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WFB # 181, 063 2011

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FORM F-65(MS-5) NH DEPT OF REVENUE ADM  
MUNICIPAL SERVICES

30 3 005 021 376  
LANDAFF TOWN  
CHR BD SELECTMEN  
PO BOX 125  
LANDAFF, NH 03585

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN  
FINANCIAL REPORT

PLEASE  
RETURN  
COMPLETED  
FORM TO

State of New Hampshire  
Department of Revenue Administration  
Municipal Services Division  
P.O. 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 to 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 (c), page 12)		3110	\$ 824,163 ✓
b. State and local taxes assessed for school districts	\$ 524,918.00 ✓	4933	
c. Land use change taxes - General Fund		3120	T01 11,020
d. Land use change taxes - Conservation Fund		3121	T01 -
e. Resident taxes		3180	-
f. Timber taxes		3185	T01 3,426
g. Payments in lieu of taxes		3186	U99 10,545
h. Other taxes (Explain on separate schedule)		3189	T01 -
i. Interest and penalties on delinquent taxes		3190	T01 7,621
j. Excavation Tax (@\$.02 per cu. yd.)		3187	T99 56
k. TOTAL (Excluding line 1b)	----->		\$ 856,831
2. TOTAL revenues for education purposes (This entry should only be used by the few municipalities which have dependent school districts)			\$
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits		3210	T28 210
b. Motor vehicle permit fees		3220	T01 73,101
c. Building permits		3230	T29 -

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
3. Revenue from licenses, permits and fees	(a)	(b)
<b>(Continued)</b>		
d. Other licenses, permits, and fees	3290	T29 1,195
<b>e. TOTAL ----- &gt;</b>		\$ 74,506
<b>4. Revenue from the federal government</b>		
a. Housing and urban renewal (HUD)	3311	B50 \$ -
b. Environmental protection	3312	B89
c. Other federal grants and reimbursements - Specify		
1. FEMA		B89 -
2. (Other List Individually)	3319	-
<b>d. TOTAL ----- &gt;</b>		\$ -
<b>5. Revenue from the State of New Hampshire</b>		
a. Shared revenue block grant	3351	C30 \$ -
b. Meals and rooms distribution	3352	C30 18,199
c. Highway block grant	3353	C46 36,179
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		
1. (Other List Individually)		C89 -
2. (Other List Individually)	3359	-
<b>i. TOTAL ----- &gt;</b>		\$ 54,378
<b>6. Revenue from other governments</b>		
Intergovernmental revenue - Other	3379	D89 \$ -
<b>7. Revenue from charges for services</b>		
<i>(Exclude interfund transfers)</i>		
a. Income from departments	3401	A89 \$ 19,273
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 -
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 -
<b>m. TOTAL ----- &gt;</b>		\$ 19,273

**Part I GENERAL FUND (Continued)**

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
8. Revenue from miscellaneous sources	(a)	(b)
a. Special assessments	3500	U01 \$ -
b. Sale of municipal property	3501	U11 5,527
c. Interest on investments	3502	U20 378
d. Rents of property	3503	U40 205
e. Fines and forfeits	3504	U30 -
f. Insurance dividends and reimbursements	3506	U99 -
g. Contributions and donations	3508	U50 -
h. Other miscellaneous sources not otherwise classified	3509	U99 6,195
<b>I. TOTAL ----- &gt;</b>		\$ 12,305
<b>9. Interfund operating transfers in</b>		
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	-
e. Transfers from trust and fiduciary funds	3916	-
f. Transfers from conservation duns	3917	-
<b>g. TOTAL ----- &gt;</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 ----- &gt;</b>		\$ -
<b>11. TOTAL REVENUES FROM ALL SOURCES ----- &gt;</b>		\$ 1,017,293
<b>12. TOTAL FUND EQUITY (Beginning of year)</b> (Should equal line B.2f, column b, page 9) ----- >		\$ 172,700
<b>13. TOTAL OF LINES 11 AND 12</b> (Should equal line 21, page 8) ----- >		\$ 1,189,993

Remarks

**Part I GENERAL FUND (Continued)**

**B. EXPENDITURES - Modified Accrual**

	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
<b>1. General government</b>				
a. Executive	4130	E29 37,809	G29	F29
b. Election and registration	4140	E89 9,402	G89	F89
c. Financial administration	4150	E23 147	G23	F23
d. Revaluation of property	4152	E23 2,529	G23	F23
e. Legal expense	4153	E25 290	G25	F25
f. Personnel administration	4155	E29 31,069	G29	F29
g. Planning and zoning	4191	E29 3,007	G29	F29
h. General government building	4194	E31 15,071	G31	F31
i. Cemeteries	4195	E03 -	G03	F03
j. Insurance not otherwise allocated	4196	E89 22,707	G89	F89
k. Advertising and regional association	4197	E89 -	G89	F89
l. Other general government	4199	E89 -	G89	F89
<b>m. TOTAL ----- &gt;</b>		122,031		
<b>2. Public safety</b>				
a. Police	4210	E62 -	G62	F62
b. Ambulance	4215	E32 9,978	G32	F32
c. Fire	4220	E24 -	G24	F24
d. Building inspection	4240	E66 -	G66	F66
e. Emergency management	4290	E89 -	G89	F89
f. Other public safety (including communications)	4299	E89 -	G89	F89
<b>g. TOTAL ----- &gt;</b>		9,978		
<b>3. Airport/Aviation center</b>				
a. Administration	4301	-		
b. Airport operations	4302	-		
c. Other	4309	-		
<b>d. TOTAL ----- &gt;</b>		E01 -	G01	F01

Remarks

**Part I GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual (Continued)</b>	<b>Account No. (a)</b>	<b>Total expenditure (includes col.c&amp;d)</b>	<b>Equipment and land purchases (c)</b>	<b>Construction (d)</b>
<b>4. Highways and streets</b>				
a. Administration	4311	E44 -	G44	F44
b. Highways and streets	4312	E44 145,020	G44	F44
c. Bridges, railroad crossing	4313	E44 -	G44	F44
d. Street lighting	4316	E44 640	G44	F44
e. Toll highways	4316	E45 -	G45	F45
f. Other highway, streets, and bridges	4319	E44 -	G44	F44
<b>g. TOTAL -----&gt;</b>				
		145,660		
<b>5. Sanitation</b>				
a. Administration	4321	E80 -	G80	F80
b. Solid waste collection	4323	E81 -	G81	F81
c. Solid waste disposal	4324	E81 30,456	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 -----&gt;</b>				
		30,456		
<b>6. Water distribution and treatment</b>				
a. Administration	4331	-		
b. Water services	4332	-		
c. Water treatment	4335	-		
d. Water conservation	4338	-		
e. Other water	4339	-		
<b>f. TOTAL -----&gt;</b>				
		E91	G91	F91
		-		
<b>7. Electric</b>				
a. Administration	4351	-		
b. Generation	4352	-		
c. Purchase costs	4353	-		
d. Equipment maintenance	4354	-		
e. Other electric	4359	-		
<b>f. TOTAL -----&gt;</b>				
		E92	G92	F92
		-		

**Part I GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual (Continued)</b>	Account No.  (a)	Total expenditure <i>includes col c &amp; d</i>  (b)	Equipment and land purchases  (c)	Construction  (d)
<b>8. Health</b>				
a. Administration	4411	-		
b. Pest Control	4414	-		
c. Health agencies and hospitals	4415	3,359		
d. Other Health	4419	-		
<b>e. TOTAL</b> ----->		E32 3,359	G32	F32
<b>9. TOTAL expenditures for education purposes</b> <i>(This entry should only be used by the few municipalities which have dependent school districts)</i>				
<b>10. Welfare</b>				
a. Administration	4441	-	E79	G79
b. Direct assistance	4442	9,503	J67	
c. Intergovernmental welfare payments	4444	-	M79	
d. Vendor payments	4445	-	E75	
e. Other welfare	4449	-	E79	G79
<b>f. TOTAL</b> ----->		9,503		F79
<b>11. Culture and recreation</b>				
a. Parks and recreation	4520	1,000	E61	G61
b. Library	4550	1,100	E52	G52
c. Patriotic purposes	4583	-	E61	G61
d. Other culture and recreation	4589	85	E61	G61
<b>e. TOTAL</b> ----->		2,185		F61
<b>12. Conservation</b>				
a. Administration	4611	350		
b. Purchase of natural resources	4612	-		
c. Other conservation	4619	-		
<b>d. TOTAL</b> ----->		350	E59	G59
<b>13. Redevelopment and housing</b>				
a. Administration	4631	-		
b. Redevelopment and housing	4632	-		
<b>c. TOTAL</b> ----->		-	E50	G50

<b>Part I GENERAL FUND (Continued)</b>				
<b>B. EXPENDITURES - Modified Accrual (Continued)</b>	Account No.	Total expenditure <i>includes col c &amp; d</i>	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. <b>TOTAL</b> ----->		E89	G89	F89
<b>15. Debt service</b>				
a. Principal long term bonds and notes	4711	10,000		
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. <b>TOTAL</b> ----->		11,160		
<b>16. Capital outlay (not reported above)</b>			G89	F89
a. Land and improvements	4901	-	-	-
b. Machinery, vehicles, and equipment	4902	-	G89	
c. Buildings	4903	-	G89	F89
d. Improvements other than buildings	4909	-	G89	F89
e. <b>TOTAL</b> ----->		-		
<b>17. Interfund operating transfers out</b>				
a. Transfers to special revenue funds	4912	19,500		
b. Transfers to capital projects funds	4913	-		
c. Transfers to proprietary funds	4914	-		
d. Transfers to capital reserve funds	4915	-		
e. Transfers to expendable trust funds	4916	48,000		
f. Transfers to non-expendable trust funds	4918	-		
g. <b>TOTAL</b> ----->		67,500		
<b>Cumulative Expenditure Totals from pages 4-7</b> ----->		402,182.00		
Remarks				





**Part III GENERAL FUND BALANCE SHEET**

**MODIFIED ACCRUAL**

A. ASSETS	Account No.	Beginning of Year	End of year
1. Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	322,766	345,658
b. Investments	1030	-	-
c. Taxes receivable (From Section D, page 12)	1080	135,218	92,294
d. Tax liens receivable (From Section D, page 12)	1110	14,614	23,604
e. Accounts receivable	1150	-	-
f. Due from other governments	1260	15,056	19,119
g. Due from other funds	1310	-	-
h. Other current assets	1400	-	-
i. Tax deeded property (subject to resale)	1670	-	-
<b>j. TOTAL ASSETS (Should equal line B3) ----- &gt;</b>		<b>487,654</b>	<b>480,675</b>
<b>B. LIABILITIES AND FUND EQUITY</b>			
<b>1. Current liabilities</b>			
a. Warrants and accounts payable	2020	4,032	2,318
b. Compensated absences payable	2030	1,639	1,231
c. Contracts payable	2050	-	-
d. Due to other governments	2070	-	-
e. Due to school districts	2075	304,943	280,403
f. Due to other funds	2080	-	-
g. Deferred revenue	2220	4,340	-
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	-	-
<b>k. TOTAL LIABILITIES ----- &gt;</b>		<b>314,954</b>	<b>283,952</b>
<b>2. Fund equity</b>			
a. Reserve for encumbrances (Please detail on page 10)	2440	-	-
b. Reserve for continuing appropriations (Detail on page 10)	2450	-	-
c. Reserve for appropriations voted from surplus	2460	-	-
d. Reserve for special purposes (Please detail on page 10)	2490	8,805	15,660
e. Unreserved fund balance	2530	163,895	181,063
<b>f. TOTAL FUND EQUITY ----- &gt;</b>		<b>172,700</b>	<b>196,723</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY ----- &gt;</b> (Should equal line A1j) ----- >		<b>487,654</b>	<b>480,675</b>

Close  
ms b1

✓

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8/24/11

**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)
2490	Reserve for special purposes	
	Conservation commission	13,849
	Town histories	1,811

**Part V**

**GENERAL FUND**

**A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION DEBT**  
(as of December 31, 2010 for the ensuing five years)

	Year (a)	Principal (b)	Interest (c)	Total (d)
1.	2011	10,000	774	10,774
2.	2012	10,000	387	10,387
3.	2013	-	-	-
4.	2014	-	-	-
5.	2015	-	-	-
6. <b>SUBTOTAL</b> (Sum of lines 1-5)		20,000	1,161	21,161
7. Remaining periods of debt		-	-	-
8. <b>TOTAL</b> ----->		20,000	1,161	21,161



**Part VI RECONCILIATIONS**

**A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY**

	Amount
1. School district liability at beginning of year <i>(Account number 2075, column b, on page 9)</i>	\$ <i>= prior year</i> 304,943
2. ADD: School district assessment for current year	524,918 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	829,861
4. SUBTRACT: Payments made to school district	< (549,458) >
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>	280,403 <i>TS</i>

**B. RECONCILIATION OF TAX ANTICIPATION NOTES**

	Amount
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) *	✓ 5,228	✓ 5,000	10,228
2. SUBTRACT: Abatements made (From tax collector's report)	(1,989)	(3,175)	✓ (5,164)
3. SUBTRACT: Discounts	-	-	-
4. SUBTRACT: Refunds (Cash abatements)	(5,443)	(342)	✓ (5,785)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	6,235	1,595	✓ (7,830)
6. Excess of estimate (Add to revenue on page 1, line 1a)	4,031	3,078	✓ (8,550)

\*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.

*ms-61*

**D. TAXES/LIENS RECEIVABLE WORKSHEET**

	1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	98,529	25,199	123,728
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	(6,235)	(1,595)	(7,830)
3. Receivable, end of year *	92,294	23,604	115,898

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



**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 \$ 4,984	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	F45	F45	
6. Sanitation	F81	F81	F81	
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 - other	F89	F89	F89	
20. Interfund operating transfers out				
21. TOTAL EXPENDITURES	\$	\$	\$ 19,648	

Remarks

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

	Account No. (a)	Capital Projects (b)	Special Revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
<b>A. ASSETS</b>					
1. Current assets					
(a) Cash and equivalents	1010	\$ -	\$ 53,011		
(b) Investments	1030	-	61,819		
(c) Accounts receivable	1150	-	-		
(d) Due from other governments	1260	-	-		
(e) Due from other funds	1310	-	-		
(f) Other - Specify --X			-		
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 buildings	1660				
(f) Other - Specify --X					
<b>3. TOTAL ASSETS</b> ----->		\$ -	\$ 114,830		
<b>Remarks</b>					

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

B. LIABILITIES AND FUND EQUITY	Account No. (a)	Capital projects (b)	Special revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
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 --K		-	-	-	-
(I) TOTAL LIABILITIES ----->		\$ -	\$ -		
2. Fund Equity/Capital					
(a) Reserve for encumbrances	2440	\$ -	\$ -		
(b) Reserve for special purposes	2490	-	-		
(c) Unreserved fund balance	2530	-	114,830		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY ----->		\$ -	\$ 114,830		
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$ -	\$ 114,830		



**Part X 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 VIII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made <u>to other local governments</u> for:		
Schools		M12
Sewers		M80
All other - County	4931	M89
All other - Towns	4199	M89
Payments made <u>to State</u> for:		
Highways	4319	L44
All other purposes	4199	L89

**C. 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 this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U 30,000	29U	39U 10,000	49U 20,000
Interest on water debt	19I			

**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  
Z00

89,792

**D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

Report separately for each of the two 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 market value. Exclude accounts receivable, value of real property, and all non-security assets.

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
	574,120

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

03/16/2011

Signatures of a majority of the governing body:

Valerie Lumbier Roy  
Errol D. Peters  
Michael D. Lumbier

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)

Sheryl A Pratt

Signature

Sheryl A. Pratt

Regular Office Hours

8:00 am to 4:30 pm

Email address

spratt@plodzik.com

GENERAL INSTRUCTIONS

When completed, one signed copy should be sent 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