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FEB 22 2011

UFB = UFB \$411,131

2010

NH DEPT OF REVENUE ADM

FORM F-65(MS) MUNICIPAL SERVICES
(8-21-2009)
STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION



ANNUAL CITY/TOWN
FINANCIAL REPORT
R.S.A. CHAPTER 21-J

30 3 005 019 495
HEBRON TOWN
CLERK
PO BOX 55
HEBRON, NH 03241

(Please correct any error in name, address, and zip code.)

PLEASE
RETURN
COMPLETED
FORM TO

State of New Hampshire
Department of Revenue Administration
Community 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, 20010 to December 31, 20010

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 \$ 2,173,775 ✓
b. State and local taxes assessed for school district \$	827,654 ✓	4933	
c. Land use change taxes - General Fund		3120	T01 -
d. Land use change taxes - Conservation Fund		3121	T01
e. Resident taxes		3180	T01 -
f. Timber taxes		3185	T01 7,155
g. Payments in lieu of taxes		3186	U99 47,500
h. Other taxes (Explain on separate schedule)		3189	T01 -
i. Interest and penalties on delinquent taxes		3190	T01 13,147
j. Excavation tax (@ \$.02 per cu. Yd.)		3187	T99 -
j. TOTAL (Excluding line 1b) ----- >			\$ 2,241,577
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 195
b. Motor vehicle permit fees		3220	T01 115,755
c. Building permits		3230	T99 1,820

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
3. Revenue from licenses, permits and fees (Cont'd)	(a)	T99 (b)
d. Other licenses, permits, and fees	3290	T99 6,783
e. TOTAL ----- >		\$ 124,553
4. Revenue from the federal government		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
d. TOTAL ----- >		\$ -
5. Revenue from the State of New Hampshire		C30
a. Shared revenue block grant	3351	\$ -
b. Meals and rooms distribution	3352	C30 24,369
c. Highway block grant	3353	C46 25,026
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 (Highway Safety)	3359	C 4,960
i. TOTAL ----- >		\$ 54,355
6. Revenue from other governments		D
Intergovernmental revenue - Other	3379	\$
7. Revenue from charges for services (Exclude interfund transfers)		A89
a. Income from departments	3401	\$ 100,232
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		A60
h. Transit or bus system		A94
i. Parks and Recreation		A61
j. Cemeteries		A03
k. Toll highways		A45
l. Other charges	3409	A89
m. TOTAL ----- >		\$ 100,232

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 566
c. Interest on investments	3502	U20 1,157
d. Rents of property	3503	U40 -
e. Fines and forfeits	3504	U99
f. Insurance dividends and reimbursements	3506	U99 -
g. Contributions and donations	3508	U99
h. Other miscellaneous sources not otherwise classified	3509	U99 5,971
i. TOTAL ----- >		\$ 7,694
9. Interfund operating transfers in		
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	54,186
e. Transfers from trust and fiduciary funds	3916	1,750
f. Transfers from conservation fund	3917	
g. TOTAL ----- >		\$ 55,936
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 ----- >		\$ 2,584,347
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2f, column b, page 9) ----- >		\$ 376,819
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) ----- >		\$ 2,961,166
Remarks		

Part I **GENERAL FUND (Continued)**

B. EXPENDITURES - Modified Accrual	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
1. General government				
a. Executive	4130	E29 66,122	G29	F29
b. Election and registration	4140	E89 23,985	G89	F89
c. Financial administration	4150	E23 101,471	G23	F23
d. Revaluation of property	4152	E23 -	G23	F23
e. Legal expense	4153	E25 7,740	G25	F25
f. Personnel administration	4155	E29 19,351	G29	F29
g. Planning and zoning	4191	E29 20,684	G29	F29
h. General government building	4194	E31 76,436	G31	F31
i. Cemeteries	4195	E89 4,495	G89	F89
j. Insurance not otherwise allocated	4196	E89 25,419	G89	F89
k. Advertising and regional association	4197	E89 1,479	G89	F89
l. Other general government	4199	E89 -	G89	F89
m. TOTAL >		\$ 347,182	\$ -	\$ -
2. Public safety				
a. Police	4210	E62 113,084	G62	F62
b. Ambulance	4215	E32 -	G32	F32
c. Fire	4220	E24 68,993	G24	F24
d. Building inspection (code enforcement)	4240	E66 2,000	G66	F66
e. Emergency management	4290	E89 -	G89	F89
f. Other public safety (including communications)	4299	E89 -	G89	F89
g. TOTAL >		\$ 184,077	\$ -	\$ -
3. Airport/Aviation center				
a. Administration	4301	\$	\$	\$
b. Airport operations	4302			
c. Other	4309			
d. TOTAL >		E01 \$ -	G01 \$ -	F01 \$ -

Remarks

Part I GENERAL FUND (Continued)				
B. EXPENDITURES - Modified Accrual (Continued)				
	Account No.	Total expenditure	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
4. Highways and streets				
a. Administration	4311	E44 -	G44 \$	F44 \$
b. Highways and streets	4312	E44 144,978	G44	F44
c. Bridges, railroad crossing	4313	E44 -	G44	F44
d. Street lighting	4316	E44 -	G44	F44
e. Toll highways	4319	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44	G44	F44
f. TOTAL ----->		\$ 144,978	\$	\$
5. Sanitation				
a. Administration	4321	E80 -	G80 \$	F80 \$
b. Solid waste collection	4323	E81 -	G81	F81
c. Solid waste disposal	4324	E81 250,817	G81	F81
d. Solid waste clean-up	4325	E81 -	G81	F81
e. Sewage collection and disposal	4326	E80 -	G80	F80
f. Other sanitation	4329	E80 -	G80	F80
g. TOTAL ----->		\$ 250,817	\$ -	\$ -
6. Water distribution and treatment				
a. Administration	4331	\$	\$	\$
b. Water services	4332			
c. Water treatment	4335			
d. Water conservation	4338			
e. Other water	4339			
f. TOTAL ----->		E91 \$ -	G91 \$ -	F91 \$ -
7. Electric				
a. Administration	4351	\$	\$	\$
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359			
f. TOTAL ----->		E92 \$ -	G92 \$ -	F92 \$ -

Part I		GENERAL FUND (Continued)			
B. EXPENDITURES - Modified Accrual (Continued)		Account No.	Total expenditure	Equipment and land purchases	Construction
		(a)	(b)	(c)	(d)
8. Health					
a. Administration		4411	1,000	\$	\$
b. Pest Control		4414	-		
c. Health agencies and hospitals		4415	13,196		
d. Vital Statistics		4140			
e. Other Health		4419			
f. TOTAL ----->			E32 \$ 14,196	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	8,130	\$	\$
b. Direct assistance		4442	E67 -		
c. Intergovernmental welfare payments		4444	M79 -		
d. Vendor payments		4445	E75 -		
e. Other welfare		4449	E79	G79	F79
f. TOTAL ----->			\$ 8,130	\$ -	\$ -
11. Culture and recreation			E61	G61	F61
a. Parks and recreation		4520	19,578	\$	\$
b. Library		4550	E52	G52	F52
c. Patriotic purposes		4583	E61 259	G61	F61
d. Other culture and recreation		4589	E61 6,640	G61	F61
e. TOTAL ----->			\$ 26,477	\$ -	\$ -
12. Conservation					
a. Administration		4611	7,073	\$	\$
b. Purchase of natural resources		4612			
c. Other conservation		4619	2,400		
d. TOTAL ----->			E59 \$ 9,473	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. EXPENDITURES - Modified Accrual (Continued)	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
14. Economic development				
a. Administration	4651	-	\$	\$
b. Economic development	4652	-		
c. Other economic development	4659	-		
d. TOTAL		E89 \$ -	G89 \$	F89 \$
15. Debt service				
a. Principal long term bonds and notes	4711	87,603	\$	\$
b. Interest on long term bonds and notes	4721	189 70,646		
c. Interest on tax and revenue anticipation notes	4723	189 -		
d. Other debt service charges	4790	E23		
e. TOTAL		\$ 158,249	\$	\$
16. Capital outlay				
a. Land and improvements	4901		\$	
b. Machinery, vehicles, and equipment	4902		G 9,265	
c. Buildings	4903			F
d. Improvements other than buildings	4909			F
e. TOTAL			G \$ 9,265	F \$ -
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	7,852		
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	146,533		
e. Transfers to expendable trust funds	4916			
f. Transfers to nonexpendable trust funds	4918			
f. TOTAL		\$ 154,385		

Remarks

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

Please specify the period --<

A. ASSETS	Account No. (a)	Beginning of year (b)	End of year (c)
1. Current assets			
a. Cash and equivalents	1010	276,394	787,967
b. Investments	1030		-
c. Taxes receivable (See worksheet, page 12)	1080	71,926	51,512
d. Tax liens receivable (See worksheet, page 12)	1110	982	720
e. Accounts receivable	1150	5,400	17,250
f. Due from other governments	1260	404,420	24,370
g. Due from other funds	1310		-
h. Other current assets	1400		873
i. Tax deeded property (subject to resale)	1670		-
j. TOTAL ASSETS (Should equal line B3) ———>		\$ 759,122	\$ 882,692
9. TOTAL expenditures for education purposes			
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	6,370	17,822
b. Compensated absences payable	2030		
c. Contracts payable	2050		-
d. Due to other governments	2070		
e. Due to school districts	2075	375,933	401,654
f. Due to other funds	2080		42,533
g. Deferred revenue	2220		-
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		-
j. Other payables	2270		
k. TOTAL LIABILITIES —————>		\$ 382,303	\$ 462,009
2. Fund equity			
a. Reserve for encumbrances (Please detail on page 10)	2440	9,855	9,552
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		-
e. Unreserved fund balance	2530	366,964	411,131
f. TOTAL FUND EQUITY —————>		\$ 376,819	\$ 420,683
3. TOTAL LIABILITIES AND FUND EQUITY —————>			
(Should equal line A1j) —————>		\$ 759,122	\$ 882,692

✓

✓

9/24/11
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Part VI

RECONCILIATIONS

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY		Amount
1. School district liability at beginning of year <i>(Account number 2075, column b, on page 9)</i>	<i>= last yrs.</i>	\$ ✓ 375,933
2. Add: School district assessment for current year		✓ 827,654
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		1,203,587
4. SUBTRACT: Payments made to school district		< 801,933 >
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>	<i>to BIS</i>	401,654 ✓
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) <i>(Be sure to include (TANS) in Account number 2230, column c, page 9)</i>		\$ -

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) *	<i>= last yr</i> ✓ 10,257	36,000	46,257 10,257
2. SUBTRACT: Abatements made (From tax collector's report)	(4,100)		(4,100)
3. SUBTRACT: Discounts			-
4. SUBTRACT: Refunds (Cash abatements)			-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	(2,000)	(8,000)	(10,000)
6. Excess of estimate (Add to revenue on page 1, line 1a)	✓ 4,157	28,000 (8,000)	32,157 (3,843) ✓

*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 (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	<i>= 1080</i> ✓ 53,512	✓ 8,720	62,232
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	(2,000)	(8,000)	(10,000)
3. Receivable, end of year *	51,512	720	52,232

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

Part VII	SUMMARY OF REVENUES FOR ALL OTHER FUNDS Please specify the period --<			
January 1, 2010 - December 31, 2010				
REVENUE AND OTHER FINANCING SOURCES	Capital Projects	Special Revenue	Proprietary funds	
	(a)	(b)	Enterprise (c)	Internal service (d)
	T01	T01	T01	
1. Revenue from taxes	\$ -	\$ -	\$	\$
	T99	T99	T99	
2. Revenue from licenses, permits, and fees				
	B89	B89	B89	
3. Revenue from the federal government	-	-		
	C89	C89	C89	
4. Revenue from the State of New Hampshire	-	-		
	D89	D89	D89	
5. Revenue from other governments				
6. Revenue from charges for services			A91	
(a) Water supply system charges				
			A80	
(b) Sewer user charges				
			A81	
(c) Garbage/refuse collection charges				
	A92	A92	A92	
(d) Electric				
	A01	A01	A01	
(e) Airport and aviation				
	A44	A44	A44	
(f) Highway				
	A45	A45	A45	
(g) Toll facilities				
	A61	A61	A61	
(h) Parks and recreation				
	A60	A60	A60	
(i) Parking				
	A94	A94	A94	
(j) Transit or bus system				
(k) Other - Specify --<	A89	A89	A89	
(1) Library				
	A89	A89	A89	
(2)				
	A89	A89	A89	
(3)				
7. Revenue from miscellaneous sources	U20	U20	U20	
(a) Interest on investments				
	U99	U99	U99	
(b) Other miscellaneous sources	-	-		
8. Interfund operating transfers in				
	U99	U99	U99	
9. Other financial sources		20		
10. TOTAL REVENUE AND OTHER SOURCES	\$ -	\$ 20	\$ -	\$ -

Part VIII	SUMMARY OF EXPENDITURES FOR ALL OTHER		Please specify the period -->	
	January 1, 2010 - December 31, 2010			
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	F89 -	E89 -	E89	
(a) Police				
(b) ambulance				
© fire				
3. Airport/Aviation center	F01	E01	E01	
4. Highway and streets	F44 -	E44 -	E44	
5. Toll highways	F45 -	E45 -	E45	
6. Sanitation	F80 -	E80 -	E80	
7. Water distribution and treatment	F91 -	F91 -	E91	
8. Sewerage	F80	E80 -	E80	
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	F89	F89 -	F89	
20. Interfund operating transfers out				
21. TOTAL EXPENDITURES ----->	\$ -	\$ -	\$ -	\$ -
Remarks				

Part IX **BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS** Please specify the period -->

As of December 31, 2010

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	\$ -	\$ 8,227	\$ -	\$ -
(b) Investments	1030	-	-		
(c) Accounts receivable	1150	-	-		
(d) Due from other governments	1260	-	-		
(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 ----->		\$ -	\$ 8,227	\$ -	\$ -

Part VIII **BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Cont** Please specify the period --ã

december 31,2010

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	\$ -	\$ -	\$ -	\$ -
(b) Compensated absences payable	2030				
(c) Contracts payable	2050	-	-		
(d) Due to other governments	2070	-	-		
(e) Due to other funds	2080	-	-		
(f) Deferred revenue	2220	-	-		
(g) Notes and bonds payable					
(h) Other - Specify --K					
(I) TOTAL LIABILITIES →		\$ -	\$ -	\$ -	\$ -
2. Fund equity/Capital					
(a) Reserve for encumbrances	2440				
(b) Reserve for special purposes	2490		8,227		
(c) Unreserved fund balance	2530		-		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY →		\$ -	\$ 8,227	\$ -	\$ -
3. TOTAL LIABILITIES AND FUND EQUITY →		\$ -	\$ 8,227	\$ -	\$ -

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 VI.

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 1,595,227	29U	39U 87,481	44U 1,507,746
Interest on water debt	19I			

D. SALARIES AND WAGES	Total Wages Paid
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.	Z00 153,123.00

E. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR
 Report separately for each of the three 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 par value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. 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	W61 \$ 1,490,251

CERTIFICATION

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

Signatures of a majority of the governing body:

John W. [unclear]
 [unclear]
 Curtis Thomey

GENERAL INSTRUCTIONS

Three copies of this report are sent to each municipality. Selectmen, treasurer and tax collector are expected to cooperate in making out this report. When completed, one copy should be returned to the Department of Revenue Administration and one copy should be placed in your municipal records. The third copy is for the use in preparing the annual printed report for the voters. Please be sure you have completed Part IX, items A-D.

WHEN TO FILE: (R.S.A. 21J)

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
Community Services Division
PO Box 487
Concord, NH 03302-0487