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2010

NH DEPT OF REVENUE ADM
MUNICIPAL SERVICES

FORM F-65(MS-5)
(8-21-2009)

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION

30 3 002 003 667
BROOKFIELD TOWN
CLERK
PO BOX 756
SANBORNVILLE, NH 03872



ANNUAL CITY/TOWN
FINANCIAL REPORT
R.S.A. CHAPTER 21-J

PLEASE
RETURN
COMPLETED
FORM TO

State of New Hampshire
Department of Revenue Administration
Community Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 271-3397

GENERAL FUND - Revenues and expenditures for the period - Specify
January 1, 2010 to December 31, 2010

OR
July 1, 2009 to June 30, 2010

A. REVENUES - Modified Accrual

	Account No.	(a)	(b)	Amount
1. Revenue from taxes (including state education)				
a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)	3110			T01 \$ 1,389,464
b. State and local taxes assessed for school district \$ <input checked="" type="checkbox"/> 949,124	4933			T01 5,000
c. Land use change taxes - General Fund	3120			T01
d. Land use change taxes - Conservation Fund	3121			T01
e. Resident taxes	3180			T01
f. Timber taxes	3185			T01 10,036
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 14,058
j. Excavation tax (@ \$.02 per cu. Yd.)	3187			T99 -
j. TOTAL (Excluding line 1b)				\$ 1,418,558
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				
a. Business licenses and permits	3210			T01 1,645
b. Motor vehicle permit fees	3220			T01 100,001
c. Building permits	3230			T99 2,444

GENERAL FUND (Continued)		Account No.	T99	Amount
A. REVENUES - Modified Accrual (Continued)		(a)	(b)	
3. Revenue from licenses, permits and fees (Cont'd)				
d. Other licenses, permits, and fees		3290	T99	3,020
e. TOTAL			\$	107,110
4. Revenue from the federal government			B50	
a. Housing and urban renewal (HUD)		3311	\$	
b. Environmental protection		3312	B89	
c. Other federal grants and reimbursements - Specify (FEMA; Homeland Security; COPPS)		3319	B89	
d. TOTAL			\$	
5. Revenue from the State of New Hampshire			C30	
a. Shared revenue block grant		3351	\$	9,548
b. Meals and rooms distribution		3352	C30	30,600
c. Highway block grant		3353	C46	22,384
d. Water pollution grants		3354	C89	
e. Housing and community development		3355	C50	
f. State and federal forest land reimbursement		3356	C89	
g. Flood control reimbursement		3357	C89	
h. Other state grants and reimbursements - Specify (Highway Safety)		3359	C	1,655
i. TOTAL			\$	64,187
6. Revenue from other governments			D	
Intergovernmental revenue - Other		3379	\$	
7. Revenue from charges for services (Exclude interfund transfers)			A89	
a. Income from departments		3401	\$	
b. Water supply system charges		3402	A91	
c. Sewer user charges		3403	A80	
d. Garbage-refuse charges		3404	A81	
e. Electric user charges		3405	A82	
f. Airport fees		3406	A01	
g. Parking			A60	
h. Transit or bus system			A94	
i. Parks and Recreation			A81	
j. Cemeteries			AO3	
k. Toll highways			A45	
l. Other charges		3409	A89	
m. TOTAL			\$	

Handwritten notes: "2010" at the top right, a circled "9,548" with a question mark and "sb" next to it, and "31,932" with an arrow pointing to the sum of 22,384 and 9,548.

GENERAL FUND (Continued)			
A. REVENUES - Modified Accrual (Continued)	Account No.	Amount	
	(e)	(b)	
8. Revenue from miscellaneous sources			
a. Special assessments	3500	U01	
		\$	
b. Sale of municipal property	3501	U11	4,738
c. Interest on investments	3502	U20	788
d. Rents of property	3503	U40	-
e. Fines and forfeits	3504	U99	-
f. Insurance dividends and reimbursements	3506	U99	-
g. Contributions and donations	3508	U99	-
h. Other miscellaneous sources not otherwise classified	3509	U99	501
i. TOTAL ----->		\$	6,027
9. Interfund operating transfers in			
a. Transfers from special revenue fund	3912	\$	
b. Transfers from capital projects fund	3913		
c. Transfers from proprietary funds	3914		
d. Transfers from capital reserve fund	3915		56,232
e. Transfers from trust and fiduciary funds	3916		-
f. Transfers from conservation fund	3917		
g. TOTAL ----->		\$	56,232
10. Other financial sources			
a. Proceeds from long-term notes and general obligation bonds	3934	\$	
b. Proceeds from all other bonds	3935		
c. Other long-term financial sources	3939		
d. TOTAL ----->		\$	-
11. TOTAL REVENUES FROM ALL SOURCES ----->		\$	1,652,114
12. TOTAL FUND EQUITY (Beginning of year)			
(Should equal line B.2f, column b, page 9) ----->		\$	294,878 ✓
13. TOTAL OF LINES 11 AND 12			
(Should equal line 21, page 8) ----->		\$	1,946,992 ✓
Remarks			

GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

1. General government

	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
a. Executive	4130	23,321	G29	F29
b. Election and registration	4140	20,510	G89	F89
c. Financial administration	4150	31,420	G23	F23
d. Revaluation of property	4152	25,984	G23	F23
e. Legal expense	4153	14,603	G25	F25
f. Personnel administration	4155	5,485	G29	F29
g. Planning and zoning	4191	9,734	G29	F29
h. General government building	4194	14,630	G31	F31
i. Cemeteries	4195	-	G89	F89
j. Insurance not otherwise allocated	4196	2,956	G89	F89
k. Advertising and regional association	4197	615	G89	F89
l. Other general government	4199	-	G89	F89

m. TOTAL ----->

2. Public safety

a. Police	4210	175,002	G62	F62
b. Ambulance	4215	-	G32	F32
c. Fire	4220	814	G24	F24
d. Building inspection (code enforcement)	4240	3,975	G66	F66
e. Emergency management	4290	2,245	G89	F89
f. Other public safety (including communications)	4299	-	G89	F89

g. TOTAL ----->

3. Airport/Aviation center

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

Remarks

GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)		Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
4. Highways and streets					
a. Administration	4311	E44	-	G44	F44
b. Highways and streets	4312	E44	166,436	G44	F44
c. Bridges, railroad crossing	4313	E44	-	G44	F44
d. Street lighting	4316	E44	-	G44	F44
e. Toll highways	4319	E45	-	G45	F45
f. Other highway, streets, and bridges	4319	E44	-	G44	F44
f. TOTAL		\$	166,436	\$	\$
5. Sanitation					
a. Administration	4321	E80	-	G80	F80
b. Solid waste collection	4323	E81	-	G81	F81
c. Solid waste disposal	4324	E81	71,180	G81	F81
d. Solid waste clean-up	4325	E81	-	G81	F81
e. Sewage collection and disposal	4326	E80	-	G80	F80
f. Other sanitation	4329	E80	-	G80	F80
g. TOTAL		\$	71,180	\$	\$
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	-	G81	F91
7. Electric					
a. Administration	4351	\$	-	\$	\$
b. Generation	4352				
c. Purchase costs	4353				
d. Equipment maintenance	4354				
e. Other electric	4359				
f. TOTAL		E92	-	G92	F92

GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
8. Health				
a. Administration	4411	-	\$	\$
b. Pest Control	4414	-		
c. Health agencies and hospitals	4415	2,798		
d. Vital Statistics	4140			
e. Other Health	4419			
f. TOTAL →		E32 \$ 2,798	G32 \$ -	F32 \$ -
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	4441	3,155	\$	F79
b. Direct assistance	4442	-		
c. Intergovernmental welfare payments	4444	-		
d. Vendor payments	4445	-		
e. Other welfare	4449		G79	F79
f. TOTAL →		\$ 3,155	\$ -	\$ -
11. Culture and recreation				
a. Parks and recreation	4520	4,260	\$	F61
b. Library	4550		G52	F52
c. Patriotic purposes	4583		G61	F61
d. Other culture and recreation	4589		G61	F61
e. TOTAL →		\$ 4,260	\$ -	\$ -
12. Conservation				
a. Administration	4611	304	\$	
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL →		E59 \$ 304	G59 \$ -	F59 \$ -
13. Redevelopment and housing				
a. Administration	4631	-	\$	
b. Redevelopment and housing	4632	-		
c. TOTAL →		E50 \$ -	G50 \$ -	F50 \$ -

GENERAL FUND (Continued)					
B. EXPENDITURES - Modified Accrual (Continued)					
	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)	
14. Economic development					
a. Administration	4651	-	\$	\$	
b. Economic development	4652	-			
c. Other economic development	4659	-			
d. TOTAL		E89	G89	F89	
15. Debt service		\$	\$	\$	
a. Principal long term bonds and notes	4711	-	\$	\$	
b. Interest on long term bonds and notes	4721	189			
c. Interest on tax and revenue anticipation notes	4723	189			
d. Other debt service charges	4790	E23			
e. TOTAL		\$	\$	\$	
16. Capital outlay					
a. Land and improvements	4901		G	F	
b. Machinery, vehicles, and equipment	4902		\$		
c. Buildings	4903		G	F	
d. Improvements other than buildings	4909			F	25,000
e. TOTAL			G	F	25,000
17. Interfund operating transfers out			\$	\$	
a. Transfers to special revenue funds	4912	11,500			
b. Transfers to capital projects funds	4913				
c. Transfers to proprietary funds	4914				
d. Transfers to capital reserve funds	4915	32,215			
e. Transfers to expendable trust funds	4916	9,797			
f. Transfers to nonexpendable trust funds	4918				
f. TOTAL		\$	\$	\$	53,512
Remarks					

GENERAL FUND BALANCE SHEET -

Please specify the period --->

As of December 31, 2010 OR June 30, 2011

	Account No. (e)	Beginning of year (b)	End of year (c)
A. ASSETS			
1. Current assets			
a. Cash and equivalents	1010	569,823	511,113
b. Investments	1030		-
c. Taxes receivable (See worksheet, page 12)	1080	191,567	168,117
d. Tax liens receivable (See worksheet, page 12)	1110	47,904	14,181
e. Accounts receivable	1150		
f. Due from other governments	1280		-
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) ----->		\$ 809,294	\$ 693,411
9. TOTAL expenditures for education purposes			
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	5,569	787
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	508,847	461,028
f. Due to other funds	2080		
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
k. TOTAL LIABILITIES ----->		\$ 514,416	\$ 461,815
2. Fund equity			
a. Reserve for encumbrances (Please detail on page 10)	2440		
b. Reserve for continuing appropriations (Detail on p. 10)	2450		
c. Reserve for appropriations voted from surplus	2460		
d. Reserve for special purposes (Please detail on p. 10)	2490		
e. Unreserved fund balance	2530	294,878	231,596
f. TOTAL FUND EQUITY ----->		\$ 294,878	\$ 231,596
3. TOTAL LIABILITIES AND FUND EQUITY -----> (Should equal line A.1) ----->		\$ 809,294	\$ 693,411

RECONCILIATIONS

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY	Amount
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	\$ 508,847 ✓
2. Add: School district assessment for current year	949,124 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	1,457,971
4. SUBTRACT: Payments made to school district	< 996,943 >
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)	461,028 ✓
B. RECONCILIATION OF TAX ANTICIPATION NOTES	
1. Short-term (TANS) debt at beginning of year	61V \$ -
2. ADD: New issues during current year	-
3. SUBTRACT: Issues retired during current year	< - >
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (Be sure to include (TANS) in Account number 2230, column c, page 9)	\$ -

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) *	✓ 9,929	Ø	9,929
2. SUBTRACT: Abatements made (From tax collector's report)	CPA ? 51 (13,546)	410 (528)	(14,074)
3. SUBTRACT: Discounts	-	-	-
4. SUBTRACT: Refunds (Cash abatements)	-	-	-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	-	-	-
6. Excess of estimate (Add to revenue on page 1, line 1a)	(3,617)	(528)	(4,145)

*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	✓ 168,117	✓ 14,181	182,298
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	-	-	-
3. Receivable, end of year *	168,117	14,181	182,298

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

SUMMARY OF REVENUES FOR ALL OTHER FUNDS Please specify the period --L					
January 1, 2009 - December 31, 2009 of July 1, 2009 - June 30, 2010					
REVENUE AND OTHER FINANCING SOURCES	Capital Projects (a)	Special Revenue (b)	Proprietary funds		
			Enterprise (c)	Internal service (d)	
1. Revenue from taxes	T01 \$	T01 \$	T01 \$	T01 \$	
2. Revenue from licenses, permits, and fees	T99	T99	T99	T99	
3. Revenue from the federal government	B89	B89	B89	B89	
4. Revenue from the State of New Hampshire	C89	C89	C89	C89	
5. Revenue from other governments	D89	D89	D89	D89	
6. Revenue from charges for services			A91		
(a) Water supply system charges			A80		
(b) Sewer user charges			A81		
(c) Garbage/refuse collection charges	A92	A92	A92	A92	
(d) Electric	A01	A01	A01	A01	
(e) Airport and aviation	A44	A44	A44	A44	
(f) Highway	A45	A45	A45	A45	
(g) Toll facilities	A61	A61	A61	A61	
(h) Parks and recreation	A60	A60	A60	A60	
(i) Parking	A94	A94	A94	A94	
(j) Transit or bus system	A89	A89	A89	A89	
(k) Other - Specify --L					
(1) Library	A89	A89	A89	A89	
(2)					
(3)					
7. Revenue from miscellaneous sources	U20	U20	U20	U20	
(a) Interest on investments	U99	U99	U99	U99	
(b) Other miscellaneous sources					
8. Interfund operating transfers in					
9. Other financial sources	U99	U99	U99	U99	
10. TOTAL REVENUE AND OTHER SOURCES →	\$	\$	\$	\$	\$

SUMMARY OF EXPENDITURES FOR ALL OTHE Please specify the period --a
 January 1, 2009 - December 31, 2009 of July 1, 2009 - June 30, 2010

EXPENDITURES (BY FUNCTIONS)	Capital Projects (a)			Special Revenue (b)			Proprietary funds		
	F89 \$	-	-	E89 \$	-	-	E89 \$	-	-
1. General government	F89			E89			E89		
2. Public Safety	F89			E89			E89		
(a) Police									
(b) ambulance									
© fire									
3. Airport/Aviation center	F01			E01			E01		
4. Highway and streets	F44			E44			E44		
5. Toll highways	F45			E45			E45		
6. Sanitation	F80			E80			E80		
7. Water distribution and treatment	F91			F91			E91		
8. Sewerage	F80			E80			E80		
9. Electric	F92			E92			E92		
10. Health	F32			E32			E32		
11. Welfare	F79			E79			E79		
12. Culture and recreation	F61			E61			E61		
13. Parking	F60			E60			E60		
14. Transit or bus system	F94			E94			E94		
15. Conservation	F59			E59			E59		
16. Redevelopment and housing	F50			E50			E50		
17. Economic development	F89			E89			E89		
18. Debt service				E23			E23		
19. Capital outlay	F89			F89			F89		
20. Interfund operating transfers out									
21. TOTAL EXPENDITURES	\$			\$			\$		

Remarks

BALANCE SHEET FOR SUMMARY OF ALL OTHI Please specify the period -->

As of December 31, 2009 OR June 30, 2010

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

BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Cont) Please specify the period --a						
January 1, 2009 - December 31, 2009 of July 1, 2009 - June 30, 2010						
B. LIABILITIES AND FUND EQUITY	Account No. (a)	Capital Projects (b)	Special Revenue (c)	Proprietary funds		Internal service (e)
				Enterprise (d)		
1. 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 other funds	2080					
(f) Deferred revenue	2220					
(g) Notes and bonds payable						
(h) Other - Specify --L						
(i) TOTAL LIABILITIES ----->		\$ -	\$ -	\$ -	\$ -	\$ -
2. Fund equity/Capital						
(a) Reserve for encumbrances	2440					
(b) Reserve for special purposes	2490					
(c) Unreserved fund balance	2530					
(d) Municipal contributed capital	2610					
(e) Other contributed capital	2620					
(f) Retained earnings	2790					
(g) TOTAL FUND EQUITY ----->		\$ -	\$ -	\$ -	\$ -	\$ -
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$ -	\$ -	\$ -	\$ -	\$ -

SUPPLEMENTAL INFORMATION WORKSHEET

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 VI.

Purpose (a)	Account No. (b)	Amount (c)
Payments made to other local governments for:		
Schools	M12	
Sewers	M60	
All other - County	M89	
All other - Towns	M89	
Payments made to <u>State</u> for:		
Highways	L44	
All other purposes	L89	

B. DEBT OUTSTANDING, ISSUED, AND RETIRED

Long-term debt purpose (a)	Bonds outstanding at the 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	44U
Interest on water debt	19I			

D. 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	Amount at end of fiscal year Omit cents (b)
	Z00
	63,154.00

E. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the 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 par value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund (e)	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	W61
	\$ 511,113

CERTIFICATION

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

Signatures of a majority of the governing body:



Two handwritten signatures are present on the line. The first signature is a cursive name, possibly 'E. J. ...'. The second signature is also cursive and appears to be 'William J. ...'.

GENERAL INSTRUCTIONS

Three copies of this report are sent to each municipality. Selectmen, treasurer and tax collector are expected to cooperate in making out this report. When completed, one copy should be returned to the Department of Revenue Administration and one copy should be placed in your municipal records. The third copy is for the use in preparing the annual printed report for the voters. **Please be sure you have completed Part IX, items A-D.**

WHEN TO FILE: (R.S.A. 21J)

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
Community Services Division
PO Box 487
Concord, NH 03302-0487

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

5/12/2011

Signatures of a majority of the governing body:

[Handwritten signatures]
 William D. Nelson

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)

A. F. MAND G. MARTINEAU

Signature

[Handwritten Signature]

Regular office hours

Email address

LMARTINEAU34@COMCAST.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