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FORM F-65(MS-5)
(1-13-2011)

NH DEPT OF REVENUE ADM
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN FINANCIAL REPORT

30 3 010 001 909
ACWORTH TOWN
CLERK
PO BOX 37
ACWORTH, NH 03601 0193

H C W O R T H , N H 0 3 6 0 1

(Please correct any error in name, address, and ZIP Code)

PLEASE RETURN COMPLETED FORM TO
State of New Hampshire
Department of Revenue Administration
Municipal Services Division
PO Box 487
Concord, NH 03302-0487
Telephone: (603) 271-3397

Part I GENERAL FUND - Revenues and expenditures for the period - Specify π

January 1, 2010 to December 31, 2010
OR
July 1, 2010 to June 30, 2011

1/1/10 - 12/31/10

A. REVENUES - Modified Accrual

1. Revenue from taxes (Including state education)	Account No. (a)	Amount (b)	
		T01	
a. Property taxes (commitment less overlay plus Section C, line 6, column (c), page 12)	3110	\$	1,965,513 ✓
b. State and local taxes assessed for school districts	4933		
c. Land use change taxes - General Fund	3120	T01	2,900
d. Land use change taxes - Conservation Fund	3121	T01	2,600
e. Resident taxes	3180	T01	
f. Timber taxes	3185	T01	6,006
g. Payments in lieu of taxes	3186	U99	
h. Other taxes (Explain on separate schedule)	3189	T01	
i. Interest and penalties on delinquent taxes	3190	T01	49,577
j. Excavation Tax (@ \$.02 per cu. yd.)	3187	T99	26
k. TOTAL (Excluding line 1b)		\$	2,026,622
2. TOTAL revenues for education purposes (This entry should be used by the few municipalities which have dependent school districts only)			
3. Revenue from licenses, permits, and fees		\$	0
a. Business licenses and permits	3210	T28	
b. Motor vehicle permit fees	3220	T01	130,616
c. Building permits	3230	T29	845

Part I GENERAL FUND (Continued)

Account No. (a)	Amount (b)
3290	2,296
TOTAL	\$ 133,757
4. Revenue from the federal government	
a. Housing and urban renewal (HUD)	
3311	\$
b. Environmental protection	
3312	B89
c. Other federal grants and reimbursements - Specify ∇	
3319	B89
TOTAL	\$ 0
5. Revenue from the State of New Hampshire	
a. Shared revenue block grant	
3351	C30
b. Meals and rooms distribution	
3352	\$ 40,482
c. Highway block grant	
3353	C46 137,415
d. Water pollution grants	
3354	C89
e. Housing and community development	
3355	C50 244
f. State and federal forest land reimbursement	
3356	C89
g. Flood control reimbursement	
3357	C89
h. Other state grants and reimbursements - Specify ∇	
3359	C89 10,739
TOTAL	\$ 188,880
6. Revenue from other governments	
Intergovernmental revenue - Other	
3379	D89 \$ 0
7. Revenue from charges for services (Exclude interfund transfers)	
a. Income from departments	
3401	\$
b. Water supply system charges	
3402	A91
c. Sewer user charges	
3403	A80
d. Garbage-refuse charges	
3404	A81 8,013
e. Electric user charges	
3405	A82
f. Airport fees	
3406	A01
g. Parking	
	A60
h. Transit or bus system	
	A94
i. Parks and Recreation	
	A61
j. Cemeteries	
	A03
k. Toll highways	
	A45
l. Other charges	
3409	A89
TOTAL	\$ 8,013

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

8. Revenue from miscellaneous sources

Account No. (a)	Amount (b)
3500	
3501	2,627
3502	3,120
3503	
3504	10,000
3506	1,000
3508	50
3509	8,498
	25,295

i. TOTAL _____

9. Interfund operating transfers in

3912	
3913	
3914	
3915	25,000
3916	2,726
3917	
	27,726

g. TOTAL _____

10. Other financial sources

3934	
3935	
3939	
	0

d. TOTAL _____

11. TOTAL REVENUES FROM ALL SOURCES _____

12. TOTAL FUND EQUITY (Beginning of year)

(Should equal line B.2g, column b, page 9)

13. TOTAL OF LINES 11 AND 12

(Should equal line 21, page 8)

	2,410,293 ✓
	392,745
	2,803,038

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

1. General government

Account No. (a)	Total expenditure (includes col. c and d) (b)	Equipment and land purchases (c)	Construction (d)
a. Executive	E29 \$ 26,750	G29 \$	F29 \$
b. Election and registration	E89 3,892	G89	F89
c. Financial administration	E23 60,898	G23	F23
d. Revaluation of property	E23 12,359	G23	F23
e. Legal expense	E25 28,529	G25	F25
f. Personnel administration	E29 21,039	G29	F29
g. Planning and zoning 2397 + 2020 <i>grant expenses</i>	E29 4,417	G29	F29
h. General government building	E31 11,378	G31	F31
i. Cemeteries	E03 12,073	G03	F03
j. Insurance not otherwise allocated	E89 14,216	G89	F89
k. Advertising and regional association	E89 1,065	G89	F89
l. Other general government	E89	G89	F89

m. TOTAL → \$ 196,616 \$ 0 \$ 0

2. Public safety

a. Police	E82 \$ 3,695	G62	F62
b. Ambulance	E32 5,802	G32	F32
c. Fire	E24 32,000	G24	F24
d. Building inspection	E66	G66	F66
e. Emergency management	E89 11,568	G89	F89
f. Other public safety (including communications)	E89	G89	F89

g. TOTAL → \$ 53,065 \$ 0 \$ 0

3. Airport/Aviation center

a. Administration	4301 \$	\$	\$
b. Airport operations	4302		
c. Other	4309		
d. TOTAL →	E01 \$ 0	G01 \$ 0	F01 \$ 0

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

4. Highways and streets

Account No. (a)	Total expenditure (Includes col. c and d) (b)	Equipment and land purchases (c)	Construction (d)
a. Administration	E44 \$	G44 \$	F44 \$
b. Highways and streets	E44 257,308	G44	F44
c. Bridges, railroad crossing	E44	G44	F44
d. Street lighting	E44 1,963	G44	F44
e. Toll highways	E45	G45	F45
f. Other highway, streets, and bridges	E44 86,607	G44 2,056	F44 0
g. TOTAL	E80 \$ 345,875	G80 \$ 2,056	F80 \$ 0

5. Sanitation

a. Administration	4321 \$	E81	F81
b. Solid waste collection	4323	E81	F81
c. Solid waste disposal	4324 67,294	E81	F81 1,711
d. Solid waste clean-up	4325 4,606	E81	F81
e. Sewage collection and disposal	4326	E80	F80
f. Other sanitation	4329	E80	F80
g. TOTAL	\$ 71,900	\$ 0	\$ 1,711

6. Water distribution and treatment

a. Administration	4331 \$		\$
b. Water services	4332		
c. Water treatment	4335		
d. Water conservation	4338		
e. Other water	4339		
f. TOTAL	\$	E91 \$ 0	F91 \$ 0

7. Electric

a. Administration	4351 \$		\$
b. Generation	4352		
c. Purchase costs	4353		
d. Equipment maintenance	4354		
e. Other electric	4359		
f. TOTAL	\$	E92 \$ 0	F92 \$ 0

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

8. Health

- a. Administration
- b. Pest control
- c. Health agencies and hospitals
- d. Other health

e. TOTAL \longrightarrow

9. TOTAL expenditures for education purposes
(This entry should be used by the few municipalities which have dependent school districts only)

10. Welfare

- a. Administration
- b. Direct assistance
- c. Intergovernmental welfare payments
- d. Vendor payments
- e. Other welfare

f. TOTAL \longrightarrow

11. Culture and recreation

- a. Parks and recreation
- b. Library
- c. Patriotic purposes
- d. Other culture and recreation

e. TOTAL \longrightarrow

12. Conservation

- a. Administration
- b. Purchase of natural resources
- c. Other conservation

d. TOTAL \longrightarrow

13. Redevelopment and housing

- a. Administration
- b. Redevelopment and housing

c. TOTAL \longrightarrow

Account No. (a)	Total expenditure (Includes col. c and d) (b)	Equipment and land purchases (c)	Construction (d)
4411	\$	\$	\$
4414	413		
4415	4,530		
4419			
	E32 \$ 4943	G32 \$ 0	F32 \$ 0
	\$ 0	\$ 0	\$ 0
	E79	G79	F79
4441	\$	\$	\$
4442	J67		
4444	M79		
4445	E75 600		
4449	E79		
	\$ 600	\$ 0	\$ 0
	E61	G61	F61
4520	\$ 1,734	\$	\$
4550	E52 27,550	G52	F52
4583	E61 200	G61	F61
4589	E61	G61	F61
	\$ 29,484	\$ 0	\$ 0
4611	\$ 572	\$	\$
4612			
4619	E59 2,000	G59	F59
	\$ 2,572	\$ 0	\$ 0
4631	\$	\$	\$
4632			
	E50 \$ 0	G50	F50
	\$ 0	\$ 0	\$ 0

Part I

GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

14. Economic development

Account No. (a)	Total expenditure (Includes col. c and d) (b)	Equipment and land purchases (c)	Construction (d)
a. Administration 4651	\$	\$	\$
b. Economic development 4652			
c. Other economic development 4659			
d. TOTAL	E89 \$ 0	G89 \$ 0	F89 \$ 0

15. Debt service

a. Principal long term bonds and notes 4711	\$		
b. Interest on long term bonds and notes 4721	I89		
c. Interest on tax and revenue anticipation notes 4723	I89		
d. Other debt service charges 4790	E23		
e. TOTAL	\$ 0		

16. Capital outlay (not reported above)

a. Land and improvements 4901		\$	F89
b. Machinery, vehicles, and equipment 4902		G89 39,250	F89
c. Buildings 4903			F89
d. Improvements other than buildings 4909			F89 274,160
e. TOTAL		\$ 39,250	F89 274,160

17. Interfund operating transfers out

a. Transfers to special revenue funds 4912	\$ 4,777		
b. Transfers to capital projects funds 4913			
c. Transfers to proprietary funds 4914			
d. Transfers to capital reserve funds 4915	20,000		
e. Transfers to expendable trust funds 4916	450		
f. Transfers to nonexpendable trust funds 4918			
g. TOTAL	\$ 25,227		

Cumulative Expenditure Totals from pages 4-7.	\$ 1,043,692	\$ 41,306	\$ 275,871
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Remarks

Part III GENERAL FUND BALANCE SHEET

			Modified Accrual	
A. ASSETS	Account No. (a)	Beginning of year (b)	End of year (c)	
1. Current assets				
a. Cash and equivalents	1010	\$ 524,077	\$ 638,549	
b. Investments	1030			
c. Taxes receivable (From Section D, page 12)	1080	182,050	170,139	
d. Tax liens receivable (From Section D, page 12)	1110	107,421	88,249	
e. Accounts receivable	1150			
f. Due from other governments	1260			
g. Due from other funds	1310			
h. Other current assets	1400			
i. Tax deeded property (subject to resale)	1670			
j. TOTAL ASSETS (Should equal line B3)		\$ 813,548	\$ 896,937	
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Warrants and accounts payable	2020			\$
b. Compensated absences payable	2030			
c. Contracts payable	2050			
d. Due to other governments	2070			
e. Due to school districts	2075	418,303	424,958	
f. Due to other funds	2080			
g. Deferred revenue (2011 prepaid prop. tax)	2220	0	3,614	
h. Notes payable - Current	2230			
i. Bonds payable - Current	2250			
j. Other payables (performance bond refundable)	2270	2,500	2,500	
k. TOTAL LIABILITIES		\$ 420,803	\$ 431,072	
2. Fund equity (Please detail on page 10)				
a. Assigned (formerly reserve for encumbrances)	2440	0	133,562	
b. Committed (formerly reserve for continuing appropriations)	2450			
c. Restricted (formerly reserve for appropriations voted for CRF/ETF)	2460			
d. Committed (formerly reserve for appropriations voted)	2460			
e. Assigned (formerly reserve for special purposes)	2490			
f. Unassigned (formerly unreserved fund balance)	2530	392,745	332,303	
g. TOTAL FUND EQUITY		\$ 392,745	\$ 465,865	
3. TOTAL LIABILITIES AND FUND EQUITY (Should equal line A1)		\$ 813,548	\$ 896,937	

High
page
MS
61

✓

11/18
✓

Part IV **DETAIL**

This section may be used to provide the detail requested wherever "Explain" or "Specify" is found. If additional space is needed, please add extra pages using the following format. Please show the detail and the total for each.

Account number (a)	Item (b)	Amount (c)

Please Detail Reserves from page 9 (Balance Sheet)

Account number (a)	Item (b)	Amount (c)
2440	Emergency maint. - town portion of culvert replacement grant encumbered	43,578
2440	Improv. other than bdg. - town portion of property purchase contract encumb.	89,984

Part V **GENERAL FUND**

A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION DEBT
(as of (enter date) _____ for the ensuing five years) N/A

	Year (a)	Principal (b)	Interest (c)	Total (d)
1.		\$	\$	\$
2.				
3.				
4.				
5.				
6. SUBTOTAL (Sum of lines 1-5)				
7. Remaining periods of debt				
8. TOTAL		\$	\$	\$

Part VI RECONCILIATIONS

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY

	Amount
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	\$ <i>Sp. Fund</i> 418,303
2. ADD: School district assessment for current year	1,016,914 <i>1</i>
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	1,430,217
4. SUBTRACT: Payments made to school district	< 1,005,259 >
5. School district liability at end of year (line 3 less line 4) (Account number 2075, column c, on page 9)	424,958 <i>106</i>

B. RECONCILIATION OF TAX ANTICIPATION NOTES

	Amount
1. Short-term (TANS) debt at beginning of year	61V \$ 0
2. ADD: New issues during current year	0
3. SUBTRACT: Issues retired during current year	< 0 >
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (Be sure to include (TANS) In Account number 2230, column c, page 9)	64V 0

PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D.

C. ALLOWANCE FOR ABATEMENTS WORKSHEET

	Current year (a)	Prior years (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year)*	✓ 10,590	0 ✓	10,590
2. SUBTRACT: Abatements made (From tax collector's report)	< 12,058 >	< 3,325 >	< 15,383 >
3. SUBTRACT: Discounts	< 0 >	< 0 >	< 0 >
4. SUBTRACT: Refunds (Cash abatements)	< 0 >	< 0 >	< 0 >
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR**	< 0 >	< 0 >	< 0 >
6. Excess of estimate (Add to revenue on page 1, line 1a)	(1,468)	(3,325)	(4,793) ✓

*Use overlay amount for column (a) and use last year's balance of line 5, Allowance for Abatements for column b (see your form from last year).

**The amount in column c will go into line 1(b) for next year's worksheet.

D. TAXES/LIENS RECEIVABLE WORKSHEET

	1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	\$ 170,139 ✓	\$ 88,249 ✓	\$ 258,388
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	< 0 >	< 0 >	< 0 >
3. Receivable, end of year *	170,139	88,249	258,388

* (These amounts are entered on page 9, account numbers 1080 and 1110, column c)

Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS

REVENUE AND OTHER FINANCING SOURCES		(a)	(b)	(c)	(d)
		Capital projects	Special revenue	Enterprise	Proprietary funds
				Internal service	
1. Revenue from taxes	T01	\$	\$ 2,600	\$	\$
2. Revenue from licenses, permits, and fees	T29	T29		T29	
3. Revenue directly from the federal government	B89	B89		B89	
4. Revenue from the State of New Hampshire	C89	C89		C89	
5. Revenue from other governments	D89	D89		D89	
6. Revenue from charges for services	A91	A91		A91	
(a) Water supply system charges	A80	A80		A80	
(b) Sewer user charges	A81	A81		A81	
(c) Garbage/refuse collection charges	A92	A92		A92	
(d) Electric	A01	A01		A01	
(e) Airport and aviation	A44	A44		A44	
(f) Highway	A45	A45		A45	
(g) Toll facilities	A61	A61		A61	
(h) Parks and recreation	A60	A60		A60	
(i) Parking	A94	A94		A94	
(j) Transit or bus system	A89	A89		A89	
(k) Other - Specify	A89	A89		A89	
(1)	A89	A89		A89	
(2)	A89	A89		A89	
(3)	A89	A89		A89	
7. Revenue from miscellaneous sources	U20	U20		U20	
(a) Interest on investments	U99	U99	73	U99	
(b) Other miscellaneous sources	U99	U99		U99	
8. Interfund operating transfers in			2,177		
Town forest timber sales					
Donations to					
9. Other financial sources	U99	U99	2,955	U99	
cc bond purch.					
10. TOTAL REVENUE AND OTHER SOURCES		\$	\$ 7,805	\$	\$

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)				Remarks
Proprietary funds	Enterprise (c)	Special revenue (b)	Capital projects (a)	
Internal service (d)				
	\$	\$	\$	1. General government
	E89	E89	F89	2. Public safety
	E62	E62	F62	(a) Police
	E32	E32	F32	(b) Ambulance
	E24	E24	F24	(c) Fire
	E01	E01	F01	3. Airport/Aviation center
	E44	E44	F44	4. Highways and streets
	E45	E45	F45	5. Toll highways
	E81	E81	F81	6. Sanitation
	E91	E91	F91	7. Water distribution and treatment
	E80	E80	F80	8. Sewerage
	E92	E92	F92	9. Electric
	E32	E32	F32	10. Health
	E79	E79	F79	11. Welfare
	E61	E61	F61	12. Culture and recreation
	E60	E60	F60	13. Parking
	E94	E94	F94	14. Transit or bus system
	E59	E59	F59	15. Conservation
	E50	E50	F50	<i>forest mgmt. exp.</i>
	E89	E89	F89	16. Redevelopment and housing
	E89	E89	F89	17. Economic development
	E23	E23		18. Debt service
	F89	F89	F89	19. Capital outlay – other
				<i>cc land purch. exp.</i>
				20. Interfund operating transfers out
	\$	\$	\$	21. TOTAL EXPENDITURES
		2,670		←

2,670

2,119

551

EXPENDITURES (BY FUNCTIONS)

Remarks

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

Proprietary funds		Special revenue	Capital projects	Account No.	A. ASSETS			Remarks
Enterprise (d)	Internal service (e)				1. Current assets			
				1010	\$	\$		(a) Cash and equivalents
				1030				(b) Investments
				1150				(c) Accounts receivable
				1260				(d) Due from other governments
				1310				(e) Due from other funds
								(f) Other - Specify ↗
					\$	\$		2. Fixed assets
				1610	\$	\$		(a) Land and improvements
				1620				(b) Buildings
				1640				(c) Machinery, vehicles, and equipment
				1650				(d) Construction in progress
				1660				(e) Improvements other than buildings
								(f) Other - Specify ↗
					\$	\$		3. TOTAL ASSETS ←
		37,905			\$	\$		

37,905

37,905

BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)

					Part IX	
					B. LIABILITIES AND FUND EQUITY	
		(a) Account No.	(b) Capital projects	(c) Special revenue	(d) Enterprise	(e) Internal service
		2020	\$	\$	\$	\$
1. Liabilities		2020	\$	\$	\$	\$
	(a) Warrants and accounts payable	2020				
	(b) Compensated absences payable	2030				
	(c) Contracts payable	2050				
	(d) Due to other governments	2070				
	(e) Due to other funds	2080				
	(f) Deferred revenue	2220				
	(g) Notes and bonds payable					
	(h) Other - Specify \nearrow					
(i) TOTAL LIABILITIES		\$	\$	0	\$	\$
2. Fund equity/Capital						
	(a) Assigned (formerly reserve for encumbrances)	2440	\$			
	(b) Assigned (formerly reserve for special purposes)	2490		8,369		
	(c) Unassigned (formerly unreserved fund balance-deficit)	2530		29,536		
	(d) Municipal contributed capital	2610				
	(e) Other contributed capital	2620				
	(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY				37,905		
3. TOTAL LIABILITIES AND FUND EQUITY			\$	\$	\$	\$
<div style="display: flex; justify-content: space-between;"> Proprietary funds Enterprise Special revenue Capital projects Account No. </div>						

Part X SUPPLEMENTAL INFORMATION WORKSHEET

N/A

A. INTERGOVERNMENTAL EXPENDITURES

Report payments made to the State or other local governments **on reimbursement or cost-sharing basis**. Do not include these expenditures in part VIII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made to other local governments for:		
Schools	M12	
Sewers	M80	
All other - County	4931	
All other - Towns	4199	
Payments made to State for:		
Highways	4319	
All other purposes	4199	

B. DEBT OUTSTANDING, ISSUED, AND RETIRED

N/A

Long-term debt purpose (a)	Bonds outstanding at this beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U	29U	39U	49U
Interest on water debt	191			

C. SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your city before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of city employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.

Total wages paid
241,055

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the two types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at market value. Exclude accounts receivable, value of real property, and all non-security assets.

N/A

Type of fund (a)	Amount at end of fiscal year Omit cents (b)
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds and nonexpendable trust funds.	W61

Remarks

Part XI 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.

Date signed

5/9/11

Signatures of a majority of the governing body:

Gregory A. Amendoglian

Stam Z. Zebek

John J. Ebeling

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

Preparer (Please print or type)

Scott E. Luther - Houghton, CPA

Signature

Scott E. Luther - Houghton CPA

Regular office hours

Email address

selhcapa@cover.net

GENERAL INSTRUCTIONS

When completed, one copy should be returned to the Department of Revenue Administration and one copy should be placed in your municipal records.

Please be sure you have completed Part X, items A-D.

WHEN TO FILE: (RSA 21-J:34, V)

- For cities/towns reporting on a calendar year basis, this report must be filed on or before April 1.
- For cities/towns reporting on an optional fiscal year basis (year ending June 30), this report must be filed on or before September 1.

WHERE TO FILE

Department of Revenue Administration
State of New Hampshire
Municipal Services Division
PO Box 487
Concord, NH 03302-0487