

TREASURER'S REPORT of BORROWING

TAX BOND ANTICIPATION NOTES ISSUED – RSA 33:7

Municipality: \_\_\_\_\_

Amount of Tax or Bond Anticipation Note: \_\_\_\_\_

Interest Rate: \_\_\_\_\_

Lending Authority: \_\_\_\_\_

Date Issued: \_\_\_\_\_ Date Due: \_\_\_\_\_

Authorized By: \_\_\_\_\_ Date: \_\_\_\_\_  
(Selectmen, Commissioners, etc.)

BONDS OR LONG TERM NOTES ISSUED – RSA 33:8

(Complete a form for each issue this year)

Type of Bond/Note: \_\_\_\_\_

Amount of Bond or Long-Term Note: \_\_\_\_\_

Purpose of Issue: \_\_\_\_\_

Authorization Date: \_\_\_\_\_ Article/Resolution #: \_\_\_\_\_

Lending Authority: \_\_\_\_\_

Date Issued: \_\_\_\_\_ Due Date: \_\_\_\_\_

Amount: \$ \_\_\_\_\_ Interest Rate: \_\_\_\_\_

Principal Payable Dates: \_\_\_\_\_

Interest Payable Dates: \_\_\_\_\_

Initial Payment Due: \_\_\_\_\_

Annual Principal Payment: \_\_\_\_\_

I hereby certify that the above information is correct to the best of my knowledge and belief.  
Treasurer's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

FOR DRA ONLY

DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
PO BOX 487  
CONCORD, NH 03302-0487  
(603) 230-5090

## TREASURER

By law, the fiscal year of towns and cities must end on December 31, except in those communities that have adopted the optional fiscal year ending June 30. The books and accounts of all town officers must be closed as of December 31 (June 30). All entries should be completed and accounts balanced so they may be audited as soon as possible after the end of the fiscal year.

Treasurers, or their designees under RSA 41:29, must deposit all funds at least on a weekly basis, or daily whenever funds from all departments collectively totals \$500 or more. Under RSA 41:9, VIII, the selectmen will establish procedures to ensure other departments remit these funds to the treasurer on a timely basis.

Treasurers should confer with the governing body regarding the municipality's investment policy pursuant to RSA 41:29, IV. We suggest treasurers be adequately protected against the loss of funds by theft through burglary insurance. This is in addition to the required surety bond under RSA 41:6.

Pursuant to RSA 33:14, treasurers must report all note and bond issues to the Department of Revenue on the form MS-50, within 10 days after delivery of an issue. Keep a detailed record of these note and bond issues as required by RSA 33:12.

The treasurer's records should be available to the selectmen and town auditors for examination upon request (RSA 41:29). A report must be given to the town on the yearly financial transactions and account balances. This report must also be sent to the Department of Revenue Administration. Sample formats are included in our technical assistance book.

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