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2011

FORM F-65(MS-5)

MAY 10 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 3 002 012 0.9718 4953
MOULTONBOROUGH TOWN
CHR BD OF SELECTMEN
6 HOLLAND STREET
MOULTONBORO, NH 03254

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, 20 to June 30, 20

A. REVENUES - Modified Accrual

1. Revenue from taxes (Including state education)	Account No. (a)	Amount (b)
a. Property taxes (commitment less overlay plus Section C, line 6, column (c), page 12)	3110	T01 \$ 22,552,033
b. State and local taxes assessed for school districts \$ 12,451,735	4933	
c. Land use change taxes - General Fund	3120	T01 16,300
d. Land use change taxes - Conservation Fund	3121	T01
e. Resident taxes	3180	
f. Timber taxes	3185	T01 10,986
g. Payments in lieu of taxes	3186	U99 36,671
h. Other taxes (Explain on separate schedule)	3189	T01 23,941
i. Interest and penalties on delinquent taxes	3190	T01 116,455
j. Excavation Tax (@ \$.02 per cu. yd.)	3187	T99
k. TOTAL (Excluding line 1b) ----->		\$ 22,756,386
2. TOTAL revenues for education purposes (This entry should only be used by the towns/cities which have dependent school districts)		Enter Only Dependent Schools in This Space \$
3. Revenue from licenses, permits, and fees		
a. Business licenses and permits	3210	T28
b. Motor vehicle permit fees	3220	T01 988,270
c. Building permits	3230	T29 45,652

See accompanying independent accountant's compilation report

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No. (a)	Amount (b)
3. Revenue from licenses, permits and fees (Continued)		T29
d. Other licenses, permits, and fees	3290	61,055
e. TOTAL ----->		\$ 1,094,977
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, etc.)	3319	B89
d. TOTAL ----->		\$ -
5. Revenue from the State of New Hampshire		C30
a. Shared revenue block grant	3351	\$
b. Meals and rooms distribution	3352	C30 221,052
c. Highway block grant	3353	C46 143,218
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 - Safety Administration Allowance Grant	3359	C89 13,379
i. TOTAL ----->		\$ 377,649
6. Revenue from other governments		D89
Intergovernmental revenue - Other	3379	\$
7. Revenue from charges for services (Exclude interfund transfers)		A89
a. Income from departments	3401	\$ 39,960
b. Water supply system charges	3402	A91
c. Sewer user charges	3403	A80
d. Garbage-refuse charges	3404	A81 138,860
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 53,598
j. Cemeteries		A03
k. Toll highways		A45
l. Other charges	3409	A89 226,129
m. TOTAL ----->		\$ 458,547

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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 24,339
c. Interest on investments	3502	U20 29,227
d. Rents of property	3503	U40 1,860
e. Fines and forfeits	3504	U30
f. Insurance dividends and reimbursements	3506	U99 66,573
g. Contributions and donations	3508	U50
h. Other miscellaneous sources not otherwise classified	3509	U99 38,117
i. TOTAL ----->		\$ 160,116
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	44,825
e. Transfers from trust and fiduciary funds	3916	150
f. Transfers from conservation fund	3917	
g. TOTAL ----->		\$ 44,975
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 ----->		\$ 24,892,650
12. TOTAL FUND EQUITY (Beginning of year) <i>(Should equal line B.2g, column b, page 9) -----></i>		\$ 2,886,782 ✓
13. TOTAL OF LINES 11 AND 12 <i>(Should equal line 21, page 8) -----></i>		\$ 27,779,432 ✓

Remarks

See accompanying independent accountant's compilation report

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)
1. General government				
a. Executive	4130	\$ 226,753	\$	\$
b. Election and registration	4140	14,615		
c. Financial administration	4150	688,045		
d. Revaluation of property	4152	169,774		
e. Legal expense	4153			
f. Personnel administration	4155	258,907		
g. Planning and zoning	4191			
h. General government building	4194	269,549	4,582	24,934
i. Cemeteries	4195	14,115		
j. Insurance not otherwise allocated	4196	143,554		
k. Advertising and regional association	4197			
l. Other general government	4199	24,949	24,949	
m. TOTAL ----->		\$ 1,810,261	\$ 29,531	\$ 24,934
2. Public safety				
a. Police	4210	\$ 1,529,685	\$ 29,401	\$
b. Ambulance	4215			
c. Fire	4220	766,364	13,000	15,221
d. Building inspection	4240			
e. Emergency management	4290	1,750		
f. Other public safety (including communications)	4299			
g. TOTAL ----->		\$ 2,297,799	\$ 42,401	\$ 15,221
3. Airport/Aviation center				
a. Administration	4301	\$	\$	\$
b. Airport operations	4302			
c. Other	4309			
d. TOTAL ----->		\$ -	\$ -	\$ -

Remarks

See accompanying independent accountant's compilation report

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
4. Highways and streets				
a. Administration	4311	\$	\$	\$
b. Highways and streets	4312	2,262,779	166,195	625,901
c. Bridges, railroad crossing	4313			
d. Street lighting	4316			
e. Toll highways	4316			
f. Other highway, streets, and bridges	4319			
g. TOTAL----->		\$ 2,262,779	\$ 166,195	\$ 625,901
5. Sanitation				
a. Administration	4321	\$	\$	\$
b. Solid waste collection	4323			
c. Solid waste disposal	4324	500,965		
d. Solid waste clean-up	4325			
e. Sewage collection and disposal	4326			
f. Other sanitation	4329	16,451	16,451	
g. TOTAL----->		\$ 517,416	\$ 16,451	\$ -
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----->		\$ -	\$ -	\$ -
7. Electric				
a. Administration	4351	\$	\$	\$
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359			
f. TOTAL----->		\$ -	\$ -	\$ -

See accompanying independent accountant's compilation report

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)	Account No. (a)	Total expenditure (includes col.c&d) (b)	Equipment and land purchases (c)	Construction (d)
8. Health				
a. Administration	4411	\$	\$	\$
b. Pest control	4414			
c. Health agencies and hospitals	4415	42,515		
d. Other health	4419	399,597		
e. TOTAL----->		E32 \$ 442,112	G32 \$ -	F32 \$ -
9. TOTAL expenditures for education purposes (including amounts for use by independent institutions which are dependent on the district)				
10. Welfare				
a. Administration	4441	\$	\$	\$
b. Direct assistance	4442	158,837		
c. Intergovernmental welfare payments	4444			
d. Vendor payments	4445			
e. Other welfare	4449		G79	F79
f. TOTAL----->		\$ 158,837	\$ -	\$ -
11. Culture and recreation				
a. Parks and recreation	4520	\$ 482,234	\$	\$ 87,961
b. Library	4550	342,466	G52	F52
c. Patriotic purposes	4583		G61	F61
d. Other culture and recreation	4589	28,747	G61	F61 28,747
e. TOTAL----->		\$ 853,447	\$ -	\$ 116,708
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 \$ -

See accompanying independent accountant's compilation report.

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)	Account No. (a)	Total expenditure (includes col.c&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			
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----->		\$ -		
16. Capital outlay (not reported above)			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. TOTAL----->			\$ -	\$ -
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	227,300		
e. Transfers to expendable trust funds	4916	216,650		
f. Transfers to nonexpendable trust funds	4918			
g. TOTAL----->		\$ 538,950		
Cumulative Expenditure Totals from pages 4-7----->		\$ 8,881,601	\$ 254,578	\$ 782,764
Remarks				

See accompanying independent accountant's compilation report

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	\$ 7,936,857	\$ 8,605,454
b. Investments	1030		
c. Taxes receivable (From Section D, page 12)	1080	890,585	954,289 ✓
d. Tax liens receivable (From Section D, page 12)	1110	236,454	254,305 ✓
e. Accounts receivable	1150	60,394	31,529
f. Due from other governments	1260	220,561	
g. Due from other funds	1310	8,451	55,384
h. Other current assets	1400	13,847	13,847
i. Tax deeded property (subject to resale)	1670		
j. TOTAL ASSETS (Should equal line B3) ----->		\$ 9,367,149	\$ 9,914,808
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	\$ 203,257	\$ 171,341
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	6,221,047	6,188,824 ✓
f. Due to other funds	2080	54,044	56,510
g. Deferred revenue	2220	1,045	10,560
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	974	
k. TOTAL LIABILITIES ----->		\$ 6,480,367	\$ 6,427,235
2. Fund equity (Please detail on page 10)			
a. Assigned (formerly reserve for encumbrances)	2440	\$	\$
b. Committed (formerly reserve for continuing appropriations)	2450	810,538	522,138
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	2,076,244	2,965,435 ✓
g. TOTAL FUND EQUITY ----->		\$ 2,886,782 ✓	\$ 3,487,573
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$ 9,367,149	\$ 9,914,808
(Should equal line A1) ----->			

See accompanying independent accountant's compilation report

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)
N/A	\$ -		\$ -			\$ -	\$ -	\$ -	\$ -
TOTALS →	\$ -					\$ -	\$ -	\$ -	\$ -

Remarks

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>	\$ 6,221,047 ✓
2. Add: School district assessment for current year	12,451,735 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR <i>(Sum of lines 1 and 2)</i>	18,672,782
4. SUBTRACT: Payments made to school district	< 12,483,958 >
5. School district liability at end of year (line 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>	6,188,824 ✓

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) *	✓ 11,324	✓ 25,000	36,324
2. SUBTRACT: Abatements made (From tax collector's report)	< ✓ 13,604 >	< ✓ 1,979 >	< 15,583 >
3. SUBTRACT: Discounts	< >	< >	< - >
4. SUBTRACT: Refunds (Cash abatements) <i>CFA</i>	< 33,009 >	< >	< 33,009 >
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	< 12,171 >	< 12,829 >	< 25,000 >
6. Excess of estimate (Add to revenue on page 1, line 1a)	(47,460)	10,192	(37,268)

*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	\$ ✓ 966,460	\$ ✓ 267,134	\$ 1,233,594
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	< ✓ 12,171 >	< ✓ 12,829 >	< 25,000 >
3. Receivable, end of year *	954,289	254,305	1,208,594

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

See accompanying independent accountant's compilation report

Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS

REVENUE AND OTHER FINANCING SOURCES	Capital Projects (a)		Special Revenue (b)	Enterprise (c)	Proprietary funds	
	T01 \$	T29			Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01 \$				T01 \$	
2. Revenue from licenses, permits, and fees	T29				T29	
3. Revenue directly from the federal government	B89				B89	
4. Revenue from the State of New Hampshire	C89				C89	
5. Revenue from other governments	D89				D89	
6. Revenue from charges for services	A91				A91	
(a) Water supply system charges	A80				A80	
(b) Sewer user charges	A81				A81	
(c) Garbage/refuse collection charges	A82				A82	
(d) Electric	A01				A01	
(e) Airport and aviation	A44				A44	
(f) Highway	A45				A45	
(g) Toll facilities	A61				A61	
(h) Parks and recreation	A60		39,619		A60	
(i) Parking	A94				A94	
(j) Transit or bus system	A89				A89	
(k) Other -- Specify ---L	A89				A89	
(1)	A89				A89	
(2)	A89				A89	
(3)	A89				A89	
7. Revenue from miscellaneous sources	U20				U20	
(a) Interest on investments	U99		2,863		U99	
(b) Other miscellaneous sources	U99		26,699		U99	
8. Interfund operating transfers in	U99		95,802		U99	
9. Other financial sources	U99				U99	
10. TOTAL REVENUE AND OTHER SOURCES ----->	\$		\$ 164,983		\$	\$

See accompanying independent accountant's compilation report

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)	Capital Projects (a)		Special Revenue (b)		Proprietary funds	
	F89 \$	F82	E89 \$	E82	Enterprise (c)	Internal service (d)
1. General government						
2. Public Safety						
(a) Police						\$
(b) Ambulance						
(c) Fire						
3. Airport/Aviation center						
4. Highways and streets						
5. Toll highways						
6. Sanitation						
7. Water distribution and treatment						
8. Sewerage						
9. Electric						
10. Health						
11. Welfare						
12. Culture and recreation				104,216		
13. Parking						
14. Transit or bus system						
15. Conservation						
16. Redevelopment and housing						
17. Economic development						
18. Debt service						
19. Capital outlay - other				3,000		
20. Interfund operating transfers out						
21. TOTAL EXPENDITURES	\$		\$	107,216	\$	\$
Remarks						

See accompanying independent accountant's compilation report

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)
1. Current assets					
(a) Cash and equivalents	1010	\$	\$ 230,575	\$	\$
(b) Investments	1030		124,228		
(c) Accounts receivable	1150				
(d) Due from other governments	1260				
(e) Due from other funds	1310		40,421		
(f) Other - Specify -					
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 ----->		\$	\$ 395,224	\$	\$

Remarks

See accompanying independent accountant's compilation report

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

B. LIABILITIES AND FUND EQUITY 1. Liabilities	Account No. (a)	Capital Projects (b)	Special Revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
(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		3,000		
(f) Deferred revenue	2220				
(g) Notes and bonds payable					
(h) Other - Specify -					
(f) TOTAL LIABILITIES ----->		\$ -	\$ 3,000	\$ -	\$ -
2. Fund Equity/Capital					
(a) Assigned (formerly reserve for encumbrances)	2440	\$	\$		
(b) Assigned (formerly reserve for special purposes)	2490				
(c) Unassigned (formerly unreserved fund balance-deficit)	2530		392,224		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY ----->		\$ -	\$ 392,224	\$ -	\$ -
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$ -	\$ 395,224	\$ -	\$ -

See accompanying independent accountant's compilation report

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 to other local governments for:		
Schools		M12 N/A
Sewers		M80
All other - County	4931	M89
All other - Towns	4199	M89
Payments made to State for:		
Highways	4319	L44
All other purposes	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	19U	29U	39U	49U
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
3,189,008



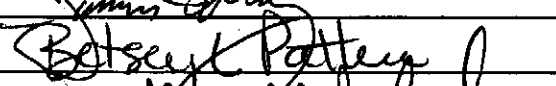

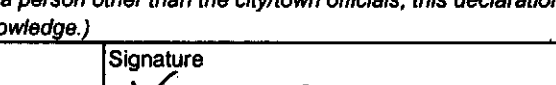
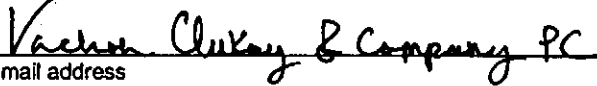
D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

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 \$ 11,540,148

Remarks

See accompanying independent accountant's compilation report

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 May 5, 2011
Signatures of a majority of the governing body:	
Joel R. Mudgett, Chair	
Edward J. Charest	
James F. Gray	
Betsey L. Patten	
Russell C. Wakefield	
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
Vachon Clukay & Company PC	
Regular office hours	Email address
8:00 AM - 5:00 PM Monday - Friday	vachonclukay@vcccpas.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

See accompanying independent accountant's compilation report