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2010

FORM F-65(MS-45)  
(8-25-2009)

NH DEPT OF REVENUE ADM  
MUNICIPAL SERVICES

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION



GOVERNMENTS DIVISION USE ONLY

30 1 001 001 1.00 61048  
BELKNAP COUNTY  
COMMISSIONER  
34 COUNTY DR  
LACONIA, NH 03246 2900

# NEW HAMPSHIRE ANNUAL COUNTY FINANCIAL REPORT

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) 271-3397

For the Fiscal Year Ended: December 31, 2009 or \_\_\_\_\_

County of BELKNAP

MAILING ADDRESS	Number and street		Telephone	
	34 County Drive	Area code 603	Number 527-5400	Extension
	Town	State	ZIP Code	FAX
	Laconia	NH	03246	Area code 603
				Number 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>[Signature]</i>		Belknap	09/22/2010
Preparer (Please print or type)	Signature		Date
Marie Mora	<i>[Signature]</i>		09/21/2010

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**Part I**

**GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL**

As of December 31, 2009 OR June 30, 200

A. ASSETS		Account No.	Beginning of Year	End of Year
1. Current assets		(a)	(b)	(c)
a. Cash and equivalents		1010	3,195,661.	3,770,374
b. Investments		1030	53,415	53,593
c. Taxes receivable (Unincorporated places)		1080		
d. Municipal assessments receivable		1081		
e. Tax liens receivable (Unincorporated places)		1110		
f. Accounts receivable		1150	157,731	126,835
g. Due from other governments		1260		383,192
h. Due from other funds		1310	2,779,613	3,196,885
i. Inventory (current portion)		1410		
j. Prepaid items - Specify		1430		
Advance to Component Unit			96,210	
k. Other current assets - Specify		1700		
Restricted Cash & Investments			63,394	62,222
<b>TOTAL ASSETS</b>			\$6,346,024	\$ 7,593,101
<b>B. LIABILITIES AND FUND EQUITY</b>				
1. Current liabilities				
a. Accounts payable		2020	1,190,094	153,377
b. Compensated absences payable		2030		
c. Contracts payable		2060		
d. Due to other governments		2070	704,588	430,739
e. Due to other funds		2080	1,414	
f. Deferred revenue		2220		
g. Notes payable - Current		2230		
h. Bonds payable - Current		2250		
i. Other payables - Specify		2270		
Accrued expense			297,833	374,185
Deferred Revenue			50,972	25,000
Payable from restricted assets			63,394	62,222
<b>TOTAL LIABILITIES</b>			\$ 2,308,295	\$ 1,045,523
2. Fund equity				
a. Reserve for encumbrances		2440		
b. Reserve for special purposes		2490		
c. Unreserved fund balance		2530	4,037,729	6,547,578
<b>TOTAL FUND EQUITY</b>			\$ 4,037,729	\$ 6,547,578
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>			\$ 6,346,024	\$ 7,593,101

new vs expd v#4,382,429  
 no fund bal 56-84,20,158

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**Part 1 GENERAL FUND -- MODIFIED ACCRUAL - Continued**

Accl. No.	SOURCES OF REVENUES AND CREDITS	Amount	Accl. No.	SOURCES OF REVENUES AND CREDITS	Amount
3110	3100 Assessments/Taxes Property taxes (Unincorporated places)	T01 14,394,060	3401	3400 Charges for services (General fund) Sheriff's department	A89
3111	Municipal assessment (Unincorporated)	T01 19,594,060	3402	Register of deeds	A89
3120	Land use change tax (Unincorporated)	T01	3403	Corrections	A89
3180	Resident tax (Unincorporated places)	T01	3404	Nursing homes	A89
3185	Yield tax (Unincorporated places)	T01	3406	Cooperative extension	A89
3186	Payments in lieu of tax (Unincorporated)	U99	3407	Maintenance department	A89
3187	Payments in lieu of tax	U99	340_	Other -- Specify Z Charge for Services	A89 1,259,385
31_	Other -- Specify Z		340_		A89
1.		U99	340_		A89
2.		U99	340_		A89
3290	Revenue from licenses, permits, and fees Other licensing and permit taxes	T29	340_		A89
			340_		A89
			340_		A89
	3300 Revenue from Federal Government Airports	B01	340_		A89
	Natural resources	B59	3501	3500 Revenue from miscellaneous sources Sale of county property	U11
	Sewerage	B80	3502	Interest on investments	U20 6,098
	Other	B89	3503	Rents	U40
			350	Royalties	U41
			3504	Fines and forfeits	U30
			3506	Insurance premiums and reimbursements	U99
			3508	Private or public donations	U50
			3509	Other miscellaneous sources	U99 508,619
3351	3350 Revenue from the State of New Hampshire Shared revenue (unincorporated places)	C90			
3352	Incentive funds	C90			
	Sewerage	C90			
3354	Water pollution grants	C95	3912	3900 Other financial sources Transfers from special revenue funds	
3358	State and Federal Forest Land (unincorporated places)	C89	3913	Transfers from capital project funds	
3359	Other -- Specify Z	C89	3914	Transfers from proprietary funds	
	Welfare (including Medicaid)	C79	3915	Transfers from capital reserve	
	3370 Revenue from other governments	D80	3916	Transfers from trust and fiduciary fund	
	Sewerage	D89	3934	Proceeds from long-term notes/bonds	
	Other Intergovernmental	D89 1,374,221		TOTAL REVENUES	\$17,542,383

Please continue in next column.

**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)
4110	4100 General government County convention costs	E29	G29	F29
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	E25	G25	F25
4124	Victim Witness Advocacy Program	E25	G25	F25
4130	Executive	E29	G29	F29
4150	Financial administration	E23	G23	F23
4155	Personnel administration	E29	G29	F29
4192	Medical examiner	E62	G62	F62
4193	Register of deeds	E29	G29	F29
4194	Government building maintenance	E31	G31	F31
4196	Insurance not otherwise allocated	E89	G89	F89
4198	Contingency			
41	Other — Specify Z General Government	E99 2,387,821	G89 38,530	F89
41	Capital Outlay	E99 34,610	G89	F89
4211	4200 Public safety and corrections Sheriff's department	E62	G62	F62
4212	Temporary custody of prisoners	E62	G62	F62
4214	Sheriff's Support services	E62	G62	F62
4219	Other public safety	E89 5,847,203	G89 53,771	F89
4239	Correction	E04	G04	F04
4235	Adult probation and parole	E05	G05	F05
4301	4300 County Farm Administration	E89	G89	F89
4302	Operating expense	E89	G89	F89
4309	Other — Specify Z	E89	G89	F89
		E89	G89	F89
4411	4400 County nursing home Administration	E77	G77	F77
4412	Operating expense	E77	G77	F77
		E77	G77	F77
		E77	G77	F77
4439	Other health	E32 4,271,554	G32	F32
		E32	G32	F32
	<b>SUBTOTAL all expenditures</b>	<b>\$ 12,541,188</b>	<b>\$ 92,301</b>	<b>\$</b>

**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>SUBTOTAL all expenditures — Enter figures</b> <i>from page 4.</i>	<b>12,541,188</b>	<b>92,301</b>	
4441	4440 Human services Administration	E79	G79	F79
4442	Money paid directly to needy persons covered by Federal aid programs (Temporary Assistance for Needy Families)	J67		
4442	Money paid directly to needy persons not 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 Z	E89	G89	F89
444	444 Education & Social Service Agencies			
444	Other — Specify Z	E99	G99	F99
4611	4610 Cooperative extension services Administration	E59	G59	F59
4619	Other conservation	E59	G59	F59
4651	4650 Economic Development Administration	E99	G99	F99
4652	Economic development	E99	G99	F99
4659	Other	E99	G99	F99
4711	4700 Debt service Principal, long-term bonds and notes			
4721	Interest, long-term bonds and notes	I89		
4723	Interest on revenue anticipation notes	I89		
47	Other debt service	E23		
		294,804		
4800	Intergovernmental transfers			
	4900 Capital outlay			
4901	Land and Improvements			
4902	Machinery, vehicles, and equipment			
4903	Buildings			
490	Other			
491	Transfers to — Specify Z			
491	Specify Z			
491	Specify Z			
491	Specify Z			
<b>GRAND TOTAL ALL EXPENDITURES</b>		<b>\$ 13,159,954</b>	<b>\$ 92,301</b>	<b>\$</b>

**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 12 Month 31 Day 2009 Year

Long-term bonds/notes outstanding List each issue separately	Purpose of issue — Mark (X) appropriate column (b)					Amount (c)
	Hospital bonds	Court house	Farm	Corrections	Other	
1. General Purpose Bond				X		206,064
2. Roof Bond				X		882,000
3. Nursing Home Addition			X			2,513,936
4. Nursing Home Roof			X			1,323,000
5.						
6.						
7.						
8. Total long-term bonds/notes outstanding end of fiscal year						\$ 4,925,000

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

	Amount
1. Outstanding debt — Beginning of fiscal year	5,420,000
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	\$ 5,420,000
5. Debt retirement during fiscal year	
a. Long-term notes paid	
b. Bonds paid	495,000
6. TOTAL — Sum of lines 5a and 5b	\$ 495,000
7. TOTAL outstanding debt — End of fiscal year Line 4 less line 6	\$ 4,925,000

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

A. 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/assessments				
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 — <i>Specify</i> ✓	A89	A89	A89	
a. Charges for Services			4,988,284	
b. Other Nursing Home Revenues	A89	A89	A89 3,629,233	
c. _____	A89	A89	A89	
d. _____	A89	A89	A89	
7. Revenue from miscellaneous sources — <i>Specify</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> →	\$	\$	\$8,617,517	\$

CONTINUE WITH PART B ON THE NEXT PAGE.

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

B. EXPENDITURE (BY FUNCTION)	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
1. Maintenance of government buildings	F31	E31	E31	
2. Public safety	F89	E89	E89	
3. Corrections	F05	E05	E05	
4. County nursing home	F77	E77	E77 10,596,773	
5. Human services	F79	E79	E79	
6. Cooperative extension services	F59	E59	E59	
7. Other — Specify <i>z</i>	F89	E89	E89	
a.				
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> →	\$	\$	\$ 10,596,773	\$

Remarks



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

A. ASSETS	Acct. No.	Capital projects (a)	Special revenue (b)	Proprietary funds	
				Enterprise (c)	Internal service (d)
<b>1. Current assets</b>					
a. Cash and equivalents	1010			6,401	
b. Investments	1030				
c. Accounts receivable	1150			88,597	
d. Due from other government	1260			1,014,184	
e. Due from other funds	1310				
f. Other — Specify <i>z</i> Deferred Debt Financing Expense				15,936	
Inventory	14__			43,150	
<b>2. Fixed assets</b>					
a. Land and improvements	1610				
b. Buildings	1620				
c. Machinery, vehicles, equipment	1640				
d. Construction in progress	1650				
e. Accumulated depreciation	1690				
f. Other assets	1700			6,495,557	
<b>3. TOTAL ASSETS</b> →	XXXXX	\$	\$	\$7,663,825	\$

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			120,568	
b. Compensated absences	2030			141,886	
c. Contracts payable	2060				
d. Due to other government	2070				
e. Due to other funds	2080			3,154,406	
f. Other — Specify <input checked="" type="checkbox"/>					
(1) Accrued Expenses	2			406,820	
(2) Bond Payables	2			3,836,936	
(3)	2				
<b>g. TOTAL liabilities — Sum of lines a through f(3) —————&gt;</b>		\$	\$	\$ 7,660,616	\$
<b>2. Fund equity/Capital</b>					
a. Reserve-encumbrances	2440				
b. Reserve — Special purpose	2490				
c. Unreserved fund balance	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 —————&gt;</b>		\$	\$	\$ -0-	\$
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b> <b>Sum of lines 1g and 2g —————&gt;</b>		\$	\$	\$ 7,660,616	\$

**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
		\$ L89
All other purposes	4199	

**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 5,420,000	29U ✓	39U 495,000	49U 4,925,000

**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  
Z00

**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 Orbit cents (b)
Sinking funds - Reserves held for redemption of long-term debt	W01
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds, and nonexpendable trust funds.	W61 3770374

**CENSUS USE ONLY**

PLEASE BE SURE YOU HAVE COMPLETED SECTION VI