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CPA - Melanson + Heath

2011

FORM F-65(MS-5)

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

30 3 007 018 5144
NORTHFIELD TOWN
CLERK
21 SUMMER STREET
NORTHFIELD, NH 03276

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN
FINANCIAL REPORT

(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

OR

July 1, 2010 to June 30, 2011

--L

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	T01 \$ 7,376,927.00
b. State and local taxes assessed for school districts	\$ 4,051,707	4933	
c. Land use change taxes - General Fund		3120	T01 0.00
d. Land use change taxes - Conservation Fund		3121	T01 -
e. Resident taxes		3180	T01 -
f. Timber taxes		3185	T01 18,387.00
g. Payments in lieu of taxes		3186	U99 48,185.00
h. Other taxes (Explain on separate schedule)		3189	T01 -
i. Interest and penalties on delinquent taxes		3190	T01 85,199.00
j. Excavation Tax (@\$.02 per cu. yd.)		3187	T99 376.00
k. TOTAL (Excluding line 1b)			\$ 7,529,074
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	T01 -
b. Motor vehicle permit fees		3220	T01 630,466.00
c. Building permits		3230	T29 2,790.00

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 50,007.00
e. TOTAL ----- >		\$ 683,263
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 0.00
d. TOTAL ----- >		\$ -
5. Revenue from the State of New Hampshire		
a. Shared revenue block grant	3351	C30 \$ 224,337.00
b. Meals and rooms distribution	3352	C30 -
c. Highway block grant	3353	C46 116,338.00
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 0.00
h. Other state grants and reimbursements - Specify	3359	C89 0.00
i. TOTAL ----- >		\$ 340,675
6. Revenue from other governments		
Intergovernmental revenue - Other	3379	D89 \$ -
7. Revenue from charges for services <i>(Exclude interfund transfers)</i>		
a. Income from departments	3401	A89 \$ 106,575.00
b. Water supply system charges	3402	A91 -
c. Sewer user charges	3403	A80 -
d. Garbage-refuse charges	3404	A81 118,861.00
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 -
m. TOTAL ----- >		\$ 225,436

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 5,500.00
c. Interest on investments	3502	U20 8,380.00
d. Rents of property	3503	U40 -
e. Fines and forfeits	3504	U30 1,533.00
f. Insurance dividends and reimbursements	3506	U99 56,735.00
g. Contributions and donations	3508	U50 250.00
h. Other miscellaneous sources not otherwise classified	3509	U99 44,966.00
i. TOTAL ----- >		\$ 117,364
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	0.00
f. Transfers from conservation fund	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 ----- >		\$ 8,895,812
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2f, column b, page 9) ----- >		\$ 695,858
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) ----- >		\$ 9,591,670

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 194,350.00	G29	F29
b. Election and registration	4140	E89 114,992.00	G89	F89
c. Financial administration	4150	E23 29,314.00	G23	F23
d. Revaluation of property	4152	E23 29,179.00	G23	F23
e. Legal expense	4153	E25 28,780.00	G25	F25
f. Personnel administration	4155	E29 0.00	G29	F29
g. Planning and zoning	4191	E29 23,710.00	G29	F29
h. General government building	4194	E31 17,119.00	G31	F31
i. Cemeteries	4195	E03 4,000.00	G03	F03
j. Insurance not otherwise allocated	4196	E03 113,530.00	G03	F03
k. Advertising and regional association	4197	E89 -	G89	F89
l. Other general government	4199	E89 907.00	G89	F89
m. TOTAL ----- >		\$ 555,881	\$ -	\$ -
2. Public safety				
a. Police	4210	E62 801,186.00	G62	F62
b. Ambulance	4215	E32 -	G32	F32
c. Fire	4220	E24 31,490.00	G24	F24
d. Building inspection	4240	E66 24,097.00	G66	F66
e. Emergency management	4290	E89 0.00	G89	F89
f. Other public safety (including communications)	4299	E89 2,393.00	G89	F89
g. TOTAL ----- >		\$ 859,166	\$ -	\$ -
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 509,853.00	G44 \$	F44 \$
b. Highways and streets	4312	E44 138,985.00	G44	F44
c. Bridges, railroad crossing	4313	E44 226.00	G44	F44
d. Street lighting	4316	E44 12,516.00	G44	F44
e. Toll Highways	4316	E45 -	G45	F45
f. Other highway, streets, and bridges	4319	E44 20,348.00	G44	F44
g. TOTAL ----- >		\$ 681,928	\$ -	\$ -
5. Sanitation				
a. Administration	4321	E80 2,151.00	G80 \$	F80 \$
b. Solid waste collection	4323	E81 128,462.00	G81	F81
c. Solid waste disposal	4324	E81 186,047.00	G81	F81
d. Solid waste clean-up	4325	E81 -	G81	F81
e. Sewage collection and disposal	4326	E80 0.00	G80	F80
f. Other sanitation	4329	E80 -	G80	F80
g. TOTAL ----- >		\$ 316,660	\$ -	\$ -
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	88,329.00		
d. Vital Statistics	4140			
e. Other Health	4419	-		
f. TOTAL ----->		\$ 88,329	\$ -	\$ -
9. TOTAL expenditures for education purposes (This entry should be used by the few municipalities which have dependent school districts only)				
		-	\$	\$
10. Welfare				
a. Administration	4441	21,572.00	\$	\$
b. Direct assistance	4442	-		
c. Intergovernmental welfare payments	4444	-		
d. Vendor payments	4445	42,615.00		
e. Other welfare	4449	82.00		
f. TOTAL ----->		\$ 64,269	\$ -	\$ -
11. Culture and recreation				
a. Parks and recreation	4520	10,463.00	\$	\$
b. Library	4550	117,000.00		
c. Patriotic purposes	4583	350.00		
d. Other culture and recreation	4589	57,000.00		
e. TOTAL ----->		\$ 184,813	\$ -	\$ -
12. Conservation				
a. Administration	4611	657.00	\$	\$
b. Purchase of natural resources	4612			
c. Other conservation	4619	-		
d. TOTAL ----->		\$ 657	\$ -	\$ -
13. Redevelopment and housing				
a. Administration	4631	-	\$	\$
b. Redevelopment and housing	4632	-		
c. TOTAL ----->		\$ -	\$ -	\$ -

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	75.00		
c. Other economic development	4659	-		
d. TOTAL ----->		E89 \$ 75	G89 \$	F89 \$
15. Debt service				
a. Principal long term bonds and notes	4711	50,000.00	\$	\$
b. Interest on long term bonds and notes	4721	7,194.00		
c. Interest on tax and revenue anticipation notes	4723	0.00		
d. Other debt service charges	4790	45,000.00		
e. TOTAL ----->		E23 \$ 102,194		
16. Capital outlay (not reported above)			G89	F89
a. Land and improvements	4901		-	
b. Machinery, vehicles, and equipment	4902	0.00	G89 79,414	\$
c. Buildings	4903	\$	G89	F89
d. Improvements other than buildings	4909	154,265.00	G89	F89
e. TOTAL ----->		\$ 154,265	\$ 79,414	\$ -
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	0		
b. Transfers to capital projects funds	4913	-		
c. Transfers to proprietary funds	4914	-		
d. Transfers to capital reserve funds	4915	80,000.00		
e. Transfers to expendable trust funds	4916	-		
f. Transfers to non-expendable trust funds	4918	-		
g. TOTAL ----->		\$ 80,000		

CUMMULATIVE TOTALS
From Pages 4-7

\$ 3,088,237

Remarks

As of December 31, 2010

MODIFIED ACCRUAL

A. ASSETS	Account No. (a)	Beginning of year (b)	End of year (c)
1. Current assets			
a. Cash and equivalents	1010	1,814,106	1,942,503
b. Investments	1030	0	-
c. Taxes receivable (From Section D, page 12)	1080	507,953	487,755 ✓
d. Tax liens receivable (From Section D, page 12)	1110	217,823	277,925 ✓
e. Accounts receivable	1150	34,486	208,489
f. Due from other governments	1260	541	-
g. Due from other funds	1310	1,615	-
h. Other current assets	1400	-	-
i. Tax deeded property (subject to resale)	1670	-	-
j. TOTAL ASSETS (Should equal line B3) ----- >		\$ 2,576,524	\$ 2,916,672
9. TOTAL expenditures for education purposes			
1. Current liabilities			
a. Warrants and accounts payable	2020	110,993	183,609
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	-	-
d. Due to other governments	2070	-	24
e. Due to school districts (From Section A, Page 12)	2075	1,691,857	1,730,707 ✓
f. Due to other funds	2080	0	1,065
g. Deferred revenue	2220	0	-
h. Notes payable - Current	2230	0	-
i. Bonds payable - Current	2250	0	23,527
j. Other payables	2270	77,816	20,787
k. TOTAL LIABILITIES ----- >		\$ 1,880,666	\$ 1,959,719
2. Fund equity			
a. Assigned (formerly reserve for encumbrances)	2440	0	13,265
b. Comitted (formerly reserve for continuing appropriations)	2450	0	-
c. Restricted (formerly reserve for appropriations voted for CRF/ETF)	2460	0	-
d. Comitted (formerly reserve for appropriations voted)	2460	0	-
e. Assigned (formerly reserve for special purposes)	2490	0	-
f. Unassigned (formerly unreserved fund balance)	2530	695,858	943,688 ✓
g. TOTAL FUND EQUITY ----- >		\$ 695,858	\$ 956,953
3. TOTAL LIABILITIES AND FUND EQUITY ----- > (Should equal line A1j) ----- >		\$ 2,576,524	\$ 2,916,672

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)	\$	Pr 46 1,691,857 ✓
2. Add: School district assessment for current year		✓ 4,051,707
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		5,743,564 ✓✓
4. SUBTRACT: Payments made to school district	<	4,012,857 >
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)	To B/S	1,730,707 ✓
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	Prior years	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Abatements (Beginning of year) *	✓ 37,794	✓ 89,016	126,810 ✓
2. SUBTRACT: Abatements made (From tax collector's report) = MS-61	(952)	-5150 (4,771)	-6102 (2,728)
3. SUBTRACT: Discounts			-
4. SUBTRACT: Refunds (Cash abatements) = MS-61	(12,300)		(12,300)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** ✓	37,794	57,297	95,091
6. Excess of estimate (Add to revenue on page 1, line 1a)	(13,252)	26,569 20,948	13,317 46,696

*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	CPA # 1110 liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	✓ 525,549	335,222	860,771
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	(37,794)	(57,297)	(95,091)
3. Receivable, end of year * To B/S	487,755	277,925	765,680

* (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

REVENUE AND OTHER FINANCING SOURCES	Capital Projects (a)	Special Revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
1. Revenue from taxes	T01 \$	T01 3,262	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	A92	A92		
(d) Electric	A01	A01		
(e) Airport and aviation	A44	A44		
(f) Highway	A45	A45		
(g) Toll Facilities	A61	A61		
(h) Parks and recreation	A60	A60		
(i) Parking	A94	A94		
(j) Transit or bus system	A89	A89		
(k) Other - Specify --L				
(1) Interest Conservation Commission	A89	123		
(2) Police detail	A89	2,820		
(3) Police DARE	A89	1,960		
7. Revenue from miscellaneous sources	U20	U20		
(a) Interest on investments	U99			
(b) Other miscellaneous sources	U99			
8. Interfund operating transfers in	U99	U99		
9. Other financial sources				
10. TOTAL REVENUE AND OTHER SOURCES -->	\$	\$ 8,165	\$	\$

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS - Please specify the period --

As of December 31, 2010

EXPENDITURES (BY FUNCTIONS)	Capital Projects (a)	Special Revenue (b)	Internal service (d)
1. General government	F89	E89	
2. Public Safety	\$	\$	\$
(a) Police	F62	E62	
(b) Ambulance		E32	1,755
(c) Fire	F24	E24	
3. Airport/Aviation center	F01	E01	
4. Highway and streets	F44	E44	
5. Toll Highways	F45	F45	
6. Sanitation	F81	F81	
7. Water distribution and treatment	F91	F91	
8. Sewerage	F92	E92	
9. Electric	F92	E92	
10. Health	F32	E32	
11. Welfare	F79	E79	
12. Culture and recreation	F61	E61	
13. Parking	F60	E60	
14. Transit or bus system	F94	E94	
15. Conservation	F59	E59	
16. Redevelopment and housing	F50	E50	
17. Economic development	F89	E89	
18. Debt service		E23	
19. Capital outlay - other	F89	F89	
20. Interfund operating transfers out			
21. TOTAL EXPENDITURES	\$	\$ 1,755	\$

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)	Internal service (e)	
A. ASSETS					
1. Current assets					
(a) Cash and equivalents	1010	\$	61,853	\$	
(b) Investments	1030				
(c) Accounts receivable	1150				
(d) Due from other governments	1260				
(e) Due from other funds	1310		1,065		
(f) Other - Specify --L PREPAID EXPENSES					
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 --L Accumulated Depreciation					
3. TOTAL ASSETS ----->		\$	\$ 62,918	\$	-

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued) -
As of December 31, 2010

B. LIABILITIES AND FUND EQUITY	Account No. (a)	Capital Projects (b)	Special Revenue (c)	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 --L					
Accrued Payroll					
Other Payables					
(i) TOTAL LIABILITIES ----->		\$	-		\$
2. Fund equity/Capital					
(a) Assigned (formerly reserve for encumbrances)	2440		-		
(b) Assigned (formerly reserve for special purposes)	2490		-		
(b) Unassigned (formerly unreserved fund balance - deficit)	2530		62,918		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY ----->		\$	62,918		\$
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$	62,918		\$

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	4,051,707
Sewers	M80	
All other - County	4931 M89	874,482
All other - Towns	4199 M89	
Payments made to State for:		
Purpose (a)	Account No. (b)	Amount paid to the State (c)
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 100,000	29U -	39U 50,000	49U 50,000	
Interest on water debt	19I				

D. 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

E. 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.

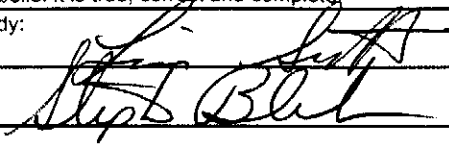
Type of fund (a)	Amount at end of fiscal year Omit cents (b)
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds and nonexpendable trust funds.	W61 2,004,356

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
September 27, 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)
MELANSON HEATH + CO PC

Signature
Melanson, Heath + Company P.C.

Regular Office Hours

Email address

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