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2017  
Annual Report

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



2017  
Annual Report

INSL - CONCORD  
JUN 6 2018

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2017  
Annual Report

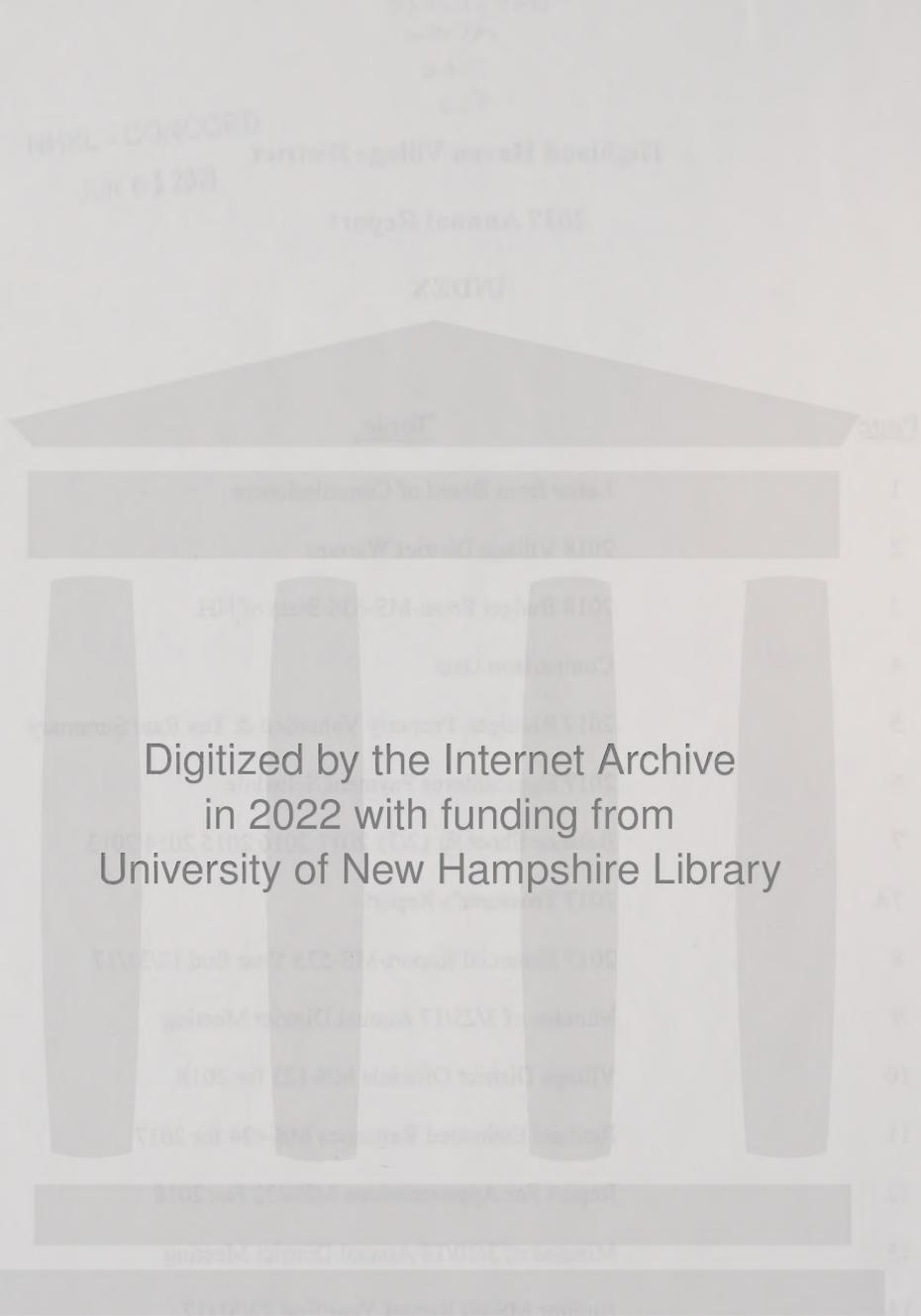
Highland Haven Village District  
PO BOX 223  
Town of Washington, NH 03280

# Highland Haven Village District

## 2017 Annual Report

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Highland Haven Village District  
PO BOX 223  
Washington, NH 03280

Your annual report for the Highland Haven Village District for the year 2017 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

Mike Grunwald, Chair 603-495-0918 [megrunwald@yahoo.com](mailto:megrunwald@yahoo.com)

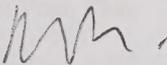


172

Mats Barden



Bob Zahn





STATE of New Hampshire  
VILLAGE DISTRICT WARRANT 2018

To the inhabitants of Highland Haven Village District, Town of Washington qualified to vote in District affairs. You are notified to meet at the residents of Carl Voas, 130 Beaver Brook Road in the District on Saturday the tenth of March 2018 (3/10/2018) at 9:00 a.m. in the morning. The following will be acted upon:

**ARTICLE 1.** To see if the village district will vote to raise and appropriate the sum of \$1,510.00 to defray the costs of **General Government** for the year. Funding to be from taxes. The Commissioners recommend this article. Majority vote required.

**ARTICLE 2.** To see if the village district will vote to raise and appropriate the sum of \$1,770.00 for **Parks and Recreation**. The commissioners recommend this appropriation. Majority vote required.

**ARTICLE 3.** To see if the Village will vote to raise and appropriate the sum of \$1,500 for the purpose of {Stipends pay for Treasurer}. This will be a semiannual pay of \$750 dollars issued twice a year. To be withdrawn on the first days off September and February. If accepted it will become a line item within General Government on future budgets. (Majority vote required)

**ARTICLE 4.** To choose officers as necessary to administer the affairs of the Village District.

**ARTICLE 5.** To see if the District will vote to raise and appropriate the sum of \$700 to purchase gravel or other material for the recreation trail with said funds to come from unassigned fund balance. (Majority vote required)

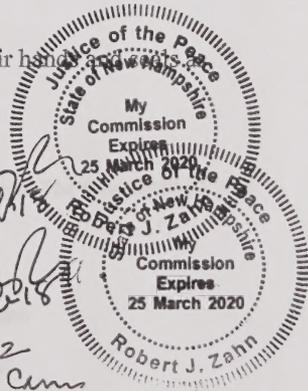
The following Village District Commissioners have given their hands as indicated.

*Carl Voas* 2/3/18  
Carl Voas, Chair Date Notary

*Mats Barden* 2/3/18  
Mats Barden Date Notary

*Bob Zahn* Date Notary

The above-named persons do hereby certify that copies of this warrant and Appropriations & Expenditures form were posted on the Highland Haven club house on February 3, 2018 being the place of District meetings and then also on the Highland Haven bulletin board, a place of District public notice.



*3 Feb 18*  
*3 Feb 18*  
*03/02*  
*Karin Carr*

KARIN L. CARR  
Notary Public - New Hampshire  
My Commission Expires January 28, 2020





Proposed Budget

Highland Haven

For the period beginning January 1, 2018 and ending December 31, 2018

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: 2/3/18

**GOVERNING BODY CERTIFICATION**

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

Name	Position	Signature
Carl Voas	Chair Commissioner	
Mats Barden	Commissioner	
Bob Zahn	<del>Commissioner</del> Commissioner	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>





Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>General Government</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	1	\$160	\$107	\$160	\$0
4140-4149	Election, Registration, and Vital Statistics		\$0	\$0	\$0	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning		\$0	\$0	\$0	\$0
4194	General Government Buildings		\$0	\$0	\$0	\$0
4195	Cemeteries		\$0	\$0	\$0	\$0
4196	Insurance	1	\$1,350	\$1,432	\$1,350	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
	<b>General Government Subtotal</b>		<b>\$1,510</b>	<b>\$1,539</b>	<b>\$1,510</b>	<b>\$0</b>
<b>Public Safety</b>						
4210-4214	Police		\$0	\$0	\$0	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire		\$0	\$0	\$0	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management		\$0	\$0	\$0	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
	<b>Public Safety Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets		\$0	\$0	\$0	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0
	<b>Highways and Streets Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>Sanitation</b>						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
	<b>Sanitation Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
	<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
	<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
	<b>Health Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Welfare</b>						
4441-4442	Administration and Direct Assistance		\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Culture and Recreation</b>						
4520-4529	Parks and Recreation	2	\$1,770	\$13,480	\$1,770	\$0
4550-4559	Library		\$0	\$0	\$0	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$1,770</b>	<b>\$13,480</b>	<b>\$1,770</b>	<b>\$0</b>





**Appropriations**

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>Conservation and Development</b>						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service</b>						
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>			<b>\$3,280</b>	<b>\$15,019</b>	<b>\$3,280</b>	<b>\$0</b>





**Special Warrant Articles**

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Fund		\$0	\$0	\$0	\$0

**Total Proposed Special Articles**





**Individual Warrant Articles**

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4150-4151	Financial Administration	3	\$0	\$0	\$1,500	\$0
			<i>Purpose: stipends Pay for Treasurer</i>			
4589	Other Culture and Recreation	5	\$0	\$0	\$700	\$0
			<i>Purpose: Material for recreation trail</i>			
<b>Total Proposed Individual Articles</b>			<b>\$0</b>	<b>\$0</b>	<b>\$2,200</b>	<b>\$0</b>





Revenues

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





Revenues

Account	Source	Article	Estimated Revenues Prior Year	Actual Revenues	Estimated Revenues Ensuing Year
<b>Interfund Operating Transfers In</b>					
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
	<b>Interfund Operating Transfers In Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	5	\$0	\$0	\$700
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$700</b>
	<b>Total Estimated Revenues and Credits</b>		<b>\$0</b>	<b>\$0</b>	<b>\$700</b>





**Budget Summary**

<b>Item</b>	<b>Prior Year</b>	<b>Ensuing FY (Recommended)</b>
Operating Budget Appropriations	\$3,280	\$3,280
Special Warrant Articles	\$0	\$0
Individual Warrant Articles	\$2,900	\$2,200
Total Appropriations	\$6,180	\$5,480
Less Amount of Estimated Revenues & Credits	\$2,900	\$700
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$3,280</b>	<b>\$4,780</b>



### Comparison Data

HIGHLAND HAVEN VILLAGE DISTRICT Town Of Washington

<b>APPROPRIATIONS &amp; EXPENDITURES</b>	<b>Prelim 2018</b>	<b>Actual 2017</b>	<b>Prelim 2017</b>	<b>Actual 2016</b>	<b>Actual 2015</b>
<b>GENERAL GOVERNMENT</b>					
Supplies printing postage	\$110.00	\$55.30	\$110.00	\$70.99	\$180.61
PO Box Rent	\$50.00	\$52.00	\$50.00	\$48.00	\$50.00
New Checks	\$0.00	\$0.00	\$0.00	\$0.00	\$37.19
Bond Insurance	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Insurance	\$1,250.00	\$1,331.50	\$1,250.00	\$1,333.00	\$1,241.00
<b>Total Government</b>	<b>\$1,510.00</b>	<b>\$1,538.80</b>	<b>\$1,510.00</b>	<b>\$1,551.99</b>	<b>\$1,608.80</b>
<b>PARKS &amp; RECREATION</b>					
Maintenance-Lawn Service	\$460.00	\$495.00	\$460.00	\$450.00	\$450.00
Eversource electric	\$250.00	\$152.79	\$250.00	\$213.20	\$116.42
*Other	\$1,060.00	\$700.00	\$1,060.00	\$710.00	\$986.80
<b>Total Parks &amp; Recr.</b>	<b>\$1,770.00</b>	<b>\$1,347.79</b>	<b>\$1,770.00</b>	<b>\$1,373.20</b>	<b>\$1,553.22</b>
<b>CAPITAL OUTLAY &amp; EQUITY**</b>					
Unreserved Fund	\$700.00	\$2,357.00	\$2,900.00		
<b>TOTAL EXPENDITURES</b>	<b>\$3,280.00</b>	<b>\$5,243.59</b>	<b>\$3,280.00</b>	<b>\$2,925.19</b>	<b>\$3,162.02</b>
<b>SOURCES OF REVENUE</b>					
Surplus (back tax)	\$0.00	\$260.00	\$260.00	\$423.50	
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>REVENUE EXCEPT TAX</b>					
<b>AMOUNT BY TAXES</b>	<b>\$3,280.00</b>	<b>\$3,026.00</b>	<b>\$3,280.00</b>	<b>\$3,064.00</b>	<b>\$2,473.00</b>
Patriot Ins.\$1331.50			Parks/Rec Lawn Serv. \$495.00	Electric \$152.79	
McCrislis & Eldredge Ins. \$100.00			Postage,reports, PO Box Rent \$107.30		
<b>CAPITAL OUTLAY &amp; EQUITY**</b>			<b>*Other: Porta Potty Serv.\$700,Flowers \$0.00</b>		
Doors \$2060, Gravel \$297.					
Cash Outflow Yr 2017 \$5243.59			Check Book Bal 2017 Yr.End Bal. \$3161.37		



**HIGHLAND HAVEN VILLAGE DISTRICT 2017**

**SUMMARY OF RECEIPTS**

Taxes Received	\$3,026.00
Back Tax Correction	\$260.00
Total Receipts	\$3,286.00

**PROPERTY VALUATION 2017 Tax Rate Calculation**

TOTAL TAXABLE 2017 VALUE	\$10,433,472
Highland Haven Village District	

Rate per \$1000 of Assessed Value	<u>TAX RATE</u>	
	Year	Rate
	2017	0.29
	2016	0.32
	2015	0.27
	2014	0.25
	2013	0.24
	2012	0.22
	2011	0.23
	2010	0.23
	2009	0.23
	2008	0.23
	2007	0.22
	2006	0.21
	2005	0.20



HIGHLAND HAVEN VILLAGE DISTRICT  
 PAYMENT SCHEDULE  
 YEAR ENDED DECEMBER 31, 2017

**ADMINISTRATIVE**

Supplies, Postage, Printing and Ink	Reports copied, Supplies, Postage and Ink Chk# 140 143	\$55.30
PO Box Rent	PO Box Rent Chk# 143	\$52.00

**TOTAL ADMINISTRATIVE** **\$107.30**

**GOVERNMENT**

Insurance	McCrillis & Eldridge Chk# 158	\$100.00
	Patriot Insurance Chk# 139 152	\$1,331.50

**TOTAL GOVERNMENT** **\$1,431.50**

**PARKS & RECREATION & OTHER**

Maintenance	Mowing-Lawn Service	\$495.00
	Chk# 146 149 154	
	Eversource Electric	\$152.79
	Chk# 138 141 144 147 150 155 157	

**Sub-Total Maintenance** **\$647.79**

OTHER	Porta Potty Service	\$700.00
	Chk# 145 148 151 153	
	Flowers	\$0.00

**Sub-Total OTHER** **\$700.00**

**TOTAL PARKS & RECREATION & OTHER** **\$1,347.79**

**Capital Outlay & Equity**

Doors for Beach House Chk# 156	\$2,060.00
Gravel for Trails Chk# 142	\$297.00

**TOTAL CAPITAL OUTLAY** **\$2,357.00**

**TOTAL CASH OUTFLOW for Year 2017** **\$5,243.59**

**CHECK BOOK BALANCED YR. END 12/31/2017 \$3,161.37**



**HIGHLAND HAVEN VILLAGE DISTRICT  
BALANCE SHEET DECEMBER 31 2017**

<b>ASSETS</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Current Assets						
Cash	\$3,161.37	\$5,118.94	\$4,556.63	\$5,245.65	\$5,404.87	\$4,818.49
Prepaid Insurance	\$666.50	\$660.00	\$663.00	\$668.00	\$475.00	\$513.00
<b>TOTAL</b>	<b>\$3,827.87</b>	<b>\$5,778.94</b>	<b>\$5,219.63</b>	<b>\$5,913.65</b>	<b>\$5,879.87</b>	<b>\$5,331.49</b>
Fixed Assets						
Land Building (a.)	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89
<b>TOTAL</b>	<b>\$6,591.89</b>	<b>\$6,591.89</b>	<b>\$6,591.89</b>	<b>\$6,591.89</b>	<b>\$6,591.89</b>	<b>\$6,591.89</b>
<b>TOTAL ASSETS</b>	<b>\$10,419.76</b>	<b>\$12,370.83</b>	<b>\$11,811.52</b>	<b>\$12,505.54</b>	<b>\$12,471.76</b>	<b>\$11,923.38</b>
<b>LIABILITIES</b>						
<b>FUND EQUITY</b>						
Unreserved Fund	\$3,827.87	\$5,778.94	\$5,219.63	\$5,913.65	\$5,879.87	\$5,331.49
Investment-Fixed Assets	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89	\$6,591.89
<b>LIABILITIES &amp; FUND EQUITY</b>						
<b>TOTAL</b>	<b>\$10,419.76</b>	<b>\$12,370.83</b>	<b>\$11,811.52</b>	<b>\$12,505.54</b>	<b>\$12,471.76</b>	<b>\$11,923.38</b>

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



Treasurer's Report for Year end 2017

Highland Haven Village District Meeting

March 10, 2018

Our total expenditures for the year 2017 were **\$5,243.59**

As of year-end our check book balance was **\$3,161.37**

We received a total of **\$3,286.00** amount of tax money from Town of Washington in the **Year 2017**  
(260.00 was from previous years adjustments).

The Highland Haven Village District tax rate is **0.29 per \$1000 of Assessed Value.**

Total Taxable value for Highland Haven Village District Today is  
**\$10,433,472.00**

Total Taxable value for Highland Haven Village District Last Year was  
**\$10,387,960.00**

Deb Harrington completed Auditors Report with Treasurer Joanne Mellady on 2/14/2018 for the year 2017 and was passed into NH Dept of Revenue Concord, NH





Financial Report of the Budget

Highland Haven

For the period ending December 31, 2017

**GOVERNING BODY CERTIFICATION**

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

Name	Position	Signature
Michael Grunwald SR	CHAIR,	
Robert Zahn	COMMISSIONER	
Mats Barden	COMMISSIONER	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

**For assistance please contact:**

NH DRA Municipal and Property Division  
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>





Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>General Government</b>			
4130-4139	Executive	\$160	\$107
4140-4149	Election, Registration, and Vital Statistics	\$0	\$0
4150-4151	Financial Administration	\$0	\$0
4152	Revaluation of Property	\$0	\$0
4153	Legal Expense	\$0	\$0
4155-4159	Personnel Administration	\$0	\$0
4191-4193	Planning and Zoning	\$0	\$0
4194	General Government Buildings	\$0	\$0
4195	Cemeteries	\$0	\$0
4196	Insurance	\$1,350	\$1,432
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$0	\$0
	<b>General Government Subtotal</b>	<b>\$1,510</b>	<b>\$1,539</b>
<b>Public Safety</b>			
4210-4214	Police	\$0	\$0
4215-4219	Ambulance	\$0	\$0
4220-4229	Fire	\$0	\$0
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$0	\$0
4299	Other (Including Communications)	\$0	\$0
	<b>Public Safety Subtotal</b>	<b>\$0</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>			
4301-4309	Airport Operations	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>			
4311	Administration	\$0	\$0
4312	Highways and Streets	\$0	\$0
4313	Bridges	\$0	\$0
4316	Street Lighting	\$0	\$0
4319	Other	\$0	\$0
	<b>Highways and Streets Subtotal</b>	<b>\$0</b>	<b>\$0</b>
<b>Sanitation</b>			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$0	\$0
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
	<b>Sanitation Subtotal</b>	<b>\$0</b>	<b>\$0</b>





**Expenditures**

<b>Account</b>	<b>Purpose</b>	<b>Voted Appropriations</b>	<b>Actual Expenditures</b>
<b>Water Distribution and Treatment</b>			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0
	<b>Water Distribution and Treatment Subtotal</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
	<b>Electric Subtotal</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>			
4411	Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0
	<b>Health Subtotal</b>	<b>\$0</b>	<b>\$0</b>
<b>Welfare</b>			
4441-4442	Administration and Direct Assistance	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
	<b>Welfare Subtotal</b>	<b>\$0</b>	<b>\$0</b>
<b>Culture and Recreation</b>			
4520-4529	Parks and Recreation	\$4,670	\$3,705
4550-4559	Library	\$0	\$0
4583	Patriotic Purposes	\$0	\$0
4589	Other Culture and Recreation	\$0	\$0
	<b>Culture and Recreation Subtotal</b>	<b>\$4,670</b>	<b>\$3,705</b>
<b>Conservation and Development</b>			
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
	<b>Conservation and Development Subtotal</b>	<b>\$0</b>	<b>\$0</b>





Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Debt Service</b>			
4711	Long Term Bonds and Notes - Principal	\$0	\$0
4721	Long Term Bonds and Notes - Interest	\$0	\$0
4723	Tax Anticipation Notes - Interest	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0
	<b>Debt Service Subtotal</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0
	<b>Capital Outlay Subtotal</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
	<b>Operating Transfers Out Subtotal</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Before Payments to Other Governments</b>	<b>\$6,180</b>	<b>\$5,244</b>
	<b>Plus Payments to Other Governments</b>		
	<b>Plus Commitments to Other Governments from Tax Rate</b>	<b>\$0</b>	
	<b>Less Proprietary/Special Funds</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total General Fund Expenditures</b>	<b>\$6,180</b>	<b>\$5,244</b>





**Revenues**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Taxes</b>			
3110	Property Taxes	\$0	\$3,026
	<i>DRA Notes: Ok</i>		
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$0	\$0
3186	Payment in Lieu of Taxes	\$0	\$0
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$260	\$260
	<i>DRA Notes: Underpayment from 2016.</i>		
3190	Interest and Penalties on Delinquent Taxes	\$0	\$0
9991	Inventory Penalties	\$0	\$0
	<b>Taxes Subtotal</b>	<b>\$260</b>	<b>\$3,286</b>
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits	\$0	\$0
3220	Motor Vehicle Permit Fees	\$0	\$0
3230	Building Permits	\$0	\$0
3290	Other Licenses, Permits, and Fees	\$0	\$0
3311-3319	From Federal Government	\$0	\$0
	<b>Licenses, Permits, and Fees Subtotal</b>	<b>\$0</b>	<b>\$0</b>
<b>State Sources</b>			
3351	Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$0	\$0
3353	Highway Block Grant	\$0	\$0
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$0	\$0
3379	From Other Governments	\$0	\$0
	<b>State Sources Subtotal</b>	<b>\$0</b>	<b>\$0</b>
<b>Charges for Services</b>			
3401-3406	Income from Departments	\$0	\$0
3409	Other Charges	\$0	\$0
	<b>Charges for Services Subtotal</b>	<b>\$0</b>	<b>\$0</b>





Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Miscellaneous Revenues</b>			
3501	Sale of Municipal Property	\$0	\$0
3502	Interest on Investments	\$0	\$0
3503-3509	Other	\$0	\$0
	<b>Miscellaneous Revenues Subtotal</b>	<b>\$0</b>	<b>\$0</b>
<b>Interfund Operating Transfers In</b>			
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$0
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
	<b>Interfund Operating Transfers In Subtotal</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Sources</b>			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
	<b>Other Financing Sources Subtotal</b>	<b>\$0</b>	<b>\$0</b>
	<b>Less Proprietary/Special Funds</b>	<b>\$0</b>	<b>\$0</b>
	<b>Plus Property Tax Commitment from Tax Rate</b>	<b>\$0</b>	
	<b>Total General Fund Revenues</b>	<b>\$260</b>	<b>\$3,286</b>





Balance Sheet

Account	Description	Starting Balance	Ending Balance
<b>Current Assets</b>			
1010	Cash and Equivalents	\$5,119	\$3,161
1030	Investments	\$0	\$0
1080	Tax Receivable	\$0	\$0
1081	Municipal Assessments Receivable	\$0	\$0
1110	Tax Liens Receivable	\$0	\$0
1150	Accounts Receivable	\$0	\$0
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$0	\$0
1410	Other Current Assets	\$0	\$0
1430	Prepaid Items	\$660	\$667
1999	Restricted Assets	\$0	\$0
	<b>Current Assets Subtotal</b>	<b>\$5,779</b>	<b>\$3,828</b>
<b>Current Liabilities</b>			
2020	Warrants and Accounts Payable	\$0	\$0
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2080	Due to Other Funds	\$0	\$0
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$0	\$0
	<b>Current Liabilities Subtotal</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Equity</b>			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$0	\$0
2530	Unassigned Fund Balance	\$5,779	\$3,821
	<b>Fund Equity Subtotal</b>	<b>\$5,779</b>	<b>\$3,821</b>





**Tax Commitment**

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$0	\$0	\$0	\$0	\$0	\$3,026
Commitment	\$0	\$0	\$0	\$0		
Difference	\$0	\$0	\$0	\$0		\$3,026

**General Fund Balance Sheet Reconciliation**

Total Revenues	\$3,286
Total Expenditures	\$5,244
Change	(\$1,958)
Ending Fund Equity	\$3,821
Beginning Fund Equity	\$5,779
Change	(\$1,958)



**Minutes- Highland Haven Village District Meeting, March 25, 2017**

Note on this day, Saturday 3/25/2017 the Annual Village District Meeting was opened at 9:10 pm.

Loretta Zahn served as moderator

5 Officials were present and 10 of the 28 registered voters in the District were present. (In attendance Carl Voas, Bob and Loretta Zahn, Brian Dobson, Mike and Eileen Grunwald, Monica Scanlon, Joanne Mellady and Dennis and Debbie Harrington) –

Joanne Mellady presented the expense report.

With a Highland Haven Village District tax rate of .032 per \$1,000 of Assessed Value. Total Taxable value for Highland Haven Village District Today is **\$10,387,960**

Debbie Harrington & Joanne Mellady completed the Auditor's Report for 2016 on 3/05/17 and it was passed into the NH Department of Revenue in Concord, NH.

**ARTICLE 1** To see if the Village District will vote to raise and appropriate the sum of One Thousand Five hundred and Ten Dollars (\$1,510.00) to defray the costs of General Government for the year. Funding to be from taxes. The Commissioners recommend this article. (Majority vote required.)

Carl Voas moved to accept and Mike Grunwald seconded. Voice vote all in favor was unanimous.

,All in Favor 10 – Yes, Against – 0 Motion Carried.

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

Carl Voas moved to accept and Mike Grunwald seconded. Voice vote all in favor was unanimous.

,All in Favor 10 – Yes, Against – 0 Motion Carried.

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

Monica Scanlon moved to accept and Mike Grunwald seconded. Voice vote all in favor was unanimous, All in Favor 10 – Yes, Against – 0 Motion Carried.

-Deborah Harrington volunteered to serve as auditor - Passed by unanimous vote

- Commissioner 3 Year Term Currently Mats Barden. Dennis Harrington moved to keep Mats as Commissioner for another term. Seconded by Monica Scanlon.

All in Favor 10 – Yes, Against – 0 Motion Carried.

- Auditor 1 Year Term Currently Deborah Harrington. Carl Voas moved to keep Mats as Commissioner for another term. Seconded by Mike Grunwald.

All in Favor 10 – Yes, Against – 0 Motion Carried.



**ARTICLE 4** Shall the Village District accept the provisions of RSA 31:95-b providing that any District at an annual meeting may adopt an article authorizing indefinitely until specific rescission of such authority, the commissioner to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year? (Majority vote required.)

Carl Voas moved to accept and Mike Grunwald seconded. Voice vote all in favor was unanimous.

**ARTICLE 5** To see if the district will vote to raise and appropriate the sum of One Thousand Nine Hundred Dollars \$1,900 to purchase and replace the doors of the beach house with said funds to come from the unassigned fund balance. (Majority vote required.)

Carl Voas moved to accept and Joanne Mellady seconded.

Voice vote all in favor was unanimous.

**ARTICLE 6** To see if the district will vote to raise and appropriate the sum of One Thousand Dollars \$1,000 to purchase gravel for the recreation trail with said funds to come from unassigned fund balance. (Majority vote required)

Carl Voas moved to accept and Debbie Harrington seconded.

Voice vote all in favor was unanimous.

### **New Business**

Discussed the possibility of the Village District accepting non-cash donations

Loretta Zahn made a motion to adjourn and Mike Grunwald seconded the motion. Voice Vote, Motion Carried. Meeting adjourned at 10:18 am.

Clerk HHVD  
Dennis Harrington





## REPORT OF TOWN/CITY/VILLAGE OFFICIALS

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

### Instructions

#### Cover Page

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

#### Reporting:

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

#### For Assistance Please Contact:

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

#### ENTITY'S INFORMATION ?

Entity Type:  Municipality  Village

Village District:

Is this entity an SB2?  Yes  No

#### VILLAGE CLERK'S INFORMATION ?

First Name  Last Name

Street No.  Street Name  Phone Number

Email (optional)

10.





**VILLAGE OFFICIALS**

Position	First Name	Last Name	Mailing Address	Tel. Number	E-mail Address	Type	Term Ends
Commissioner (Chair)	Mike	Grunwald	608 Highland Haven Road	(603) 495-0918	megrunwald72@yahoo.com	Elected	04/01/2019
Add	Bob	Zahn	494 Highland Haven Road	(603) 495-0615	bobzahn65@gmail.com	Elected	04/01/2019
-	Mats	Barden	47 Beaver Brook Road	(603) 495-0786		Elected	04/01/2020
Clerk	Dennis	Harrington	447 Highland Haven Road	(603) 495-1144		Elected	04/01/2019
Treasurer	Joanne	Mellady	48 Beaver Brook Road	(603) 495-0382	Joanne4852@hotmail.com	Elected	04/01/2019
Moderator	Loretta	Zahn	494 Highland Haven Road	(603) 495-0615		Elected	04/01/2019
Auditor	Deb	Harrington	447 Highland Haven Road	(603) 495-1144		Elected	04/01/2019

**OTHER OFFICIALS**

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





**1. CERTIFY THIS FORM**

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

Preparer's First Name	Preparer's Last Name	Date
Joanne	Mellady	Mar 29, 2018

**2. SAVE AND EMAIL THIS FORM**

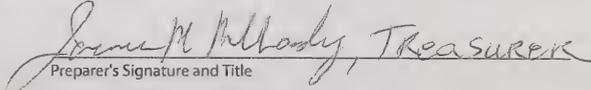
Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

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

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

**PREPARER'S CERTIFICATION**

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

  
Preparer's Signature and Title





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

**For Assistance Please Contact:**

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

**Preparer's Certification**

Name	Position	Signature
Joanne McHady	Treasurer	<i>Joanne M. McHady</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

**Revenues**

Account Code	Source of Revenue	Warrant Article #	Estimated Revenue
<b>Taxes</b>			
3120	Land Use Change Tax - General Fund		\$0
3180	Resident Tax		\$0
3185	Yield Tax		\$0
3186	Payment in Lieu of Taxes		\$0
3187	Excavation Tax		\$0
3189	Other Taxes		\$260
3190	Interest and Penalties on Delinquent Taxes		\$0
9991	Inventory Penalties		\$0

Account Code	Source of Revenue	Warrant Article #	Estimated Revenue
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits		\$0
3220	Motor Vehicle Permit Fees		\$0
3230	Building Permits		\$0
3290	Other Licenses, Permits, and Fees		\$0
3311-3319	From Federal Government		\$0
<b>State Sources</b>			
3351	Shared Revenues		\$0
3352	Meals and Rooms Tax Distribution		\$0
3353	Highway Block Grant		\$0
3354	Water Pollution Grant		\$0
3355	Housing and Community Development		\$0



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

Revised Estimated Revenues Summary		Highland Haven
<b>Subtotal of Revenues</b>		<b>\$260</b>
Unassigned Fund Balance (unreserved)	\$0	
Less Emergency Appropriations (RSA 32:11)	\$0	
Less Voted from Fund Balance	\$2,900	
Less Fund Balance to Reduce Taxes	\$0	
Fund Balance Retained	(\$2,900)	
<b>Total Revenues and Credits</b>		<b>\$3,160</b>

<b>Requested Overlay</b>	<b>\$0</b>
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Report of Appropriations Actually Voted  
Highland Haven

For the period beginning January 1, 2018 and ending December 31, 2018  
Form Due Date: 20 Days after the Annual Meeting

GOVERNING BODY CERTIFICATION

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is complete to the best of our knowledge and belief. Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Michael Gronwald Sr.	CHAIRMAN	
Mats Bourde	Commissioner	
Robert ZAHN	Commissioner	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>





**Appropriations**

Account	Purpose	Article	Appropriations As Voted
<b>General Government</b>			
4130-4139	Executive	1	\$160
4140-4149	Election, Registration, and Vital Statistics		\$0
4150-4151	Financial Administration		\$0
4152	Revaluation of Property		\$0
4153	Legal Expense		\$0
4155-4159	Personnel Administration		\$0
4191-4193	Planning and Zoning		\$0
4194	General Government Buildings		\$0
4195	Cemeteries		\$0
4196	Insurance	1	\$1,350
4197	Advertising and Regional Association		\$0
4199	Other General Government		\$0
<b>General Government Subtotal</b>			<b>\$1,510</b>
<b>Public Safety</b>			
4210-4214	Police		\$0
4215-4219	Ambulance		\$0
4220-4229	Fire		\$0
4240-4249	Building Inspection		\$0
4290-4298	Emergency Management		\$0
4299	Other (Including Communications)		\$0
<b>Public Safety Subtotal</b>			<b>\$0</b>
<b>Airport/Aviation Center</b>			
4301-4309	Airport Operations		\$0
<b>Airport/Aviation Center Subtotal</b>			<b>\$0</b>
<b>Highways and Streets</b>			
4311	Administration		\$0
4312	Highways and Streets		\$0
4313	Bridges		\$0
4316	Street Lighting		\$0
4319	Other		\$0
<b>Highways and Streets Subtotal</b>			<b>\$0</b>
<b>Sanitation</b>			
4321	Administration		\$0
4323	Solid Waste Collection		\$0
4324	Solid Waste Disposal		\$0
4325	Solid Waste Cleanup		\$0
4326-4328	Sewage Collection and Disposal		\$0
4329	Other Sanitation		\$0
<b>Sanitation Subtotal</b>			<b>\$0</b>





Appropriations

Account	Purpose	Article	Appropriations As Voted
<b>Water Distribution and Treatment</b>			
4331	Administration		\$0
4332	Water Services		\$0
4335	Water Treatment		\$0
4338-4339	Water Conservation and Other		\$0
	<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>
<b>Electric</b>			
4351-4352	Administration and Generation		\$0
4353	Purchase Costs		\$0
4354	Electric Equipment Maintenance		\$0
4359	Other Electric Costs		\$0
	<b>Electric Subtotal</b>		<b>\$0</b>
<b>Health</b>			
4411	Administration		\$0
4414	Pest Control		\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0
	<b>Health Subtotal</b>		<b>\$0</b>
<b>Welfare</b>			
4441-4442	Administration and Direct Assistance		\$0
4444	Intergovernmental Welfare Payments		\$0
4445-4449	Vendor Payments and Other		\$0
	<b>Welfare Subtotal</b>		<b>\$0</b>
<b>Culture and Recreation</b>			
4520-4529	Parks and Recreation	2	\$1,770
4550-4559	Library		\$0
4583	Patriotic Purposes		\$0
4589	Other Culture and Recreation	5	\$700
	<b>Culture and Recreation Subtotal</b>		<b>\$2,470</b>
<b>Conservation and Development</b>			
4611-4612	Administration and Purchasing of Natural Resources		\$0
4619	Other Conservation		\$0
4631-4632	Redevelopment and Housing		\$0
4651-4659	Economic Development		\$0
	<b>Conservation and Development Subtotal</b>		<b>\$0</b>





Appropriations

Account	Purpose	Article	Appropriations	As Voted
<b>Debt Service</b>				
4711	Long Term Bonds and Notes - Principal			\$0
4721	Long Term Bonds and Notes - Interest			\$0
4723	Tax Anticipation Notes - Interest			\$0
4790-4799	Other Debt Service			\$0
	<b>Debt Service Subtotal</b>			<b>\$0</b>
<b>Capital Outlay</b>				
4901	Land			\$0
4902	Machinery, Vehicles, and Equipment			\$0
4903	Buildings			\$0
4909	Improvements Other than Buildings			\$0
	<b>Capital Outlay Subtotal</b>			<b>\$0</b>
<b>Operating Transfers Out</b>				
4912	To Special Revenue Fund			\$0
4913	To Capital Projects Fund			\$0
4914A	To Proprietary Fund - Airport			\$0
4914E	To Proprietary Fund - Electric			\$0
4914O	To Proprietary Fund - Other			\$0
4914S	To Proprietary Fund - Sewer			\$0
4914W	To Proprietary Fund - Water			\$0
4915	To Capital Reserve Fund			\$0
4916	To Expendable Trusts/Fiduciary Funds			\$0
4917	To Health Maintenance Trust Funds			\$0
4918	To Non-Expendable Trust Funds			\$0
4919	To Fiduciary Funds			\$0
	<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>
	<b>Total Voted Appropriations</b>			<b>\$3,980</b>



**Highland Haven Village District**  
**Town of Washington, NH 03280**  
**Minutes of March 10, 2018 Annual Village District Meeting**

Note on this day, Saturday 3/10/2018 the Annual Village District Meeting was opened at 9:15 am at 130 Beaver Brook Rd.

Loretta Zahn served as moderator

5 Officials were present and 12 of the registered voters in the District were present. (In attendance, C Voas, B & L Zahn, J Mellady, M Scanlon, D & D Harrington, .B & D Dobson, M & E Grunwald and M Barden.

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

All in Favor 12 – Yes, Against – 0      Motion Carried.

**Article 2.** To see if the Village District will vote to raise and appropriate One Thousand Seven Hundred Seventy dollars (\$1,770.00) for Parks and Recreation. Mats Barden moved to accept, Eileen Grunwald seconded and the vote was unanimous in favor.

All in Favor 12 – Yes, Against – 0      Motion Carried.

**Article 3.** To see if the Village will vote to raise and appropriate the sum of \$1,500 for the purpose of {Stipends for the Treasurer}. This will be a semi-annual pay of \$750 issued twice a year. To be withdrawn on the first days of September and February. If accepted it will become a line item within General Government on future budgets. (Majority vote required)

Bob Zahn moved to Table the Discussion, Loretta Zahn seconded.

All in Favor to table the discussion 12 – Yes, Against – 0

**Article 4.** To choose officers as necessary to administer the affairs of the Village District



Commissioner 3 Year Term Currently Carl Voas.

Bob Zahn moved to appoint Mike Grunwald as a new Commissioner for a one year term, seconded by Carl Voas.

Auditor 1 Year Term. Currently Debbie Harrington. Loretta Zahn moved to accept Debbie as the auditor for another year. Dennis Harrington seconded.

All officers were voted in unanimously

All in Favor 12 – Yes, Against – 0      Motions Carried.

**Article 5.** To see if the Village will vote to raise and appropriate the sum of \$700 to purchase gravel or other material for the recreational trail with said funds to come from the unassigned fund balance.

Mats Barden moved to accept, Bob Zahn seconded and the vote was unanimous in favor.

All in Favor 12 – Yes, Against – 0      Motion Carried.

Joanne Mellady presented the Treasurer's report.

With a Highland Haven Village District tax rate of 0.29 per \$1,000 of Assessed Value. Total Taxable value for Highland Haven Village District **Today** is **\$10,433,472.00**

Debbie Harrington & Joanne Mellady completed the Auditor's Report for 2017 on February 14, 2018 and it was passed into the NH Department of Revenue in Concord, NH.

**New Business** Bob Zahn made a motion to adjourn and Loretta Zahn seconded the motion. Voice Vote, Motion Carried. Meeting adjourned at 10:40 am.

Clerk HHVD

Dennis Harrington



3/10/18



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

MUNICIPALITY: HIGHLAND HAVEN VILAGE DISTRICT CONTACT NAME: CARL VOAS  
ADDRESS: PO BOX 223 WASHINGTON, NH 03280  
Phone #: 603 495-1778 Email: CARLV@GSINET.NET  
FISCAL PERIOD: 12/31/2016 TO: 12/31/2017

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

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

1. Locally Elected Auditor Option:

A. Anticipated completion date: 3/19/2019

2. Independent Public Accountant Option: \_\_\_\_\_

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

B. Anticipated completion date: \_\_\_\_\_

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

A. Anticipated Completion Date: \_\_\_\_\_

AUTHORIZED SIGNATURE  
Carl M. Voas

DATE  
3/11/18

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

FOR DRA USE ONLY

FOR DRA USE ONLY

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



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

### REPORT OF LOCALLY ELECTED AUDITOR(S)

RSA 41:31-d

Municipality: HIGHLAND HAVEN VILLAGE DISTRICT Audit Fiscal Year: 2017

Type of Municipality (Town, School or Village District): VILLAGE DISTRICT

Mailing Address: PO BOX 223 Washington, NH 03280

Phone #: 602-495-1778 Fax #: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Contact: CARL VOAS Phone #: 603 495-1778 E-Mail: CARLV@GANNET.NET

Under RSA 41:31-c I, 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.

<u>2/14/18</u>	Part 1. Financial Records
<u>2/14/18</u>	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: 2/14/18

Deborah L. Harrington

Deborah L. Harrington

FOR DRA USE ONLY



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

Questions

1 Who maintains the (general ledger) financial records?

JOANNE MELLADY  
Name/position

2 What software system is used for the general ledger?

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

EXCEL / Payments Schedule for Annual Report / Checkbook ledger

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

JOANNE MELLADY  
Name

TREASURER  
Title

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

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

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

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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6 Are the following activities maintained as separate funds in the general ledger (if applicable)?

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



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

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

How often are they reconciled?

Monthly  
 Quarterly  
 Annually

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

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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9 Does the person who maintains the general ledger also:

Sign (authorize) checks?

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

Control unused check stock?

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

Prepare bank reconciliations?

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

Handle incoming receipts?

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

10 Does the general ledger track receivable balances for:

Property taxes?

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

Unredeemed taxes?

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

Water?

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

Sewer?

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

Other (identify): INTEREST

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

11 Does the general ledger track accounts payable?

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

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

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

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

How often?

Monthly  
 Quarterly  
 Annually

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

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

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

THE COMMISSIONERS, CHAIRMAN, CLERK, TREASURER, MODERATOR & AUDITOR

How often? ONCE A YEAR



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

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?

	✓	—	—
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If no, explain problems/discrepancies encountered:

YEAR ENDED ON 1/2 WHEN THE TAX CHECK WAS DEPOSITED

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

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

If no, explain problems/discrepancies encountered:

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Comments on procedures or areas of weakness:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

- NO IDENTIFIED WEAKNESS

Recommendations:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

General ledger section completed by:

Date: 2/14/18

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Darrah Harrington

Alexis Harrington



Part 2. Treasurer/Cash

Questions

Yes No N/A

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

Yes No N/A

If no, explain:

\* Highland Haven Village District Donations Acct.

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?

JOANNE MELODY Name TREASURER 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?

JOANNE MELLADY \_\_\_\_\_ TREASURER \_\_\_\_\_  
Name Title

MATS BARDEN \_\_\_\_\_ COMMISSIONER \_\_\_\_\_  
Name Title

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

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

JOANNE MELLADY \_\_\_\_\_ TREASURER \_\_\_\_\_  
Name Title

MATS BARDEN \_\_\_\_\_ COMMISSIONER \_\_\_\_\_  
Name Title

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

13 Do any signature stamps exist?

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

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)?

JOANNE MELLADY \_\_\_\_\_ TREASURER \_\_\_\_\_  
Name Title

MATS BARDEN \_\_\_\_\_ COMMISSIONER \_\_\_\_\_  
Name Title

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



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

Account Name	Who authorizes payments?	Reported in general fund?
_____	_____	___
_____	_____	___
_____	_____	___



**Part 2. Treasurer/Cash Testing**

Yes   No   N/A

**Year End Bank Reconciliations**

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

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

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

If no, explain: Do not have standard monthly deposits

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>6/11/2017</u>	<u>56609237118</u>	<u>\$ 14.63</u>	<u>CK # 141</u>
Vendor	<u>6/21/2017</u>	<u>Beach + Playground</u>	<u>\$ 140.00</u>	<u>CL # 148</u>
Payroll	_____	_____	\$ _____	_____
Payroll	_____	_____	\$ _____	_____



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

Date of Deposit	Amount	Traced to Actual Bank Statement deposit?
3/22/17	\$ 260.00	Yes ✓
1/02/18	\$ 1,364.00	Yes ✓
	\$	
	\$	

**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.

Date	Check Number	Vendor	Amount
3/22/17	139	Patriot Insurance	\$ 665.00
6/16/17	143	DDS PO BOX Rental & Stamp	61.80
7/17/17	147	EVERSOURCE	15.27
12/2/17	158	MICHELLE ELDRIDGE	100.00
10/1/17	142	FULTON CONSTRUCTION	297.00



**Observations - Part 2. Treasurer**

Comments on procedures or areas of weakness:

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NO WEAKNESSES

Recommendations:

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Treasurer section completed by:

Date: 2/14/18

Deborah Harrington  
Deborah Harrington





New Hampshire State Library



3 4677 00254857 1