

2014

Annual Report

**MOECKEL POND
VILLAGE DISTRICT**

TOWN OF
WINDHAM, NH

Sept 9, 2015

MOECKEL POND
VILLGAE DISTRICT

2014 ANNUAL REPORT

INDEX

PAGE	TOPIC
1	List of Village District Officers
2	2014 Village District Warrant
4	2014 Village District Proposed Budget
9	Minutes of the 2013 Village District Annual Meeting
11	2013 Appropriations Actually Voted
14	2013 Revised Estimated Revenues
15	2013 Tax Assessment and Tax Rate
17	2013 Village District Financial Report
30	2013 Report of the Locally Elected Auditor

Respectfully Submitted

Kimberly Masse
Village District Clerk
Sept 9, 2015

VILLAGE DISTRICT OFFICERS
AS OF JAN 1ST, 2015

OFFICE	OFFICER	TERM EXPIRES
Commissioner	Daniel Masse	2015
Commissioner	Stephanie Young	2017
Commissioner	Thomas O'Brien	2016
Clerk	Kimberly Masse	2015
Treasurer	Bruce Moeckel	2015
Moderator	Neil Fallon	2016
Auditor	Norman Young	2015

**STATE OF NEW HAMPSHIRE
MOECKEL POND VILLAGE DISTRICT
in the
TOWN OF WINDHAM**

**2015 VILLAGE DISTRICT WARRANT
for
APRIL 12th, 2015
VILLAGE DISTRICT MEETING**

**TO THE INHABITANTS OF MOECKEL POND VILLAGE DISTRICT IN THE
TOWN OF WINDHAM, COUNTY OF ROCKINGHAM, QUALIFIED TO VOTE IN
VILLAGE DISTRICT AFFAIRS**

You are hereby notified to meet at the Windham Fire Department, 3 Fellows Rd, Windham, NH on Sunday, April 12th, 2015 at 2:00 PM to act on the following Articles, including the election of Village District officers after nominations from the floor.

ARTICLE 1: To choose in the manner provided by law, the following Village District officers:

Commissioner – 3-year term

Clerk – 2-year term

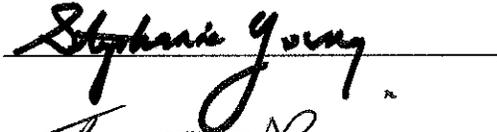
Treasurer – 2-year term

Auditor – 1-year term

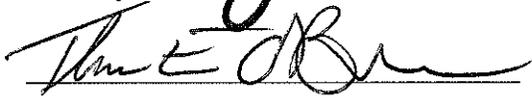
ARTICLE 2: To see if the Village District will vote to raise and appropriate the sum of \$1250 for general municipal operations. This article does not include special or individual articles addressed. (Majority Vote Required).

ARTICLE 3: To see if the Village District will vote to raise and appropriate the sum of eight hundred and fifty dollars (\$850) to be added to the Moeckel Pond Dam Reconstruction Capital Reserve Fund previously established. (Majority Vote Required).

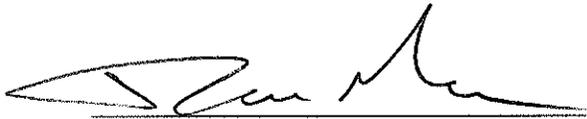
Given under our hands and seals this 21 day of March 2015.



Stephanie Young, Commissioner

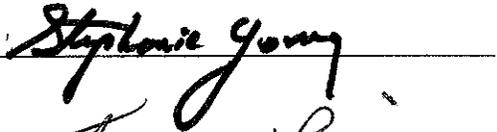


Thomas O'Brien, Commissioner



Daniel Masse, Commissioner

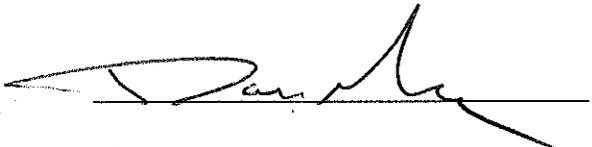
A True Copy Attest:



Stephanie Young, Commissioner



Thomas O'Brien, Commissioner



Daniel Masse, Commissioner

BUDGET FORM FOR VILLAGE DISTRICTS

without Budget Committee Under RSA 32:14-24

DATE OF MEETING: April 12th, 2015 For Fiscal Year: 2015

VILLAGE DISTRICT: Moeckel Pond Village District County: Rockingham

In the Town(s) Of: Windham

Mailing Address: 20 Patricia St
Windham, NH 03087

Phone #: 603-247-7803 Fax #: _____ E-Mail: mpvd@moeckelpond.com

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) March 22, 2015

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.





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)230-5095**

1	2	3	4	5	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)
GENERAL GOVERNMENT						
4130-4139	Executive					
4150-4151	Financial Administration					
4153	Legal Expense					
4155-4159	Personnel Administration					
4194	General Government Buildings					
4196	Insurance				1250	
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 Public Safety					
HIGHWAYS & STREETS						
4311-4312	Admin., Highways & Streets					
4313	Bridges					
4316	Street Lighting					
4319	Other					
SANITATION						
4321-4323	Admin. & Solid Waste Collection					
4324	Solid Waste Disposal					
4325	Solid Waste Clean-up					
4326-4329	Sewage Coll. & Disposal & Other					
WATER DISTRIBUTION & TREATMENT						
4331	Administration					
4332	Water Services					
4335	Water Treatment					
4338-4339	Water Conservation & Other					
HEALTH						
4411-4414	Administration & Pest Control					
CULTURE & RECREATION						
4520-4529	Parks & Recreation					
4589	Other Culture & Recreation					

1	2	3	4	5	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)
DEBT SERVICE						
4711	Princ.- Long Term Bonds & Notes					
4721	Interest-Long Term Bonds & Notes					
4723	Int. on Tax Anticipation Notes					
4790-4799	Other Debt Service					
CAPITAL OUTLAY						
4901	Land & Improvements					
4902	Machinery, Vehicles & Equipment					
4903	Buildings100					
4909	Dam Maintenance					
OPERATING TRANSFERS OUT						
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Proprietary Fund					
OPERATING BUDGET SUBTOTAL					1250	

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3,VI, as: 1) appropriations 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)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund				850	
4916	To Trust and Agency Funds					
SPECIAL ARTICLES RECOMMENDED					850	

****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)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
INDIVIDUAL ARTICLES RECOMMENDED						

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Fiscal Year
TAXES					
3190	Interest & Penalties on Delinquent Taxes				
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE					
3351	Shared Revenues				
3354	Water Pollution Grant				
3359	Other (Including Railroad Tax)				
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES					
3401	Income from Departments				
3402	Water Supply System Charges				
3403	Sewer User Charges				
3404	Garbage - Refuse Charges				
3409	Other Charges				
MISCELLANEOUS REVENUES					
3501	Sale of Village District Property				
3502	Interest on Investments				
3503-3509	Other				
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
3914	From Proprietary Funds				
3915	From Capital Reserve Funds				
3916	From Trust & Agency Funds				
OTHER FINANCING SOURCES					
3934	Proc. from Long Term Bonds & Notes				
	Amounts Voted From Fund Balance				
	Estimated Fund Balance to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS					

****BUDGET SUMMARY****

	PRIOR YEAR	ENSUING YEAR
OPERATING BUDGET Appropriations Recommended (from page 3)		\$ 1,250.00
Special Warrant Articles Recommended (from page 4)		\$ 850.00
Individual Warrant Articles Recommended (from page 4)		\$ -
TOTAL Appropriations Recommended		\$ 2,100.00
Less: Amount of Estimated Revenues & Credits (from above)		
Estimated Amount of Taxes to be Raised		\$ 2,100.00

Moeckel Pond Village District
In the Town of Windham, NH
Annual Meeting : April 13, 2014
Minutes

Meeting came to order at 2:04pm.

Present: Commissioners Stephanie Young, Dan Masse, and Tom O'Brien. Moderator Neil Fallon, Clerk Kim Masse, Treasurer Bruce Moeckel, and Auditor Norm Young
Voting Residents (apart from aforementioned people): John Crowley, Patty Crowley, Dianna Fallon, James Murphy, Judy Murphy and Chris Vavra,.
Non-voting residents: Barry Moeckel and Dan Geschwend
Windham town officials: Supervisors of the Checklist Charles Russo and Eileen Mashimo.

Windham Supervisors of the Checklist checked photo ID's and checked off voting residents on the voter list as residents came into the meeting room.

Moderator Neil Fallon opened the meeting by introducing himself and asking those present at this meeting to also introduce themselves.

Neil read the first Warrant article (below) and asked if anyone who currently holds a position did not want to continue to hold a position. The current officers up for re-election replied that they would be willing to continue in their positions. No one else present wanted to run for a position.

ARTICLE 1: To choose in the manner provided by law, the following Village District officers:

Commissioner – 3-year term
Auditor – 1-year term

Neil Fallon made a motion to re-elect the officers for both Commissioner and Auditor. These officers are as follows:

Commissioner – 3-year term : Stephanie Young
Auditor – 1-year term: Norm Young

Motion was seconded and carried. Neil then called to vote to accept Article 1. It was motioned, seconded, and passed unanimously.

Neil introduced Article 2. Dan Masse provided details about the budget line item.

ARTICLE 2: To see if the Village District will vote to raise and appropriate the sum of \$1250 for general municipal operations. This article does not include special or individual articles addressed. (Majority Vote Required).

Dan explained that this amount is solely for liability insurance, which has increased in cost statewide during last year. There are no lawyer fees included in the budget this year.

When there were no further questions, Neil called to vote to accept Article 2. It was motioned, seconded, and passed unanimously.

Neil introduced Article 3:

ARTICLE 3: To see if the Village District will vote to raise and appropriate the sum of Eight hundred and fifty dollars (\$850) to be added to the Moeckel Pond Dam Reconstruction Capital Reserve Fund previously established. (Majority Vote Required).

Dan explained that this is for the capital reserve fund. Neil called to vote to accept Article 3. It was motioned, seconded, and passed unanimously.

After all Articles were voted on, Neil asked Norm Young and Dianna Fallon to give an update on the progress of the Friends of Moeckel Pond (FoMP). Norm explained the progress of HTE (the engineering firm hired to design the dam), the appropriate future water level of the pond, the labyrinth design of the dam, the financial adjustments that must be made to construct such a dam, and our expectation that construction will begin in Fall of 2015. The new dam design is expected to cost around \$460,000 as opposed to the original budgetary estimate of \$340,000 made by a different engineering firm in the past. Dianna informed us of the Friend of Moeckel Pond's progress in fundraising and gave highlights of past and future fundraising activities.

Neil made the motion to adjourn the meeting. The motion was seconded, accepted, and the meeting was adjourned at 2:52pm.

Respectfully submitted by:

Kimberly Masse
Moeckel Pond Village District Clerk
20 Patricia St
Windham, NH 03087

REPORT OF APPROPRIATIONS ACTUALLY VOTED FOR VILLAGE DISTRICTS

(RSA 21-J:34)

Date of Meeting: April 13th, 2014

Village District: Moeckel Pond Village District County: Rockingham

In the Town(s) Of: Windham

Mailing Address: 20 Patricia St, Windham, NH 03087

Phone #: 603-247-7803 Fax #: _____ E-Mail: mpvd@moeckelpond.cc

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: May 21, 2014

FOR DRA USE ONLY

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

1 Acct.#	2 PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	3 WARR. ART.#	4 Appropriations As Voted	5 For Use By Department of Revenue Administration
GENERAL GOVERNMENT				
4130-4139	Executive			
4150-4152	Financial Administration			
4153	Legal Expense			
4155-4159	Personnel Administration			
4194	General Government Buildings			
4196	Insurance	2	1250	
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 & 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 & 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			
DEBT SERVICE				
4711	Princ.- Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Note			
4790	Other Debt Service			

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
CAPITAL OUTLAY				
4901	Land & Improvements			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs			
OPERATING TRANSFERS OUT				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Proprietary Fund			
4915	To Capital Reserve Fund	3	850	
4916	To Trust and Fiduciary Funds			
TOTAL VOTED APPROPRIATIONS			2100	

**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**

REVISED ESTIMATED REVENUES

(RSA 21-J:34)

Due September 1

VILLAGE DISTRICT : Moeckel Pond Village District FY: 2014

Acct.#	SOURCE OF REVENUE	Warr. Art.#	For Use By Municipality	Reserved For Use by DRA
3190	Interest & Penalties on Delinquent Taxes		0	
3311-3319	From Federal Government		0	
FROM STATE				
3351	Shared Revenues		0	
3354	Water Pollution Grant		0	
3359	Other		0	
3379	Intergovernmental Revenues		0	
3401-3404	Income from Departments		0	
3409	Other Charges		0	
MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property		0	
3502	Interest on Investments		0	
3503-3509	Other		0	
INTERFUND OPERATING TRANSFERS IN				
3912	Special Revenue Funds		0	
3913	Capital Projects Funds		0	
3914	Proprietary Funds		0	
3915	Capital Reserve Funds		0	
3916	Trust & Fiduciary Funds		0	
OTHER FINANCING SOURCES				
3934	Proc. from Long Term Bonds & Notes		0	
SUBTOTAL OF REVENUES				
General Fund Balance				
Unassigned Fund Balance from MS-35 =		962.85		
Less Emergency Approp. (RSA 32:11) =		0		
Less Voted From Fund Balance =		0		
Less Fund Balance - Reduce Taxes =		0		
Fund Balance Retained =		962.85		
TOTAL REVENUES AND CREDITS			0	
Total Voted Appropriations MS-32 =		2100	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.

12-Aug-14

Preparer's Signature and Title

Date

FOR DRA USE

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

MS-34
Rev. 10/10

DEPARTMENT OF REVENUE ADMINISTRATION

Municipal Services Division
2014 Tax Rate Calculation

Dalm. L.

10/20/14

TOWN/CITY: WINDHAM

Gross Appropriations	14,323,311
Less: Revenues	6,577,881
	0
Add: Overlay (RSA 76:6)	90,503
War Service Credits	248,500

Net Town Appropriation	8,084,433
Special Adjustment	0

Approved Town/City Tax Effort	8,084,433
-------------------------------	-----------

TOWN RATE
3.87

SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	46,278,622	3,683,564	42,595,058
Regional School Apportionment			0
Less: Education Grant			(2,791,877)

Education Tax (from below)	(5,066,196)
Approved School(s) Tax Effort	34,736,985

LOCAL SCHOOL RATE
16.60

EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.480
2,042,820,939	5,066,196
Divide by Local Assessed Valuation (no utilities)	
2,075,387,160	

STATE SCHOOL RATE
2.44

COUNTY PORTION

Due to County	2,279,316
	0

Approved County Tax Effort	2,279,316
----------------------------	-----------

COUNTY RATE
1.09

TOTAL RATE
24.00

Total Property Taxes Assessed	50,166,930
Less: War Service Credits	(248,500)
Add: Village District Commitment(s)	16,146
Total Property Tax Commitment	49,934,576

PROOF OF RATE

Local Assessed Valuation		Tax Rate	Assessment
Education Tax (no utilities)	2,075,387,160	2.44	5,066,196
All Other Taxes	2,091,975,160	21.56	45,100,734
			50,166,930

TRC#
15

TRC#
15

DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division

2014 Tax Rate Calculation Cont.

TOWN/CITY: WINDHAM

Name	Net * Appropriation	Valuation	Tax Rate	Commitment
Breezy Gale	14,000	12,973,870	1.08	14,012
0				
Cobbetts Pond Village	0	209,717,700	0.00	0
Moeckel Pond Village	2,100	5,471,000	0.39	2,134
0				
0	0	0	0.00	0
0	0	0	0.00	0
0	0	0	0.00	0
0	0	0	0.00	0
0	0	0	0.00	0

Total Village District Commitment

16,146

***Net Appropriation = Gross Appropriations - Revenues**

**TRC#
15**



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

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

Instructions

Cover Page

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

Account Codes

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

Balance Sheet

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

Reconciliation Sheets

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

Amortization of Long Term Debt

- Enter all information regarding long term debt

For Assistance Please Contact:

DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

ENTITY'S INFORMATION ?

Entity Type: Municipality Village

Village District:

PREPARER'S INFORMATION ?



First Name	Last Name	Preparer's Entity
Daniel	Masse	
Street No.	Street Name	Phone Number
20	Patricia St	(603) 247-7803
Email (optional)		
dmasse1@gmail.com		



EXPENDITURES

GENERAL GOVERNMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4130 - 4139	Executive ?			
4150 - 4151	Financial Administration ?			
4153	Legal Expense ?			
4155 - 4159	Personnel Administration ?			
4194	General Government Buildings ?			
4196	Insurance ?	\$1,250		\$1,250
4197	Advertising & Regional Association ?			
4199	Other General Government Expense ?			
General Government Subtotal		\$1,250		\$1,250

PUBLIC SAFETY ?

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

HIGHWAYS AND STREETS ?

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



4316	Street Lighting ?			
4319	Other ?			
Highways and Streets Subtotal				

SANITATION ?

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

WATER DISTRIBUTION AND TREATMENT ?

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

HEALTH ?

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



CULTURE AND RECREATION ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4520 - 4529	Parks & Recreation ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
4589	Other Culture & Recreation ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
Culture and Recreation Subtotal		<input type="text"/>	<input type="text"/>	<input type="text"/>

DEBT SERVICE ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4711	Principal - Long Term Bonds & Notes ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
4721	Interest - Long Term Bonds & Notes ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
4723	Interest on Tax Anticipation Notes ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
4790 - 4799	Other Debt Service ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
Debt Service Subtotal		<input type="text"/>	<input type="text"/>	<input type="text"/>

CAPITAL OUTLAY ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4901	Land ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
4902	Machinery, Vehicles, & Equipment ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
4903	Buildings ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
4909	Improvements Other Than Buildings ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
Capital Outlay Subtotal		<input type="text"/>	<input type="text"/>	<input type="text"/>

OPERATING TRANSFERS OUT ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4912	To Special Revenue Fund ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
4913	To Capital Projects Fund ?	<input type="text"/>	<input type="text"/>	<input type="text"/>



4914	To Enterprise Fund ?			
	Sewer			
	Water			
	Electric			
	Other			
4915	To Capital Reserve Fund ?	\$850		\$850
4916	To Expendable Trust Fund - Not #4917 ?			
4917	Health Maintenance Trust Funds ?			
Operating Transfers Out Subtotal		\$850		\$850
Less Proprietary Funds, Special Revenue Funds, or Capital Projects Funds				
TOTAL GENERAL FUND EXPENDITURES		Voted Appropriations	Other Authorizations	Actual Expenditures
TOTAL GENERAL FUND EXPENDITURES		\$2,100		\$2,100



REVENUES

TAXES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3110	Property Taxes ?	\$2,100		\$2,134
3120	Land Use Change Taxes - General Fund ?			
3190	Interest & Penalties on Delinquent Taxes ?			
Taxes Subtotal		\$2,100		\$2,134

FROM FEDERAL GOVERNMENT ?

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

FROM STATE ?

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

CHARGES FOR SERVICES ?

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



3409	Other Charges ?			
Charges for Services Subtotal				

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

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

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



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

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

	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
TOTAL GENERAL FUND REVENUE	\$2,100		\$2,134

Reconciliation of Tax Anticipation Notes

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



VILLAGE BALANCE SHEET

Account	Current Assets	Beginning of Year	End of Year
1010	Cash and Equivalents	\$963	\$997
1030	Investments		
	Restricted Assets		
1080	Tax Receivable		
1081	Municipal Assessments Receivable		
1110	Tax Liens Receivable		
1150	Accounts Receivable		
1260	Due from Other Governments		
1310	Due from Other Funds		
1410	Other Current Assets		
1430	Prepaid Items		
TOTAL ASSETS		\$963	\$997

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

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



2530	Unassigned Fund Balance	\$963	\$997
TOTAL FUND EQUITY		\$963	\$997
TOTAL LIABILITIES and FUND EQUITY		\$963	\$997

NOTE: NH law requires all districts to gross appropriate, but this balance sheet only reflects the general fund, however, if the district does not account for appropriations in the general fund, attach the proprietary funds/capital project funds balance sheet and financials as part of the form as required under RSA 21-J:34, V.
See the municipality's audited financials for more information on proprietary funds, special revenue, or capital project funds.

General Fund Balance Sheet Reconciliation

Line Item	Amount
Total Revenues	\$2,134
Total Expenditures	\$2,100
Change (Increase or Decrease)	\$34
Ending Fund Equity from Balance Sheet	\$997
Less Beginning Fund Equity from Balance Sheet	\$963
Change (Increase or Decrease)	\$34



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

Moekkel Pond Village District

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



Windham - Moeckel Pond Village (489V3)

PREPARER'S CERTIFICATION

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

Preparer's First Name

Daniel

Preparer's Last Name

Masse

Daniel Masse, chair, board of Comm.
Preparer's Signature and Title

Sep 2, 2015
Date

Audited Unaudited

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

Submit
Print

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

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

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

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

Governing Body Certification

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

Daniel Masse, chair, board of Comm.
Governing Body Member's Signature and Title

Stephanie Gump - Commissioner
Governing Body Member's Signature and Title

John E. Rubin
Governing Body Member's Signature and Title

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

REPORT OF LOCALLY ELECTED AUDITOR(S)

RSA 41:31-d

Municipality: Moeckel Pond Village District Audit Fiscal Year: 2014
Type of Municipality (Town, School or Village District): Village District
Mailing Address: 20 Patricia Street
Windham, New Hampshire 03087
Phone #: 603-247-7803 Fax #: _____ E-Mail: mpvd@moeckelpond.com
Contact: _____ Phone #: _____ E-Mail: _____

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.

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

6-Sep-15	Part 1. Financial Records
6-Sep-15	Part 2. Treasurer
N/A	Part 3. Tax Collector
N/A	Part 4. Trustees
N/A	Part 5. Town Clerk
N/A	Part 6. Library

Locally Elected Auditor or Board of Locally Elected Auditors - Please Sign in Ink.

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

Date: 6-Sep-15



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?

Bruce W. Moeckel / Treasurer

Name/position

2 What software system is used for the general ledger?

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

No software system is used

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

Bruce W. Moeckel

Name

Treasurer

Title

Daniel Masse

Name

Chairman

Title

Name

Title

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

Yes

No

N/A

✓

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

✓

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

General Fund

✓

Water activity

✓

Sewer activity

✓

Library activity

✓

Trustees of trust funds

✓

School grants

✓

School lunch

✓

Revolving Funds (identify: _____)

✓

Other (identify: _____)

✓

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
7 Does the cash balance in the general ledger match the Treasurer's reconciled bank balances?	<u>✓</u>	<u> </u>	<u> </u>
How often are they reconciled?			
<u> </u> Monthly	<u>✓</u>		
<u> </u> Quarterly			<u>✓</u>
<u> </u> Annually			<u>✓</u>
8 Is a copy of the Treasurer's monthly bank reconciliation reports provided to the bookkeeper?	<u> </u>	<u> </u>	<u>✓</u>
9 Does the person who maintains the general ledger also:			
Sign (authorize) checks?	<u>✓</u>	<u> </u>	<u> </u>
Control unused check stock?	<u>✓</u>	<u> </u>	<u> </u>
Prepare bank reconciliations?	<u>✓</u>	<u> </u>	<u> </u>
Handle incoming receipts?	<u>✓</u>	<u> </u>	<u> </u>
10 Does the general ledger track receivable balances for:			
Property taxes?	<u>✓</u>	<u> </u>	<u> </u>
Unredeemed taxes?	<u> </u>	<u> </u>	<u>✓</u>
Water?	<u> </u>	<u> </u>	<u>✓</u>
Sewer?	<u> </u>	<u> </u>	<u>✓</u>
Other (identify): _____	<u> </u>	<u> </u>	<u>✓</u>
11 Does the general ledger track accounts payable?	<u>✓</u>	<u> </u>	<u> </u>
12 Are general ledger receivable balances reconciled to the Tax Collector's detail receivable lists (if applicable)?	<u> </u>	<u> </u>	<u>✓</u>
How often?			
<u> </u> Monthly			<u>✓</u>
<u> </u> Quarterly			<u>✓</u>
<u> </u> Annually			<u>✓</u>
13 Does the general ledger system provide budget versus actual expenditure reports?	<u> </u>	<u>✓</u>	<u> </u>
If yes, to whom are the budget versus actual reports distributed?			<u>✓</u>

How often? _____			<u>✓</u>

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
14 Are general ledger adjusting journal entries made?	_____	_____	✓ _____
If yes, are they approved by anyone other than the preparer?	_____	_____	✓ _____
Name and title of person who approves: _____			
15 Are computer back-ups of the general ledger performed?	_____	_____	✓ _____
How often?			✓ _____
_____ Daily			✓ _____
_____ Weekly			✓ _____
_____ Monthly			✓ _____
16 Are computer back-ups stored off site?	_____	_____	✓ _____
If yes, where? _____			✓ _____

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

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

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

General fund revenues	<u>✓</u>	<u> </u>	<u> </u>
General fund expenditures	<u>✓</u>	<u> </u>	<u> </u>
General fund balance sheet	<u>✓</u>	<u> </u>	<u> </u>
Other funds revenues	<u> </u>	<u> </u>	<u>✓</u>
Other funds expenditures	<u> </u>	<u> </u>	<u>✓</u>
Other funds balance sheet	<u> </u>	<u> </u>	<u>✓</u>

If no, explain problems/discrepancies encountered:

General Ledger (and Subsidiary Ledgers)

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

	<u>✓</u>	<u> </u>	<u> </u>
--	----------	-------------	-------------

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	<u> </u>	<u> </u>	<u> </u>
Unredeemed taxes	<u> </u>	<u> </u>	<u> </u>
Water	<u> </u>	<u> </u>	<u> </u>
Sewer	<u> </u>	<u> </u>	<u> </u>
Other (describe: _____)	<u> </u>	<u> </u>	<u> </u>

If no, explain problems/discrepancies encountered:

Observations - Part 1. General Ledger & Financial Records

Comments on procedures or areas of weakness:

During Fiscal Year 2014, the finances of the Village District were managed using a check book rather than a computer. The total number of entries necessary to conduct the business of the District was minimal (less than a dozen entries). This auditor finds that the check book has been appropriately reconciled with the statements from the bank and all expenditures were reported to the full attendees at the recent (2015) annual meeting.

Recommendations:
None for this report.

General ledger section completed by:

Norman W. Young

Elected Auditor

Date: 6-Sep-15



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?

Bruce W. Moeckel Treasurer
Name Title

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

 ✓

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

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

Part 2. Treasurer/Cash Testing

Yes No N/A

Year End Bank Reconciliations

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

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

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

NOT APPLICABLE

	Date of Order	Order Number	Amount	Traced to Approved Order (Manifest)?
Vendor	_____	_____	\$ _____	_____
Vendor	_____	_____	\$ _____	_____
Payroll	_____	_____	\$ _____	_____
Payroll	_____	_____	\$ _____	_____

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

NOT APPLICABLE

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

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>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Observations - Part 2. Treasurer

Comments on procedures or areas of weakness:

During Fiscal Year 2014, the finances of the Village District were managed using a check book rather than a computer. The total number of entries necessary to conduct the business of the District was minimal (less than a dozen entries). This auditor finds that the check book has been appropriately reconciled with the statements from the bank and all expenditures were reported to the full attendees at the recent (2015) annual meeting.

Recommendations:

None for this report

Treasurer section completed by: _____ Date: 6-Sep-15

Norman W. Young

Elected Auditor

