

No CPA

WFB \$ 8,210,841

2011

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STATE OF NEW HAMPSHIRE
 DEPARTMENT OF REVENUE ADMINISTRATION
 MUNICIPAL SERVICES DIVISION
 NH DEPT OF REVENUE
 MUNICIPAL SERVICE

30 2 007 001 1 42392
 CONCORD CITY
 CITY MANAGER
 41 GREEN STREET
 CONCORD, NH 03301

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

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	\$ 31,106,922 ✓
b. State and local taxes assessed for school districts		4933	\$ 4,188,698
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	
j. Excavation Tax (@\$.02 per cu. yd.)		3187	
k. TOTAL (Excluding line 1b)			\$ 32,663,554
2. TOTAL revenues for education purposes (This section should only be used on the new independent schools have dependent school districts)			Enter Only Dependent Schools in This Space
3. Revenue from licenses, permits, and fees			
a. Business licenses and permits		3210	T28 130,426
b. Motor vehicle permit fees		3220	T01 5,343,523
c. Building permits		3230	T29 868,311

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
3. Revenue from licenses, permits and fees (Continued)		
d. Other licenses, permits, and fees	3290	T29 376,429
e. TOTAL ----->		\$ 6,718,689
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		B89
Medicare D payment	3319	44,102
d. TOTAL ----->		\$ 44,102
5. Revenue from the State of New Hampshire		
a. Shared revenue block grant	3351	\$
b. Meals and rooms distribution	3352	C30 1,880,277
c. Highway block grant	3353	C46 867,020
d. Water pollution grants	3354	C89
e. Housing and community development	3355	C50
f. State and federal forest land reimbursement	3356	C89 832
g. Flood control reimbursement	3357	C89
h. Other state grants and reimbursements - Specify	3359	C89 133,750
i. TOTAL ----->		\$ 2,861,879
6. Revenue from other governments		
Intergovernmental revenue - Other	3379	D89 \$ 123,791
7. Revenue from charges for services (Exclude interfund transfers)		
a. Income from departments	3401	A89 \$ 3,420,955
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 A60
g. Parking		A94
h. Transit or bus system		A61
i. Parks and Recreation		A03
j. Cemeteries		A45
k. Toll Highways		A89
l. Other charges	3409	
m. TOTAL ----->		\$ 3,420,955

Part I GENERAL FUND (Continued)		
A. REVENUES - Modified Accrual (Continued)		
8. Revenue from miscellaneous sources		
	Account No.	Amount
	(a)	(b)
a. Special assessments	3500	U01
		\$
	U11	18,080
b. Sale of municipal property	3501	U20
		70,580
c. Interest on investments	3502	U40
d. Rents of property	3503	U30
e. Fines and forfeits	3504	U99
f. Insurance dividends and reimbursements	3506	U50
g. Contributions and donations	3508	U99
		744,814
h. Other miscellaneous sources not otherwise classified	3509	
		833,474
i. TOTAL		
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	\$
		184,962
b. Transfers from capital projects fund	3913	
		1,022,635
c. Transfers from proprietary funds	3914	
d. Transfers from capital reserve fund	3915	
e. Transfers from trust and fiduciary funds	3916	419,088
f. Transfers from conservation duns	3917	
		1,626,685
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		\$
		48,313,129
12. TOTAL FUND EQUITY (Beginning of year)		\$
(Should equal line B.2g, column b, page 9)		7,991,250
13. TOTAL OF LINES 11 AND 12		\$
(Should equal line 21, page 8)		56,304,379
Remarks		

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

	Account No.	Total expenditure <i>(includes col. c&d)</i>	Equipment and land purchases <i>(c)</i>	Construction <i>(d)</i>
1. General government				
a. Executive	4130	E29 457,454	G29	F29
b. Election and registration	4140	E89 326,212	G89	F89
c. Financial administration	4150	E23 1,790,791	G23	F23
d. Revaluation of property	4152	E23	G23	F23
e. Legal expense	4153	E25 931,647	G25	F25
f. Personnel administration	4155	E29 1,000,541	G29	F29
g. Planning and zoning	4191	E29 422,042	G29	F29
h. General government building	4194	E31 1,882,246	G31	F31
i. Cemeteries	4195	E03 454,003	G03	F03
j. Insurance not otherwise allocated	4196	E89	G89	F89
k. Advertising and regional association	4197	E89 52,799	G89	F89
l. Other general government	4199	E89 1,670,651	G89	F89
m. TOTAL		\$ 8,998,386	\$ 24,768	
2. Public safety				
a. Police	4210	E62 9,498,544	G62	F62
b. Ambulance	4215	E32 4215	G32	F32
c. Fire	4220	E24 10,946,415	G24	F24
d. Building inspection	4240	E66 652,036	G66	F66
e. Emergency management	4290	E89	G89	F89
f. Other public safety (including communications)	4299	E89	G89	F89
g. TOTAL		\$ 21,096,995	\$ 141,748	
3. Airport/Aviation center				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309	E01	G01	F01
d. TOTAL				

Remarks

Part I GENERAL FUND (Continued)

**B. EXPENDITURES - Modified Accrual
(Continued)**

4. Highways and streets

	Account No. (a)	Total expenditure (includes col.c&d) (b)	Equipment and land purchases (c)	Construction (d)
a. Administration	4311	E44 1,701,183	G44	F44
b. Highways and streets	4312	E44 3,174,951	G44	F44
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E45 387,157	G45	F45
e. Toll highways	4316	E44	G44	F44
f. Other highway, streets, and bridges	4319	E44 1,508,564	G44 13,970	
g. TOTAL		\$ 6,771,855	\$ 13,970	

5. Sanitation

a. Administration	4321	E81	G81	F81
b. Solid waste collection	4323	E81	G81	F81
c. Solid waste disposal	4324	E81	G81	F81
d. Solid waste clean-up	4325	E80	G80	F80
e. Sewage collection and disposal	4326	E80	G80	F80
f. Other sanitation	4329	E80	G80	F80
g. TOTAL				

6. Water distribution and treatment

a. Administration	4331			
b. Water services	4332			
c. Water treatment	4335			
d. Water conservation	4338			
e. Other water	4339	E91	G91	F91
f. TOTAL				

7. Electric

a. Administration	4351			
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359	E92	G92	F92
f. TOTAL				

Part I GENERAL FUND (Continued)				
B. EXPENDITURES - Modified Accrual (Continued)				
	Account No.	Total expenditure includes col c & d (b)	Equipment and land purchases (c)	Construction (d)
8. Health				
a. Administration	4411	169,267		
b. Pest Control	4414			
c. Health agencies and hospitals	4415			
d. Other Health	4419			
e. TOTAL ----->		\$ 169,267	G32	F32
9. TOTAL expenditures for education purposes this entry should only be used by the few municipalities which have dependent school districts				
10. Welfare				
a. Administration	4441	333,283		
b. Direct assistance	4442	419,202		
c. Intergovernmental welfare payments	4444	206,740		
d. Vendor payments	4445			
e. Other welfare	4449			
f. TOTAL ----->		\$ 959,225		
11. Culture and recreation				
a. Parks and recreation	4520	980,780		
b. Library	4550	1,447,773		
c. Patriotic purposes	4583			
d. Other culture and recreation	4589	214,440		
e. TOTAL ----->		\$ 2,642,993		
12. Conservation				
a. Administration	4611	25,136		
b. Purchase of natural resources	4612			
c. Other conservation	4619			
d. TOTAL ----->		\$ 25,136	G39	F39
13. Redevelopment and housing				
a. Administration	4631			
b. Redevelopment and housing	4632			
c. TOTAL ----->		\$ 0	G50	F50

Part I GENERAL FUND (Continued)

**B. EXPENDITURES - Modified Accrual
(Continued)**

	Account No.	Total expenditure <i>includes col c & d</i>	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
14. Economic development				
a. Administration	4651	116,937	\$	\$
b. Economic development	4652			
c. Other economic development	4659			
d. TOTAL ----->		\$ 116,937	\$	\$
15. Debt service				
a. Principal long term bonds and notes	4711	3,409,833	\$	\$
b. Interest on long term bonds and notes	4721	1,030,984		
c. Interest on tax and revenue anticipation notes	4723			
d. Other debt service charges	4790			
e. TOTAL ----->		\$ 4,440,817	\$	\$
16. Capital outlay (not reported above)				
a. Land and improvements	4901	\$	\$	
b. Machinery, vehicles, and equipment	4902	\$	\$	\$
c. Buildings	4903	\$	\$	\$
d. Improvements other than buildings	4909	\$	\$	
e. TOTAL ----->				
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	17,540		
b. Transfers to capital projects funds	4913	797,593		
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	1,035,838		
e. Transfers to expendable trust funds	4916			
f. Transfers to non-expendable trust funds	4918			
g. TOTAL ----->		\$ 1,850,971		
Cumulative Expenditure Totals from pages 4-7.....>				

Remarks

Part III GENERAL FUND BALANCE SHEET

MODIFIED ACCRUAL

A. ASSETS			
1. Current assets			
	Account No. (a)	Beginning of Year (b)	End of year (c)
a. Cash and equivalents	1010	14,565,481	16,049,071
b. Investments	1030	11,651,392	12,738,014
c. Taxes receivable (From Section D, page 12)	1080	26,250,197	26,864,869
d. Tax liens receivable (From Section D, page 12)	1110	2,778,092	2,047,841
e. Accounts receivable	1150	288,804	172,111
f. Due from other governments	1260	67,491	360,968
g. Due from other funds	1310	482	650,822
h. Other current assets	1400	211,142	299,840
i. Tax deemed property (subject to resale)	1670		
i. TOTAL ASSETS (Should equal line 83) ----->		55,813,081	59,183,536
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	855,737	1,275,081
b. Compensated absences payable	2030		438
c. Contracts payable	2050		
d. Due to other governments	2070	10,655	837,583
e. Due to school districts	2075		
f. Due to other funds	2080	23,665	523,915
g. Deferred revenue	2220	46,494,883	46,648,246
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	436,891	656,476
k. TOTAL LIABILITIES ----->		47,821,831	49,941,739
2. Fund equity (Please detail on page 10)			
a. Assigned (formerly reserve for encumbrances)	2440	155,552	130,353
b. Committed (formerly reserve for continuing appropriations)	2450		
c. Restricted (formerly reserve for appropriations voted for CRF/LETF)	2460		
d. Committed (formerly reserve for appropriations voted)	2460	1,948,788	918,788
e. Assigned (formerly reserve for special purposes)	2490	192,428	181,815
f. Unassigned (formerly unreserved fund balance)	2530	5,694,482	8,010,841
g. TOTAL FUND EQUITY ----->		7,991,250	9,241,797
3. TOTAL LIABILITIES AND FUND EQUITY ----->		55,813,081	59,183,536

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Part V GENERAL FUND (Continued)

D. AMORTIZATION OF LONG-TERM DEBT

Description (a)	Original obligation (b)	Purpose (c)	Annual installment (d)	Interest rate (e)	Date of final payment (f)	Bonds o/s at beginning of year (g)	Bonds issued this year (h)	Bonds retired this year (i)	Bonds o/s at end of year (j)
See attached for detail	\$		\$			\$	\$	\$	\$
TOTAL----->									

Remarks

Part VI RECONCILIATIONS

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY

1. School district liability at beginning of year <i>(Account number 2075, column b, on page 9)</i>					Approved <i>1/21/15</i>
2. ADD: School district assessment for current year					163,814
ADD Pilot due to MVSD in 2010					47,232,673
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)					111,456
4. SUBTRACT: Payments made to school district					47,507,943
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>					< 47,398,767 >
					109,176

B. RECONCILIATION OF TAX ANTICIPATION NOTES

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) <i>(Be sure to include (TANS) in Account number 2230, column c, page 9)</i>					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) *	412,848	1,338,379	1,751,227
2. SUBTRACT: Abatements made (From tax collector's report)	(314,557)	(296,330)	(610,887)
3. SUBTRACT: Discounts	< >	< >	< >
4. SUBTRACT: Refunds (Cash abatements)	< >	< >	< >
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	(225,429)	(622,469)	(847,898)
6. Excess of estimate (Add to revenue on page 1, line 1a) *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.	(127,138)	419,580	292,442

D. TAXES/LIENS RECEIVABLE WORKSHEET

	1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	27,090,298	3,031,112	30,121,410
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	(225,429)	(622,469)	(847,898)
3. Receivable, end of year *	26,864,869	2,408,643	29,273,512

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

Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS

REVENUE AND OTHER FINANCING SOURCES	Capital Projects (a)	Special Revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
	T01	T01	T01	
	\$	\$	\$	\$
1. Revenue from taxes	T29	T29	T29	
2. Revenue from licenses, permits, and fees	B89	B89	B89	
3. Revenue directly from the federal government	325,074	69,089		
4. Revenue from the State of New Hampshire	425,736	909,421		
5. Revenue from other governments	D89	D89	D89	
6. Revenue from charges for services	A91	A91	A91	
(a) Water supply system charges			5,440,835	
(b) Sewer user charges	A80	A80	6,555,602	
(c) Garbage/refuse collection charges	A81	A81	2,895,021	
(d) Electric	A92	A92		
(e) Airport and aviation	A01	A01	A01	
(f) Highway	A44	A44	A44	
(g) Toll facilities	A45	A45	A45	
(h) Parks and recreation	A61	A61	1,310,899	
(i) Parking	A60	A60	A60	
(j) Transit or bus system	A94	A94	A94	
(k) Other - Specify -->	A89	A89	A89	
(1)	1,058			
(2) Housing Revolving Loan/Parking/Airport and Impact fees	A89	2,322,704	A89	
(3)	A89	A89	A89	
7. Revenue from miscellaneous sources	U20	U20	U20	
(a) Interest on investments	5	9,034	15,958	
(b) Other miscellaneous sources	400,920	214,590	14,327	
8. Interfund operating transfers in	1,523,928	97,930	1,491,709	
9. Other financial sources	U99	U99	71,164	
10. TOTAL REVENUE AND OTHER SOURCES ----->	\$ 2,676,721	\$ 3,622,768	\$ 17,795,515	

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
			F89	E89
1. General government	\$ 829,769	\$ 1,897,637	\$	\$
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	4,284,506
7. Water distribution and treatment	F91	F91	F91	14,305,480
8. Sewerage	F80	E80	E80	
9. Electric	F92	E92	E92	
10. Health	F32	E32	E32	1,295,892
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	4,120,188
		774,963		
19. Capital outlay - other	5,681,021	663,509	F89	2,617,510
20. Interfund operating transfers out	326,215	455,069		870,966
21. TOTAL EXPENDITURES ----->	\$ 6,837,005	\$ 3,791,178	\$	27,494,542
Remarks				

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

	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	\$ 8,182,673	\$ 4,013,826	\$ 8,466,154	
(b) Investments	1030				
(c) Accounts receivable	1150	41,662	149,168	1,653,585	
(d) Due from other governments	1260			1,042,044	
(e) Due from other funds	1310		(892,733)	64,970	
(f) Other - Specify -- Inventory				86,670	
Loans Receivable			741,605		
Prepaid Expense		51	3,790	16,792	
2. Fixed assets					
(a) Land and improvements	1610			\$ 1,164,327	
(b) Buildings	1620			60,102,499	
(c) Machinery, vehicles, and equipment	1640			6,595,798	
(d) Construction in progress	1650			3,342,426	
(e) Improvements other than buildings	1660			139,370,927	
(f) Other - Specify -- Depreciation				(82,100,088)	
3. TOTAL ASSETS ----->		\$ 8,224,386	\$ 4,015,656	\$ 139,806,104	

Remarks

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)

B. LIABILITIES AND FUND EQUITY	Account No.	Capital projects	Special revenue	Proprietary funds	
				Enterprise	Internal service
1. Liabilities	(a)	(b)	(c)	(d)	(e)
(a) Warrants and accounts payable	2020	\$ 250,000	\$ 54,590	\$ 1,056,119	\$
(b) Compensated absences payable	2030			193,421	
(c) Contracts payable	2050	363,423		379,490	
(d) Due to other governments	2070		59,233		
(e) Due to other funds	2080		(849,092)	259,468	
(f) Deferred revenue	2220		921,796	121,474	
(g) Notes and bonds payable				26,224,173	
(h) Other - Specify -- Customer Deposits Accrued Interest payable		97	288,824	149,255 70,337	
(i) TOTAL LIABILITIES ----->		\$ 613,520	\$ 475,351	\$ 28,453,737	
2. Fund Equity/Capital					
(a) Assigned (formerly reserve for encumbrances)	2440	\$ 2,272,755	\$ 114,978		
(b) Assigned (formerly reserve for special purposes)	2490	5,338,111	2,286,483		
(c) Unassigned (formerly unreserved fund balance-deficit)	2530		1,138,844		
(d) Municipal contributed capital	2610			\$ 2,090,452	
(e) Other contributed capital	2620			51,502,122	
(f) Retained earnings	2790			57,759,793	
(g) TOTAL FUND EQUITY ----->		\$ 7,610,866	\$ 3,540,305	\$ 111,352,367	
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$ 8,224,386	\$ 4,015,656	\$ 139,806,104	

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
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	29U	39U	49U
Interest on water debt	19I			
	68,406,999	7,278,000		8,441,000
				67,243,999

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
	26,767,801

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
All other funds except employee retirement funds and nonexpendable trust funds.	50,899,237

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. Signatures of a majority of the governing body:

Date Signed
September 29, 2011

Brian G. Lebrun, Deputy City Manager - Finance



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 base on all information of which the preparer has knowledge.)

Preparer (Please print or type)

Signature

Diane G. Savoie

Email address

Regular Office Hours
8:00 am to 5:00 pm

Diane Savoie
dsavoie@concordnh.gov

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