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CPA: Robert Greene & Prolet

WRB #240,643 2010

FORM F-65(MS-5) MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN
FINANCIAL REPORT

30 3 003 011 656
NELSON TOWN
CLERK
7 NELSON COMMON RD.
NELSON, NH 03457

JD
8/16/11

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

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

--K

A. REVENUES - Modified Accrual

1. Revenue from taxes (Including state education)	Account No.		Amount
	(a)	(b)	(b)
a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12) ✓	3110	T01	\$ 2,226,875 ✓
b. State and local taxes assessed for school districts \$ ✓ 1,457,939.00	4933		
c. Land use change taxes - General Fund	3120	T01	-
d. Land use change taxes - Conservation Fund	3121	T01	-
e. Resident taxes	3180		-
f. Timber taxes	3185	T01	13,265
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	15,949
j. Excavation Tax (@\$.02 per cu. yd.)	3187	T99	-
k. TOTAL (Excluding line 1b) ----->			\$ 2,256,089
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		135
b. Motor vehicle permit fees	3220	T01	92,589
c. Building permits	3230	T29	3,996

Part I GENERAL FUND (Continued)		
A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
	(a)	(b)
3. Revenue from licenses, permits and fees (Cont'd)		
d. Other licenses, permits, and fees	3290	T29 8,800
e. TOTAL ----- >		\$ 105,520
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 (FEMA; Homeland Security; COPPS)	3319	B89 -
d. TOTAL ----- >		\$ -
5. Revenue from the State of New Hampshire		
a. Shared revenue block grant	3351	C30 \$ -
b. Meals and rooms distribution	3352	C30 29,518
c. Highway block grant	3353	C46 38,741
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	3359	C89 788
i. TOTAL ----- >		\$ 69,047
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 \$ 1,926
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 -
9. TOTAL ----- >		\$ 1,926

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 129,533
c. Interest on investments	3502	U20 1,006
d. Rents of property	3503	U40 7,370
e. Fines and forfeits	3504	U30 -
f. Insurance dividends and reimbursements	3506	U99 483
g. Contributions and donations	3508	U50 100
h. Other miscellaneous sources not otherwise classified	3509	U99 225
i. TOTAL ----- >		\$ 138,717
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	-
e. Transfers from trust and agency funds	3916	-
f. Transfers from conservation funds	3917	
g. TOTAL ----- >		\$ -
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 ----- >		\$ 2,571,299
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2f, column b, page 9) ----- >		\$ 145,529
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) ----- >		\$ 2,716,828
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)
1. General government				
a. Executive	4130	E29 33,039	G29	F29
b. Election and registration	4140	E89 3,117	G89	F89
c. Financial administration	4150	E23 67,143	G23	F23
d. Revaluation of property	4152	E23 23,215	G23	F23
e. Legal expense	4153	E25 12,283	G25	F25
f. Personnel administration	4155	E29 25,303	G29	F29
g. Planning and zoning	4191	E29 3,115	G29	F29
h. General government building	4194	E31 45,648	G31	F31
i. Cemeteries	4195	E03 7,192	G03	F03
j. Insurance not otherwise allocated	4196	E03 22,622	G03	F03
k. Advertising and regional association	4197	E89 -	G89	F89
l. Other general government	4199	E89 338	G89	F89
m. TOTAL ----- >		\$ 243,015	\$ -	\$ -
2. Public safety				
a. Police	4210	E62 36,806	G62	F62
b. Ambulance	4215	E32 11,242	G32	F32
c. Fire	4220	E24 13,699	G24	F24
d. Building inspection	4240	E66 -	G66	F66
e. Emergency management	4290	E89 862	G89	F89
f. Other public safety (including communications)	4299	E89 -	G89	F89
g. TOTAL ----- >		\$ 62,609	\$ -	\$ -
3. Airport/Aviation center				
a. Administration	4301	\$	\$	\$
b. Airport operations	4302			
c. Other	4309			
d. TOTAL ----- >		E01 \$ -	G01 \$ -	F01 \$ -

Remarks

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	E44 92,813	G44 \$	F44 \$
b. Highways and streets	4312	E44 126,844	G44	F44
c. Bridges	4313	E44 39	G44	F44
d. Street lighting	4316	E44 368	G44	F44
e. Toll Highways	4316	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44 -	G44	F44
g. TOTAL ----- >		\$ 220,064	\$ -	\$ -
5. Sanitation				
a. Administration	4321	E80 -	G80 \$	F80 \$
b. Solid waste collection	4323	E81 -	G81	F81
c. Solid waste disposal	4324	E81 523	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 ----- >		\$ 523	\$ -	\$ -
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. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
8. Health				
a. Administration	4411	-	\$	\$
b. Pest Control	4414	-		
c. Health agencies and hospitals	4415	2,176		
d. Vital Statistics	4140			
e. Other Health	4419	-		
f. TOTAL ----->		E32 \$ 2,176	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		E79	G79	F79
a. Administration	4441	-	\$	\$
b. Direct assistance	4442	750		
c. Intergovernmental welfare payments	4444	-		
d. Vendor payments	4445	-		
e. Other welfare	4449	-	G79	F79
f. TOTAL ----->		\$ 750	\$ -	\$ -
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	-	\$	\$
b. Library	4550	17,723	G52	F52
c. Patriotic purposes	4583	788	G61	F61
d. Other culture and recreation	4589	371	G61	F61
e. TOTAL ----->		\$ 18,882	\$ -	\$ -
12. Conservation				
a. Administration	4611	-	\$	\$
b. Purchase of natural resources	4612	-		
c. Other conservation	4619	271		
d. TOTAL ----->		E59 \$ 271	G59 \$ -	F59 \$ -
13. Redevelopment and housing				
a. Administration	4631	\$	\$	\$
b. Redevelopment and housing	4632			
c. TOTAL ----->		E50 \$ -	G50 \$ -	F50 \$ -

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)
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	30,000		
b. Interest on long term bonds and notes	4721	189		
c. Interest on tax and revenue anticipation notes	4723	-		
d. Other debt service charges	4790	E23		
e. TOTAL ----->		\$ 31,564		
16. Capital outlay (not reported above)				
a. Land and improvements	4901	-	\$	
b. Machinery, vehicles, and equipment	4902	-	G89	
c. Buildings	4903	-	\$	F89
d. Improvements other than buildings	4909	-	G89	F89
e. TOTAL ----->		\$ -	\$	\$
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	-		
b. Transfers to capital projects funds	4913	-		
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	57,000		
e. Transfers to expendable trust funds	4916			
f. Transfers to non-expendable trust funds	4918	-		
g. TOTAL ----->		\$ 57,000		
CUMMULATIVE TOTALS				
From Pages 4-7		\$ 636,854		

Remarks

Part III GENERAL FUND BALANCE SHEET -
As of December 31, 2010

Complete Page 12 Prior to 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	629,102	950,158
b. Investments	1030	-	27,592
c. Taxes receivable (From Section D, page 12)	1080	127,665	134,562
d. Tax liens receivable (From Section D, page 12)	1110	60,165	61,055
e. Accounts receivable	1150	-	-
f. Due from other governments	1260	-	-
g. Due from other funds	1310	-	-
h. Other current assets	1400	-	6,535
i. Tax deeded property (subject to resale)	1670	60,130	-
j. TOTAL ASSETS (Should equal line B3) ----- >		\$ 877,062	\$ 1,179,902
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	10,688	14,785
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	-	-
d. Due to other governments	2070	-	-
e. Due to school districts (From Section A, Page 12)	2075	720,845	917,939
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 ----- >		\$ 731,533	\$ 932,724
2. Fund equity			
a. Reserve for encumbrances (Please detail on page 10)	2440	-	6,535
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	145,529	240,643
f. TOTAL FUND EQUITY ----- >		\$ 145,529	\$ 247,178
3. TOTAL LIABILITIES AND FUND EQUITY ----- > (Should equal line A1j) ----- >		\$ 877,062	\$ 1,179,902

*See under p. 2
Fms-6
some what
↑*

✓

*JD
8/16/11*

Part VI		RECONCILIATIONS		
A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY		Amount		
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	\$	718,673	720,845	
2. Add: School district assessment for current year			1,457,939 ✓	
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			2,178,784	
4. SUBTRACT: Payments made to school district	<		1,260,845 > ✓	
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)			917,939 ¹⁰⁸⁰	
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) (Be sure to include (TANS) in Account number 2230, column c, page 9)	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) *		9,228 ✓	-	9,228
2. SUBTRACT: Abatements made (From tax collector's report)		3,822	10,538	14,360 ✓
3. SUBTRACT: Discounts		-	-	-
4. SUBTRACT: Refunds (Cash abatements)		2,728	3,665	6,393 ✓
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **		51,591	23,409	75,000 ✓
6. Excess of estimate (Add to revenue on page 1, line 1a)		(48,913)	(37,612)	(86,525) ✓
<p>*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).</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p>				
D. TAXES/LIENS RECEIVABLE WORKSHEET		1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year		186,153	84,464	270,617
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)		51,591	23,409	75,000
3. Receivable, end of year *		134,562	61,055	195,617
* (These amounts are entered on page 9, account numbers 1080 and 1110, column c)				

Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS -

As of December 31, 2010

	Please specify the period --L			
	Capital Projects (a)	Special Revenue (b)	Proprietary funds Enterprise (c)	Internal service (d)
REVENUE AND OTHER FINANCING SOURCES				
1. Revenue from taxes	T01 \$	T01 \$	T01 \$	
2. Revenue from licenses, permits, and fees	T29	T29	T29	
3. Revenue 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	A80	
(b) Sewer user charges	A81	A81	A81	
(c) Garbage/refuse collection charges	A92	A92	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 --L	A89	A89	A89	
(1)	A89	A89	A89	
(2)	A89	A89	A89	
(3)	U20	U20	U20	
7. Revenue from miscellaneous sources				
(a) Interest on investments	U99	1,273	U99	
(b) Other miscellaneous sources		12,460		
8. Interfund operating transfers in	U99	57,100	U99	
9. Other financial sources				
10. TOTAL REVENUE AND OTHER SOURCES	\$	\$ 70,833	\$	\$

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS -

As of December 31, 2010

Please specify the period --

EXPENDITURES (BY FUNCTIONS)	Capital Projects		Special Revenue	Proprietary funds	
	(a)	(b)		Enterprise	Internal service
	F89	E89	E89	(c)	(d)
1. General government	\$	\$	\$		
2. Public Safety	F62	E62	1,620	E62	
(a) Police				E32	
(b) Ambulance	F24			E24	
(c) Fire	F01			E01	
3. Airport/Aviation center	F44			E44	
4. Highway and streets	F45			F45	
5. Toll Highways	F81			F81	
6. Sanitation	F91			E91	
7. Water distribution and treatment	F92			E92	
8. Sewerage	F92			E92	
9. Electric	F32			E32	
10. Health	F79			E79	
11. Welfare	F61			E61	
12. Culture and recreation	F60		10,046	E60	
13. Parking	F94			E94	
14. Transit or bus system	F59			E59	
15. Conservation	F50		2,765	E50	
16. Redevelopment and housing	F89			E89	
17. Economic development					
18. Debt service	F89			F89	
19. Capital outlay - other					
20. Interfund operating transfers out			100		
21. TOTAL EXPENDITURES	\$	\$	14,531	\$	\$

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS - Please specify the period --

As of December 31, 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	\$ -	\$ 162,999	\$ -	\$ -	
(b) Investments	1030	-	607,571			
(c) Accounts receivable	1150	-	-			
(d) Due from other governments	1260	-	-			
(e) Due from other funds	1310	-	-			
(f) Other - Specify -- Prepays		-	-			
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		\$ -	\$ 770,570	\$ -	\$ -	

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued) -		Please specify the period -				
As of December 31, 2010						
	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	\$ -	\$ 317	\$ -	\$ -	
(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 Accrued Payroll						
(f) TOTAL LIABILITIES ----->		\$ -	\$ 317	\$ -	\$ -	
2. Fund equity/Capital						
(a) Reserve for encumbrances	2440	\$ -	\$ -			
(b) Reserve for special purposes	2490					
(c) Unreserved fund balance	2530		770,253			
(d) Municipal contributed capital	2610					
(e) Other contributed capital	2620					
(f) Retained earnings	2790					
(g) TOTAL FUND EQUITY ----->		\$ -	\$ 770,253	\$ -	\$ -	
3. TOTAL LIABILITIES AND FUND EQUITY ----->						
		\$ -	\$ 770,570	\$ -	\$ -	

Part X		SUPPLEMENTAL INFORMATION WORKSHEET		
A. INTERGOVERNMENTAL EXPENDITURES				
Report payments made to the State or other local governments <i>on reimbursement or cost-sharing basis</i> . Do not include these expenditures in part VIII.				
Purpose (a)	Account No. (b)	Amount (c)		
Payments made to other local governments for:				
Schools		M12		
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		
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 fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U 34,761	29U	39U 30,000	49U 4,761
Interest on water debt	19I			
C. SALARIES AND WAGES				Total wages paid
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.				Z00
				190,563
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 1,886,988			
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 7/13/11

Signatures of a majority of the governing body:

Michael B. Blaudsch

7/13/11

[Signature]

7/13/11

Walter J. Hammond

7/13/11

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)

Roberts, Greene & Drolet, PLLC

Tamar Roberts

Signature

Roberts, Greene & Drolet, PLLC

Regular Office Hours

8:30 - 4:00

Email address

tamar@robertsgreendrolet.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