

*WPA: Crane + Bell*

*WRB \$ 581, 312 2011*  
*JD 8/24/11*

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION

**RECEIVED**

30 3 005 014 1040  
FRANCONIA TOWN  
CHR BD OF SELECTMEN  
P. O. BOX 900  
FRANCONIA, NH 03580

AUG 12 2011



NH DEPT OF REVENUE ADM  
MUNICIPAL SERVICES

**ANNUAL CITY/TOWN  
FINANCIAL REPORT**

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

A. REVENUES - Modified Accrual		Account No.	Amount
1. Revenue from taxes (Including state education)		(a)	(b)
a. Property taxes (commitment less overlay Plus Section C, line 6, column (e), page 12)		3110	\$ 4,255,564 ✓
b. State and local taxes assessed for school districts		4933	2,627,798 ✓
c. Land use change taxes - General Fund		3120	41,050
d. Land use change taxes - Conservation Fund		3121	-
e. Resident taxes		3180	-
f. Timber taxes		3185	4,708
g. Payments in lieu of taxes		3186	62,236
h. Other taxes (Explain on separate schedule)		3189	-
i. Interest and penalties on delinquent taxes		3190	27,221
j. Excavation Tax (@.02 per cu. yd.)		3187	-
k. TOTAL (Excluding line 1b)			4,390,779
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	250
b. Motor vehicle permit fees		3220	200,229
c. Building permits		3230	3,689

**Part I GENERAL FUND (Continued)**

**A. REVENUES - Modified Accrual (Continued)**

	Account No. (a)	Amount (b)
3. Revenue from licenses, permits and fees (Continued)		
d. Other licensing and permit taxes	3290	T29 5,639
e. TOTAL →		209,807
4. Revenue from the federal government		
a. Housing and urban renewal (HUD)	3311	B50 \$
b. Environmental protection	3312	B89
c. Other federal grants and reimbursements - Specify Safe Route to School Grant	3319	B89 4,707
d. TOTAL →		\$ 4,707
5. Revenue from the State of New Hampshire		
a. Shared revenue block grant	3351	C30 \$
b. Meals and rooms distribution	3352	C30 46,386
c. Highway block grant	3353	C46 49,074
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 Cannon Mt. 914 State Grant	3359	C89 1,210
i. TOTAL →		\$ 96,670
6. Revenue from other governments		
Intergovernmental revenue - Other	3379	D89 \$
7. Revenue from charges for services (Exclude interfund transfers)		
a. Income from departments	3401	A89 \$ 81,988
b. Water supply system charges	3402	A91
c. Sewer user charges	3403	A80
d. Garbage-refuse charges	3404	A81
e. Electric user charges	3405	A92
f. Airport fees	3406	A01 3406
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 33,722
m. TOTAL →		\$ 115,710

**Part I GENERAL FUND (Continued)**

**A. REVENUES - Modified Accrual (Continued)**

8. Revenue from miscellaneous sources	Account No.	Amount	
			(a)
a. Special assessments	3500	U01	
b. Sale of municipal property	3501	U11	43,850
c. Interest on investments	3502	U20	1,748
d. Rents of property	3503	U40	
e. Fines and forfeits	3504	U30	
f. Insurance dividends and reimbursements	3506	U99	
g. Contributions and donations	3508	U50	9,202
h. Other miscellaneous sources not otherwise classified	3509	U99	334
<b>1. TOTAL</b>			<b>55,134</b>
<b>9. Interfund operating transfers in</b>			
a. Transfers from special revenue fund	3912		110,468
b. Transfers from capital projects fund	3913		
c. Transfers from proprietary funds	3914		
d. Transfers from capital reserve fund	3915		51,930
e. Transfers from trust and fiduciary funds	3916		
f. Transfers from conservation fund	3917		
<b>g. TOTAL</b>			<b>162,398</b>
<b>10. Other financial sources</b>			
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		
<b>d. TOTAL</b>			<b>-</b>
<b>11. TOTAL REVENUES FROM ALL SOURCES</b>			
<b>12. TOTAL FUND EQUITY (Beginning of Year)</b>			
<b>13. TOTAL OF LINES 11 AND 12</b>			

Remarks

			5,035,205
			506,047
			5,541,252

**Part I GENERAL FUND (Continued)**

**B. EXPENDITURES - Modified Accrual**

	Account No.	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
<b>1. General government</b>				
a. Executive	4130	E29 \$ 96,673	G29	F29
b. Election and registration	4140	E89 30,357	G89	F89
c. Financial administration	4150	E23 52,278	G23	F23
d. Revaluation of property	4152	E25 16,990	G25	F25
e. Legal expense	4153	E29 4,293	G29	F29
f. Personnel administration	4155	E29 -	G29	F29
g. Planning and zoning	4191	E29 5,572	G29	F29
h. General government building	4194	E31 87,433	G31	F31
i. Cemeteries	4195	E03 11,069	G03	F03
j. Insurance not otherwise allocated	4196	E89 6,740	G89	F89
k. Advertising and regional association	4197	E89 12,506	G89	F89
l. Other general government	4199	E89 5	G89	F89
<b>m. TOTAL</b>		\$ 323,916	\$	\$
<b>2. Public safety</b>				
a. Police	4210	E32 289,500	G32	F32
b. Ambulance	4215	E24 48,687	G24	F24
c. Fire	4220	E66 84,048	G66	F66
d. Building inspection	4240	E89	G89	F89
e. Emergency management	4290	E89 1,402	G89	F89
f. Other public safety (including communications)	4299	E89 34,782	G89	F89
<b>g. TOTAL</b>		\$ 458,419	\$	\$
<b>3. Airport/Aviation center</b>				
a. Administration	4301	E01 \$	G01	F01
b. Airport operations	4302			
c. Other	4309	E01	G01	F01
<b>d. TOTAL</b>		\$	\$	\$

Remarks

**Part I GENERAL FUND (Continued)**

**B. EXPENDITURES - Modified Accrual (Continued)**

**4. Highways and streets**

	Account No. (a)	Total expenditure (includes col c&d)	Equipment and land purchases (c)	Construction (d)
a. Administration	4311	E44 \$ -	G44 -	F44 \$ -
b. Highways and streets	4312	E44 417,350	G44 -	F44 -
c. Bridges, railroad crossing	4313	E44 -	G44 -	F44 -
d. Street lighting	4316	E44 20,290	G44 -	F44 -
e. Toll highways	4316	E45 E44	G45 G44	F45 F44
f. Other highway, streets, and bridges	4319	E44 -	G44 -	F44 -
<b>f. TOTAL</b>		\$ 437,640	\$ -	\$ -

**5. Sanitation**

a. Administration	4321	E80 \$ -	G80 -	F80 \$ -
b. Solid waste collection	4323	E81 -	G81 -	F81 -
c. Solid waste disposal	4324	E81 -	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 -
<b>g. TOTAL</b>		\$ -	\$ -	\$ -

**6. Water distribution and treatment**

a. Administration	4331	E80 \$ -	G80 -	F80 \$ -
b. Water services	4332	E81 -	G81 -	F81 -
c. Water treatment	4335	E81 -	G81 -	F81 -
d. Water conservation	4338	E81 -	G81 -	F81 -
e. Other water	4339	E91 -	G91 -	F91 -
<b>f. TOTAL</b>		\$ -	\$ -	\$ -

**7. Electric**

a. Administration	4351	E92 \$ -	G92 -	F92 \$ -
b. Generation	4352	E92 -	G92 -	F92 -
c. Purchase costs	4353	E92 -	G92 -	F92 -
d. Equipment maintenance	4354	E92 -	G92 -	F92 -
e. Other electric	4359	E92 -	G92 -	F92 -
<b>f. TOTAL</b>		\$ -	\$ -	\$ -

**Part I GENERAL FUND (Continued)**

**B. EXPENDITURES - Modified Accrual  
(Continued)**

	Account No.	Total expenditure <i>(includes col c &amp; d)</i>	Equipment and land purchases <i>(c)</i>	Construction <i>(d)</i>
<b>8. Health</b>				
a. Administration	4411	\$ -	\$ -	\$ -
b. Pest control	4414	-	-	-
c. Health agencies and hospitals	4415	11,148	-	-
d. Other health	4419	-	-	-
e. TOTAL		11,148	\$ G32	\$ F32
<b>9. TOTAL expenditures for education purposes (This entry should only be used by the few municipalities which have dependent school districts)</b>				
<b>10. Welfare</b>				
a. Administration	4441	-	-	-
b. Direct assistance	4442	10,137	-	-
c. Intergovernmental welfare payments	4444	-	-	-
d. Vendor payments	4445	-	-	-
e. Other welfare	4449	-	-	-
f. TOTAL		10,137	\$ G79	\$ F79
<b>11. Culture and recreation</b>				
a. Parks and recreation	4520	114,358	G52	F52
b. Library	4550	-	-	-
c. Patriotic purposes	4583	1,000	G61	F61
d. Other culture and recreation	4589	269	G61	F61
e. TOTAL		115,627	\$ G61	\$ F61
<b>12. Conservation</b>				
a. Administration	4611	-	-	-
b. Purchase of natural resources	4612	-	-	-
c. Other conservation	4619	260	G59	F59
d. TOTAL		260	\$ G59	\$ F59
<b>13. Redevelopment and housing</b>				
a. Administration	4631	-	-	-
b. Redevelopment and housing	4632	-	G50	F50
c. TOTAL		-	\$ G50	\$ F50

**Part I GENERAL FUND (Continued)**

**B. EXPENDITURES - Modified Accrual (Continued)**

	Account No.	Total expenditure (includes col c & d)	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
<b>14. Economic development</b>				
a. Administration	4651	\$ -	\$ -	\$ -
b. Economic development	4652	-	-	-
c. Other economic development	4659	-	-	-
d. TOTAL		\$ -	\$ -	\$ -
<b>15. Debt service</b>				
a. Principal long term bonds and notes	4711	\$ 189		
b. Interest on long term bonds and notes	4721	189		
c. Interest on tax and revenue anticipation notes	4723	2,253		
d. Other debt service charges	4790	E23		
e. TOTAL		\$ 2,253		
<b>16. Capital outlay (not reported above)</b>				
a. Land and improvements	4901		\$ G89	\$ F89
b. Machinery, vehicles, and equipment	4902	121,691	121,691	
c. Buildings	4903	15,000		F89 15,000
d. Improvements other than buildings	4909			
e. TOTAL		\$ 136,691	\$ 121,691	\$ 15,000
<b>17. Interfund operating transfers out</b>				
a. Transfers to special revenue funds	4912	\$ 165,840		
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914	-		
d. Transfers to capital reserve funds	4915	236,883		
e. Transfers to expendable trust funds	4916			
f. Transfers to non-expendable trust funds	4918			
g. TOTAL		\$ 402,723		
<b>Cumulative Expenditure Totals from pages 4-7</b>				
		\$ 1,898,814	\$ 121,691	\$ 15,000

Remarks





**Part III GENERAL FUND BALANCE SHEET**

**Modified Accrual**

<b>A. ASSETS</b>		Account No.	Beginning of Year	End of year
<b>1. Current assets</b>		(a)	(b)	(c)
a. Cash and equivalents		1010	\$ 500,632	\$ 259,185
b. Investments		1030	939,589	854,958
c. Taxes receivable (From Section D, page 12)		1080	230,469	400,397
d. Tax liens receivable (From Section D, page 12)		1110	153,295	219,796
e. Accounts receivable		1150	11,252	20,587
f. Due from other governments		1260	16,243	3,848
g. Due from other funds		1310	2,324	44,488
h. Other current assets		1400	-	4,707
i. Tax deeded property (subject to resale)		1670	-	-
<b>j. TOTAL ASSETS (Should equal line B3) -----&gt;</b>			<b>\$ 1,853,804</b>	<b>\$ 1,807,966</b>
<b>B. LIABILITIES AND FUND EQUITY</b>				
<b>1. Current liabilities</b>				
a. Warrants and accounts payable		2020	\$ 3,812	\$ 1,663
b. Compensated absences payable		2030	65,604	65,362
c. Contracts payable		2050	-	-
d. Due to other governments		2070	-	-
e. Due to school districts		2075	1,275,791	1,049,762
f. Due to other funds		2080	-	86,451
g. Deferred revenue		2220	-	-
h. Notes payable - Current		2230	-	-
i. Bonds payable - Current		2250	-	-
j. Other payables		2270	2,550	2,550
<b>k. TOTAL LIABILITIES -----&gt;</b>			<b>\$ 1,347,757</b>	<b>\$ 1,205,788</b>
<b>2. Fund equity (Please detail on page 10)</b>				
a. Assigned (formerly reserve for encumbrances)		2440	\$ -	\$ -
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	20,373	20,862
f. Unassigned (formerly unreserved fund balances)		2530	485,674	581,316
<b>g. TOTAL FUND EQUITY -----&gt;</b>			<b>\$ 506,047</b>	<b>\$ 602,178</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY -----&gt;</b>			<b>\$ 1,853,804</b>	<b>\$ 1,807,966</b>

SD  
8/27/11



**Part V GENERAL FUND (Continued)**

**D. AMORTIZATION OF LONG-TERM DEBT**

Description (a)	Original obligation (b)	Purpose (c)	Annual installment (d)	Interest rate (e)	Date of final payment (f)	Bonds o/s at beginning of year (g)	Bonds issued this year (h)	Bonds retired this year (i)	Bonds o/s at end of year (j)
	\$ -		\$ -			\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b> →	\$ -					\$ -	\$ -	\$ -	\$ -

Remarks

**Part VI**

**RECONCILIATIONS**

**A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY**

1. School district liability at beginning of year <i>(Account number 2075, column b, on page 9)</i>									
	\$								
2. ADD: School district assessment for current year									
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)									
4. SUBTRACT: Payments made to school district	<								
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>									
<b>B. RECONCILIATION OF TAX ANTICIPATION NOTES</b>									
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) <i>(Be sure to include (TANS) in Account number 2230, column c, page 9)</i>	64V								
	\$								

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) *	17,393	11,010	28,403
2. SUBTRACT: Abatements made (From tax collector's report)	1,594	1,627	3,221
3. SUBTRACT: Discounts	-	-	-
4. SUBTRACT: Refunds (Cash abatements)	-	-	-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	2,067	-	2,067
6. Excess of estimate (Add to revenue on page 1, line 1a)  *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.	13,732	9,383	23,115

**D. TAXES/LIENS RECEIVABLE WORKSHEET**

	1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	\$ 402,464	\$ 219,796	\$ 622,260
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	2,067	-	2,067
3. Receivable, end of year *	\$ 400,397	\$ 219,796	\$ 620,193

\* (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	Capital Projects (a)	Special Revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
SOURCES	T01	T01	T01	
1. Revenue from taxes	\$ -	\$ -	\$ -	\$ -
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	200,312	-
(b) Sewer user charges	A81	A81	A81	-
(c) Garbage/refuse collection charges	A92	203,860	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) Other charges for services	A89	A89	A89	-
(2) Grants & Contributions	A89	2,900	1,463,364	-
(3) Library fines and other services	A89	2,447	A89	-
7. Revenue from miscellaneous sources	U20	U20	U20	-
(a) Interest on Investments	U99	15,626	978	-
(b) Other misc. sources - Gain(loss) on investments	U99	16,199	U99	-
8. Interfund operating transfers in	U99	169,391	U99	-
9. Other financial sources	U99	576	U99	-
10. TOTAL REVENUE AND OTHER SOURCES →	\$ -	\$ 410,999	\$ 1,664,654	\$ -

**Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS**

EXPENDITURES (BY FUNCTIONS)	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
1. General government	F89	E89	E89	
2. Public Safety	F62	E62	E62	
(a) Police				
(b) Ambulance		E32	E32	
(c) Fire	F24	E24	E24	
3. Airport/Aviation center	F01	E01	E01	
4. Highway and streets	F44	E44	E44	
5. Toll highways	F45	E45	E45	
6. Sanitation	F81	E81	E81	
7. Water distribution and treatment	F91	E91	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 - other	F89	F89	F89	
20. Interfund operating transfers out				
<b>21. TOTAL EXPENDITURES</b> →	\$ -	\$ 334,857	\$ 159,094	\$ -
<b>Remarks</b>				

**Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS**

A. ASSETS	Account No. (a)	Capital Projects (b)	Special Revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
<b>1. Current assets</b>					
(a) Cash and equivalents	1010	\$ -	\$ 41,325	\$ 163,178	\$ -
(b) Investments	1030	-	543,378	252,613	-
(c) Accounts receivable	1150	-	-	25,521	-
(d) Due from other governments	1260	-	9,668	-	-
(e) Due from other funds	1310	-	82,829	-	-
(f) Other - Specify					
Funds held by outside cust.			136,914		
Grants Receivable				593,945	
Inventory				21,312	
<b>2. Fixed assets</b>					
(a) Land and improvements	1610	\$ -	\$ -	\$ -	\$ -
(b) Buildings	1620	-	-	-	-
(c) Machinery, vehicles, and equipment	1640	-	-	-	-
(d) Construction in progress	1650	-	-	-	-
(e) Improvements other than buildings	1660	-	-	-	-
(f) Other - Specify					
Capital Assets, net of accum. depr.				4,334,149	
<b>3. TOTAL ASSETS</b> →		\$ -	\$ 814,114	\$ 5,390,718	\$ -
<b>Remarks</b>					

**Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS ( Continued)**

B. LIABILITIES AND FUND EQUITY	Account No.	Capital projects	Special revenue	Proprietary funds	
				Enterprise	Internal service
1. Liabilities	(a)	(b)	(c)	(d)	(e)
(a) Warrants and accounts payable	2020	\$ -	\$ 1,951	\$ 706,359	\$ -
(b) Compensated absences payable	2030	-	-	-	-
(c) Contracts payable	2050	-	-	-	-
(d) Due to other governments	2070	-	-	-	-
(e) Due to other funds	2080	-	-	40,866	-
(f) Deferred revenue	2220	-	-	-	-
(g) Notes and bonds payable		-	-	2,267,000	-
(h) Other - Specify --L		-	-	-	-
<b>(i) TOTAL LIABILITIES ----- &gt;</b>		\$ -	\$ 1,951	\$ 3,014,225	\$ -
<b>2. Fund Equity/Capital</b>					
(a) Assigned (formerly reserve for encumbrances)	2440	\$ -	\$ -		
(b) Assigned (formerly reserve for special purposes)	2490	-	812,163		
(c) Unassigned (formerly unreserved fund balance-deficit)	2530	-	-		
(d) Municipal contributed capital	2610	-	-		
(e) Other contributed capital	2620	-	-		
(f) Retained earnings	2790	-	-	2,376,493	
<b>(g) TOTAL FUND EQUITY -----&gt;</b>		\$ -	\$ 812,163	\$ 2,376,493	\$ -
<b>3. TOTAL LIABILITIES AND FUND EQUITY -----&gt;</b>		\$ -	\$ 814,114	\$ 5,390,718	\$ -





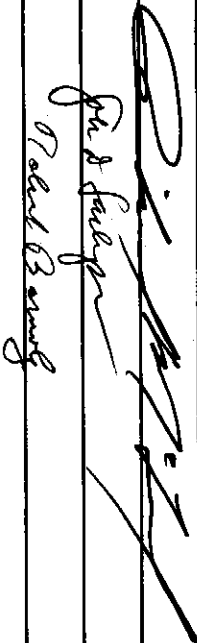
**Part XI CERTIFICATION**

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

7/25/2011

Signatures of a majority of the governing body:



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)

Signature

Crane & Bell, PLLC

Crane & Bell, PLLC

Regular Office Hours

Email address

8-5, M-F

donald.crane@craneandbellcpas.com

**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