

Change the Chapter heading for Rev 1700, effective 10-24-12 (Document #10214), to read as follows:

CHAPTER Rev 1700 FINANCIAL ACCOUNTING FOR CITIES, TOWNS AND UNINCORPORATED TOWNS

PART Rev 1701 DEFINITIONS

Readopt with amendment Rev 1701.01, effective 10-24-12 (Document #10214), to read as follows:

Rev 1701.01 “American Institute of Certified Public Accountants (AICPA)” means the institute which issues authoritative accounting literature.

Readopt Rev 1701.02, effective 10-24-12 (Document #10214), to read as follows:

Rev 1701.02 “Basis of accounting” means when revenues, expenditures, expenses, and transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements.

Adopt Rev 1701.03 to read as follows:

Rev 1701.03 “Department” means the New Hampshire department of revenue administration.

Readopt and renumber Rev 1701.03, effective 10-24-12 (Document #10214), as Rev 1701.04 to read as follows:

Rev 1701.04 “Double entry” means an accounting system which requires that for every entry made to the debit side of an account, an entry for a corresponding amount is made to the credit side of another account.

Adopt Rev 1701.05 – Rev 1701.07 to read as follows:

Rev 1701.05 "Expenditure(s)" means:

- (a) The cost of goods delivered or services rendered, whether paid or unpaid;
- (b) Expenses, except depreciation;
- (c) Provision for debt retirement not reported as a liability of the fund from which retired; and
- (d) Capital outlays.

Rev 1701.06 "Expense(s)" means charges incurred, whether paid or unpaid, for operations, maintenance, interest, and other charges, including depreciation, presumed to benefit the current fiscal period.

Rev 1701.07 “Federal Accounting Standards Advisory Board (FASAB)” means the authoritative standard-setting body responsible for establishing GAAP for the federal government.

Readopt with amendment and renumber Rev 1701.04 – Rev 1701.06, effective 10-24-12 (Document #10214), as Rev 1701.08 – Rev 1701.10 to read as follows:

Rev 1701.08 “Financial Accounting Standards Board (FASB)” means the independent private-sector, not-for-profit organization that establishes financial accounting and reporting standards for public and private companies and not-for-profit organizations that follow GAAP.

Rev 1701.09 “Function” means group-related municipal programs aimed at accomplishing a major service or regulatory responsibility of the municipality.

Rev 1701.10 “Fund” means a fiscal and accounting entity with a self-balancing set of accounts which:

(a) Is used to record cash and other financial resources, with all related liabilities and residual equities or balances, and changes therein; and

(b) Is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with applicable restrictions or limitations as provided by statute and related administrative rules.

Adopt Rev 1701.11 – Rev 1701.12 to read as follows:

Rev 1701.11 "Generally accepted accounting principles (GAAP)" means the established body of theory and practice that acts as a general guide for accountants.

Rev 1701.12 “Governing body” means “governing body” as defined in RSA 21:48.

Readopt with amendment and renumber Rev 1701.07, effective 10-24-12 (Document #10214), as Rev 1701.13 to read as follows:

Rev 1701.13 “Governmental Accounting Standards Board (GASB)” means the board which issues authoritative pronouncements primarily for governmental accounting.

Repeal Rev 1701.08, effective 10-24-12 (Document # 10214), as follows:

~~Rev 1701.08 “Governing body” means governing body as defined in RSA 21:48.~~

Readopt with amendment and renumber Rev 1701.09, effective 10-24-12 (Document #10214), as Rev 1701.14 to read as follows:

Rev 1701.14 “Legislative body” means “legislative body” as defined in RSA 21:47.

Readopt with amendment and renumber Rev 1701.10, effective 10-24-12 (Document #10214), as Rev 1701.15 to read as follows:

Rev 1701.15 “Municipality”, as used in Rev 1700, means a city, town, or unincorporated town.

Adopt Rev 1701.16 to read as follows:

Rev 1701.16 “Municipal Tax Rate Setting Portal (MTRSP)” means the department’s municipal tax rate setting portal accessed through <https://www.proptax.org>.

Readopt with amendment and renumber Rev 1701.11 – Rev 1701.12, effective 10-24-12 (Document #10214), as Rev 1701.17 – Rev 1701.18 to read as follows:

Rev 1701.17 “Program” means activities, operations, or organizational units directed to attaining specific purposes or objectives.

Rev 1701.18 “Uniform chart of accounts” means the account titles, descriptions, and numbering classification system expressed in this chapter established by the department in accordance with RSA 21-J:13, IV.

PART Rev 1702 METHOD AND BASIS OF ACCOUNTING AND GENERALLY ACCEPTED ACCOUNTING PRINCIPLES FOR MUNICIPALITIES

Readopt with amendment Rev 1702.01 – Rev 1702.02, effective 10-24-12 (Document #10214), to read as follows:

Rev 1702.01 Method of Accounting. Municipalities shall use a double entry system of bookkeeping as the method to record all financial transactions.

Rev 1702.02 Basis of Accounting. For purposes of this part, the following definitions shall apply:

(a) “Accrual basis” means the basis of accounting under which:

- (1) Revenues are recognized in the accounting period in which they are earned and become measurable; and
- (2) Expenses, rather than expenditures, are recognized in the period incurred, if measurable; and

(b) “Modified accrual basis” means the basis of accounting under which:

- (1) Revenues are recognized in the accounting period in which they become available and measurable; and
- (2) Expenditures, rather than expenses, are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt.

Readopt with amendment Rev 1702.03, effective 10-24-12 (Document #10214), to read as follows:

Rev 1702.03 Use of Accrual Basis of Accounting.

(a) Municipalities shall use the accrual basis for:

- (1) Proprietary funds;
- (2) Non-expendable trust funds;
- (3) Pension trust funds; and

- (4) Deferred compensation plan and other employee benefit trust funds.
- (b) Under the accrual basis transactions shall be classified by fund and for:
 - (1) Revenues recognized in the accounting period in which they are earned and become measurable.
 - (2) Expenses, rather than expenditures, recognized in the period incurred, if measurable; and
 - (3) Balance sheet by balance sheet account.

Adopt Rev 1702.04 to read as follows:

Rev 1702.04 Use of Modified Accrual Basis of Accounting.

- (a) Municipalities shall use the modified accrual basis of accounting for all:
 - (1) Governmental funds;
 - (2) Transfers to and expenditures from capital reserve funds and expendable trust funds; and
 - (3) Fiduciary funds.
- (b) Under the modified accrual basis, transactions shall be classified by fund and for:
 - (1) Revenues recognized in the accounting period in which they become available and measurable; and
 - (2) Expenditures, rather than expenses, recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long term debt.
- (c) Municipalities shall, for purposes of filing Report MS-535, “Financial Report of the Budget,” use the modified accrual basis for all:
 - (1) Governmental funds;
 - (2) Transfers to and expenditures from capital reserve funds and expendable trust funds; and
 - (3) Fiduciary funds.
- (d) Under the modified accrual basis, transactions shall be classified by fund and for:
 - (1) Revenue by revenue source;
 - (2) Expenditure by function; and
 - (3) Balance sheet by balance sheet account.

Readopt with amendment and renumber Rev 1702.04, effective 10-24-12 (Document #10214), as Rev 1702.05 to read as follows:

Rev 1702.05 Hierarchy of Generally Accepted Accounting Principles for Municipalities. For general accounting in areas not addressed in this chapter, municipalities shall follow, in descending priority sequence, the authoritative sources listed below:

- (a) The first level shall include:
 - (1) GASB statements; and
 - (2) GASB interpretations;
- (b) The second level shall include:
 - (1) GASB technical bulletins;
 - (2) AICPA industry audit and accounting guides made applicable by the AICPA and accepted for use in governmental accounting by the GASB; and
 - (3) AICPA statements of position made applicable to auditing governmental entities by the AICPA and accepted for use in governmental accounting by the GASB;
- (c) The third level shall include:
 - (1) GASB emerging issues task force consensus positions; and
 - (2) AICPA practice bulletins made applicable to governmental entities by the AICPA and accepted for use in governmental accounting by the GASB;
- (d) The fourth level shall include:
 - (1) GASB implementation guides; and
 - (2) Prevalent accounting practices that are widely recognized by public accountants and certified public accountants, licensed under RSA 309-B, who prepare state and local governmental financial reports consistent with generally accepted accounting principles; and
- (e) Other sources of guidance shall include:
 - (1) GASB concepts statements;
 - (2) Private sector authoritative guidance not applicable to state and local governments;
 - (3) FASB guidelines that have not been made applicable to state and local governmental accounting by the GASB;
 - (4) FASB concept statements;
 - (5) FASAB statements, interpretations, technical bulletins, and concept statements;

- (6) AICPA issues papers;
- (7) International public sector accounting standards;
- (8) International financial reporting standards; and
- (9) Accounting textbooks, articles, or pronouncements of other professional associations or regulatory agencies.

PART Rev 1703 CLASSIFICATION OF FUNDS AND ACCOUNT GROUPS

Readopt with amendment Rev 1703.01, effective 10-24-12 (Document #10214), to read as follows:

Rev 1703.01 Classification of Funds.

- (a) Governmental funds shall consist of:
 - (1) A general fund, to account for all financial resources of the municipality except those required to be accounted for in another fund;
 - (2) Special revenue fund(s) to account for the proceeds of specific revenue sources, other than expendable trusts or major capital projects, that are legally restricted to expenditure for specified purposes;
 - (3) Capital project fund(s) to account for financial resources used to acquire or construct capital facilities, other than those financed by proprietary funds and trust funds;
 - (4) Permanent fund(s) to account for and report resources restricted to the extent that only earnings and not principal may be used for purposes to support the benefit of the municipality's programs;
 - (5) Expendable trust funds established pursuant to RSA 31:19-a; and
 - (6) Capital reserve and non-capital reserve funds established under RSA 34 and RSA 35.
- (b) Fiduciary funds shall account for assets held by a municipality for other parties that cannot be used to finance the municipality's own operating programs:
 - (1) In a trustee capacity, such as, but not limited to:
 - a. Deferred compensation plan trust funds pursuant to RSA 31:19-b;
 - b. Pension trust funds; and
 - c. Other employee benefit trust funds established pursuant to RSA 31:19-c; or
 - (2) In an agency capacity, fund(s) for:
 - a. Individuals;

- b. Private organizations; or
 - c. Other governments.
- (c) Proprietary funds shall consist of:
- (1) Enterprise fund(s) which shall be used to account for operations:
 - a. That are financed and operated similar to private business enterprises where the intent of the governing body is that the expenses, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges; or
 - b. Where the governing body has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for:
 - 1. Capital maintenance;
 - 2. Public policy;
 - 3. Management control;
 - 4. Accountability; or
 - 5. Other public purposes; and
 - (2) Internal service fund(s) which may be used to account for the financing of goods or services provided on a cost reimbursement basis by one department or agency of a municipality to other:
 - a. Departments or agencies of the municipality; or
 - b. Other governments.

Readopt with amendment Rev 1704, effective 10-24-12 (Document #10214), to read as follows:

PART Rev 1704 CLASSIFICATION OF REVENUE SOURCES

Rev 1704.01 Revenue From Taxes.

- (a) Account 3110, "Property Taxes," shall be for compulsory charges levied on the assessed valuation of real and personal property located within the municipality.
- (b) Account 3120, "Land Use Change Taxes for General Fund," shall be for taxes assessed and levied on the full and true value of land pursuant to RSA 79-A and deposited in the general fund.
- (c) Account 3121, "Land Use Change Taxes for Conservation Fund," shall be for taxes assessed and levied on the full and true value of land pursuant to RSA 79-A and deposited in the conservation fund pursuant to RSA 36-A.

(d) Account 3180, "Resident Taxes," shall be for taxes assessed and levied on inhabitants of the municipality.

(e) Account 3185, "Yield Taxes," shall be for taxes assessed and levied on the stumpage value at the time of timber cutting.

(f) Account 3186, "Payments in Lieu of Taxes," shall be for payments:

(1) Made in place of property taxes on privately owned property; and

(2) From the general revenues of one government to another in place of taxes it would have had to pay, had its property or other tax base been subject to taxation by the recipient government on the same basis as privately owned property or other tax base.

(g) Account 3187, "Excavation Tax," shall be for taxes assessed and levied on excavated earth pursuant to RSA 72-B.

(h) Account 3189, "Other Taxes," shall be for taxes assessed and levied, not described in (a) through (g) above.

(i) Account 3190, "Interest and Penalties on Delinquent Taxes," shall be for:

(1) Interest on delinquent taxes from their due date to the date of actual payment; and

(2) Costs and penalties for the payment of taxes after their due date.

Rev 1704.02 Revenue From Licenses, Permits and Fees.

(a) Account 3210, "Business Licenses and Permits," shall be for revenues from businesses and occupations required to be licensed before doing business within the municipality's jurisdiction.

(b) Account 3220, "Motor Vehicle Permit Fees," shall be for revenues from motor vehicle permit fees levied pursuant to RSA 261.

(c) Account 3230, "Building Permits," shall be for revenues from the issuance of building permits.

(d) Account 3290, "Other Licenses, Permits, and Fees," shall be for revenue from licenses, permits and fees not otherwise classified in (a) through (c) above.

Rev 1704.03 Revenue From the Federal Government.

(a) Account 3311, "Housing and Urban Renewal," shall be for intergovernmental revenue from the U.S. Department of Housing and Urban Development.

(b) Account 3312, "Environmental Protection," shall be for intergovernmental entity revenue from the U.S. Environmental Protection Agency.

(c) Account 3313, "Federal Emergency," shall be for intergovernmental entity revenue from the Federal Emergency Management Agency.

(d) Account 3314, "Federal Drug Enforcement," shall be for intergovernmental and county revenue from the Federal Drug Enforcement Administration.

(e) Account 3319, "Other Federal Grants and Reimbursements," shall be for intergovernmental revenue from any other U.S. departments or agencies in the form of operating grants, entitlements, and shared revenue, not otherwise classified in (a) through (d) above.

Rev 1704.04 Revenue From the State of New Hampshire.

(a) Account 3351, "Shared Revenue - Block Grant," shall be for intergovernmental revenue from the state of New Hampshire pursuant to RSA 31-A.

(b) Account 3352, "Meals and Rooms Tax Distribution - Block Grant," shall be for intergovernmental revenue from the state of New Hampshire pursuant to RSA 78-A:26.

(c) Account 3353, "Highway Block Grant," shall be for intergovernmental revenues from the New Hampshire department of transportation pursuant to RSA 235:23.

(d) Account 3354, "Water Pollution Grants," shall be for intergovernmental revenues from the New Hampshire department of environmental services, water division pursuant to RSA 486:1.

(e) Account 3355, "Housing and Community Development," shall be for intergovernmental revenues from the New Hampshire office of strategic initiatives.

(f) Account 3356, "State and Federal Forest Land Reimbursement," shall be for intergovernmental revenues from the state of New Hampshire for payments in lieu of property tax pursuant to RSA 227-H:17.

(g) Account 3357, "Flood Control Reimbursement," shall be for intergovernmental revenues from the state of New Hampshire pursuant to RSA 122:4.

(h) Account 3359, "Railroad Tax Distribution," shall be for intergovernmental revenue from the state of New Hampshire pursuant to RSA 82:31 and RSA 228:68.

(i) Account 3360, "Water Filtration Grants," shall be for intergovernmental revenue from the state of New Hampshire department of environmental services, pursuant to RSA 486-A:3.

(j) Account 3361, "Landfill Closure Grants," shall be for intergovernmental revenue from the state of New Hampshire department of environmental services, pursuant to RSA 149-M:43.

(k) Account 3369, shall be for intergovernmental revenue from the state of New Hampshire for revenue not otherwise classified in (a) through (j) above.

Rev 1704.05 Revenue From Other Local Governments.

Account 3379, "Intergovernmental Revenues - Other," shall be for revenues from other local governments.

Rev 1704.06 Revenue From Charges For Services.

(a) Account 3401, "Income from Departments," shall be for revenue from charges for services provided within the budgetary cycle, exclusive of revenues of proprietary funds.

(b) Account 3402, "Water Supply System Charges," shall be for revenue from services or water supplied from the municipal water system.

(c) Account 3403, "Sewer User Charges," shall be for revenue from services provided by the municipal sewer system.

(d) Account 3404, "Garbage-Refuse Charges," shall be for revenue from services provided by the municipal waste management system.

(e) Account 3405, "Electric User Charges," shall be for revenue from services provided by the municipal electric system.

(f) Account 3406, "Airport Fees," shall be for revenues provided by the municipal airport or aviation center from services provided by the airport or aviation center.

(g) Account 3409, "Other Charges," shall be for revenue from services provided by the municipality not classified in (a) through (f) above.

Rev 1704.07 Revenue from Miscellaneous Sources.

(a) Account 3500, "Special Assessments," shall be for amounts levied against certain properties to defray all or part of the cost of specific capital improvements or services deemed to benefit primarily those properties.

(b) Account 3501, "Sale of Municipal Property," shall be for proceeds from the sale of any municipal property.

(c) Account 3502, "Interest on Investments," shall be for revenue received as compensation for the use of the municipality's financial resources over a period of time.

(d) Account 3503, "Rents of Property," shall be for revenue received as compensation for the use of the municipality's assets.

(e) Account 3504, "Fines and Forfeits," shall be for revenue received from fines, penalties, and forfeits imposed for:

(1) The commission of statutory offenses;

(2) Violation of:

a. State administrative rules;

b. Federal regulations;

c. Enforceable local ordinances; or

d. Any combination of a. through c.;

- (3) Neglect of official duty; and
- (4) Confiscating deposits held as performance guaranties.
- (f) Account 3506, "Insurance Dividends and Reimbursements," shall be for:
 - (1) Monies returned from insurance premiums paid in a prior period; or
 - (2) Claims for which the expenditure was incurred in prior period.
- (g) Account 3508, "Contributions and Donations," shall be for revenue provided by private or public contributions.
- (h) Account 3509, "Revenue from Other Miscellaneous Sources Not Otherwise Classified," in (a) through (g) above.

Rev 1704.08 Interfund Operating Transfers In.

- (a) Account 3911 shall be for transfers from revolving funds established under RSA 31:95-h and, governmental entity transfers from recreation revolving funds established under RSA 35-B:2.
- (b) Account 3912 shall be for transfers from special revenue funds properly established under RSA 31:95-c.
- (c) Account 3913 shall be for transfers from capital projects funds.
- (d) Account 3914A shall be used for transfers from airport proprietary fund.
- (e) Account 3914E shall be used for transfers from electric proprietary fund.
- (f) Account 3914O shall be used for transfers from other proprietary fund.
- (g) Account 3914S shall be used for transfers from sewer proprietary fund.
- (h) Account 3914W shall be used for transfers from water proprietary fund.
- (i) Account 3915 shall be for transfers from capital reserve funds.
- (j) Account 3916 shall be for transfers from trust and fiduciary funds.
- (k) Account 3917 shall be for transfers from conservation funds.

Rev 1704.09 Other Financial Sources.

- (a) Account 3934, "Proceeds from Long-Term Notes, Bonds, and Other Long-Term Financial Sources," shall be for gross financial resources provided by long-term notes, bonds, and other long-term financial sources.

Readopt with amendments Rev 1705, effective 10-24-12 (Document #10214), to read as follows:

PART Rev 1705 CLASSIFICATION OF EXPENDITURE AND EXPENSE FUNCTIONS AND PROGRAMS

Rev 1705.01 General Government. Expenditures for the legislative and executive branches of government shall be as follows:

(a) Account 4130, "Executive," shall be for expenditures related to the executive branch of government including services provided by:

- (1) Selectmen;
- (2) Mayors;
- (3) Aldermen;
- (4) Councilors;
- (5) Managers;
- (6) Administrators;
- (7) Administrative assistants; and
- (8) Support staff;

(b) Account 4140, "Election, Registration and Vital Statistics," shall be for expenditures related to voting, statistical and census activities conducted by town or city clerks and their support staffs;

(c) Account 4150, "Financial Administration," shall be for expenditures related to the financial and business functions of the government including:

- (1) Accounting;
- (2) Budgeting;
- (3) Treasury;
- (4) Tax collecting;
- (5) Auditing;
- (6) Purchasing; and
- (7) Information technology;

(d) Account 4152, "Property Assessment," shall be for expenditures related to the valuation of real property, including but not limited to:

- (1) Revaluation of real property; and
- (2) Assessing services;

(e) Account 4153, "Legal Expense," shall be for expenditures related to legal functions of the municipality, including, but not limited to:

- (1) Legal defense;
- (2) Ordinance drafting;
- (3) Legal advice; and
- (4) Interpretations of statutes, contracts, and other technical services;

(f) Account 4155, "Personnel Administration," shall be for expenditures related to employee benefits not allocated to other programs, including, but not limited to:

- (1) Municipality's share of payroll taxes;
- (2) Group insurance;
- (3) Retirement plan contributions;
- (4) Sick leave buy-outs; and
- (5) Special awards;

(g) Account 4191, "Planning and Zoning," shall be for expenditures related to the control of land use and management of community resources including:

- (1) Master planning;
- (2) Zoning; and
- (3) Appeals;

(h) Account 4194, "General Government Buildings," shall be for expenditures related to the maintenance, repairs and protection of general governmental buildings and facilities except:

- (1) Parks;
- (2) Playgrounds;
- (3) Recreational or cultural buildings or
- (4) Other recreational facilities maintained by the department that is directly responsible for their use;

(i) Account 4195, "Cemeteries," shall be for expenditures related to the care and maintenance of public cemeteries;

(j) Account 4196, "Insurance Not Otherwise Allocated," shall be for expenditures for insurance coverage not allocated to other programs;

(k) Account 4197, "Advertising and Regional Associations," shall be for expenditures related to:

- (1) Governmental advertising;
- (2) Activities to further the growth or development of the municipality; and
- (3) Participation in regional associations dedicated to these purposes;

(l) Account 4198, "Contingency," shall be for unanticipated expenditures arising during the year, pursuant to RSA 31:98-a; and

(m) Account 4199, "Other General Government," shall be for expenditures for general governmental purposes or operations not classified in (a) through (l) above.

Rev 1705.02 Public Safety. Expenditures related to the protection of persons and property shall be as follows:

(a) Account 4210, "Police," shall be for expenditures related to law enforcement including:

- (1) Traffic control;
- (2) Protection of person and property;
- (3) Safety;
- (4) Criminal investigation; and
- (5) Other police functions;

(b) Account 4215, "Ambulances," shall be for expenditures related to ambulance services;

(c) Account 4220, "Fire," shall be for expenditures related to firefighting including:

- (1) Prevention and suppression;
- (2) Inspections; and
- (3) Safety training;

(d) Account 4240, "Building Inspection," shall be for expenditures related to:

- (1) Inspections of building plans;
- (2) Inspectional services of all improvements, in need of periodic examination, including:
 - a. Plumbing;
 - b. Electrical;
 - c. Gas and other utilities;

- d. Boiler;
- e. Elevator; and
- f. Air conditioning; and

(3) Weights and measures;

(e) Account 4290, "Emergency Management," shall be for expenditures related to the planning and administration of programs initiated to respond to unforeseen or unexpected events such as, but not limited to:

- (1) Acts of nature;
- (2) Riots;
- (3) Terrorist attack; and
- (4) Other safety hazards; and

(f) Account 4299, "Other Public Safety," shall be for expenditures related to public safety matters not otherwise classified in (a) through (e) above.

Rev 1705.03 Airport or Aviation Center. Expenditures related to the municipal airport or aviation center shall be as follows:

(a) Account 4301, "Airport Administration," shall be for administrative expenditures related to the maintenance and care of the municipal airport or aviation center;

(b) Account 4302, "Airport Operations," shall be for expenditures related to operating and maintaining a municipal airport or aviation center; and

(c) Account 4309, "Other," shall be for expenditures related to the municipal airport or aviation center not classified in (a) or (b) above.

Rev 1705.04 Highways and Streets. Expenditures related to the maintenance and care of highways, streets, and bridges shall be as follows:

(a) Account 4311, "Highway Administration," shall be for administrative expenditures related to the maintenance and care of:

- (1) Highways;
- (2) Streets; and
- (3) Bridges;

(b) Account 4312, "Highways and Streets," shall be for expenditures related to roadways and walkways including:

- (1) Paving;
 - (2) Snow removal;
 - (3) Street cleaning; and
 - (4) Maintenance of roads, curbs and gutters, storm drains, gravel paths and sidewalks;
- (c) Account 4313, "Bridges," shall be for expenditures related to the maintenance and repairs of:
- (1) Bridges;
 - (2) Viaducts;
 - (3) Grade separations;
 - (4) Trestles; and
 - (5) Railroad crossings;
- (d) Account 4316, "Street Lighting," shall be for expenditures related to street lighting, including:
- (1) Utility charges; and
 - (2) Maintenance, replacement, and repairs of:
 - a. Fixtures; and
 - b. Lamps; and
- (e) Account 4319, "Other Highway, Streets, and Bridges," shall be for expenditures related to highway, street and bridge activities not classified in (a) through (d) above.

Rev 1705.05 Sanitation. Expenditures related to the removal and disposal of sewage and other waste materials shall be as follows:

- (a) Account 4321, "Sanitation Administration," shall be for administrative expenditures related to sanitation activities;
- (b) Account 4323, "Solid Waste Collection," shall be for expenditures related to:
- (1) Garbage and other refuse collection; and
 - (2) Delivery to the disposal facility;
- (c) Account 4324, "Solid Waste Disposal," shall be for expenditures related to the disposal of garbage and other refuse including:
- (1) Landfill operations;
 - (2) Incineration;

(3) Recycling; and

(4) Other disposal methods;

(d) Account 4325, “Solid Waste Facilities Clean-Up,” shall be for expenditures related to the clean-up of solid waste facilities including:

(1) Landfill caps; and

(2) Hazardous waste clean-up;

(e) Account 4326, “Sewage Collection and Disposal,” shall be for expenditures related to:

(1) Collection and disposal of sewage; and

(2) Waste water treatment; and

(f) Account 4329, “Other Sanitation,” shall be for expenditures for other sewer or solid waste activities not classified in (a) through (e) above.

Rev 1705.06 Water Distribution and Treatment. Expenditures related to the treatment, distribution, and conservation of water shall be as follows:

(a) Account 4331, “Water Administration,” shall be for administrative expenditures for water:

(1) Treatment;

(2) Distribution; and

(3) Conservation activities;

(b) Account 4332, “Water Services,” shall be for expenditures related to the distribution of water;

(c) Account 4335, “Water Treatment,” shall be for expenditures related to the preservation and treatment of water and the costs of operating a water treatment facility;

(d) Account 4338, “Water Conservation,” shall be for expenditures related to water conservation programs or activities; and

(e) Account 4339, “Other Water,” shall be for expenditures related to other water activities not classified in (a) through (d) above.

Rev 1705.07 Electric. Expenditures related to either the generation of or sale of electricity by the municipality to customers shall be as follows:

(a) Account 4351, “Electric Administration,” shall be for administrative expenditures related to:

(1) The generation of electricity for resale;

(2) The purchase of electricity for resale; and

(3) The resale of electricity;

(b) Account 4352, "Generation," shall be for expenditures related to the production of electricity by municipal assets;

(c) Account 4353, "Purchase Costs," shall be for expenditures to purchase electricity from third party providers for resale;

(d) Account 4354, "Electric Equipment Maintenance," shall be for expenditures related to:

(1) The maintenance of generating equipment; and

(2) The maintenance of electricity distribution equipment owned by the municipality; and

(e) Account 4359, "Other Electric Costs," shall be for expenditures for electrical purposes not classified in (a) through (d) above.

Rev 1705.08 Health. Expenditures related to the conservation and improvement of public health shall be as follows:

(a) Account 4411, "Health Administration," shall be for administrative expenditures related to regulatory and inspection activities essential to the preservation and promotion of improved public health;

(b) Account 4414, "Pest Control," shall be for expenditures related to:

(1) Control of animals, insects, and rodents; and

(2) Prevention and treatment of diseases there from;

(c) Account 4415, "Health Agencies and Hospitals," shall be for expenditures related to services and operations of:

(1) Public health clinics;

(2) Municipal hospitals;

(3) Long term care facilities; and

(4) Rehabilitation centers; and

(d) Account 4419, "Other Health," shall be for expenditures for health programs not classified in (a) through (c) above.

Rev 1705.09 Welfare. Expenditures related to public assistance for individuals unable to provide essential needs for themselves shall be as follows:

(a) Account 4441, "Welfare Administration," shall be for administrative expenditures related to welfare activities;

(b) Account 4442, "Direct Assistance," shall be for expenditures for public assistance to recipients unable to provide essential needs for themselves;

(c) Account 4444, "Intergovernmental Welfare Payments," shall be for expenditures paid to agencies of another government providing services including but not limited to:

- (1) Soup kitchens;
- (2) Day care centers;
- (3) Housing assistance centers;
- (4) Public elderly care centers; and
- (5) Orphanages;

(d) Account 4445, "Vendor Payments," shall be for expenditures to private individuals or organizations that provide public assistance; and

(e) Account 4449, "Other Welfare," shall be for expenditures for goods or services not classified in (a) through (d) above.

Rev 1705.10 Culture and Recreation. Expenditures for cultural and recreational activities maintained for the benefit of residents and visitors shall be as follows:

(a) Account 4520, "Parks and Recreation," shall be for expenditures for maintenance and administrative costs related to:

- (1) Recreational activities;
- (2) Public parks;
- (3) Playgrounds;
- (4) Walking paths;
- (5) Bike trails;
- (6) Tennis courts;
- (7) Golf courses;
- (8) Arenas;
- (9) Swimming areas; and
- (10) Recreational or cultural buildings;

(b) Account 4550, "Library," shall be for expenditures related to the operations and maintenance of the public library system and facilities;

(c) Account 4583, "Patriotic Purposes," shall be for expenditures related to public celebrations for holidays and other purposes; and

(d) Account 4589, "Other Culture and Recreation," shall be for expenditures for culture and recreation activities not classified in (a) through (c) above.

Rev 1705.11 Conservation. Expenditures related to the conservation and development of natural resources shall be as follows:

(a) Account 4611, "Conservation Administration," shall be for administrative expenditures related to conservation activities;

(b) Account 4612, "Purchase of Natural Resources," shall be for expenditures related to the acquisition of natural resources including:

(1) Water;

(2) Soil;

(3) Forest; and

(4) Land; and

(c) Account 4619, "Other Conservation," shall be for expenditures related to the preservation, conservation and development of natural resources not classified in (a) and (b) above.

Rev 1705.12 Redevelopment and Housing. Expenditures related to the planning and provision of adequate housing and the redevelopment of substandard and blighted physical facilities shall be as follows:

(a) Account 4631, "Redevelopment and Housing Administration," shall be for administrative expenditures related to redevelopment and housing activities; and

(b) Account 4632, "Redevelopment and Housing," shall be for expenditures related to redevelopment and housing.

Rev 1705.13 Economic Development. Expenditures related to the economic development of the municipality shall be as follows:

(a) Account 4651, "Economic Development Administration," shall be for administrative expenditures related to economic development activities;

(b) Account 4652, "Economic Development," shall be for expenditures to promote economic growth and development; and

(c) Account 4659, "Other Economic Development," shall be for expenditures not classified in (a) through (b) above.

Rev 1705.14 Debt Service. Expenditures related to interest and principal payments on long term debt shall be as follows:

(a) Account 4711, “Principal - Long Term Bonds, Notes, and Other Debt,” shall be for expenditures related to the payment and retirement of long-term bonds, notes and other debt;

(b) Account 4721, “Interest - Long Term Bonds, Notes, and Other Debt,” shall be for expenditures related to the payment of interest associated with long-term bonds, notes, and other debt;

(c) Account 4723, “Interest on Tax and Revenue Anticipation Notes,” shall be for expenditures related to payment of interest on short-term borrowing for less than one year; and

(d) Account 4790, “Other Debt Service Charges,” shall be for expenditures for interest and other financing charges not associated with debt obligations including but not limited to:

- (1) Late payment penalties;
- (2) Fiscal agents’ fees; and
- (3) Issuance costs.

Rev 1705.15 Capital Outlay. Expenditures related to capital outlays shall be as follows:

(a) Account 4901, “Land,” shall be for expenditures related to the acquisition or improvement of land;

(b) Account 4902, “Machinery, Vehicles, and Equipment,” shall be for expenditures related to the acquisition of government owned vehicles and equipment not allocated to other functions;

(c) Account 4903, “Buildings,” shall be for expenditures related to the:

- (1) Acquisition;
- (2) Repair;
- (3) Renovation; or
- (4) Reconstruction or construction of a public building not allocated to other functions; and

(d) Account 4909, “Improvements Other Than Buildings,” shall be for expenditures related to capital project activity that is not classified in (a) through (c) above.

Rev 1705.16 Interfund Operating Transfers Out. Financial outflows to other funds shall be as follows:

(a) The account 4911 classification shall be used for transfers to revolving funds established under RSA 31:95-h or RSA 35-B:2;

(b) The account 4912 classification shall be used for transfers to special revenue funds properly established under RSA 31:95-c;

(c) The account 4913 classification shall be used for transfers to capital projects funds;

(d) The account 4914A classification shall be used for transfers to airport proprietary fund;

- (e) The account 4914E classification shall be used for transfers to electric proprietary fund;
- (f) The account 4914O classification shall be used for transfers to other proprietary fund;
- (g) The account 4914S classification shall be used for transfers to sewer proprietary fund;
- (h) The account 4914W classification shall be used for transfers to water proprietary fund;
- (i) The account 4915 classification shall be used for transfers to capital reserve funds;
- (j) The account 4916 classification shall be used for transfers to expendable trust funds, except for health maintenance trust funds;
- (k) The account 4917 classification shall be used for transfers to health maintenance trust funds formed pursuant to RSA 31:19-a, V;
- (l) The account 4918 classification shall be used for transfers to nonexpendable trust funds; and
- (m) The account 4919 classification shall be used for transfers to any fiduciary funds.

Rev 1705.17 Payment to or Property Tax Assessments on Behalf of Other Governments. Payments made to other governmental units shall be as follows:

- (a) Account 4931 shall be for taxes assessed for the county;
- (b) Account 4932 shall be for taxes assessed for precincts or village districts;
- (c) Account 4933 shall be for taxes assessed for school districts;
- (d) Account 4934 shall be for taxes assessed for the state; and
- (e) Account 4939 shall be for payments to other governments.

Readopt with amendment Rev 1706, effective 10-24-12 (Document #10214), to read as follows:

PART Rev 1706 CLASSIFICATION OF BALANCE SHEET ACCOUNTS FOR REPORTING ON REPORT MS-535, FINANCIAL REPORT OF THE BUDGET

Rev 1706.01 Classification of Assets and Other Debits. A municipality shall report and classify probable future economic benefits obtained or controlled by a municipality as a result of past transactions or events as follows:

- (a) Account 1010, "Cash and Equivalent," shall be for:
 - (1) Cash on hand;
 - (2) Checks, money orders, or banker's drafts on hand;
 - (3) Demand deposits with financial institutions; or

(4) Investments readily convertible to known amounts of cash and that will mature within 3 months of acquisition;

(b) Account 1030, "Investments," shall be for securities that provide revenues in the form of interest and dividends;

(c) Account 1080, "Taxes Receivable," shall be for the uncollected portion of taxes the municipality has levied;

(d) Account 1110, "Tax Liens Receivable," shall be for legal claims against property that have been exercised due to nonpayment of:

(1) Delinquent taxes;

(2) Interest and penalties; and

(3) The costs of converting delinquent taxes into tax liens;

(e) Account 1150, "Accounts Receivable," shall:

(1) Be for amounts owed on open accounts from private individuals or organizations for goods and services furnished by a government; and

(2) Not be amounts due from other funds or from other governments;

(f) Account 1260, "Due from Other Governments," shall be for amounts owed to the municipality from another government representing charges for:

(1) Goods and services;

(2) Loans and intergovernmental grants;

(3) Entitlements;

(4) Shared revenues; and

(5) Payments in lieu of taxes;

(g) Account 1310, "Due from Other Funds," shall be for amounts owed to one municipal fund from another municipal fund representing charges for:

(1) Goods and services; and

(2) Interfund advances to another municipal fund;

(h) Account 1400, "Other Current Assets," shall be for assets, not included elsewhere, whose economic benefit shall be converted to cash or used to meet a current liability within one accounting cycle;

(i) Account 1610, "Land and Improvements," shall be for:

- (1) Land purchased or otherwise acquired; and
 - (2) All improvements made to ready the land for use, net of any applicable depreciation;
- (j) Account 1620, "Buildings," shall be for:
- (1) Buildings purchased or otherwise acquired;
 - (2) All expenditures related to construction of buildings, or improvements made to extend the life of the structure; and
 - (3) The capitalized costs of leased property if the conditions of the lease meet the criteria specified in FASB statements and interpretations, net of any depreciation;
- (k) Account 1640, "Machinery, Vehicles, and Equipment," shall be for:
- (1) Machinery and equipment purchased or otherwise acquired;
 - (2) All expenditures for the construction of machinery and equipment; and
 - (3) The capitalized costs of leased machinery and equipment if the conditions of the lease meet the criteria specified in FASB statements and interpretations, net of any depreciation;
- (l) Account 1650, "Construction in Progress," shall be for the cost of construction undertaken but not yet completed;
- (m) Account 1660, "Improvements Other Than Buildings," shall be for all expenditures for improvements which are immovable, such as:
- (1) Roads, bridges, and curbs;
 - (2) Gutters, streets, and sidewalks;
 - (3) Drainage systems; and
 - (4) Exterior lighting systems;
- (n) Account 1670, "Tax Deeded Property," shall be for the value of properties acquired by the tax lien process as represented by the amounts of:
- (1) Outstanding taxes, penalties, and interest;
 - (2) Costs of identifying mortgagees and statutory fees; and
 - (3) Other incidental costs incurred between the execution of the lien and the recording of the deed; and
- (o) Account 1700, "Other Assets," shall be for intangible assets and other assets, not classified in (a) through (n) above, whose economic benefit shall be converted to cash or used to meet liabilities at some future time beyond the next accounting cycle.

Rev 1706.02 Liabilities. Probable future sacrifices of economic benefits arising from present obligations of a municipality to transfer assets or provide services to other entities in the future as a result of past transactions or events shall be classified as follows:

(a) Account 2020, "Warrants and Accounts Payable," shall be for balances owed to others for:

- (1) Goods;
- (2) Supplies,
- (3) Services purchased on open accounts;
- (4) Payroll; and
- (5) Deductions payable;

(b) Account 2030, "Compensated Absences Payable," shall be for balances arising through accounting recognition of unpaid costs that come into existence in the current period which will be discharged at a future time, such as but not limited to, earned time for:

- (1) Vacation;
- (2) Illness; and
- (3) Holidays;

(c) Account 2050, "Contracts Payable," shall be for amounts due on contracts for goods and services, including retainage, furnished to a government;

(d) Account 2070, "Due to Other Governments," shall be for amounts owed by the municipality to another government, such as:

- (1) Goods and services;
- (2) Loans and intergovernmental grants;
- (3) Entitlements;
- (4) Shared revenues; or
- (5) Payments in lieu of taxes;

(e) Account 2075, "Due to School Districts," shall be for amounts owed by the municipality to a school district;

(f) Account 2080, "Due to Other Funds," shall be for amounts owed by one municipal fund to another municipal fund representing charges for:

- (1) Goods and services, and

- (2) Interfund advances from another fund;
- (g) Account 2220, "Deferred Revenue," shall be for amounts for which asset recognition requirements have been met, but for which revenue recognition criteria have not yet been met, in accordance with Rev 1702.02(a)(1), or Rev 1702.02(b)(1);
- (h) Account 2230, "Notes Payable - Current," shall be for the face value of notes due within one year, including:
- (1) Tax anticipation notes payable; and
 - (2) Revenue anticipation notes payable;
- (i) Account 2250, "Bonds Payable - Current," shall be for the face value of bonds due within one year;
- (j) Account 2260, "Capital Leases Payable - Current," shall be for the current portion of the discounted present value of total future stipulated payments on any lease-purchase agreements; and
- (k) Account 2270, "Other Payables," shall be for liabilities, not otherwise classified in (a) through (j) above, which shall require the sacrifice of economic benefits within one accounting cycle.
- Rev 1706.03 Fund Equity and Other Credits. Fund equity and other credits shall be for residual interest in the assets of a fund that remains after deducting its liabilities and classified as follows:
- (a) Account 2440, "Nonspendable Fund Balance," shall be for segregation of a portion of a fund balance for non-cash items such as inventories or prepaid items;
- (b) Account 2450, "Restricted Fund Balance," shall be for segregation of a portion of a fund balance set apart for funds legally restricted such as, but not limited to, a grant;
- (c) Account 2460, "Committed Fund Balance," shall be for segregation of a portion of a fund balance set apart by the legislative body for a particular purpose such as, but not limited to, the unexpended portion of a non-lapsing special warrant article, capital reserve fund, or expendable trust fund;
- (d) Account 2490, "Assigned Fund Balance," in the general fund shall be for segregation of a portion of a fund balance for a specific future use such as, but not limited to, commitments related to unperformed contracts or encumbrances;
- (e) Account 2530, "Unassigned," in the general fund shall be for the unassigned residual interest in the assets of a fund that remains after deducting its liabilities, but shall only be used for a deficit in all other funds;
- (f) Account 2610, "Municipal Contributed Capital," shall be for permanent contribution by a municipality to a proprietary fund; and
- (g) Account 2620, "Other Contributed Capital," shall be for permanent contribution by entities other than the municipality to a proprietary fund.

PART Rev 1707 FORMS AND REPORTS REQUIRED BY RSA 21-J:34

Readopt with amendment Rev 1707.01 – Rev 1707.13, effective 10-24-12 (Document #10214), to read as follows:

Rev 1707.01 Municipality Reporting.

(a) All reports required by the department shall be certified and shall be timely filed in accordance with:

- (1) RSA 21-J:34;
- (2) Statutes addressing specific reports; or
- (3) Requirements established by these rules.

(b) All reports required by the department shall be completed utilizing the department uniform chart of accounts pursuant to RSA 21-J:17.

Rev 1707.02 Report MS-1, Summary Inventory of Valuation.

(a) The MS-1, “Summary Inventory of Valuation,” shall be completed and submitted utilizing the department web portal (“equalization mosaic system” available at <https://ratiostudy.org>).

(b) The MS-1 shall be certified by the majority of the governing body or the assessing officials, or by their authorized designee, and submitted to the department on or before September 1.

(c) If the MS-1 cannot be submitted on or before September 1, the governing body or the assessing officials, or their authorized designee, shall submit an MS-1 extension request.

(d) The records of designee authorization shall be maintained by the governing body or assessing officials.

Rev 1707.03 Report MS-1V, Summary Inventory of Valuation for Precincts or Village Districts.

(a) The MS-1V, “Summary Inventory of Valuation,” for village districts shall be completed and submitted utilizing the department’s web portal (“equalization mosaic system” available at <https://ratiostudy.org>). Precincts shall also complete and submit the MS-1V utilizing the department’s web portal.

(b) The governing body or assessing officials, or their authorized designee, shall identify the unit of government and the valuation for any precinct, village district, or school district which differs from that of the town or city.

(c) The MS-1V shall be certified by the majority of the governing body or the assessing officials, or by their authorized designee, and submitted to the department on or before September 1.

(d) The records of designee authorization shall be maintained by the governing body or assessing officials.

Rev 1707.04 Report MS-6c, Proposed Budget of the City.

(a) The MS-6c, "Proposed Budget," shall be completed and submitted utilizing the MTRSP.

(b) The MS-6c shall be certified by the majority of the governing body or, by their authorized designee, and submitted to the department within 20 days of the close of the meeting.

(c) The records of designee authorization shall be maintained by the governing body.

Rev 1707.05 Report MS-9, Report of Trust and Capital Reserve Funds.

(a) The MS-9, "Report of Trust and Capital Reserve Funds," shall be completed and submitted utilizing the Trustee of Trust Fund Portal at www.nhttf.org.

(b) The MS-9 shall include each fund and be certified by the majority of the trustees of the trust funds and submitted on or before March 1 if the municipality operates on a calendar year or by September 1 if the municipality operates on an optional fiscal year.

Rev 1707.06 Report MS-10, Report of Trust Fund Investments.

(a) The MS-10, "Report of Fund Investments," shall be completed and submitted utilizing the Trustee of Trust Fund Portal at www.nhttf.org.

(b) The MS-10 shall include the trust fund investments and shall be certified by the majority of the trustees of the trust funds and submitted on or before March 1 if the municipality operates on a calendar year or by September 1 if the municipality operates on an optional fiscal year.

Rev 1707.07 Report MS-50, Treasurer's Report of Borrowing.

(a) The MS-50, "Treasurer's Report of Borrowing – RSA 33:14," is available at the department's website at <https://www.revenue.nh.gov/forms.town-city.htm>.

(b) The MS-50 shall be certified and submitted utilizing the MTRSP by the treasurer within 10 days of after the delivery of an issue of bonds or notes pursuant to RSA 33:14.

Rev 1707.08 Report MS-123, Report of Town/City/Village Officials.

(a) The MS-123, "Report of Town/City/Village Officials," is available at the department's website at <https://www.revenue.nh.gov/forms.town-city.htm>.

(b) The MS-123 shall be certified and submitted utilizing the MTRSP by the town clerk within 20 days after election or appointment pursuant to RSA 41:19.

Rev 1707.09 Report MS-232, Municipal Entity Report of Appropriations Actually Voted.

(a) The MS-232, "Report of Appropriations Actually Voted," shall be completed and submitted utilizing the MTRSP.

(b) The MS-232 shall be certified and submitted by the majority of the governing body, or by their authorized designee, to the department within 20 days of the legislative body vote.

(c) The records of designee authorization shall be maintained by the governing body.

Rev 1707.10 Report MS-434, Revised Estimated Revenues.

(a) The MS-434, "Revised Estimated Revenues," shall be completed and submitted utilizing the MTRSP.

(b) The MS-434 shall be certified and submitted by the majority of the governing body or, their authorized designee, to the department by September 1.

(c) The records of designee authorization shall be maintained by the governing body.

Rev 1707.11 Report MS-535, Financial Report of the Municipal Entity Budget.

(a) The MS-535, "Financial Report of the Budget," shall be completed and submitted utilizing the MTRSP.

(b) The MS-535 shall be certified and submitted by the majority of the governing body to the department on or before April 1 if the municipal entity operates on a calendar year or by September 1 if the municipal entity operates on an optional fiscal year.

Rev 1707.12 Report MS-636, Budget of the Town, Unincorporated Place or Village District.

(a) The MS-636, "Proposed Budget," shall be completed and submitted utilizing the MTRSP by entities which have not adopted the provisions of RSA 32:14 through RSA 32:24.

(b) The MS-636 shall be certified and submitted by the majority of the governing body to the department within 20 days of the annual or special meeting pursuant to RSA 32:5.

(c) The MS-636 shall be posted with the annual or special meeting warrant.

Rev 1707.13 Report MS-737, Budget of a Town or Village District with a Municipal Budget Committee.

(a) The MS-737, "Proposed Budget," shall be completed and submitted utilizing the MTRSP by entities which have adopted the provisions of RSA 32:14 through RSA 32:24.

(b) The MS-737 shall be certified and submitted by the majority of the budget committee to the department within 20 days of the annual or special meeting pursuant to RSA 32:16.

(c) The MS-737 shall be posted with the annual or special meeting warrant.

Repeal Rev 1707.14 and Rev 1707.15, effective 10-24-12 (Document # 10214), as follows:

~~Rev 1707.14 Report MS-12, Report of City Officials.~~

~~(a) Report MS-12, report of city officials, shall be completed, dated, and signed by the city clerk and filed with the department within 20 days after the election or appointment.~~

~~Rev 1707.15 Report MS-50, Treasurer's Report of Borrowing.~~

(a) Report MS-50, treasurer's report of borrowing, shall be completed, signed, dated, and filed by the municipality's treasurer with the department upon borrowing to certify all tax or bond anticipation notes.

Appendix

Rule	Specific State Statute which the Rule is Intended to Implement
Rev 1701.01 – 1701.11	RSA 21-J:13, IV
Rev 1701.12	RSA 21-J:13, IV; 21:48
Rev 1701.13	RSA 21-J:13, IV
Rev 1701.14	RSA 21-J:13, IV; 21:47
Rev 1701.15 – 1701.18	RSA 21-J:13, IV
Rev 1702.01-1702.05	RSA 21-J:13, IV
Rev 1703.01	RSA 21-J:13, IV; 21:48
Rev 1704.01	RSA 21-J:13, IV; RSA 36-A:5, III; RSA 79-A:7
Rev 1704.02	RSA 21-J:13, IV; RSA 261:153
Rev 1704.03	RSA 21-J:13, IV
Rev 1704.04	RSA 21-J:13, IV; RSA 31-A:1; RSA 78-A: 26; RSA 82:31; RSA 122:4; RSA 149-M:43; RSA 227-H:17; RSA 228:68; RSA 235:23; RSA 486:1; RSA 486-A:3
Rev 1704.05 – 1704.07	RSA 21-J:13, IV
Rev 1704.08	RSA 21-J:13, IV; RSA 31:95-h; RSA 31:95-c ; RSA 35-B:2
Rev 1704.09	RSA 21-J:13, IV
Rev 1705.01	RSA 21-J:13, IV; RSA 31:98-a
Rev 1705.02 – 1705.15	RSA 21-J:13, IV
Rev 1705.16	RSA 21-J:13, IV; RSA 31:19-a, V; RSA 31:95-c; RSA 31:95-h; RSA 35-B:2
Rev 1705.17	RSA 21-J:13, IV
Rev 1706	RSA 21-J:13, IV
Rev 1707.01	RSA 21-J:13, IV; RSA 21-J:17; RSA 21-J:34
Rev 1707.02 – 1707.06	RSA 21-J:13, IV
Rev 1707.07	RSA 21-J:13, IV; RSA 33:14
Rev 1707.08	RSA 21-J:13, IV; RSA 41:19
Rev 1707.09 – 1707.11	RSA 21-J:13, IV
Rev 1707.12	RSA 21-J:13, IV; RSA 32:5; RSA 32:14 – 32:24

Rule	Specific State Statute which the Rule is Intended to Implement
Rev 1707.13	RSA 21-J:13, IV; RSA 32:14 – 32:24