

CPA - Vachon CluKay

2011

FORM F-65(MS-5)

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN  
FINANCIAL REPORT

30 3 008 028 1 7657  
PLAISTOW TOWN  
CHR BD OF SELECTMEN  
145 MAIN STREET  
PLAISTOW, NH 03865

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, 20 to June 30, 20

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	\$ 20,196,208
b. State and local taxes assessed for school districts	\$ 14,028,378	4933	
c. Land use change taxes - General Fund		3120	
d. Land use change taxes - Conservation Fund		3121	
e. Resident taxes		3180	
f. Timber taxes		3185	
g. Payments in lieu of taxes		3186	
h. Other taxes (Explain on separate schedule)		3189	
i. Interest and penalties on delinquent taxes		3190	152,558
j. Excavation Tax (@ \$.02 per cu. yd.)		3187	
k. TOTAL (Excluding line 1b) ----- >			\$ 20,348,766
2. TOTAL revenues for education purposes <i>(This entry should only be used by the few municipalities which have dependent school districts)</i>			Enter Only Dependent Schools in This Space
			\$
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits		3210	3,765
b. Motor vehicle permit fees		3220	1,140,404
c. Building permits		3230	69,031

See accompanying independent accountant's compilation report

Part I GENERAL FUND (Continued)		
A. REVENUES - Modified Accrual (Continued)	Account No. (a)	Amount (b)
<b>3. Revenue from licenses, permits and fees</b> (Continued)		
d. Other licenses, permits, and fees	3290	T29 79,970
<b>e. TOTAL ----- &gt;</b>		\$ 1,293,170
<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 See detail on page 8	3319	B89 40,472
<b>d. TOTAL ----- &gt;</b>		\$ 40,472
<b>5. Revenue from the State of New Hampshire</b>		
a. Shared revenue block grant	3351	C30 \$
b. Meals and rooms distribution	3352	C30 338,636
c. Highway block grant	3353	C46 141,968
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 See detail on page 8	3359	C89 46,591
<b>i. TOTAL ----- &gt;</b>		\$ 527,195
<b>6. Revenue from other governments</b>		
Intergovernmental revenue - Other	3379	D89 \$ 98,643
<b>7. Revenue from charges for services</b> (Exclude interfund transfers)		
a. Income from departments	3401	A89 \$ 10,660
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		A80
h. Transit or bus system		A94
i. Parks and Recreation		A81 73,752
j. Cemeteries		A03
k. Toll highways		A45
l. Other charges	3409	A89 35,849
<b>m. TOTAL ----- &gt;</b>		\$ 120,261

See accompanying independent accountant's compilation report

**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 \$	156,429
b. Sale of municipal property	3501	U11	131,599
c. Interest on investments	3502	U20	11,240
d. Rents of property	3503	U40	
e. Fines and forfeits	3504	U30	9,808
f. Insurance dividends and reimbursements	3506	U99	35,901
g. Contributions and donations	3508	U50	66,500
h. Other miscellaneous sources not otherwise classified	3509	U89	54,489
<b>i. TOTAL ----- &gt;</b>		\$	465,966
<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 fund	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>		\$	22,894,473
<b>12. TOTAL FUND EQUITY (Beginning of year)</b> (Should equal line B.2g, column b, page 9) ----- >		\$	3,136,658 ✓
<b>13. TOTAL OF LINES 11 AND 12</b> (Should equal line 21, page 8) ----- >		\$	26,031,131
Remarks			

See accompanying independent accountant's compilation report

**Part I GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual</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>1. General government</b>				
a. Executive	4130	\$ 218,720	\$	\$
b. Election and registration	4140	112,960		
c. Financial administration	4150	246,602		
d. Revaluation of property	4152			
e. Legal expense	4153	30,766		
f. Personnel administration	4155	1,299,465		
g. Planning and zoning	4191	69,444		
h. General government building	4194	180,972	42,960	
i. Cemeteries	4195	2,735		
j. Insurance not otherwise allocated	4196	67,584		
k. Advertising and regional association	4197	22,511		
l. Other general government	4199	38,523		
m. <b>TOTAL</b> ----->		\$ 2,290,282	\$ 42,960	\$ -
<b>2. Public safety</b>				
a. Police	4210	\$ 1,732,457	\$	\$
b. Ambulance	4215			
c. Fire	4220	402,794		
d. Building inspection	4240	104,910		
e. Emergency management	4290	4,475		
f. Other public safety (including communications)	4299			
g. <b>TOTAL</b> ----->		\$ 2,244,636	\$ -	\$ -
<b>3. Airport/Aviation center</b>				
a. Administration	4301	\$	\$	\$
b. Airport operations	4302			
c. Other	4309			
d. <b>TOTAL</b> ----->		\$ -	\$ -	\$ -
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)
<b>4. Highways and streets</b>				
a. Administration	4311	\$ 243,009	G44	F44
b. Highways and streets	4312	382,665	G44	F44
c. Bridges, railroad crossing	4313		G44	F44
d. Street lighting	4316	76,853	G44	F44
e. Toll highways	4316		G45	F45
f. Other highway, streets, and bridges	4319		G44	F44
g. TOTAL----->		\$ 682,527	-	-
<b>5. Sanitation</b>				
a. Administration	4321		G80	F80
b. Solid waste collection	4323	566,636	G81	F81
c. Solid waste disposal	4324	49,495	G81	F81
d. Solid waste clean-up	4325		G81	F81
e. Sewage collection and disposal	4326		G80	F80
f. Other sanitation	4329		G80	F80
g. TOTAL----->		\$ 616,131	-	-
<b>6. Water distribution and treatment</b>				
a. Administration	4331		-	-
b. Water services	4332	28,524		
c. Water treatment	4335			
d. Water conservation	4338			
e. Other water	4339	50,000		50,000
f. TOTAL----->		\$ 78,524	-	\$ 50,000
<b>7. Electric</b>				
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)
<b>8. Health</b>				
a. Administration	4411	\$ 65,736	\$	\$
b. Pest control	4414	12,232		
c. Health agencies and hospitals	4415			
d. Other health	4419	67,332		
e. TOTAL ----->		\$ 145,300	\$ -	\$ -
<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	\$ 360	\$	\$
b. Direct assistance	4442	30,023		
c. Intergovernmental welfare payments	4444			
d. Vendor payments	4445			
e. Other welfare	4449			
f. TOTAL ----->		\$ 30,383	\$ -	\$ -
<b>11. Culture and recreation</b>				
a. Parks and recreation	4520	\$ 198,679	\$	\$
b. Library	4550			
c. Patriotic purposes	4583	1,018		
d. Other culture and recreation	4589	21,158		
e. TOTAL ----->		\$ 221,855	\$ -	\$ -
<b>12. Conservation</b>				
a. Administration	4611	\$ 3,232	\$	\$
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL ----->		\$ 3,232	\$ -	\$ -
<b>13. Redevelopment and housing</b>				
a. Administration	4631	\$	\$	\$
b. Redevelopment and housing	4632			
c. 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)
<b>14. Economic development</b>				
a. Administration	4651	\$	\$	\$
b. Economic development	4652			
c. Other economic development	4659			
d. TOTAL----->		E89 \$ -	G89 \$ -	F89 \$ -
<b>15. Debt service</b>				
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----->		\$ -		
<b>16. Capital outlay (not reported above)</b>				
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----->			\$ -	\$ -
<b>17. Interfund operating transfers out</b>				
a. Transfers to special revenue funds	4912	446,526		
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	227,400		
e. Transfers to expendable trust funds	4916			
f. Transfers to nonexpendable trust funds	4918			
g. TOTAL----->		\$ 673,926	\$	\$
<b>Cumulative Expenditure Totals from pages 4-7-----&gt;</b>		\$ 6,986,796	\$ 42,960	\$ 50,000
Remarks				

See accompanying independent accountant's compilation report





**Part III GENERAL FUND BALANCE SHEET**

		<b>MODIFIED ACCRUAL</b>		
<b>A. ASSETS</b>		Account No. (a)	Beginning of year (b)	End of year (c)
<b>1. Current assets</b>				
a. Cash and equivalents		1010	\$ 7,971,846	\$ 9,718,098
b. Investments		1030	299,548	300,018
c. Taxes receivable (From Section D, page 12)		1080	1,276,579	1,179,416 ✓
d. Tax liens receivable (From Section D, page 12)		1110	268,596	443,057 ✓
e. Accounts receivable		1150	39,300	35,914
f. Due from other governments		1260		
g. Due from other funds		1310	46,008	303,172
h. Other current assets		1400		
i. Tax deeded property (subject to resale)		1670		
<b>j. TOTAL ASSETS (Should equal line B3) -----&gt;</b>			<b>\$ 9,901,877</b>	<b>\$ 11,979,675</b>
<b>B. LIABILITIES AND FUND EQUITY</b>				
<b>1. Current liabilities</b>				
a. Warrants and accounts payable		2020	\$ 206,261	\$ 878,201
b. Compensated absences payable		2030		
c. Contracts payable		2050		
d. Due to other governments		2070		
e. Due to school districts		2075	6,531,840	7,028,378 ✓
f. Due to other funds		2080	25,278	16,671
g. Deferred revenue		2220		
h. Notes payable - Current		2230		
i. Bonds payable - Current		2250		
j. Other payables		2270	1,840	
<b>k. TOTAL LIABILITIES -----&gt;</b>			<b>\$ 6,765,219</b>	<b>\$ 7,923,250</b>
<b>2. Fund equity (Please detail on page 10)</b>				
a. Assigned (formerly reserve for encumbrances)		2440	\$ 28,020	\$ 99,060
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		
f. Unassigned (formerly unreserved fund balance)		2530	3,108,638	3,957,365
<b>g. TOTAL FUND EQUITY -----&gt;</b>			<b>\$ 3,136,658</b>	<b>\$ 4,056,425</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY -----&gt;</b>				
<i>(Should equal line A1)</i>			<b>\$ 9,901,877</b>	<b>\$ 11,979,675</b>

*See accompanying independent accountant's compilation report*





**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. Yr.	6,531,840
2. Add: School district assessment for current year		14,028,378 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		20,560,218
4. SUBTRACT: Payments made to school district	<	13,531,840 >
5. School district liability at end of year (line 3 less line 4) (Account number 2075, column c, on page 9)	To B/S	7,028,378
B. RECONCILIATION OF TAX ANTICIPATION NOTES		Amount
1. Short-term (TANS) debt at beginning of year	61V \$	- 0 -
2. ADD: New Issues during current year		none
3. SUBTRACT: Issues retired during current year	<	none >
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 \$	- 0 -

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) *	✓ 63,499	✓ 510,000	573,499
2. SUBTRACT: Abatements made (From tax collector's report) ✓	< 15,023 >	< 7,355 >	< 22,378
3. SUBTRACT: Discounts	<	<	< -
4. SUBTRACT: Refunds (Cash abatements) CPA#	< 66,571 >	<	< 66,571
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	< 18,549 >	< 501,451 >	< 520,000
6. Excess of estimate (Add to revenue on page 1, line 1a)	(36,844)	1,194	(35,450)

\*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	1110 liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year -MS-61	\$ 1,197,965	\$ 944,508	\$ 2,142,473
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	< 18,549 >	< 501,451 >	< 520,000 >
3. Receivable, end of year * To B/S	1,179,416	443,057	1,622,473

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

See accompanying independent accountant's compilation report

Part VIII **SUMMARY OF REVENUES FOR ALL OTHER FUNDS**

REVENUE AND OTHER FINANCING SOURCES	Capital Projects (a)		Special Revenue (b)	Proprietary funds	
	TO1 \$	TO1 \$		Enterprise (c)	Internal service (d)
1. Revenue from taxes	T29	T29			
2. Revenue from licenses, permits, and fees	B89	B89			
3. Revenue directly from the federal government	C89	C89			
4. Revenue from the State of New Hampshire	D89	D89	541,057		
5. Revenue from other governments	A81	A81			
6. Revenue from charges for services	A80	A80	105,252		
(a) Water supply system charges	A81	A81			
(b) Sewer user charges	A82	A82			
(c) Garbage/refuse collection charges	A01	A01			
(d) Electric	A44	A44			
(e) Airport and aviation	A45	A45			
(f) Highway	A61	A61			
(g) Toll facilities	A60	A60	25,014		
(h) Parks and recreation	A84	A84			
(i) Parking	A89	A89			
(j) Transit or bus system	A89	A89			
(k) Other - Specify ---	A89	A89	157,260		
(1) Special details	A89	A89			
(2) Ambulance	A89	A89	5,908		
(3) Library fees	U20	U20	3,936		
7. Revenue from miscellaneous sources	U99	U99			
(a) Interest on investments	U99	U99	1,764		
(b) Other miscellaneous sources	U99	U99	115,839		
8. Interfund operating transfers in	U99	U99	451,526		
9. Other financial sources					
10. TOTAL REVENUE AND OTHER SOURCES	\$	\$	1,407,556	\$	\$

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 \$	F62		Enterprise (c)	Internal service (d)
1. General government			E68 \$		
2. Public Safety			E62 \$		\$
(a) Police			E32 165,756		
(b) Ambulance			E24		
(c) Fire			E01 512		
3. Airport/Aviation center			E44		
4. Highways and streets			F45 38,910		
5. Toll highways			F81		
6. Sanitation			F91		
7. Water distribution and treatment			E80		
8. Sewerage			E82		
9. Electric			E32		
10. Health			E79		
11. Welfare			E51		
12. Culture and recreation			E60 462,691		
13. Parking			E84		
14. Transit or bus system			E59		
15. Conservation			E50		
16. Redevelopment and housing			E89		
17. Economic development			E23		
18. Debt service			F89 561,990		
19. Capital outlay - other					
20. Interfund operating transfers out					
21. TOTAL EXPENDITURES	\$		\$	1,229,859	\$
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	\$	\$ 689,877	\$	\$
(b) Investments	1030		149,233		
(c) Accounts receivable	1150		53,454		
(d) Due from other governments	1260		251,351		
(e) Due from other funds	1310				
(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		\$	\$ 1,143,915	\$	\$
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	\$	\$ 38,910	\$	\$
(b) Compensated absences payable	2030				
(c) Contracts payable	2050				
(d) Due to other governments	2070				
(e) Due to other funds	2080		252,163		
(f) Deferred revenue	2220				
(g) Notes and bonds payable					
(h) Other - Specify -					
(f) TOTAL LIABILITIES ----->		\$ -	\$ 291,073	\$ -	\$ -
2. Fund Equity/Capital					
(a) Assigned (formerly reserve for encumbrances)	2440	\$	\$		
(b) Assigned (formerly reserve for special purposes)	2490		852,842		
(c) Unassigned (formerly unreserved fund balance-deficit)	2530				
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY ----->		\$ -	\$ 852,842	\$ -	\$ -
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$ -	\$ 1,143,915	\$ -	\$ -

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 VII.

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

**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
200
\$ 2,628,756

**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
	W61
<b>All other funds except employee retirement funds and nonexpendable trust funds.</b>	<b>\$ 11,308,988</b>

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
--	-------------

Signatures of a majority of the governing body:

*[Handwritten signatures]*

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) Vachon Clukay & Company PC	Signature <i>Vachon Clukay &amp; Company PC</i>
---	--

Regular office hours 8:00 AM - 5:00 PM Monday - Friday	Email address vachonclukay@vachonclukay.com
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**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