

2011

FORM **F-65(MS-45)**  
(1-25-2011)STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION**NEW HAMPSHIRE  
ANNUAL COUNTY  
FINANCIAL REPORT****GOVERNMENTS DIVISION USE ONLY****PLEASE  
RETURN  
COMPLETED  
FORM TO**State of New Hampshire  
Department of Revenue Administration  
Municipal Services Division  
PO Box 487  
Concord, NH 03302-0487  
Telephone: (603) 271-3397For the Fiscal Year Ended: December 31, 2010 or 12/31/2012County of BELKNAP

<b>MAILING ADDRESS</b>	Number and street			Telephone		
	34 COUNTY DRIVE			Area code	Number	Extension
				603	527-5400	1285
	Town	State	ZIP Code	FAX		
	LACONIA	NH	03246	Area code	Number	
				603	527-5409	

**WHEN TO FILE****April 1st** — For counties reporting on a **calendar year basis**. RSA 21-J: 34, V**Sept. 1st** — For counties reporting on an **optional fiscal year basis**. RSA 21-J: 34, V**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. (If prepared by a person other than the county officials, this declaration is based on all information of which the preparer has knowledge.)

Signature of Clerk of Board of Commissioners		County	Date
<i>Stephen H. Anderson</i>		BELKNAP	
Preparer (Please print or type)	Signature	Date	
GLEN A WARING	<i>Glen Waring</i>	9/16/13	



9/18/13 MAILED TO DRA

**Part I GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL**

As of December 31, 2012 OR June 30, 201\_\_

A. ASSETS	Account No. (a)	Beginning of Year (b)	End of Year (c)
1. Current assets			
a. Cash and equivalents	1010	5434235	4017131
b. Investments	1030		
c. Taxes receivable (Unincorporated places)	1080		
d. Municipal assessments receivable	1081		
e. Tax liens receivable (Unincorporated places)	1110		
f. Accounts receivable	1150	810726	906783
g. Due from other governments	1260	566625	235748
h. Due from other funds	1310	18516	59490
i. Inventory (current portion)	1410	38254	42862
j. Prepaid items - Specify	1430		
OTHER		9199	
k. Other current assets - Specify	1700		
RESTRICTED CASH & INVESTMENTS		35217	38895
<b>TOTAL ASSETS</b> →		\$ 6912772	\$ 5300909
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Accounts payable	2020	460121	1109315
b. Compensated absences payable	2030		
c. Contracts payable	2060		
d. Due to other governments	2070	978233	
e. Due to other funds	2080		
f. Deferred revenue	2220		
g. Notes payable - Current	2230		
h. Bonds payable - Current	2250		
i. Other payables - Specify	2270		
ACCRUED EXPENSES		209521	281836
PAYABLE FROM RESTRICTED CASH		3396	3398
<b>TOTAL LIABILITIES</b> →		\$ 1651271	\$ 1394549
2. Fund equity			
a. Assigned (formerly reserve for encumbrances)	2440	38254	42879
b. Assigned (formerly reserve for special purposes)	2490	4878738	2141258
c. Unassigned (formerly unreserved fund balance)	2530	344509	1722223
<b>TOTAL FUND EQUITY</b> →		\$ 5261501	\$ 3906360
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b> →		\$ 6912772	\$ 5300909

**Part I GENERAL FUND — MODIFIED ACCRUAL - Continued**

Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount
<b>3110</b>	<b>3100 Assessments/Taxes</b> Property taxes (Unincorporated places)	T01 14043150		<b>3400 Charges for services (General fund)</b>	A89
<b>3111</b>	Municipal assessment	T01	<b>3401</b>	Sheriff's department	A89 410555
<b>3120</b>	Land use change tax (Unincorporated)	T01	<b>3402</b>	Register of deeds	A89 829873
<b>3180</b>	Resident tax (Unincorporated places)	T01	<b>3403</b>	Corrections	A89 162878
<b>3185</b>	Yield tax (Unincorporated places)	T01	<b>3404</b>	Nursing homes	A89 8898088
<b>3186</b>	Payments in lieu of tax (Unincorporated)	U99	<b>3406</b>	Cooperative extension	A59
<b>3187</b>	Payments in lieu of tax	U99	<b>3407</b>	Maintenance department	A89
<b>31__</b>	Other — Specify <input checked="" type="checkbox"/>		<b>340_</b>	Other — Specify <input checked="" type="checkbox"/>	A89
<b>1.</b>			<b>340_</b>	RESTORATIVE JUSTICE	A89 21993
<b>2.</b>		U99	<b>340_</b>	HUMAN SERVICES	A89 491841
			<b>340_</b>	INTERGOVERNMENTAL	A89 58633
<b>3290</b>	<b>Revenue from licenses, permits, and fees</b> Other licensing and permit taxes	T29	<b>340_</b>		A89
			<b>340_</b>		A89
				<b>3500 Revenue from miscellaneous sources</b>	U11
	<b>3300 Revenue from Federal Government</b> Airports	B01	<b>3501</b>	Sale of county property	
	Natural resources	B59	<b>3502</b>	Interest on investments	U20 2285
	Sewerage	B80	<b>3503</b>	Rents	U40
	Other	B89	<b>350_</b>	Royalties	U41
			<b>3504</b>	Fines and forfeits	U30
			<b>3506</b>	Insurance premiums and reimbursements	U99
			<b>3508</b>	Private or public donations	U50
<b>3351</b>	<b>3350 Revenue from the State of New Hampshire</b> Shared revenue (unincorporated places)	C30	<b>3509</b>	Other miscellaneous sources	U99 642312
<b>3352</b>	Incentive funds	C30		GUNSTOCK-TRANSFER	175000
	Sewerage	C80			
<b>3354</b>	Water pollution grants	C89			
<b>3356</b>	State and Federal Forest Land (unincorporated places)	C89	<b>3912</b>	<b>3900 Other financial sources</b> Transfers from special revenue funds	
<b>3359</b>	Other — Specify <input checked="" type="checkbox"/>	C89	<b>3913</b>	Transfers from capital project funds	
	Welfare (including Medicaid)	C79	<b>3914</b>	Transfers from proprietary funds	
	<b>3370 Revenue from other governments</b> Sewerage	D80	<b>3915</b>	Transfers from capital reserve	
	Other	D89	<b>3916</b>	Transfers from trust and fiduciary fund	
			<b>3934</b>	Proceeds from long-term notes/bonds	
Please continue in next column. 			<b>TOTAL REVENUES</b>  \$ 25736608		

**Part I GENERAL FUND — MODIFIED ACCRUAL — Continued**

Acct. No.	EXPENDITURES	Total expenditure (Includes col. b and c) (a)	Equipment and land purchases (b)	Construction (c)
<b>4110</b>	<b>4100 General government</b>	E29	G29	F29
	County convention costs	9532		
<b>4120</b>	Judicial	E25	G25	F25
<b>4122</b>	Jury costs	E25	G25	F25
<b>4123</b>	County Attorney's Office	E25 615712	G25	F25
<b>4124</b>	Victim Witness Advocacy Program	E25	G25	F25
<b>4130</b>	Executive	E29 469789	G29	F29
<b>4150</b>	Financial administration	E23 298354	G23	F23
<b>4155</b>	Personnel administration	E29	G29	F29
<b>4192</b>	Medical examiner	E62	G62	F62
<b>4193</b>	Register of deeds	E29 433133	G29	F29
<b>4194</b>	Government building maintenance	E31 2390600	G31	F31
<b>4196</b>	Insurance not otherwise allocated	E89	G89	F89
<b>4198</b>	Contingency			
<b>41</b>	Other — Specify <input checked="" type="checkbox"/> INFO TECHNOLOGY	E89 85696	G89	F89
<b>41</b>		E89	G89	F89
<b>4211</b>	<b>4200 Public safety and corrections</b>	E62	G62	F62
	Sheriff's department	2045443		
<b>4212</b>	Temporary custody of prisoners	E62	G62	F62
<b>4214</b>	Sheriff's Support services	E62	G62	F62
<b>4219</b>	Other public safety	E89	G89	F89
<b>4230</b>	Correction	E04 3089295	G04	F04
<b>4235</b>	Adult probation and parole	E05 175553	G05	F05
<b>4301</b>	<b>4300 County Farm</b>	E89	G89	F89
	Administration			
<b>4302</b>	Operating expense	E89	G89	F89
<b>4309</b>	Other — Specify <input checked="" type="checkbox"/>	E89	G89	F89
		E89	G89	F89
		E89	G89	F89
<b>4411</b>	<b>4400 County nursing home</b>	E77	G77	F77
	Administration			
<b>4412</b>	Operating expense	E77 10214360	G77	F77
		E77	G77	F77
		E77	G77	F77
<b>4439</b>	Other health	E32	G32	F32
	<b>SUBTOTAL all expenditures</b>	\$ 19827467	\$ 0	\$ 0

<b>Part I GENERAL FUND — MODIFIED ACCRUAL — Continued</b>				
Acct. No.	EXPENDITURES	Total expenditure (Includes col. b and c) (a)	Equipment and land purchases (b)	Construction (c)
	<b>SUBTOTAL all expenditures — Enter figures from page 4.</b> →	19827467	0	0
	<b>4440 Human services</b>	E79	G79	F79
4441	Administration	5509105		
4442	Money paid <b>directly</b> to needy persons covered by Federal aid programs (Temporary Assistance for Needy Families)	J67		
4442	Money paid <b>directly</b> to needy persons <b>not</b> covered by Federal aid programs (general relief, home relief, poor relief, etc.)	J68		
4443	Board and care of children	E79	G79	F79
444	Other — Specify <input checked="" type="checkbox"/>	E89	G89	F89
444	Other — Specify <input checked="" type="checkbox"/>	E89	G89	F89
	<b>4610 Cooperative extension services</b>	E59	G59	F59
4611	Administration	162818		
4619	Other conservation	E59	G59	F59
	<b>OTHER OUTSIDE AGENCIES</b>	780051		
	<b>4650 Economic Development</b>	E89	G89	F89
4651	Administration	75000		
4652	Economic development	E89	G89	F89
4659	Other	E89	G89	F89
	<b>4700 Debt service</b>			
4711	Principal, long-term bonds and notes	600000		
4721	Interest, long-term bonds and notes	I89 137325		
4723	Interest on revenue anticipation notes	I89		
47	Other debt service	E23		
4800	<b>Intergovernmental transfers</b>			
	<b>4900 Capital outlay</b>			
4901	Land and improvements			
4902	Machinery, vehicles, and equipment			
4903	Buildings			
490	Other			
	<b>Transfers to — Specify <input checked="" type="checkbox"/></b>			
491				
491	Specify <input checked="" type="checkbox"/>			
491	Specify <input checked="" type="checkbox"/>			
491				
	<b>GRAND TOTAL ALL EXPENDITURES</b> →	\$ 27091766	\$ 0	\$ 0

**Part II SCHEDULE OF LONG-TERM INDEBTEDNESS**

The amount of outstanding long-term indebtedness must be reported as of the end of the county fiscal year.

Schedule of long-term indebtedness as of Fiscal Year ending _____		Month	Day	Year		
		12	31	2012		
Long-term bonds/notes outstanding List each issue separately  (a)	Purpose of issue — Mark (X) appropriate column (b)					Amount  (c)
	Hospital bonds	Court house	Farm	Corrections	Other	
1. GENERAL PURPOSE BONDS					X	1630000
2. ROOF BONDS					X	1470000
3. _____						
4. _____						
5. _____						
6. _____						
7. _____						
8. Total long-term bonds/notes outstanding end of fiscal year _____						\$ 3100000

**Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS**

	Amount
1. Outstanding debt — Beginning of fiscal year	3700000
2. New debt created during the fiscal year	
a. Long-term notes issued	
b. Bonds issued	
3. TOTAL — Sum of lines 2a and 2b _____	\$ 0
4. TOTAL — Sum of lines 1 and 3 _____	\$ 3700000
5. Debt retirement during fiscal year	
a. Long-term notes paid	
b. Bonds paid	600000
6. TOTAL — Sum of lines 5a and 5b _____	\$ 600000
7. TOTAL outstanding debt — End of fiscal year Line 4 less line 6 _____	\$ 3100000



**Part IV SUMMARY OF REVENUES FOR ALL OTHER FUNDS**

	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
<b>A. REVENUE AND OTHER FINANCING SOURCES</b>				
1. Revenue from taxes/assessments	T01	T01	T01	
2. Revenue from licenses, fees, etc.	T29	T29	T29	
3. Revenue directly from Federal Government	B89	B89	B89	
4. Revenue from State of New Hampshire	C89	C89	C89	
5. Revenue from other government	D89	D89	D89	
6. Revenue from charges for service — Specify <i>✓</i>	A89	A89	A89	54516
a. _____				
b. _____	A89	A89	A89	
c. _____	A89	A89	A89	
d. _____	A89	A89	A89	
7. Revenue from miscellaneous sources — Specify <i>✓</i>	U20	U20	U20	
a. Interest on investments				
b. Other miscellaneous sources	U99	U99	U99	
8. Interfund operating transfers in				
9. Proceeds from long-term notes/bonds				
<b>10. TOTAL REVENUE AND OTHER SOURCES</b> —————→	\$ 0	\$ 0	\$ 0	\$ 54516

CONTINUE WITH PART B ON THE NEXT PAGE.

**Part IV SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS — Continued**

	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
<b>B. EXPENDITURE (BY FUNCTION)</b>				
1. Maintenance of government buildings	F31	E31	E31	
2. Public safety	F89	E89	E89	
3. Corrections	F05	E05	E05	19962
4. County nursing home	F77	E77	E77	
5. Human services	F79	E79	E79	
6. Cooperative extension services	F59	E59	E59	
7. Other — Specify <i>z</i>	F89	E89	E89	
a. COUNTY ATTORNEY				34554
b.	F89	E89	E89	
8. Capital outlay	F89	F89	F89	
9. Depreciation/Amortization				
10. Debt service	E23	E23	E23	
11. Interfund operating transfers out				
12. Intergovernmental transfers				
<b>13. TOTAL EXPENDITURES</b> —————→	\$ 0	\$ 0	\$ 0	\$ 54516

Remarks



**Part V BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS****A. ASSETS****1. Current assets****a.** Cash and equivalents**b.** Investments**c.** Accounts receivable**d.** Due from other government**e.** Due from other funds**f.** Other — Specify *Z***2. Fixed assets****a.** Land and improvements**b.** Buildings**c.** Machinery, vehicles, equipment**d.** Construction in progress**e.** Accumulated depreciation**f.** Other assets**3. TOTAL ASSETS**

	Acct. No.	Capital projects (a)	Special revenue (b)	Proprietary funds	
				Enterprise (c)	Internal service (d)
	1010				17
	1030				
	1150				
	1260				
	1310				
	14				
	1610				
	1620				
	1640				
	1650				
	1690				
	1700				
	XXXX	\$ 0	\$ 0	\$ 0	\$ 17

CONTINUE WITH PART B ON THE NEXT PAGE.

**Part V BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS — Continued**

B. LIABILITIES AND FUND EQUITY	Acct. No.	Capital projects (a)	Special revenue (b)	Proprietary funds	
				Enterprise (c)	Internal service (d)
<b>1. Liabilities</b>					
a. Accounts payable	2020				
b. Compensated absences	2030				
c. Contracts payable	2060				
d. Due to other government	2070				
e. Due to other funds	2080				
f. Other — Specify <i>x</i>					
(1) _____	2				
(2) _____	2				
(3) _____	2				
<b>g. TOTAL liabilities — Sum of lines a through f(3)</b>	→	\$ 0	\$ 0	\$ 0	\$ 0
<b>2. Fund equity/Capital</b>					
a. Assigned (formerly reserve for encumbrances)	2440				
b. Assigned (formerly reserve for special purposes)	2490				17
c. Unassigned (formerly unreserved fund balance deficit)	2530				
d. County contributed capital	2610				
e. Other contributed capital	2620				
f. Retained earnings	2790				
<b>g. TOTAL fund equity — Sum of lines a through f</b>	→	\$ 0	\$ 0	\$ 0	\$ 17
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>					
<i>Sum of lines 1g and 2g</i>	→	\$ 0	\$ 0	\$ 0	\$ 17

**Part VI 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 IV.

Purpose (a)	Account No. (b)	Amount paid to other local governments (c)
Cooperative extension services	4610	M59 \$
Cities -- Towns	4199	M89

Purpose (a)	Account No. (b)	Amount paid to the State (c)
Welfare		L79 \$
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)	
All debt	19U 3700000	29U	39U 600000	49U 3100000

**C. SALARIES AND WAGES**

Report here the total salaries and wages paid to all employees of your county 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 county 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

200

9632601

**D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

Report separately for each of the three types of funds listed below, the total 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. 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)
<b>Sinking funds</b> -- Reserves held for redemption of long-term debt	W01
<b>Bond funds</b> -- Unexpended proceeds from sale of bond issues held pending disbursement	W31
<b>All other funds except</b> employee retirement funds, and nonexpendable trust funds.	W61

**CENSUS USE ONLY****PLEASE BE SURE YOU HAVE COMPLETED SECTION VI**

Clear Fields

Print Form



## DO NOT STAPLE

33333		a Control number		For Official Use Only ▶ OMB No. 1545-0008			
b Kind of Payer (Check one)		941 <input checked="" type="checkbox"/> CT-1		Military <input type="checkbox"/> Hshld. emp. <input type="checkbox"/> 943 <input type="checkbox"/> Medicare govt. emp. <input type="checkbox"/> 944 <input type="checkbox"/>		Kind of Employer (Check one)	
						None apply <input type="checkbox"/> State/local non-501c <input checked="" type="checkbox"/> 501c non-govt. <input type="checkbox"/> State/local 501c <input type="checkbox"/> Federal govt. <input type="checkbox"/> Third-party sick pay (Check if applicable) <input type="checkbox"/>	
c Total number of Forms W-2		d Establishment number		1 Wages, tips, other compensation		2 Federal income tax withheld	
304				8904.799.56		1073741.26	
e Employer identification number (EIN)				3 Social security wages		4 Social security tax withheld	
02-6000065				7827780.06		328766.42	
f Employer's name				5 Medicare wages and tips		6 Medicare tax withheld	
BELKNAP COUNTY				9632600.80		139674.31	
34 COUNTY DR. LACONIA, NH 03246				7 Social security tips		8 Allocated tips	
				9		10 Dependent care benefits	
				11 Nonqualified plans		12a Deferred compensation	
g Employer's address and ZIP code				13 For third-party sick pay use only		12b	
h Other EIN used this year				14 Income tax withheld by payer of third-party sick pay			
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
Contact person				Telephone number		For Official Use Only	
Email address				Fax number			

Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶

Title ▶

Date ▶

Form **W-3 Transmittal of Wage and Tax Statements** **2013**Department of the Treasury  
Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration (SSA).

Photocopies are not acceptable. Do not send Form W-3 if you filed electronically with the SSA.

Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

**Reminder**

**Separate instructions.** See the 2013 General Instructions for Forms W-2 and W-3 for information on completing this form.

**Purpose of Form**

A Form W-3 Transmittal is completed only when paper Copy A of Form(s) W-2, Wage and Tax Statement, is being filed. Do not file Form W-3 alone. Do not file Form W-3 for Form(s) W-2 that were submitted electronically to the SSA (see below). All paper forms **must** comply with IRS standards and be machine readable. Photocopies are **not** acceptable. Use a Form W-3 even if only one paper Form W-2 is being filed. Make sure both the Form W-3 and Form(s) W-2 show the correct tax year and Employer Identification Number (EIN). Make a copy of this form and keep it with Copy D (For Employer) of Form(s) W-2 for your records. The IRS recommends retaining copies of these forms for four years.

**E-Filing**

The SSA strongly suggests employers report Form W-3 and Forms W-2 Copy A electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website:

- **W-2 Online.** Use fill-in forms to create, save, print, and submit up to 50 Forms W-2 at a time to the SSA.
- **File Upload.** Upload wage files to the SSA you have created using payroll or tax software that formats the files according to the SSA's *Specifications for Filing Forms W-2 Electronically (EFW2)*.

W-2 Online fill-in forms or file uploads will be on time if submitted by March 31, 2014. For more information, go to [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) and select "First Time Filers" or "Returning Filers" under "BEFORE YOU FILE."

**When To File**

Mail Form W-3 with Copy A of Form(s) W-2 by February 28, 2014.

**Where To File Paper Forms**

Send this entire page with the entire Copy A page of Form(s) W-2 to:

**Social Security Administration  
Data Operations Center  
Wilkes-Barre, PA 18769-0001**

**Note.** If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Publication 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10159Y

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