

JUN 09 2011

MAY 24 2011

COPY

CPA: Robert S. Green + DuBois

USB # 866,180 2011

FORM F-65(MS-5)

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN  
FINANCIAL REPORT

30 3 003 020 0.6613 3693  
WALPOLE TOWN  
CHR BD OF SELECTMEN  
P O BOX 729  
WALPOLE, NH 03608

JD  
8/25/11

(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

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 \$ 8,949,115 ✓
b. State and local taxes assessed for school districts	\$ 5,453,126.00 ✓	4933	
c. Land use change taxes - General Fund		3120	T01 10,110
d. Land use change taxes - Conservation Fund		3121	T01
e. Resident taxes		3180	-
f. Timber taxes		3185	T01 5,641
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 53,114
j. Excavation Tax (@\$.02 per cu. yd.)		3187	T99 2,530
k. TOTAL (Excluding line 1b) ----- >			\$ 9,020,510
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 25
b. Motor vehicle permit fees		3220	T01 544,887
c. Building permits		3230	T29 41

**Part I GENERAL FUND (Continued)**

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount	
3. Revenue from licenses, permits and fees (Cont'd)	(a)	(b)	
d. Other licenses, permits, and fees	3290	T29	26,420
<b>e. TOTAL ----- &gt;</b>		\$	571,373
<b>4. Revenue from the federal government</b>		B50	
a. Housing and urban renewal (HUD)	3311	\$	
b. Environmental protection	3312	B89	
c. Other federal grants and reimbursements - Specify (FEMA; Homeland Security; COPPS)	3319	B89	-
<b>d. TOTAL ----- &gt;</b>		\$	-
<b>5. Revenue from the State of New Hampshire</b>		C30	
a. Shared revenue block grant	3351	\$	-
b. Meals and rooms distribution	3352	C30	163,348
c. Highway block grant	3353	C46	128,520
d. Water pollution grants	3354	C89	220,988
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	9,105
<b>i. TOTAL ----- &gt;</b>		\$	521,961
<b>6. Revenue from other governments</b>		D89	
Intergovernmental revenue - Other	3379	\$	-
<b>7. Revenue from charges for services</b> <i>(Exclude interfund transfers)</i>		A89	
a. Income from departments	3401	\$	48,293
b. Water supply system charges	3402	A91	-
c. Sewer user charges	3403	A80	-
d. Garbage-refuse charges	3404	A81	197,000
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	-
<b>Page 7 TOTAL ----- &gt;</b>		\$	245,293

**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 2,400
c. Interest on investments	3502	U20 6,316
d. Rents of property	3503	U40 5,328
e. Fines and forfeits	3504	U30 3,381
f. Insurance dividends and reimbursements	3506	U99 6,989
g. Contributions and donations	3508	U50 -
h. Other miscellaneous sources not otherwise classified	3509	U99 5,468
<b>i. TOTAL ----- &gt;</b>		\$ 29,882
<b>9. Interfund operating transfers in</b>		
a. Transfers from special revenue fund	3912	\$ 9,769
b. Transfers from capital projects fund	3913	-
c. Transfers from proprietary funds	3914	
d. Transfers from capital reserve fund	3915	1,158
e. Transfers from trust and agency funds	3916	5,798
f. Transfers from conservation funds	3917	
<b>g. TOTAL ----- &gt;</b>		\$ 16,725
<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>		\$ 10,405,744
<b>12. TOTAL FUND EQUITY (Beginning of year)</b> (Should equal line B.2f, column b, page 9) ----- >		\$ 1,124,084
<b>13. TOTAL OF LINES 11 AND 12</b> (Should equal line 21, page 8) ----- >		\$ 11,529,828

Remarks

**Part I GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual</b>	<b>Account No.</b>	<b>Total expenditure</b>	<b>Equipment and land purchases</b>	<b>Construction</b>
	<b>(a)</b>	<b>(includes col.c&amp;d)</b>	<b>(c)</b>	<b>(d)</b>
<b>1. General government</b>				
a. Executive	4130	E29 106,161	G29	F29
b. Election and registration	4140	E89 84,658	G89	F89
c. Financial administration	4150	E23 122,103	G23	F23
d. Revaluation of property	4152	E23 -	G23	F23
e. Legal expense	4153	E25 3,158	G25	F25
f. Personnel administration	4155	E29 -	G29	F29
g. Planning and zoning	4191	E29 4,969	G29	F29
h. General government building	4194	E31 58,516	G31	F31
i. Cemeteries	4195	E03 30,530	G03	F03
j. Insurance not otherwise allocated	4196	E03 24,897	G03	F03
k. Advertising and regional association	4197	E89 6,666	G89	F89
l. Other general government	4199	E89 -	G89	F89
<b>m. TOTAL ----- &gt;</b>		\$ 441,658	\$ -	\$ -
<b>2. Public safety</b>				
a. Police	4210	E62 431,577	G62	F62
b. Ambulance	4215	E32 -	G32	F32
c. Fire	4220	E24 -	G24	F24
d. Building inspection	4240	E66 -	G66	F66
e. Emergency management	4290	E89 5,770	G89	F89
f. Other public safety (including communications)	4299	E89 -	G89	F89
<b>g. TOTAL ----- &gt;</b>		\$ 437,347	\$ -	\$ -
<b>3. Airport/Aviation center</b>				
a. Administration	4301	\$	\$	\$
b. Airport operations	4302			
c. Other	4309			
<b>d. TOTAL ----- &gt;</b>		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)
<b>4. Highways and streets</b>				
a. Administration	4311	-	\$	\$
b. Highways and streets	4312	1,437,921		
c. Bridges	4313	-		
d. Street lighting	4316	23,905		
e. Toll Highways	4316			
f. Other highway, streets, and bridges	4319	-		
<b>g. TOTAL -----&gt;</b>		\$ 1,461,826	\$ -	\$ -
<b>5. Sanitation.</b>				
a. Administration	4321	-	\$	\$
b. Solid waste collection	4323	-		
c. Solid waste disposal	4324	324,111		
d. Solid waste clean-up.	4325	1,908		
e. Sewage collection and disposal	4326	-		
f. Other sanitation	4329	-		
<b>g. TOTAL -----&gt;</b>		\$ 326,019	\$ -	\$ -
<b>6. Water distribution and treatment</b>				
a. Administration	4331	-	\$	\$
b. Water services	4332	-		
c. Water treatment	4335	-		
d. Water conservation	4338	-		
e. Other water	4339	-		
<b>f. TOTAL -----&gt;</b>		\$ -	\$ -	\$ -
<b>7. Electric</b>				
a. Administration	4351	\$	\$	\$
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359			
<b>f. TOTAL -----&gt;</b>		\$ -	\$ -	\$ -

**Part I GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual (Continued)</b>	Account No.	Total expenditure	Equipment and land purchases	Construction
8. Health	(a)	(includes col.c&d)	(c)	(d)
a. Administration	4411	-	\$	\$
b. Pest Control	4414	-		
c. Health agencies and hospitals	4415	23,061		
d. Vital Statistics	4140			
e. Other Health	4419	-		
f. TOTAL ----->		E32 \$ 23,061	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	3,890	\$	\$
b. Direct assistance	4442	-		
c. Intergovernmental welfare payments	4444	-		
d. Vendor payments	4445	22,460		
e. Other welfare	4449	-	G79	F79
f. TOTAL ----->		\$ 26,350	\$ -	\$ -
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	56,942	\$	\$
b. Library	4550	75,287	G52	F52
c. Patriotic purposes	4583	658	G61	F61
d. Other culture and recreation	4589	6,191	G61	F61
e. TOTAL ----->		\$ 139,078	\$ -	\$ -
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 \$ -

**Part I GENERAL FUND (Continued)**

<b>B. EXPENDITURES - Modified Accrual (Continued)</b>				
	Account No. (a)	Total expenditure (includes col.c&d)	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	306,927		
b. Interest on long term bonds and notes	4721	189 17,471		
c. Interest on tax and revenue anticipation notes	4723	189 -		
d. Other debt service charges	4790	E23		
e. TOTAL ----->		\$ 324,398	\$	\$
<b>16. Capital outlay (not reported above)</b>				
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 ----->		\$ -	\$ -	\$ -
<b>17. Interfund operating transfers out</b>				
a. Transfers to special revenue funds	4912	14,755		
b. Transfers to capital projects funds	4913	-		
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	15,013		
e. Transfers to expendable trust funds	4916			
f. Transfers to non-expendable trust funds	4918	2,250		
g. TOTAL ----->		\$ 32,018		
		<b>CUMMULATIVE TOTALS</b>		
		From Pages 4-7		
		\$ 3,211,755		

Remarks





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

**Complete Page 12 Prior to Balance Sheet**  
**MODIFIED ACCRUAL**

<b>A. ASSETS</b>	<b>Account No.</b>	<b>Beginning of year</b>	<b>End of year</b>
	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
<b>1. Current assets</b>			
a. Cash and equivalents	1010	3,280,716	3,182,474
b. Investments	1030	-	-
c. Taxes receivable (From Section D, page 12)	1080	460,850	676,529
d. Tax liens receivable (From Section D, page 12)	1110	112,807	121,182
e. Accounts receivable	1150	284	7,356
f. Due from other governments	1260	8,081	9,703
g. Due from other funds	1310	8,115	11,335
h. Other current assets	1400	28,119	22,207
i. Tax deeded property (subject to resale)	1670	-	16,275
<b>j. TOTAL ASSETS (Should equal line B3) ----- &gt;</b>		<b>\$ 3,898,972</b>	<b>\$ 4,047,061</b>
<b>B. LIABILITIES AND FUND EQUITY</b>			
<b>1. Current liabilities</b>			
a. Warrants and accounts payable	2020	144,872	186,255
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	-	-
d. Due to other governments	2070	-	23,694
e. Due to school districts (From Section A, Page 12)	2075	2,574,187	2,835,403
f. Due to other funds	2080	26,236	19,283
g. Deferred revenue	2220	-	-
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	29,593	29,598
<b>k. TOTAL LIABILITIES -----&gt;</b>		<b>\$ 2,774,888</b>	<b>\$ 3,094,233</b>
<b>2. Fund equity</b>			
a. Reserve for encumbrances (Please detail on page 10)	2440	15,301	70,373
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	-	16,275
e. Unreserved fund balance	2530	1,108,783	866,180
<b>f. TOTAL FUND EQUITY -----&gt;</b>		<b>\$ 1,124,084</b>	<b>\$ 952,828</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY ----- &gt;</b> (Should equal line A1j) ----- >		<b>\$ 3,898,972</b>	<b>\$ 4,047,061</b>

*JD*  
*8/25/11*

**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)
2530	2009 fund balance restated to record additional prepaid item.	8,189

Please Detail Reserves from page 9 (Balance Sheet)

Account Number (a)	Item (b)	Amount (c)
2440	Reserve for encumbrances	
	Highways and streets	70,373
2490	Reserve for special purposes	
	Reserve for tax deeded property	16,275

**Part V**      **GENERAL FUND**

**A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION**  
(Debt as of December 31, 2010 to the ensuing five years)

	Year (a)	Principal (b)	interest (c)	Total (d)
1.	2010	\$ -	\$ -	\$ -
2.	2011	\$ -	\$ -	\$ -
3.	2012	\$ -	\$ -	\$ -
4.	2013	\$ -	\$ -	\$ -
5.	2014	\$ -	\$ -	\$ -
6. <b>SUBTOTAL</b> (Sum of lines 1-5)		\$ -	\$ -	\$ -
7. Remaining periods of debt		-	-	-
8. <b>TOTAL</b> ----- >		\$ -	\$ -	\$ -



**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)	\$	2,574,187
2. Add: School district assessment for current year		5,453,126
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		8,027,313
4. SUBTRACT: Payments made to school district	<	5,191,910 >
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)		2,835,403

*Prorated*

*70/15*

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) *	33,584	19,000	52,584
2. SUBTRACT: Abatements made (From tax collector's report)	4,310	6,649	10,959
3. SUBTRACT: Discounts	-	-	-
4. SUBTRACT: Refunds (Cash abatements)	-	1,576	1,576
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	-	-	-
6. Excess of estimate (Add to revenue on page 1, line 1a)	29,274	10,775	40,049

\*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	676,529	121,182	797,711
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	-	-	-
3. Receivable, end of year *	676,529	121,182	797,711

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

✓  
✓  
✓



**Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS\***  
 As of December 31, 2010

Please specify the period --

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	F62	E62	E62	
(a) Police				
(b) Ambulance		E32	E32	
(c) Fire	F24	E24	E24	
3. Airport/Aviation center	F01	E01	E01	
4. Highway and streets	F44	E44	E44	
5. Toll Highways	F45	F45	F45	
6. Sanitation	F81	F81	F81	
7. Water distribution and treatment	F91	F91	F91	
8. Sewerage	F92	E92	E92	
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	F89	F89	
20. Interfund operating transfers out				
21. TOTAL EXPENDITURES		\$	\$	\$

**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		Internal service (e)
				Enterprise (d)		
<b>A. ASSETS</b>						
1. Current assets						
(a) Cash and equivalents	1010	\$ -	\$ 238,156	\$		\$
(b) Investments	1030	-	448,931			
(c) Accounts receivable	1150	-	69,420			
(d) Due from other governments	1260	-	-			
(e) Due from other funds	1310	-	35,723			
(f) Other - Specify -- Prepays			3,130			
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 -- ----->						
<b>3. TOTAL ASSETS</b>		\$ -	\$ 795,360	\$ -		\$ -

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued) -						
As of December 31, 2010						
Please specify the period --						
B. LIABILITIES AND FUND EQUITY	Account No. (a)	Capital Projects (b)	Special Revenue (c)	Proprietary funds		
				Enterprise (d)	Internal service (e)	
1. Liabilities						
(a) Warrants and accounts payable	2020	\$ -	\$ 2,658	\$ -	\$ -	\$ -
(b) Compensated absences payable	2030					
(c) Contracts payable	2050					
(d) Due to other governments	2070					
(e) Due to other funds	2080		17,427			
(f) Deferred revenue	2220		59,212			
(g) Notes and bonds payable						
(h) Other - Specify --L Accrued Payroll						
(l) TOTAL LIABILITIES ----->		\$ -	\$ 79,297	\$ -	\$ -	\$ -
2. Fund equity/Capital						
(a) Reserve for encumbrances	2440	\$ -	\$ -			
(b) Reserve for special purposes	2490					
(c) Unreserved fund balance	2530		716,063			
(d) Municipal contributed capital	2610					
(e) Other contributed capital	2620					
(f) Retained earnings	2790					
(g) TOTAL FUND EQUITY ----->		\$ -	\$ 716,063	\$ -	\$ -	\$ -
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$ -	\$ 795,360	\$ -	\$ -	\$ -



**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 <u>to other local governments</u> for:		
Schools		M12
Sewers		M80
All other - County	4931	M89
All other - Towns	4199	M89
Payments made <u>to State</u> 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 306,926	29U	39U (306,926)	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

939,904

**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 3,416,405

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  
5-26-2011

Signatures of a majority of the governing body:

*Robert Greene*  
*James Drolet*  
*William ...*

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

Signature  
*Roberts, Greene & Drolet, PLLC*

Regular Office Hours  
M-F 8:00am - 4:00pm

Email address  
tim@robertsgreenedrolet.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