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FORM F-65(MS-5)
(8-21-2008)

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN
FINANCIAL REPORT

2011

30 3 001 007 1 6616
MEREDITH TOWN
CHR BD OF SELECTMEN
41 MAIN STREET
MEREDITH, NH 03253

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

PLEASE
RETURN
COMPLETED
FORM TO

State of New Hampshire
Department of Revenue Administration
Community 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, 200 to June 30, 200

A. REVENUES - Modified Accrual

	Account No. (a)	Amount	
			(b)
1. Revenues from taxes (Including State Education)			
a. Property taxes (commitment less overlay plus Section C, line 6, column (c), page 12)	3110	T01	\$ 23,280,057
b. State and local taxes assessed for school districts	\$ 13,332,206 ✓ 4933		
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	18,659
g. Payments in lieu of taxes	3186	U99	81
h. Other taxes (Explain on separate schedule) Boat/Betterment	3189	T01	63,238
i. Interest and penalties on delinquent taxes	3190	T01	173,839
j. Excavation tax (@ \$.02 per cu. yd.)	3187	T99	
k. TOTAL (Excluding line 1b)			23,535,874
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		T28	
a. Business licenses and permits	3210	T01	
b. Motor vehicle permit fees	3220	T29	1,100,865
c. Building permits	3230		51,417

A. REVENUES - Modified Accrual (Continued)	Account No. (a)	Amount (b)
3. Revenue from licenses, permits and fees (Continued)		
d. Other licenses, permits and fees	3290	61,605
e. TOTAL		\$1,213,887
4. Revenue from the federal government		
a. Housing and urban renewal (HUD)	3311	
b. Environmental protection	3312	
c. Other federal grants and reimbursements - <i>Specify</i> Police Safety Grants	3319	28,864
d. TOTAL		\$28,864
5. Revenue from the State of New Hampshire		
a. Shared revenue block grant	3351	-
b. Meals and rooms distribution	3352	287,635
c. Highway block grant	3353	200,190
d. Water pollution grants	3354	10,071
e. Housing and community development	3355	
f. State and federal forest land reimbursement	3356	571
g. Flood control reimbursement	3357	
h. Other state grants and reimbursements - <i>Specify</i> Filtration, 28,144 Misc., 3,743	3359	31,887
i. TOTAL		\$530,354
6. Revenue from other governments Intergovernmental revenue - Other	3379	
7. Revenue from charges for services <i>(Exclude interfund transfers)</i>		
a. income from departments	3401	\$731,071
b. Water supply system charges	3402	
c. Sewer user charges	3403	
d. Garbage-refuse charges	3404	
e. Electric user charges	3405	
f. Airport fees	3406	
g. Parking		
h. Transit or bus system		
i. Parks and recreation		
j. Cemeteries		
k. Toll highways		
l. Other charges	3409	
m. TOTAL		\$731,071

A. REVENUES - Modified Accrual (Continued)	Account No. (a)	Amount (b)
8. Revenue from miscellaneous sources		
a. Special assessments	3500	U01 -
b. Sale of municipal property	3501	U11 22,990
c. Interest on investments	3502	U20 53,568
d. Rents of property	3503	U40
e. Fines and forfeits	3504	U30
f. Insurance dividends and reimbursements	3506	U99 30,142
g. Contributions and donations	3508	U50
h. Other miscellaneous sources not otherwise classified	3509	U99 27,131
i. TOTAL		\$133,831
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	256,604
b. Transfers from capital projects fund	3913	417,056
c. Transfers from proprietary funds	3914	
d. Transfers from capital reserve fund	3915	42,857
e. Transfers from trust and fiduciary funds	3916	
f. Transfers from conservation fund	3917	
g. TOTAL		\$716,517
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		\$26,890,398
12. TOTAL FUND EQUITY (Beginning of year) <i>(Should equal line B.2f, column b, page 9)</i>		\$4,963,269
13. TOTAL OF LINES 11 AND 12 <i>(Should equal line 21, page 8)</i>		\$31,853,667

Remarks

B. EXPENDITURES - Modified Accrual				
	Account No.	Total expenditure (Includes col. c and d)	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
1. General government				
a. Executive	4130	\$ 223,930	G29	F29
b. Election and Registration	4140	115,236	G89	F89
c. Financial administration	4150	1,250,277	G23	F23
d. Revaluation of property	4152		G23	F23
e. Legal expense	4153		G25	F25
f. Personnel administration	4155	44,825	G29	F29
g. Planning and zoning	4191	467,161	G29	F29
h. General government building	4194	286,466	G31	F31
i. Cemeteries	4195	124,229	G03	F03
j. Insurance not otherwise allocated	4196		G89	F89
k. Advertising and regional association	4197	13,000	G89	F89
l. Other general government	4199		G89	F89
m. TOTAL		\$2,525,124		
2. Public safety				
a. Police	4210	1,677,457	G62	F62
b. Ambulance	4215	267,024	G32	F32
c. Fire	4220	271,901	G24	F24
d. Building inspection	4240		G66	F66
e. Emergency management	4290		G89	F89
f. Other public safety (including communications)	4299	69,000	G89	F89
g. TOTAL		\$2,285,382		
3. Airport/Aviation center				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309			
d. TOTAL			E01	F01
Remarks				

B. EXPENDITURES - Modified Accrual (Continued)	Account No. (a)	Total expenditure (Includes col. c and d) (b)	Equipment and land purchases (c)	Construction (d)
4. Highways and streets				
a. Administration	4311	E44 -	G44	F44
b. Highways and streets	4312	E44 1,999,062	G44	F44
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E44	G44	F44
e. Toll highways	4316	E45	G45	F45
f. Other highway, streets and bridges	4319	E44	G44	F44
g. TOTAL		\$1,999,062		
5. Sanitation				
a. Administration	4321	E80 -	G80	F80
b. Solid waste collection	4323	E81	G81	F81
c. Solid waste disposal	4324	E81 747,067	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		\$747,067		
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	G91	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

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)	Account No.	Total expenditure (Includes col. c and d)	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
8. Health				
a. Administration	4411	-		
b. Pest control	4414			
c. Health agencies and hospitals	4415	187,562		
d. Other health	4419			
e. TOTAL		E32 \$187,562	G32	F32
9. TOTAL expenditures for education purposes <i>(This entry should be used by the few municipalities which have dependent school districts only)</i>				
10. Welfare		E79	G79	F79
a. Administration	4441	-		
b. Direct assistance	4442	J67 124,030		
c. Intergovernmental welfare payments	4444	M79		
d. Vendor payments	4445	E75		
e. Other welfare	4449	E79	G79	F79
f. TOTAL		\$124,030		
11. Culture and Recreation		E61	G61	F61
a. Parks and recreation	4520	657,880		
b. Library	4550	E52 482,182	G52	F52
c. Patriotic purposes	4583	E61 3,000	G61	F61
d. Other culture and recreation	4589	E61	G61	F61
e. TOTAL		\$1,143,062		
12. Conservation				
a. Administration	4611	-		
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL		E59	G59	F59
13. Redevelopment and housing				
a. Administration	4631			
b. Redevelopment and housing	4632			
c. TOTAL		E50	G50	F50

B. EXPENDITURES - Modified Accrual (Continued)	Account No. (a)	Total expenditure (Includes col. c and d) (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	1,232,740		
b. Interest on long term bonds and notes	4721	312,935		
c. Interest on tax and revenue anticipation notes	4723	33,051		
d. Other debt service charges	4790			
e. TOTAL		\$1,578,726		
16. Capital Outlay (not reported above)				
a. Land and improvements	4901			
b. Machinery, vehicles and equipment	4902			
c. Buildings	4903			F89
d. Improvements other than buildings	4909			F89
e. TOTAL				49,009
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	95,000		
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			
f. Transfers to nonexpendable trust funds	4918			
g. TOTAL		\$95,000		
Cumulative Expenditure Totals from pages 4-7.		\$10,742,088		
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	2,693,050	8,495,371
b. Investments		1030		
c. Taxes receivable (From Section D, page 12)		1080	7,777,877	2,271,845
d. Tax liens receivable (From Section D, page 12)		1110	425,469	528,279
e. Accounts receivable		1150	31,466	34,692
f. Due from other governments		1260		
g. Due from other funds		1310	681,266	312,424
h. Other current assets		1400	83,999	119,446
i. Tax deeded property (subject to resale)		1670	17,121	17,121
j. TOTAL ASSETS (Should equal line B3) ----- >			11,710,248	11,779,178
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Warrants and accounts payable		2020	78,877	113,660
b. Compensated absences payable		2030		
c. Contracts payable		2050		
d. Due to other governments		2070	107,791	107,791
e. Due to school districts		2075	6,424,686	6,132,206
f. Due to other funds		2080	20,780	
g. Deferred revenue		2220	83,999	53,672
h. Notes payable - Current		2230		
i. Bonds payable - Current		2250		
j. Other payables		2270	30,846	35,092
k. TOTAL LIABILITIES ----->			6,746,979	6,442,421
2. Fund equity (Please detail on page 10)				
a. Assigned (formerly reserve for encumbrances)		2440	483,272	266,432
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	840,521	874,108
f. Unassigned (formerly unreserved fund balance)		2530	3,639,476	4,196,217
g. TOTAL FUND EQUITY ----->			4,963,269	5,336,757
3. TOTAL LIABILITIES AND FUND EQUITY ----->				
<i>(Should equal line A1)</i>			11,710,248	11,779,178

Part IV **DETAIL**

This page 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)
2490	Reserve for Special Purposes	
	Tax Deeded Property	17,121
	General Government	624,876
	Planning & Zoning	14,432
	Public Safety	72,302
	Special Projects	145,377
	Total	874,108

Please Detail Reserves from page 9 (Balance Sheet)

Account number (a)	Item (b)	Amount (c)
2440	Reserve for encumbrances	
	General Government	24,413
	Public Safety	9,597
	Solid Waste	11,330
	Highways and Streets	65,602
	Parks and Recreation	14,310
	Library	17,000
	Capital Outlay	124,180
		266,432

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)

	Year (a)	Principal (b)	Interest (c)	Total (d)
1.	2011	1,001,763	321,805	1,323,568
2.	2012	852,755	284,432	1,137,187
3.	2013	848,789	252,130	1,100,919
4.	2014	839,865	220,123	1,059,988
5.	2015	779,448	188,820	968,268
6. Subtotal (Sum of lines 1-5)		4,322,620	1,267,310	5,589,930
7. Remaining periods of debt		4,079,146	1,058,928	5,138,074
8. TOTAL		\$ 8,401,766	\$ 2,326,238	\$ 10,728,004

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>	✓ \$6,424,686
2. ADD: School district assessment for current year	13,332,206 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR <i>(Sum of lines 1 and 2)</i>	19,756,892
4. SUBTRACT: Payments made to school district	(13,624,686)
5. School district liability at end of year <i>(lines 3 less line 4)</i> <i>(Account number 2075, column c, on page 9)</i>	6,132,206 ✓

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 <i>(Lines 1 + 2 - 3)</i> <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)*	✓ 48,456	65,000 50,425	113,456 -68,884
2. SUBTRACT: Abatements made (From tax collector's report) CPA	7,345	29,961	37,306
3. SUBTRACT: Discounts			
4. SUBTRACT: Refunds (Cash abatements)			
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR**	40,567	9,433	50,000
6. Excess of estimate (Add to revenue on page 1, line 1a)	544 -98,368	25,606 -89,819	26,150 -186,187

*Use overlay amount for column (a) and 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	✓ 2,312,412	✓ 537,712	2,850,124
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements <i>(from Worksheet C, line 5)</i>	(40,567)	(9,433)	(50,000)
3. Receivable, end of year*	\$2,271,845	\$528,279	\$2,800,124

* *(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	Capital projects		Special revenue	Proprietary funds	
	(a)	(b)		Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01	T01	\$ 29,830	T01	
2. Revenue from licenses, permits and fees	T29	T29		T29	
3. Revenue directly from the federal government	B89	B89	45,000	B89	
4. Revenue from the State of New Hampshire	C89	C89	14,073	C89	
5. Revenue from other governments	D89	D89		D89	
6. Revenue from charges for services					
(a) Water supply system charges	A91	A91	587,652	A91	
(b) Sewer user charges	A80	A80	654,286	A80	
(c) Garbage/refuse collection charges	A81	A81		A81	
(d) Electric	A92	A92		A92	
(e) Airport and aviation	A01	A01		A01	
(f) Highway	A44	A44		A44	
(g) Toll facilities	A45	A45		A45	
(h) Parks and recreation	A61	A61		A61	
(i) Parking	A60	A60		A60	
(j) Transit or bus system	A94	A94		A94	
(k) Other - Specify	A89	A89		A89	
(1)					
(2)					
(3)					
7. Revenue from miscellaneous sources					
(a) Interest on investments	U20	U20		U20	
(b) Other miscellaneous sources	U89	U89	155,453	U89	
8. Interfund operating transfers in					
9. Other financial sources	U89	U89	217,986	U89	
		2,692,882			
10. TOTAL REVENUE AND OTHER SOURCES		\$2,692,882	\$1,704,280		

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	F82	E62	E62	
(a) Police				
(b) Ambulance				
(c) Fire				
3. Airport/Aviation center	F24 F01	E24 E01	E24 E01	
4. Highways 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	E89	E89	
20. Interfund operating transfers out				
21. TOTAL EXPENDITURES				

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)
A. ASSETS					
1. Current assets					
(a) Cash and equivalents	1010	\$79,916	\$ 1,010,652		
(b) Investments	1030		95,752		
(c) Accounts receivable	1150		153,363		
(d) Due from other governments	1260		45,000		
(e) Due from other funds	1310		11,126		
(f) Other - Specify Prepaid items Taxes receivable Interest receivable					
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					
3. TOTAL ASSETS		\$79,916	\$1,315,883		
Remarks					

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

	Account No. (a)	Capital projects (b)	Special revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
B. LIABILITIES AND FUND EQUITY					
1. Liabilities					
(a) Warrants and accounts payable	2020	\$1,972	\$1,974		
(b) Compensated absences payable	2030				
(c) Contracts payable	2050				
(d) Due to other governments	2070				
(e) Due to other funds	2080		147,094		
(f) Deferred revenue	2220				
(g) Notes and bonds payable					
(h) Other - Specify					
(i) TOTAL LIABILITIES		\$1,972	\$149,068		
2. Fund equity/Capital					
(a) Reserve for encumbrances	2440		\$64,350		
(b) Reserve for special purposes	2490	77,944	758,952		
(c) Unreserved fund balance	2530		343,513		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY		77,944	1,166,815		
3. TOTAL LIABILITIES AND FUND EQUITY		\$79,916	\$1,315,883		

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 VII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made <u>to other local governments</u> for:		M12
<u>Schools</u>		M80
<u>Sewers</u>		M89
<u>All other - County</u>	4931	M89
<u>All other - Towns</u>	4199	
Payments made <u>to State</u> for:		L44
<u>Highways</u>	4319	
<u>All other purposes</u>	4199	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	19X	29U	39U	49U	8,401,766
Interest on water debt	19I				
	6,941,623	2,692,882	1,232,739		

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
4,281,266

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three 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 par 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 11,825,173

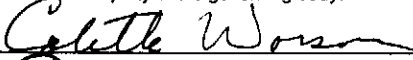
Remarks

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

November 7, 2011

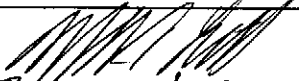
Signatures of a majority of the governing body:



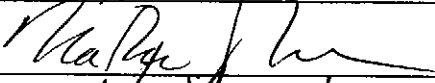
Colette Worsman, Chairperson



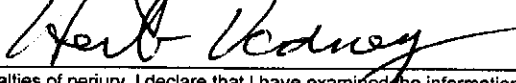
Peter F. Brothers, Vice-Chairman



Miller C. Lovett, Selectman



Nathan J. Torr, Selectman



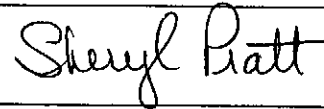
Herb R. Vadney, Selectman

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 Pratt

Signature



Regular office hours

Monday thru Friday, 8 am to 5 pm.

Email address

spratt@plodzik.com

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 use in preparing the annual printed report for the voters.

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

WHEN TO FILE: (R.S.A. 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
Community Services Division
PO Box 487
Concord, NH 03302-0487