$2.00	\$0.53	\$2.00	\$1.75	\$1.89
<b>REVENUE EXCEPT TAX</b>					<b>\$849.17</b>
<b>AMOUNT BY TAXES</b>	<b>\$2,610.00</b>	<b>\$2,610.00</b>	<b>\$2,610.00</b>	<b>\$2,610.00</b>	<b>\$2,521.00</b>

Year 2012 Peerless Ins. \$977.00      Parks/Rec Lawn Service \$337.50  
 McCrillis & Eldredge Ins. \$100.00      Postage,reports, PO Box Rent \$152.03  
 Patriot Ins. \$691.00  
 Total \$1,768.00

Cash Outflow for the yr 2012: \$2,257.53

Chk BK Bal Yr End 2012 \$4,818.49

4.



**HIGHLAND HAVEN VILLAGE DISTRICT 2012**

**SUMMARY OF RECEIPTS**

Taxes Received	\$2,610.00
Interest On BANK Account for 2012	\$0.53
Total Receipts	\$2,610.53

**PROPERTY VALUATION 2012 Tax Rate Calculation**

TOTAL TAXABLE 2012 VALUE	\$11,733,459
Highland Haven Village District	

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



HIGHLAND HAVEN VILLAGE DISTRICT  
PAYMENT SCHEDULE  
YEAR ENDED DECEMBER 31, 2012

ADMINISTRATIVE		
Reports, Supplies, Postage and Report copied Chk#389	\$108.03	
Postage	Postal Box Rental Chk# 390	\$44.00
<b><u>TOTAL ADMINISTRATIVE</u></b>		<b><u>\$152.03</u></b>
OTHER GOVERNMENT		
Insurance	McCrislis & Eldridge Chk#398	\$100.00
	Peerless Insurance Co. Chk#386	\$977.00
	Patriot Insurance Chk#395	\$691.00
TOTAL OTHER GOVT.		\$1,768.00
<b><u>TOTAL GOVERNMENT</u></b>		<b><u>\$1,920.03</u></b>
PARKS & RECREATION & OTHER		
Maintainence	Mowing-Lawn Service	\$337.50
	Chk#388,391,393,394,397.	
OTHER		\$0.00
<b>TOTAL OTHER</b>		<b>\$0.00</b>
<b><u>TOTAL PARKS &amp; RECREATION &amp; OTHER</u></b>		<b><u>\$337.50</u></b>
<b>TOTAL CASH OUTFLOW for Year 2012</b>		<b><u>\$2,257.53</u></b>

CHECK BOOK BALANCED YR. END 12/31/2012 \$4,818.49

Peerless Insurance includes a 1,071.00 credit deposited into checking acct on 11/20/2012.





HIGHLAND HAVEN VILLAGE DISTRICT  
BALANCE SHEET DECEMBER 31 2012

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



# FINANCIAL REPORT OF THE VILLAGE DISTRICT BUDGET

Enter VILLAGE DISTRICT Name Here >

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

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

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

Enter Yes or No in box above & see instructions.

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

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

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

### GOVERNING BODY (COMMISSIONERS)

Date Signed:

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

*[Handwritten signatures]*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

### PREPARER

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

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

FOR DRA USE ONLY

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



MS-35

MS-35 Financial Report of the Budget - Village District of Highland Haven Village District Washington, NH  
 Reporting Year = 2012 Op FY Reporting year = n/a

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-32	Other Authorizations* Explain Below	Actual Spent Expenditures For Year 2012
<b>GENERAL GOVERNMENT TOTAL =</b> show detail below				
4130-4139	Executive	300		152
4150-4151	Financial Administration			
4153	Legal Expense			
4155-4159	Personnel Administration			
4194	General Government Buildings			
4196	Insurance			
4197	Advertising & Regional Assoc.			
4199	Other General Government	1,800		1,768
<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	1,920

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>07/17/2012 Final MS-32</i>	Other Authorizations* Explain Below	Actual Spent Expenditures <i>For Year 2012</i>
<b>HEALTH =</b>				
<b>show detail below</b>				
4411	Administration			
4414	Pest Control			
4419	Other Health			
<b>CULTURE &amp; RECREATION =</b>				
<b>show detail below</b>				
4520-4529	Parks & Recreation	400		338
4589	Other Culture & Recreation			
<b>DEBT SERVICE =</b>				
<b>show detail below</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>show detail below</b>				
4901	Land & Improvements			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs.			
<b>OPERATING TRANSFERS OUT =</b>				
<b>show detail below</b>				
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>	<b>400</b>	<b>0</b>	<b>338</b>
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds				
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>2,500</b>	<b>0</b>	<b>2,258</b>

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

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



MS-35

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

Highland Haven Village District Washington, NH	
2012	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 2012</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>		1
<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, Special Revenue Funds, or Capital Project Funds			
<b>TOTAL GENERAL FUND REVENUE</b>		0	2,611

NOTE:

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



MS-35

Balance Sheet for Village District of		Highland Haven Village Dis	2012
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 2012 (b)	Dec 31 2012 (c)
a. Cash and equivalents	1010	4,465	4,818
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	513	513
<b>TOTAL ASSETS</b>		<b>4,978</b>	<b>5,331</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	4,978	5,331
<b>TOTAL FUND EQUITY</b>		<b>4,978</b>	<b>5,331</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>		<b>4,978</b>	<b>5,331</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, special revenue funds, or capital project funds.







**A. GENERAL FUND BALANCE SHEET RECONCILIATION**

Total Revenues From Page 4	2,611	
Less Expenditures From Page 3	2,258	
Increase (decrease)	353	These cells should be equal 
Ending Fund Equity From Balance Sheet	5,331	
Less Beginning Fund Equity From Balance Sheet	4,978	
Increase (decrease)	353	

**B. RECONCILIATION OF TAX ANTICIPATION NOTES**

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

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



Highland Haven Village District Washi

*MS-35*

Description (a)	Original obligation (b)	Purpose (c)	Annual installment (d)	Interest rate (e)	Date of final payment (f)	Bonds	Bonds	Bonds	Bonds
						outstanding at beginning of year (g)	issued this year (h)	retired this year (i)	outstanding at end of year (j)
	\$					\$	\$	\$	\$
<b>TOTAL</b> →									

Remarks



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.

**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.

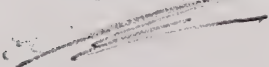
CHAIRMAN	3 Year Term	Mark Pherson
AUDITOR	1 Year Term	Deborah McGill

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

9.





VILLAGE DISTRICT OFFICIALS MS-31

(RSA 670:9)

Due 20 Days After Election or Appointment

1115-31  
2013 Elections

Village District: Highland Haven County: Sullivan  
In the Town Of: Washington NH 03280 Phone: 603-495-3025  
Mailing Address: P.O. 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 2016
- 3. Mats Barden 47 Beaver Brook Rd. 495-0786 2014
- 4. Clerk Dennis Harrington 447 Highland Haven Rd. 495-1144 2016
- 5. Treasurer Kathryn Pherson 672 Highland Haven Rd. 495-3025 2016
- 6. Moderator Dennis Johns 557 Highland Haven Rd. 495-0853 2016
- 7. Auditor Deborah McGill 447 Highland Haven Rd. 495-1144 2014
- 8. \_\_\_\_\_
- 9. \_\_\_\_\_
- 10. \_\_\_\_\_

11.

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete. **Village District Clerk's Signature** \_\_\_\_\_

FOR DRA USE

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

REV 12/11

10.



REVISED ESTIMATED REVENUES

MS-34

(RSA 21-J:34)

Due September 1

Highland Haven Village District

2013

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			
<b>FROM STATE</b>				
3351	Shared Revenues			
3354	Water Pollution Grant			
3359	Other			
3379	Intergovernmental Revenues			
3401-3404	Income from Departments			
3409	Other Charges			
<b>MISCELLANEOUS REVENUES</b>				
3501	Sale of Municipal Property			
3502	Interest on Investments			
3503-3509	Other <i>Interest From Checking Acct.</i>		2.00	
<b>INTERFUND OPERATING TRANSFERS IN</b>				
3912	Special Revenue Funds			
3913	Capital Projects Funds			
3914	Proprietary Funds			
3915	Capital Reserve Funds			
3916	Trust & Fiduciary Funds			
<b>OTHER FINANCING SOURCES</b>				
3934	Proc. from Long Term Bonds & Notes			
<b>SUBTOTAL OF REVENUES</b>				
<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 =				
<b>TOTAL REVENUES AND CREDITS</b>			2.00	
Total Voted Appropriations MS-32 = <i>2,425.00</i>			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.

*[Signature]*  
Preparer's Signature and Title

*5/2/13*  
Date

FOR DRA USE

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

16



# REPORT OF APPROPRIATIONS ACTUALLY VOTED FOR VILLAGE DISTRICTS

(RSA 21-J:34)  
Date of Meeting: April 27, 2013

Village District: Highland Haven County: Sullivan

In the Town(s) Of: Washington NH 03280

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

Phone #: 495-3025 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: \_\_\_\_\_  
[Signature]  
\_\_\_\_\_  
[Signature]  
\_\_\_\_\_  
[Signature]  
\_\_\_\_\_

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

FOR DRA USE ONLY

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





Village District of:

Highland Haven Village Distr.

1115-32

1

2

3

4

5

PURPOSE OF APPROPRIATIONS  
(RSA 32:3,V)WARR  
ART.#Appropriations As  
VotedFor Use By  
Department of Revenue Administration

## GENERAL GOVERNMENT

4130-4139	Executive		160'00	
4150-4152	Financial Administration			
4153	Legal Expense			
4155-4159	Personnel Administration			
4194	General Government Buildings			
4196	Insurance		800'00	
4197	Advertising & Regional Assoc.			
4199	Other General Government			

## PUBLIC SAFETY

4210-4214	Police			
4215-4219	Ambulance			
4220-4229	Fire			
4290-4298	Emergency Management			
4299	Other (Including Communications)			

## HIGHWAYS &amp; STREETS

4311	Administration			
4312	Highways & Streets			
4313	Bridges			
4316	Street Lighting			
4319	Other Highway, Streets, and Bridges			

## SANITATION

4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal			
4325	Solid Waste Clean-up			
4326-4328	Sewage Coll. & Disposal			
4329	Other Sanitation			

## WATER DISTRIBUTION &amp; TREATMENT

4331	Administration			
4332	Water Services			
4335	Water Treatment			
4338-4339	Water Conservation & Other			

## HEALTH

4411	Administration			
4414-4419	Pest Control and Other			
4520-4589	Parks & Recreation & Other		1,465'00	

## DEBT SERVICE

4711	Princ. - Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Note			
4790	Other Debt Service			



Village District of: Highland Haven Village Distr.

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>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>			2425.00	

SPECIAL NOTES FOR COMPLETING FORM MS-32  
REPORT OF APPROPRIATIONS

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

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

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



Highland Haven Village District

Town of Washington, NH 03280

Minutes of APRIL 27, 2013 ANNUAL DISTRICT MEETING

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

Mark Pherson read the Warrant Articles to the attendees.

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

Administrative \$160.00 Insurance \$800.00.

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

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

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

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

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

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

Jerry Taglieri seconded the motion VOICE VOTE, MOTION CARRIED.

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

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

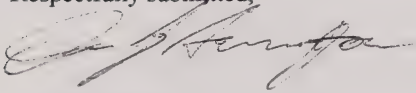
Mats Barden move to “to adjourn”, Mark Pherson seconded the motion. VOICE VOTE, MOTION CARRIED.





Meeting adjourned at 5:25 pm

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Dennis Harrington", written in a cursive style.

Dennis Harrington  
Village District Clerk 4/2013



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

MS-60  
Audit Report  
year End  
12/31/12

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

Municipality: Highland Haven Village District Audit Fiscal Year: 2012  
Type of Municipality (Town, School or Village District): Village District  
Mailing Address: P.O. BOX 223  
Washington, NH 03280  
Phone #: 603 495-3095 Fax #: \_\_\_\_\_ E-Mail: \_\_\_\_\_  
Contact: Mark Pherson Phone #: 603 495-3095 E-Mail: mkpha@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.

1/15/13	Part 1. Financial Records
1/15/13	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: 1/15/2013  
Deborah L. McMill  
Deborah L. McMill

FOR DRA USE ONLY



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

Questions

1 Who maintains the (general ledger) financial records?

Kathryn Pherson Treasurer
Name/position

2 What software system is used for the general ledger?

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

Excel | Payment Schedule for annual Report | Checkbook ledgers

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
Title

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

Yes No N/A
[checked] [ ] [ ]

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

[checked] [ ] [ ]

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

Table with 3 columns: Activity, Yes, No, N/A. Rows include General Fund, Water activity, Sewer activity, Library activity, Trustees of trust funds, School grants, School lunch, Revolving Funds, and three Other categories with handwritten identifiers like 'Government', 'Parks + Recreation', and blank.





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, bookkeeper + 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: \_\_\_\_\_ N/A

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

✓      \_\_\_\_\_      \_\_\_\_\_

How often?

\_\_\_\_\_ Daily

\_\_\_\_\_ Weekly

\_\_\_\_\_ Monthly

16 Are computer back-ups stored off site?

✓      \_\_\_\_\_      \_\_\_\_\_

If yes, where?

The Clerk Keeps a Copy





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

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

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

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

If no, explain problems/discrepancies encountered:

---

---

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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:

---

---

---

---

---

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:

*Very organized - No recommendations or identified weaknesses*

Recommendations:

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

General ledger section completed by:

*Deborah McGill*  
\_\_\_\_\_  
*Deborah McGill*  
\_\_\_\_\_  
\_\_\_\_\_

Date: 1/15/2013



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?

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

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

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

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

If yes, by whom?

Name	Title

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

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

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

<u>Kathryn Pherson</u> Name	<u>Treasurer</u> Title
<u>Mark Pherson</u> Name	<u>Chairman</u> Title

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

<u>Kathryn Pherson</u> Name	<u>Treasurer</u> Title
<u>Mark Pherson</u> Name	<u>Chairman</u> Title

13 Do any signature stamps exist?

If yes, are they stored in a secure location?

Are there procedures in place for its use?

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

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

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

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

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

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

<u>Kathryn Pherson</u> Name	<u>Treasurer</u> Title
<u>Mark Pherson</u> Name	<u>Chairperson</u> Title







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

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	Postmaster of WA 6/20	Box # 223 Rec # 30	\$ 44.00	ck # 390
Vendor	McCrillis + Eldredge 5/13	241853	\$ 100.00	ck # 398
Payroll	N/A		\$	
Payroll	N/A		\$	



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

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

**Other Bank Accounts**

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

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

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>
5/16/12	386	Peoples Insurance	\$ 2048.00
6/20/12	390	US Postal Service	\$ 44.00
9/26/12	395	Perriot Insurance	\$ 691.00
12/03/12	398	McGrilliss-Eldredge Ins.	\$ 100.00
5/23/12	388	Gretchen Hall	\$ 75.00



**Observations - Part 2. Treasurer**

Comments on procedures or areas of weakness:

Very Accurate - No weaknesses identified

Recommendations:

Treasurer section completed by:

Date: 1/15/2013

Deborah McGill

Deborah McGill





MS-60A

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

MUNICIPALITY: Highland Haven Village Dist CONTACT NAME: Mark S.P  
ADDRESS: P.O. Box 223 Washington NH 03280  
Phone #: 603-445-3025 Email: mkph@gsinet.net  
FISCAL PERIOD: 1/1/2012 TO: 12/31/2012

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: 2/8/2013
- 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 Steven Clavin DATE 1/10/13

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

FOR DRA USE ONLY

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





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