Annual Financial Items Checklist

1st Month of the Fiscal Year

- Send the previous year's financial records to the co-op's CPA for preparation of financial statements and tax returns.
- Send a copy of the approved budget for the fiscal year to the Community Loan Fund (if required).

By March 31st of each year

- Prepare and send the N.H. Annual Report to the Secretary of State with the $25 fee – Due April 1st
    - See Annual Report Online Filing Information, on page 15 of this chapter.

3rd Month of the Fiscal Year

- Send income tax returns or extension request(s), prepared by your CPA, by the 15th of the Month
- Send copies of completed tax returns and financial statements to the co-op's lender(s)

9th Month of the Fiscal Year

- If you received an extension to file your tax return, send completed return, prepared by your CPA, by the 15th of this month.
- Send copies of tax returns and financial statements to the co-op's lender(s)

10th Month of the Fiscal Year

- Prepare a draft budget for the next fiscal year.
- Review the Capital Improvement Plan (CIP) and revise as needed. This may include amending the budget to make monthly deposits to the Replacement Reserves to finance the needed capital improvements.

11th Month of the Fiscal Year

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- Bring draft budget and Capital Improvement Plan to the Board for review, discussion and recommendation to the Membership.
- Prepare documents for the co-op's Annual Meeting

12th Month of the Fiscal Year

- Annual Meeting

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