

STATE OF NEW HAMPSHIRE

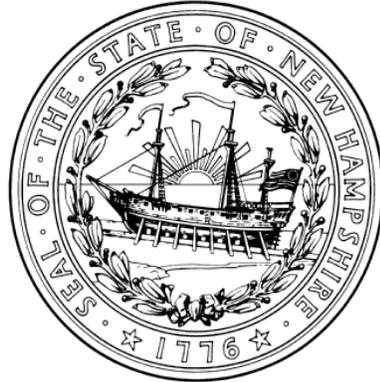


SUPPLEMENTAL BUDGETARY FINANCIAL DATA

to the

**Comprehensive Annual Financial Report
for the Fiscal Year Ended June 30, 2005**

STATE OF NEW HAMPSHIRE



SUPPLEMENTAL BUDGETARY FINANCIAL DATA to the

Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2005

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STATE OF NEW HAMPSHIRE

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INTRODUCTION

This supplemental report contains selected information of the primary government of the State of New Hampshire for the fiscal year ended June 30, 2005. This information is presented on a budgetary basis for all funds except the proprietary funds, which are presented on a basis consistent with generally accepted accounting principles (GAAP). This report supplements the state's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2005, which was issued under separate cover.

The CAFR presents the financial condition and results of operations of the entire state reporting entity in accordance with GAAP. The financial reporting entity under GAAP includes the primary government and discretely presented component units. A component unit is a separate legal entity for which the state is financially accountable based on criteria set by the Governmental Accounting Standards Board (GASB). The state's component units are the New Hampshire Retirement System, the Pease Development Authority, the Business Finance Authority, the Community Development Finance Authority and the University System of New Hampshire. The component units are not presented in this supplemental report.

The data in this report is taken directly from the state's appropriation accounting system prior to any adjustments that are reflected in the CAFR. During fiscal year 2002, the State implemented Governmental Accounting Standards Board Statement 34 (GASB 34), which, in addition to presenting two new financial statements, required additional adjustments for long-term assets, long-term debt and changes in revenue recognition policies. The budgetary statements included in this report do not reflect the changes for GASB 34.

The statistical section in this report includes a table of expenditures by object group and an analysis of bonds authorized and unissued.

The last section of this report includes selected reports from the appropriation system, the New Hampshire Integrated Financial System (NHIFS). The NHIFS reports are arranged by report number rather than by fund. A crosswalk of fund numbers and their names is listed below. Refer to the table of contents for the NHIFS reports included.

Fund Number	Fund Name	Fund Category
010	General Fund	Governmental
012	Liquor Fund	Enterprise
013	Sweepstakes Fund	Enterprise
015	Highway Fund	Governmental
017	Tumpike Fund	Enterprise
020	Fish & Game Fund	Governmental
030	Capital Fund	Governmental
040	Education Fund	Governmental
060	Employee Benefit Risk Management Fund (Commonly Referred to as Self Insurance Fund)	Internal Service

Governmental Funds

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General Fund: *The General Fund is the state's primary operating fund and accounts for all financial transactions not accounted for in any other fund.*

Highway Fund: *Under the state Constitution, all revenues in excess of the necessary cost of collection and administration accruing to the state from motor vehicle registration fees, operators' licenses, gasoline road toll, or any other special charges or taxes with respect to the operation of motor vehicles or the sale or consumption of motor vehicle fuels are appropriated and used exclusively for the construction, reconstruction, and maintenance of public highways within this state, including the supervision of traffic thereon and for the payment of the interest and principal of bonds issued for highway purposes. All such revenues, together with federal grants-in-aid received by the state for highway purposes, are credited to the Highway Fund. While the principal and interest on state highway bonds are charged to the Highway Fund, the assets of this fund are not pledged to such bonds.*

Education Trust Fund: *The Education Trust Fund was established to distribute adequate education grants to school districts. Funding for the grants comes from a variety of sources, including the statewide property and utility taxes, incremental portions of existing business and tobacco taxes, sweepstakes funds, and tobacco settlement funds.*

Fish and Game Fund: *The operations of the state Fish and Game Department, including the operation of fish hatcheries, inland and marine fisheries, and wildlife areas, and functions related to law enforcement, land acquisition, and wildlife management and research, are financed through the Fish and Game Fund. Principal revenues of this fund include fees from fish and game licenses, the marine gas tax, penalties, and recoveries, and federal grants-in-aid related to fish and game management, all of which are appropriated annually by the Legislature for the use of the Fish and Game Department.*

Capital Projects Fund: *used to account for certain capital improvement appropriations which are or will be primarily funded by the issuance of state bonds or notes, other than bonds and notes for highway or turnpike purposes, or by the application of certain federal matching grants.*

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS
COMPARATIVE BALANCE SHEETS
(Expressed in Thousands)

<u>ASSETS</u>	As of June 30,	
	2005	2004
Cash and Cash Equivalents	\$ 216,096	\$ 216,731
Receivables	372,011	315,431
Grants Receivable - Federal	44,675	24,932
Due from Other Funds	-	3,394
Due from Component Units	42,066	46,149
Inventories	7,150	6,082
Prepaid Expenses	-	2
Total Assets	<u>\$ 681,998</u>	<u>\$ 612,721</u>
 <u>LIABILITIES AND FUND EQUITY</u> 		
LIABILITIES		
Accounts Payable	\$ 4,309	\$ 4,113
Due to Other Funds	2,018	-
Deferred Revenue	285,998	275,084
Unclaimed Property	32,106	25,853
Other Liabilities	15	134
Total Liabilities	<u>324,446</u>	<u>305,184</u>
 FUND EQUITY		
Fund Balance:		
Reserved for Encumbrances	156,691	137,242
Reserved for Unexpended Appropriations	60,343	79,194
Reserved for Revenue Stabilization	17,344	17,344
Unreserved, Undesignated	123,174	73,757
Total Fund Balance	<u>357,552</u>	<u>307,537</u>
Total Liabilities and Fund Equity	<u>\$ 681,998</u>	<u>\$ 612,721</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
(Expressed in Thousands)

	For the Fiscal Year Ended June 30,	
	2005	2004
REVENUES		
General Property Taxes	\$ 872	\$ 260
Special Taxes	976,625	901,962
Personal Taxes	73,146	71,433
Business License Taxes	18,734	18,578
Non-Business License Taxes	92,153	89,836
Fees	110,223	97,584
Fines, Penalties and Interest	23,823	23,487
Grants from Federal Government	1,178,164	1,115,713
Grants from Private and Local Sources	105,607	130,965
Rents and Leases	8,161	6,301
Interest, Premiums and Discounts	9,219	3,443
Sale of Commodities	8,523	8,656
Sale of Services	169,842	150,120
Assessments	79,792	25,213
Grants from Other Agencies	136,057	105,370
Miscellaneous	102,417	123,143
Total Revenues	<u>3,093,358</u>	<u>2,872,064</u>
EXPENDITURES		
Current:		
General Government	323,394	242,316
Administration of Justice and Public Protection	363,817	325,501
Resource Protection and Development	146,877	141,276
Transportation	9,122	7,165
Health and Social Services	1,765,732	1,644,055
Education	413,092	386,058
Debt Service	84,767	81,136
Capital Outlay	24,141	32,250
Total Expenditures	<u>3,130,942</u>	<u>2,859,757</u>
Excess of Revenues Over Expenditures	<u>(37,584)</u>	<u>12,307</u>
OTHER FINANCING SOURCES (USES)		
Operating Transfers In	838	4,147
Enterprise Transfers In	97,193	92,622
Operating Transfers Out	(54,264)	(57,576)
Proceeds from Bond Premiums	58	-
Bonds Authorized & Unissued	42,800	-
Inventory Adjustment	1,068	821
Miscellaneous	(94)	(100)
Total Other Financing Sources (Uses)	<u>87,599</u>	<u>39,914</u>
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	50,015	52,221
Fund Balance - July 1	307,537	255,316
Fund Balance - June 30	<u>\$ 357,552</u>	<u>\$ 307,537</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS
STATEMENT OF UNDESIGNATED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
(Expressed in Thousands)

Balance, July 1 \$ 73,757

Adjustments

Credits to Undesignated Fund Balance:

Transfers:

From Highway Fund	838
From Education Fund	7,871

Miscellaneous	58
Inventory Adjustment	1,068
Increase in Bonds Authorized	<u>42,800</u>

Total Credits		52,635
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Charges to Undesignated Fund Balance:

Transfer to Capital Fund	(757)	
Miscellaneous	<u>(41)</u>	
Total Charges		<u>(798)</u>

Excess Credits Over Charges		<u>51,837</u>
Subtotal		<u>125,594</u>

Budgetary Summary

Unrestricted Revenue		
General Fund	1,266,618	
Liquor Commission	<u>124,968</u>	
Total Unrestricted Revenue		1,391,586

Appropriations Net of Estimated Revenues

General Fund	(1,424,413)	
Liquor Commission	<u>(27,562)</u>	
Total Net Appropriations	(1,451,975)	

Lapses

General Fund	56,079	
Liquor Fund	<u>1,890</u>	
Total Lapses	<u>57,969</u>	

Net Appropriations After Lapses		<u>(1,394,006)</u>
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Excess (Deficiency) of Unrestricted Revenue over (under) Net Appropriations after Lapses		<u>(2,420)</u>
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Balance, June 30 \$ 123,174

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS
COMPARISON OF UNRESTRICTED REVENUE TO BUDGET AND TO PRIOR YEAR ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
(Expressed in Thousands)

			FY 2005		FY 2005 to FY 2004		
	Actual	Budget	Actual to Budget		Actual	Actual to Actual	
	FY 2005	FY 2005	\$ Variance	% Variance	FY 2004	\$ Change	% Change
Business Profits Tax	\$ 196,647	\$ 193,400	\$ 3,247	1.7	\$ 131,585	\$ 65,062	49.4
Meals and Rooms Tax	186,486	184,300	2,186	1.2	178,480	8,006	4.5
Board and Care Revenue	15,583	11,400	4,183	36.7	12,384	3,199	25.8
Beer Tax	12,413	13,200	(787)	(6.0)	12,445	(32)	(0.3)
Liquor Sales and Distribution	112,555	114,500	(1,945)	(1.7)	106,676	5,879	5.5
Insurance Tax	88,706	85,600	3,106	3.6	86,246	2,460	2.9
Tobacco Tax	73,159	67,500	5,659	8.4	71,471	1,688	2.4
Business Enterprise Tax	114,110	60,000	54,110	90.2	118,538	(4,428)	(3.7)
Interest and Dividends Tax	67,896	64,000	3,896	6.1	55,630	12,266	22.0
Estate and Legacy Tax	11,659	11,400	259	2.3	26,971	(15,312)	(56.8)
Communications Tax	70,039	69,000	1,039	1.5	65,781	4,258	6.5
Real Estate Transfer Tax	107,821	82,300	25,521	31.0	95,162	12,659	13.3
Court Fines and Fees	25,517	25,900	(383)	(1.5)	24,673	844	3.4
Utility Tax	6,265	6,200	65	1.0	5,121	1,144	22.3
Securities Revenue	27,904	28,000	(96)	(0.3)	26,344	1,560	5.9
Flexible Grant	0	0	0		25,000	(25,000)	(100.0)
Racing Revenue	3,513	3,500	13	0.4	3,989	(476)	(11.9)
Other:							
Indirect Costs	6,724	6,200	524	8.5	6,671	53	0.8
Corporate Filing Fees	3,231	4,000	(769)	(19.2)	2,947	284	9.6
Interstate Vehicle Registrations	2,334	2,600	(266)	(10.2)	2,253	81	3.6
Interest on Surplus Funds	1,712	500	1,212	242.4	174	1,538	883.9
Corporate Returns	733	800	(67)	(8.4)	748	(15)	(2.0)
Tobacco Settlement	2,441	0	2,441		1,816	625	34.4
Miscellaneous	44,878	40,300	4,578	11.4	44,258	620	1.4
Subtotal Other	62,053	54,400	7,653	14.1	58,867	3,186	5.4
Subtotal	1,182,326	1,074,600	107,726	10.0	1,105,363	76,963	7.0
Net Medicaid Enhancement							
Revenue	147,209	146,600	609	0.4	149,831	(2,622)	(1.7)
Recoveries	22,989	15,800	7,189	45.5	20,374	2,615	100.0
Subtotal	1,352,524	1,237,000	115,524	9.3	1,275,568	74,341	5.8
Other MER Transferred to / (from)							
Uncompensated Care Pool	39,062	22,800	16,262	71.3	35,143	3,919	11.2
Total Unrestricted Revenue	\$ 1,391,586	\$ 1,259,800	\$ 131,786	10.5	\$ 1,310,711	\$ 78,260	6.0

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS
COMPARATIVE BALANCE SHEETS
(Expressed in Thousands)

<u>ASSETS</u>	As of June 30,	
	2005	2004
Cash and Cash Equivalents	\$ 111,371	\$ 111,267
Receivables	16,683	14,442
Grants Receivable - Federal	3,694	1,030
Inventories	5,715	5,905
Total Assets	\$ 137,463	\$ 132,644
<u>LIABILITIES AND FUND EQUITY</u>		
LIABILITIES		
Accounts Payable	\$ 431	\$ 926
Deferred Revenue	-	(11)
Total Liabilities	431	915
FUND EQUITY		
Fund Balance (Deficit):		
Reserved for Encumbrances	214,782	154,754
Reserved for Unexpended Appropriations	(96,542)	(26,088)
Unreserved, Undesignated	18,792	3,063
Total Fund Balance	137,032	131,729
Total Liabilities and Fund Equity	\$ 137,463	\$ 132,644

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
(Expressed in Thousands)

	For the Fiscal Year Ended June 30,	
	2005	2004
REVENUES		
Business License Taxes	\$ 154,335	\$ 151,744
Non-Business License Taxes	73,216	71,214
Fees	21,805	22,081
Fines, Penalties and Interest	612	649
Grants from Federal Government	139,429	132,172
Grants from Private and Local Sources	8,107	4,488
Interest, Premiums and Discounts	2,134	1,043
Sale of Commodities	173	179
Sale of Services	16,788	17,661
Grants from Other Agencies	1,521	1,373
Miscellaneous	11,563	9,442
Total Revenues	429,683	412,046
EXPENDITURES		
Current:		
Administration of Justice and Public Protection	1,477	959
Transportation	262,714	248,991
Debt Service	5,674	5,279
Capital Outlay	152,649	147,283
Total Expenditures	422,514	402,512
Excess of Revenues Over Expenditures	7,169	9,534
OTHER FINANCING SOURCES (USES)		
Operating Transfers Out	(1,676)	(1,702)
Inventory Adjustment	(190)	1,317
Total Other Financing Uses	(1,866)	(385)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	5,303	9,149
Fund Balance - July 1	131,729	122,580
Fund Balance - June 30	\$ 137,032	\$ 131,729

**STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS
STATEMENT OF UNDESIGNATED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
(Expressed in Thousands)**

Balance, July 1		\$ 3,063
Adjustments:		
Charges to Undesignated Fund Balance:		
Transfers:		
To General Fund	(838)	
To Fish & Game Fund	(838)	
Inventory Adjustment	(190)	
Total Charges	<u>(1,866)</u>	
Excess Charges over Credits		<u>(1,866)</u>
Subtotal		1,197
Budgetary Summary:		
Unrestricted Revenue	232,583	
Appropriations Net of Estimated Revenues	(253,894)	
Appropriations Adjustment (1)	26,600	
Lapses:		
Current Year	17,803	
(Reverse Lapse) (2)	<u>(5,497)</u>	12,306
Net Appropriations After Lapses		<u>(214,988)</u>
Excess (Deficiency) of Unrestricted Revenue over (under) Net Appropriations after Lapses		<u>17,595</u>
Deficit, June 30		<u><u>\$ 18,792</u></u>

(1) Adjustment in accordance with Ch 176:9,II, L'05 where net appropriations for the Consolidated Federal Account is reduced and transferred to Undesignated Surplus.

(2) Reversal of a prior year lapse

**STATE OF NEW HAMPSHIRE
EDUCATION TRUST FUND- BUDGETARY BASIS
COMPARATIVE BALANCE SHEETS
(Expressed in Thousands)**

<u>ASSETS</u>	As of June 30,	
	2005	2004
Cash and Cash Equivalents	\$ 15,035	\$ 6,252
Receivables	13,066	8,003
Due from Other Funds	-	2,244
Total Assets	\$ 28,101	\$ 16,499
<u>LIABILITIES AND FUND EQUITY</u>		
LIABILITIES		
Due to Other Funds	\$ 149	\$ -
Total Liabilities	149	
FUND EQUITY		
Reserved for Unexpended Appropriations	\$ 552	\$ 928
Unreserved, Undesignated	27,400	15,571
Total Fund Balance	27,952	16,499
Total Liabilities and Fund Balance	\$ 28,101	\$ 16,499

STATE OF NEW HAMPSHIRE
EDUCATION TRUST FUND - BUDGETARY BASIS
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
(Expressed in Thousands)

	For the Fiscal Year Ended June 30,	
	2005	2004
REVENUES		
General Property Taxes	\$ 391,404	\$ 493,354
Special Taxes	310,724	286,035
Personal Taxes	28,214	28,582
Miscellaneous	40,000	40,000
Total Revenues	<u>770,342</u>	<u>847,971</u>
EXPENDITURES		
Current:		
General Government	7,331	8,130
Education	805,065	895,713
Total Expenditures	<u>812,396</u>	<u>903,843</u>
Deficiency of Revenues		
Over Expenditures	<u>(42,054)</u>	<u>(55,872)</u>
OTHER FINANCING SOURCES (USES)		
Transfers from General Fund	<u>53,507</u>	<u>57,576</u>
Total Other Financing Sources	<u>53,507</u>	<u>57,576</u>
Excess of Revenues and Other Sources		
Over Expenditures and Other Uses	11,453	1,704
Fund Balance - July 1	<u>16,499</u>	<u>14,795</u>
Fund Balance - June 30	<u>\$ 27,952</u>	<u>\$ 16,499</u>

**STATE OF NEW HAMPSHIRE
EDUCATION TRUST FUND - BUDGETARY BASIS
STATEMENT OF UNDESIGNATED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
(Expressed in Thousands)**

Balance, July 1		\$ 15,571
Adjustments:		
Credits to Undesignated Fund Balance:		
Transfers from General Fund	61,378	
Charges to Undesignated Fund Balance:		
Transfers to General Fund	(7,871)	
Excess Credits Over Charges		<u>53,507</u>
Subtotal		69,078
Budgetary Summary:		
Unrestricted Revenue	770,342	
Appropriations Net of Estimated Revenues	(792,978)	
Lapses	<u>(19,042)</u>	
Net Appropriations After Lapses	<u>(812,020)</u>	
Deficiency of Unrestricted Revenue Under Net Appropriations After Lapses		<u>(41,678)</u>
Balance, June 30		<u><u>\$ 27,400</u></u>

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS
COMPARATIVE BALANCE SHEETS
(Expressed in Thousands)

<u>ASSETS</u>	As of June 30,	
	2005	2004
Cash and Cash Equivalents	\$ 8,539	\$ 9,104
Receivables	724	651
Grants Receivable - Federal	392	82
Inventories	917	602
	\$ 10,572	\$ 10,439
<u>LIABILITIES AND FUND EQUITY</u>		
LIABILITIES		
Accounts Payable	\$ 80	\$ 84
	80	84
FUND EQUITY		
Fund Balance:		
Reserved for Encumbrances	1,947	1,756
Reserved for Unexpended Appropriations	4,209	4,836
Unreserved, Undesignated	4,336	3,763
	10,492	10,355
Total Liabilities and Fund Equity	\$ 10,572	\$ 10,439

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
(Expressed in Thousands)

	For the Fiscal Year Ended June 30,	
	2005	2004
REVENUES		
Non-Business License Taxes	\$ 8,480	\$ 8,542
Fees	1,783	1,864
Fines, Penalties and Interest	159	143
Grants from Federal Government	6,350	4,912
Grants from Private and Local Sources	245	238
Interest, Premiums and Discounts	201	92
Sale of Commodities	303	281
Grants from Other Agencies	1,074	1,287
Miscellaneous	4,792	4,882
Total Revenues	23,387	22,241
EXPENDITURES		
Current:		
Resource Protection and Development	22,726	23,428
Debt Service	290	324
Capital Outlay	1,387	771
Total Expenditures	24,403	24,523
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	(1,016)	(2,282)
OTHER FINANCING SOURCES (USES)		
Transfer from Highway Fund	838	851
Inventory Adjustment	315	(75)
Total Other Financing Sources	1,153	776
Excess (Deficiency) of Revenues and Other Sources		
Over (Under) Expenditures and Other Uses	137	(1,506)
Fund Balance - July 1	10,355	11,861
Fund Balance - June 30	\$ 10,492	\$ 10,355

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS
STATEMENT OF UNDESIGNATED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

(Expressed in Thousands)

Balance, July 1 \$ 3,763

Adjustments

Credits to Undesignated Fund Balance:

Inventory Adjustment	315	
Transfers from Highway Fund	838	
Total Credits		1,153

Charges to Undesignated Fund Balance:

Transfer to Reserve Unex App	-	
Total Charges		-

Excess Credits over Charges		1,153
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Subtotal		4,916
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Budgetary Summary

Unrestricted Revenue		9,530
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Appropriations Net of Estimated Revenues	(11,236)	
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Lapses	1,126	

Net Appropriations After Lapses	(10,110)	

Deficiency of Unrestricted Revenue Under Net Appropriations After Lapses		(580)
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Balance, June 30		\$ 4,336
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STATE OF NEW HAMPSHIRE
CAPITAL FUND - BUDGETARY BASIS
COMPARATIVE BALANCE SHEETS
(Expressed in Thousands)

<u>ASSETS</u>	As of June 30,	
	2005	2004
Current Assets		
Cash and Cash Equivalents	\$ (16,224)	\$ 28,034
Receivables	4,334	2,235
Grants Receivable - Federal	184	1,245
Bonds Authorized and Unissued	128,140	209,368
Total Assets	\$ 116,434	\$ 240,882
<u>LIABILITIES AND FUND EQUITY</u>		
Current Liabilities		
Accounts Payable	\$ 4	\$ 138
Short-Term Notes	-	\$ 50,000
Deferred Revenue	2,041	2,235
Total Liabilities	2,045	52,373
Fund Equity		
Fund Balance:		
Reserved for Encumbrances	51,986	53,140
Reserved for Unexpended Appropriations	62,281	131,929
Undesignated Surplus	122	3,440
Total Fund Balance	114,389	188,509
Total Liabilities and Fund Equity	\$ 116,434	\$ 240,882

STATE OF NEW HAMPSHIRE
CAPITAL FUND - BUDGETARY BASIS
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
(Expressed in Thousands)

	For the Fiscal Year Ended June 30,	
	2005	2004
REVENUES		
Grants from Federal Government	\$ 22,357	\$ 34,541
Grants from Private and Local Sources	235	221
Interest, Premiums and Discounts	-	187
Grants from Other Agencies	10,925	-
Miscellaneous	2	
Total Revenues	33,519	34,949
EXPENDITURES		
Current:		
General Government	12,260	15,504
Administration of Justice and Public Protection	7,970	14,621
Resource Protection and Development	4,956	5,220
Transportation	24,855	23,406
Health and Social Services	20,644	4,280
Education	29,495	34,248
Debt Service	278	283
Capital Outlay	1,833	2,904
Total Expenditures	102,291	100,466
(Deficiency) of Revenues		
(Under) Expenditures	(68,772)	(65,517)
OTHER FINANCING SOURCES (USES)		
Net Transfers from General Fund	757	-
Operating Transfers To General	-	(3,295)
Proceeds from Bond Premiums	122	3,417
Increase (Decrease) in Bonds Authorized	(6,227)	146,040
Total Other Financing Sources	(5,348)	146,162
Excess (Deficiency) of Revenues and Other Sources		
Over (Under) Expenditures and Other Uses	(74,120)	80,645
Fund Balance - July 1	188,509	107,864
Fund Balance - June 30	\$ 114,389	\$ 188,509

STATE OF NEW HAMPSHIRE
CAPITAL FUND - BUDGETARY BASIS
STATEMENT OF UNDESIGNATED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
(Expressed in Thousands)

Balance, July 1		\$ 3,440
Adjustments:		
Credits to Undesignated Fund Balance:		
Reclass Bond Premium	122	
Transfer from General Fund	757	
Total Credits	<u>879</u>	879
Charges to Undesignated Fund Balance:		
Reverse Prior Year Bond Premium	(3,417)	
Decrease in Bonds Authorized	<u>(6,227)</u>	
Total Charges		<u>(9,644)</u>
Excess Credits Over Charges		(8,765)
Budgetary Summary:		
Appropriations Net of Estimated Revenues	(947)	
Lapses	<u>6,394</u>	
Net Appropriations after Lapses		<u>5,447</u>
Balance, June 30		<u>\$ 122</u>

Permanent Funds

Harriet Huntress: *The trust fund is set up in the custody of the State Treasurer, with the net income to be paid to the State Board of Education. The purpose is to expend aid to needy students who are pursuing the teaching profession.*

Hattie Livesey: *The Hattie Livesey fund is a permanent memorial gift used to assist worthy pupils in the State of New Hampshire. The trust is administered under the direction of the New Hampshire State Board of Education.*

John Nesmith: *The income from the John Nesmith fund is to be used by the Department of Education for the aid, support, maintenance and education of the indigent blind of the State of New Hampshire.*

Special Teachers Competence: *A permanent fund established to use the annual income from the proceeds of the sale of the state lands to increase the professional competence of the teachers of New Hampshire. The fund is administered by the Department of Education.*

Catastrophic Illness: *The purpose of this fund is to assist residents of the state suffering from catastrophic illness in gaining access to needed diagnostic, curative and rehabilitative health services when these individuals are unable to pay the entire cost of medical care. The Fund is administered by the Department of Health and Human Services.*

Sam Whidden: *This trust was made upon the express condition that the title to the Whidden Farm will forever remain in the State of New Hampshire, as a trustee, and that the use, rents, income and profit will be devoted by the trustee to such uses, benefits and purposes of the former New Hampshire College of Agriculture and Mechanic Arts in Durham. The State Treasury monitors the investments and forwards the proceeds to the University of New Hampshire for disbursements.*

Ben Thompson: *Known as the founder of the University of New Hampshire, he bequeathed his estate, real and personal, to the State of New Hampshire. His objective was to promote the cause of Agriculture, by establishing an agricultural school to be located on his Warner Farm in Durham. The annual income is expended for maintaining and continuing the school and improving the farm.*

NH Hospital: *The NH Funds consist of several trust funds that were made expressly for the benefit of patients at the NH Hospital through various bequeathals.*

Land Conservation Endowment: *The Land Conservation Investment Program (LCHIP) is responsible for monitoring the condition and status of 80 state-held conservation easements acquired by the LCHIP.*

Matthew Elliott Trust: *The fund was established through the State Treasurer office to honor Matthew who was a resident of the Youth Development Center. A plaque is given annually to a deserving student and an annual scholarship is given to a student who demonstrates a need or desire to further his/her education.*

Guy Thompson Memorial Trust: *Expenditures of the trust are used for recreation activities for the residents of the New Hampshire Veterans home.*

Pari-Mutuel Commission License Escrow: *The purpose of this fund is for every licensee to post a surety bond to ensure prescribed payments for the purpose of keeping its racing conduct in conformity with the rules and regulations set by the commission.*

Connecticut Lakes Fund: *Known as the Connecticut Lakes headwaters tract monitoring endowment, for the purpose of ensuring a perpetual source of funds to monitor compliance with the terms and conditions of the conservation easement interests acquired by the state in the Connecticut Lakes headwaters tract.*

**STATE OF NEW HAMPSHIRE
BALANCE SHEET
PERMANENT FUNDS - BUDGETARY BASIS
June 30,2005
(Expressed in Thousands)**

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	<u>Harriett Huntress</u>	<u>Hattie Livesey</u>	<u>John Nesmith</u>	<u>Special Teachers Comp</u>	<u>Catastrophic Illness</u>
<u>ASSETS</u>					
Cash & Cash Equivalents.....					
Investments.....	\$ 26	\$ 13	\$ 262	\$ 166	\$ 200
Total Assets.....	<u>\$ 26</u>	<u>\$ 13</u>	<u>\$ 262</u>	<u>\$ 166</u>	<u>\$ 200</u>
<u>FUND BALANCES</u>					
Reserved for Permanent Trust.....	\$ 26	\$ 13	\$ 262	\$ 166	\$ 200
Total Fund Balances.....	<u>\$ 26</u>	<u>\$ 13</u>	<u>\$ 262</u>	<u>\$ 166</u>	<u>\$ 200</u>

**STATE OF NEW HAMPSHIRE
STATEMENT OF REVENUES EXPENDITURES AND CHANGES IN FUND BALANCES
PERMANENT FUNDS - BUDGETARY BASIS
June 30,2005
(Expressed in Thousands)**

	<u>Harriett Huntress</u>	<u>Hattie Livesey</u>	<u>John Nesmith</u>	<u>Special Teachers Comp</u>	<u>Catastrophic Illness</u>
<u>REVENUES</u>					
Dividends & Interest.....	\$ 1		\$ 8	\$ 4	\$ 5
Miscellaneous.....	1	\$ 1	11	8	9
Total Revenues.....	<u>2</u>	<u>1</u>	<u>19</u>	<u>12</u>	<u>14</u>
<u>EXPENDITURES</u>					
Benefits.....			1		
Other.....					
Total Expenditure.....			<u>1</u>		
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	<u>2</u>	<u>1</u>	<u>18</u>	<u>12</u>	<u>14</u>
Fund Balances-July 1.....	24	12	244	154	186
Fund Balances-June 30.....	<u>\$ 26</u>	<u>\$ 13</u>	<u>\$ 262</u>	<u>\$ 166</u>	<u>\$ 200</u>

Sam Whidden Trust	Ben Thompson	NH Hospital	Land Conservation Endowment	Matthew Elliott Trust	Guy Thompson Memorial	Pari-Mutuel Comm. Licensee Escrow	Conn. Lake Fund	Total
\$ 118	\$ 1,450	\$ 5,474	\$ 2,394	\$ 4	\$ 16	\$ 75	\$ 3,544	\$ 13,742
<u>\$ 118</u>	<u>\$ 1,450</u>	<u>\$ 5,474</u>	<u>\$ 2,394</u>	<u>\$ 4</u>	<u>\$ 16</u>	<u>\$ 75</u>	<u>\$ 3,544</u>	<u>\$ 13,742</u>

\$ 118	\$ 1,450	\$ 5,474	\$ 2,394	\$ 4	\$ 16	\$ 75	\$ 3,544	\$ 13,742
<u>\$ 118</u>	<u>\$ 1,450</u>	<u>\$ 5,474</u>	<u>\$ 2,394</u>	<u>\$ 4</u>	<u>\$ 16</u>	<u>\$ 75</u>	<u>\$ 3,544</u>	<u>\$ 13,742</u>

Sam Whidden Trust	Ben Thompson	NH Hospital	Land Conservation Endowment	Matthew Elliott Trust	Guy Thompson Memorial	Pari-Mutuel Comm. Licensee Escrow	Conn. Lake Fund	Total
\$ 1	\$ 34	\$ 193	\$ 113		\$ 1		\$ 56	\$ 416
37	92	97	(21)			\$ 75	3,488	3,798
<u>38</u>	<u>126</u>	<u>290</u>	<u>92</u>		<u>1</u>	<u>75</u>	<u>3,544</u>	<u>4,214</u>
1	32	190	113					337
	14	26						40
<u>1</u>	<u>46</u>	<u>216</u>	<u>113</u>					<u>377</u>
37	80	74	(21)		1	75	3,544	3,837
81	1,370	5,400	2,415	4	15			9,905
<u>\$ 118</u>	<u>\$ 1,450</u>	<u>\$ 5,474</u>	<u>\$ 2,394</u>	<u>\$ 4</u>	<u>\$ 16</u>	<u>\$ 75</u>	<u>\$ 3,544</u>	<u>\$ 13,742</u>

Enterprise Funds

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Turnpike System: The state constructs, maintains, and operates transportation toll facilities. The Legislature has established a 10-year state highway construction and reconstruction plan and authorized major expansion and improvement projects as part of a Capital Improvement Program. These include a partial circumferential highway around the City of Nashua and other projects that will provide major improvements to the Central Turnpike from Bedford to Nashua and include new interchanges, widening, and a toll plaza. Additional projects are planned that will provide safety improvements to the existing Turnpike System and increase the Turnpike System's capacity.

Liquor Commission: Receipts from operations of the Liquor Commission are transferred to the General Fund on a daily basis. The General Fund advances cash to the Liquor Commission for the purchase of liquor inventory. By statute, all liquor and beer sold in the state must be sold through a sales and distribution system operated by the state Liquor Commission, comprising three members appointed by the Governor with the consent of the Executive Council. The Commission makes all liquor purchases directly from the manufacturers and importers and operates state liquor stores in cities and towns that accept the provisions of the local option law. The Commission is authorized to lease and equip stores, warehouses, and other merchandising facilities for liquor sales, to supervise the construction of state-owned liquor stores at various locations in the state, and to sell liquor through retail outlets as well as direct sales to restaurants, hotels, and other organizations. The Commission also charges permit and license fees for the sale of beverages through private distributors and retailers and an additional fee of 30 cents per gallon on beverages sold by such retailers.

Lottery Commission: The state sells lottery games through some 1,350 agents, including state liquor stores, licensed racetracks, and private retail outlets. Through the sale of lottery tickets, revenue is generated for prize payments and commission expenses, with the net income used for aid to education. This net income is transferred into the Education Trust Fund. Disbursements to local districts are made through the state's adequacy grant payments by the Department of Education.

New Hampshire Unemployment Trust Fund: receives contributions from employers and provides benefits to eligible unemployed workers.

Internal Service Fund: The employee benefit risk management fund, established in October 2003, reports the health related fringe benefit services for the state. The fund was created to manage the state's new self-insurance program and to pool all resources to pay for the cost associated with providing these benefits to active employees and retirees.

STATE OF NEW HAMPSHIRE
STATEMENT OF NET ASSETS - GAAP BASIS
PROPRIETARY - ENTERPRISE FUNDS
June 30, 2005
(Expressed in Thousands)

	Business-Type Activities - Enterprise Funds					Governmental
	Turnpike System	Liquor Commission	Lottery Commission	Unemployment Compensation	Total	Internal Service Fund
ASSETS						
Current Assets:						
Cash and Cash Equivalents.....	\$ 28,965	\$ 708	\$ 1,353	\$ 262,233	\$ 293,259	\$ 17,261
Cash and Cash Equivalents-Restricted.....	18,000				18,000	
Receivables (Net of Allowances for Uncollectibles).....	3,184	6,604	1,549	15,811	27,148	362
Due from Other Funds.....		6,031	149		6,180	
Inventories.....	934	24,213	622		25,769	
Other Current Assets.....			51		51	
Total Current Assets.....	51,083	37,556	3,724	278,044	370,407	17,623
Noncurrent Assets:						
Investments and Deposits-Restricted.....	23,528		3,850		27,378	
Bond Issue Costs.....	3,598				3,598	
Capital Assets:						
Land.....	104,588	2,355			106,943	
Land Improvements.....		877			877	
Buildings.....	4,828	17,779			22,607	
Building Improvements.....		1,544			1,544	
Equipment & Computer Software.....	28,738	9,211	512		38,461	
Construction in Progress.....	47,169				47,169	
Infrastructure.....	536,021				536,021	
Less: Allowance for Depreciation & Amortization.....	(186,687)	(17,528)	(385)		(204,600)	
Net Capital Assets.....	534,657	14,238	127		549,022	
Total Noncurrent Assets.....	561,783	14,238	3,977		579,998	
Total Assets.....	612,866	51,794	7,701	278,044	950,405	17,623
LIABILITIES						
Current Liabilities:						
Accounts Payable.....	2,054	31,934	720		34,708	
Accrued Payroll.....	649	1,087	122		1,858	
Due to Other Funds.....						
Deferred Revenue.....	1,044	1,805	1,059		3,908	
Unclaimed Prizes.....			1,548		1,548	
General Obligation Bonds Payable.....	3,682				3,682	
Revenue Bonds Payable-Restricted.....	10,900				10,900	
Accrued Interest Payable-Restricted.....	4,302				4,302	
Claims & Compensated Absences Payable.....	1,371	904	96		2,371	14,791
Other Liabilities.....	609	269		5,279	6,157	
Total Current Liabilities.....	24,611	35,999	3,545	5,279	69,434	14,791
Noncurrent Liabilities:						
General Obligation Bonds Payable.....	7,113				7,113	
Revenue Bonds Payable.....	283,874				283,874	
Claims & Compensated Absences Payable.....	1,640	1,826	321		3,787	
Other Noncurrent Liabilities.....		803			803	
Total Noncurrent Liabilities.....	292,627	2,629	321		295,577	
Total Liabilities.....	317,238	38,628	3,866	5,279	365,011	14,791
NET ASSETS						
Invested in Capital Assets, net of related debt.....	224,787	13,166	127		238,080	
Restricted for Debt Repayments.....	41,528				41,528	
Restricted for Prize Awards - MUSL & Tri-State.....			3,850		3,850	
Restricted for Unemployment Benefits.....				272,765	272,765	
Unrestricted Net Assets (Deficit).....	29,313		(142)		29,171	2,832
Total Net Assets.....	\$ 295,628	\$ 13,166	\$ 3,835	\$ 272,765	\$ 585,394	\$ 2,832

STATE OF NEW HAMPSHIRE
STATEMENT OF REVENUES EXPENSES AND CHANGES
IN PROPRIETARY FUNDS - GAAP BASIS
For The Fiscal Year Ended June 30, 2005
(Expressed in Thousands)

	Business-Type Activities - Enterprise Funds				Total	Governmental
	Turnpike System	Liquor Commission	Lottery Commission	Unemployment Compensation		Activities Internal Service Fund
<u>OPERATING REVENUES</u>						
Charges for Sales and Services.....		\$ 392,336	\$ 230,029	\$ 88,683	\$ 711,048	\$ 201,915
Toll Revenue Pledged for						
Repaying Revenue Bonds.....	\$ 66,626				66,626	
Total Operating Revenue.....	66,626	392,336	230,029	88,683	777,674	201,915
<u>OPERATING EXPENSES</u>						
Cost of Sales and Services.....		284,866	20,501		305,367	
Lottery Prize Awards.....			132,686		132,686	
Unemployment Insurance Benefits.....				82,549	82,549	
Insurance Claims.....						178,517
Administration.....	31,165	27,514	7,043		65,722	8,435
Depreciation.....	12,559	1,458	52		14,069	
Total Operating Expenses.....	43,724	313,838	160,282	82,549	600,393	186,952
Operating Income	22,902	78,498	69,747	6,134	177,281	14,963
<u>NONOPERATING REVENUES (EXPENSES)</u>						
Licenses.....		3,443			3,443	
Beer Taxes.....		12,227			12,227	
Investment Income.....	1,162		514	13,329	15,005	
Miscellaneous.....	78	3,758			3,836	
Interest on Bonds.....	(14,628)				(14,628)	
Grant Contributions.....	6,373				6,373	
Amortization of Bond Issuance Costs.....	(230)				(230)	
Total Nonoperating Revenues (Expenses).....	(7,245)	19,428	514	13,329	26,026	
Income Before Operating Transfers.....	15,657	97,926	70,261	19,463	203,307	14,963
Transfers Out to Governmental Funds.....		(97,667)	(70,277)		(167,944)	
Change in Net Assets.....	15,657	259	(16)	19,463	35,363	14,963
Net Assets - July 1						
(Restated Lottery Commission-Note 15).....	279,971	12,907	3,851	253,302	550,031	(12,131)
Net Assets - June 30.....	\$ 295,628	\$ 13,166	\$ 3,835	\$ 272,765	\$ 585,394	\$ 2,832

Private - Purpose Trust Funds

NH Veterans Home: *The Benefit Account's purpose is to provide needed items for the care, comfort, and safety of residents. The fund consists of donations from individuals and organizations and accrued earnings and interest.*

NH Prison: *This fund exists for the purpose of allowing the inmates of the DOC and patients of the Secure Psychiatric Unit to purchase health and comfort items not otherwise provided by the institution. The trust revenues are from the sale of commissary goods to the inmates.*

College Savings: *The purpose of the College Savers Trust is to provide scholarships for the benefit of residents of the state pursuing programs of study at eligible educational institutions within the state. The scholarship program will be funded from a portion of the administrative proceeds of New Hampshire's UNIQUE College Investing Plan. The scholarships will be granted based on need and merit, and the Commission will develop the specific criteria for granting scholarships and the amounts.*

Laconia State School: *The funds contributions were from family members of the enrolled students. The funds are used for extra things that were not covered at the school, such as camp. After the school closed in 1991, it was the policy of the school to maintain the principal. The funds are currently being held for the benefit of individuals with developmental disabilities.*

Japanese Charitable Fund: *This fund was set up by the Russian and Japanese Governments in recognition to the courtesy extended to them by the citizens of the state. The State Treasurer and the Secretary of State administer the fund and the income is used for deserving charities in New Hampshire.*

N.H. Youth Development Center: *This fund consists of five of the original State Industrial School Trust Funds that were transferred to the State Treasurer as Custodian in 1917. Because the rehabilitation practice of giving of books had been discontinued, in 1954 the Superior Court ordered that the income was to be used to improve the library, and to purchase educational films.*

N.H. Rural Rehabilitation Corporation: *In the early 1930's the United States Congress set up this fund that was administered by the New Hampshire Rehabilitation Corp, they loaned and collected money to help farmers in difficult times. In 1952 the fund was updated and the first educational grant was given in 1961. The scholarships are to aid students currently or formerly residents of New Hampshire farms, and are enrolled as Juniors or Seniors in a four year curriculum, or who are second year students in a two-year curriculum and can show need.*

Special Fund for Second Injury: *This fund was established to reimburse employers or insurance carriers which gives employers the opportunity to limit their compensation costs in the event that an impaired employee sustains a workers compensation injury which leaves the worker more disabled than the same injury would leave a non-impaired worker. The State Treasurer holds all moneys and securities.*

Special Fund for Active Cases: *The special fund for active cases was established to compensate for injuries causing total disability to workers except for those injuries for which the worker is entitled to benefits under the federal social security act. Each carrier and self-insured employer is assessed an amount to be paid into the fund by the state based on a formula specified by statute. Reimbursements for compensable payments made by insurance carriers and self-insured employers are made from this fund upon application from such parties in accordance with rules established by the Labor Commissioner.*

Youth Development Funds: *This fund consists of five of the original State Industrial School Trust Funds that were transferred to the State Treasurer as custodian in 1971. The specifications of these funds were for individuals to receive the income or to receive books from the funds proceeds, and to procure books for the library. In 1954 the Superior Court ordered that the income was to be used to improve the library and to purchase educational films.*

Tip-Top House Fund: *This fund must be used exclusively for the maintenance, enhancement, and operation of the Tip-Top House on Mt. Washington as an historically authentic attraction for visitors to the summit of the mountain under management of the State of New Hampshire Division of Parks and Recreation.*

Electrical Assistance Program Utility Fund: *The Electrical Assistance Program (EAP) was developed by the Public Utilities Commission (PUC) to respond to the Legislature's call for low-income programs as part of electric restructuring. Accordingly, PUC issued an order approving a program to provide bill assistance to customers, and set up this fund. This program provides income-eligible customers with discounts on their electric bills. Customer bills for low-income assistance are adjusted by the utility company. The state treasurer is the custodian of the fund, and all moneys and securities in the fund are held in trust by the state treasurer and do not constitute money or property of the state. According to the Consumer Affairs Director at PUC, if the Electrical Assistance Program (EAP) were to cease operations, the funds would not remain with Treasury, the custodian of the funds, they would be have to be returned to the rate payers.*

STATE OF NEW HAMPSHIRE
STATEMENT OF NET ASSETS - BUDGETARY BASIS
PRIVATE PURPOSE TRUST FUNDS
June 30,2005
(Expressed in Thousands)

	N.H. Veterans Home	Prison Funds	College Savings	Laconia State School/Training Center	Japanese Charitable Fund	N.H. Youth Development Center
ASSETS						
Cash & Cash Equivalents.....		\$ 441				
Total Investments.....	\$ 571		\$ 14,918	\$ 131	\$ 68	\$ 57
Total Assets.....	<u>\$ 571</u>	<u>\$ 441</u>	<u>\$ 14,918</u>	<u>\$ 131</u>	<u>\$ 68</u>	<u>\$ 57</u>
LIABILITIES						
Accounts Payable.....		\$ 121				
Total Liabilities.....		<u>121</u>				
Net Assets Held in Trust for Benefits & Other Purposes.....	<u>\$ 571</u>	<u>\$ 320</u>	<u>\$ 14,918</u>	<u>\$ 131</u>	<u>\$ 68</u>	<u>\$ 57</u>

STATE OF NEW HAMPSHIRE
STATEMENT OF CHANGES IN NET ASSETS - BUDGETARY BASIS
PRIVATE PURPOSE TRUST FUNDS
June 30,2005
(Expressed in Thousands)

	N.H. Veterans Home	Prison Funds	College Savings	Laconia State School/Training Center	Japanese Charitable Fund	N.H. Youth Development Center
ADDITIONS						
Contributions:						
From Participants.....		\$ 2,553	\$ 6,317			
From Gifts, Bequests, & Endowments.....						
Total Contributions.....		<u>2,553</u>	<u>6,317</u>			
Interest Income.....	\$ 14		69	\$ 3	\$ 2	\$ 1
Other.....	33	7	824		3	
Total Additions.....	<u>47</u>	<u>2,560</u>	<u>7,210</u>	<u>3</u>	<u>5</u>	<u>1</u>
DEDUCTIONS						
Benefits/Distributions to Participants.....	93	2,469	261		5	1
Other.....		95				
Total Deductions.....	<u>93</u>	<u>2,564</u>	<u>261</u>		<u>5</u>	<u>1</u>
Net Increase (Decrease).....	(46)	(4)	6,949	3		
NET ASSETS HELD IN TRUST FOR BENEFITS & OTHER PURPOSES						
Beginning of the Year.....	617	324	7,969	128	68	57
End of the Year.....	<u>\$ 571</u>	<u>\$ 320</u>	<u>\$ 14,918</u>	<u>\$ 131</u>	<u>\$ 68</u>	<u>\$ 57</u>

N.H. Rural Rehabilitation Corporation	Special Fund For Second Injuries	Special Fund For Active Cases	YDC Other Funds	Tip-Top House Fund	EAP	Total
	\$ 7,057	\$ 52	\$ 42	\$ 21	650	\$ 8,263
\$ 107						15,852
<u>\$ 107</u>	<u>\$ 7,057</u>	<u>\$ 52</u>	<u>\$ 42</u>	<u>\$ 21</u>	<u>\$ 650</u>	<u>\$ 24,115</u>
						\$ 121
						121
<u>\$ 107</u>	<u>\$ 7,057</u>	<u>\$ 52</u>	<u>\$ 42</u>	<u>\$ 21</u>	<u>\$ 650</u>	<u>\$ 23,994</u>

N.H. Rural Rehabilitation Corporation	Special Fund For Second Injuries	Special Fund For Active Cases	YDC Other Funds	Tip-Top House Fund	EAP	Total
	\$ 9,264	\$ 122	\$ 127		1,457	\$ 19,840
	9,264	122	127		1,457	19,840
\$ 3	86			\$ 1	47	226
3						870
<u>6</u>	<u>9,350</u>	<u>122</u>	<u>127</u>	<u>1</u>	<u>1,504</u>	<u>20,936</u>
4	7,956	70	149		3,270	14,278
						95
<u>4</u>	<u>7,956</u>	<u>70</u>	<u>149</u>		<u>3,270</u>	<u>14,373</u>
2	1,394	52	(22)	1	(1,766)	6,563
105	5,663		64	20	2,416	17,431
<u>\$ 107</u>	<u>\$ 7,057</u>	<u>\$ 52</u>	<u>\$ 42</u>	<u>\$ 21</u>	<u>\$ 650</u>	<u>\$ 23,994</u>



Agency Funds

Employee US Savings Bonds: Monies deducted from employee's payroll to purchase bonds are held in this account. The monies are held until there is enough to purchase the bonds and then checks

Unified Court System: These funds are litigation accounts. When party sues another party funds are held in the Judicial Branch Trust Funds until a judgment is made. These trust funds are classified by the court; Superior, Probate, District and Family Division, and have several account types within each court.

Child Support Funds: There are currently six funds reported under the child support funds. The Payroll account has the most activity and resulted from the transfer of activity from the Department of Probation to the Division of Human Services (Welfare) in 1981. This account includes the checking account for the dollars received and disbursed on behalf of those receiving Child Support. The revolving fund was established to make timely payment of certain child support enforcement services costs. The purpose of the child support enforcement program is to obtain from responsible parents reimbursement of financial assistance provided their dependent children. The lockbox accounts are used to manage the billing, collection and telecommunication system operated on the automated child support system. The other two funds are used for collections relation to Juvenile Services restitution cases and court repayment of lawyer's fees.

Safety Road Toll: Requires every distributor, or any person who imports or causes to be imported motor fuel into the state, to file with the department a bond in the amount equal to approximately twice the monthly road toll liability of the distributor, but not less than \$10,000, on a form to be approved by the commissioner. In lieu of furnishing a bond executed by a surety company, a distributor may deposit with the state treasurer cash or obligations of any federal agency fully guaranteed by the United States or bonds for the state of New Hampshire to the amount of the bond required in this section.

Financial Responsibility: Deposits are received by the State Treasurer for persons convicted of motor vehicle offenses and applied to judgments against the depositor for damages arising out of the accident in a court action against the offender.

Lifetime License Fund: The fund was established to offer residents the opportunity to purchase a lifetime hunting, fishing, or combination hunting and fishing license. Monies received are invested by the State Treasurer and a specified amount is transferred annually to the fish and game license fund based on last year and current year sales.

Nuclear Decommissioning Financing Committee: This is a temporary escrow fund for the assurance of the Seabrook Station joint owners. The escrowed fund may be dissolved if joint owners achieve certain operational goals in the future.

Nuclear Decommissioning Fund: The fund was established to accumulate monies necessary to defray the costs of decommissioning the Seabrook nuclear power plant at the end of its useful or serviceable life. The primary purpose being to ensure the health, safety, and well being of the public and future generations. A Committee establishes the costs of decommissioning and accordingly sets the fees required to be paid into the fund by the owners of the facility. The Public Utility Commission then allows the utility to charge its customers on a Per KW basis the amount the utility pays into the decommissioning fund.

Maine-NH Interstate Bridge: The bridge over the Piscataqua River was inadequate to accommodate the traffic between the states of Maine and New Hampshire. The solution to this problem was the construction of a new bridge. As a result, the Maine-New Hampshire Interstate Bridge Authority was created, with the consent of the United State Congress, by entering into a compact formed through the joining of the state of Maine and New Hampshire through a common agency, a corporation in the state of New Hampshire. The Authority has the power and authority to construct, maintain, reconstruct and operate an interstate bridge across the Piscataqua River between Kittery, Maine and Portsmouth, New Hampshire, and its approach roads.

NH College Student Activities: This fund collects monies from activities charged to each enrolled student. The money is collected and dispersed by a majority vote of the Student Council for such things as publishing the student paper and admission to athletic games. This fund is under the direct supervision of a faculty member with all checks for withdrawal countersigned by that faculty advisor.

NH Veterans Home: The Members Administration Account is maintained by the home to receive, hold and disburse residents' money according to the direction of the resident. Each resident has an account within the Members Administrative Account where monthly income such as Social Security payments and veteran's benefits, is deposited and room and board (members' excess income) and other member-determined expenditures are made.

New Hampshire Hospital Banking System: This is a banking system for residents and patients at New Hampshire Hospital (NHH), as well as an accounts receivable department for NHH and the Division of Behavioral Health. Cashiers oversee accounts for patients and residents, the hospital's hospitality shop, Trust Fund accounts, estate accounts, and donations. Accounts are maintained with a local bank and the New Hampshire Public Investment Pool.

Glencliff Home: Consists of several accounts for the purposes of benefiting the patient population, for providing medical services, and for collection of residents income for paying room & board and personal expenses.

Corrections Fund: There are two types of accounts in this fund. One is used to deposit, budget and allocate wages earned by the residents of halfway houses. The other is used to maintain the personal funds of the inmates at prisons.

Community Conservation Endowment: Responsible for monitoring the condition and status of 80 state held conservation easements. The program also provides technical assistance and education to 78 municipalities. This fund was originally funded through cash donations from citizens of the state. By statute, the State Treasurer is required to manage the endowment for the sole purpose of generation interest to be expended for purposes of the program.

STATE OF NEW HAMPSHIRE
STATEMENT OF ASSETS AND LIABILITIES - BUDGETARY BASIS
AGENCY FUNDS
June 30,2005
(Expressed in Thousands)

	Employee Subscriber U.S. Savings Bonds	Unified Court System	Child Support Funds	Safety Road Toll	Financial Responsibility	Lifetime License Fund	Nuclear Decomm. Financing Committee
ASSETS							
Cash & Cash Equivalents.....	\$ 22	\$ 5,638	\$ 1,374	\$ 292	\$ 74		\$ 2,494
Total Investments.....						\$ 1,439	
Total Assets.....	<u>\$ 22</u>	<u>\$ 5,638</u>	<u>\$ 1,374</u>	<u>\$ 292</u>	<u>\$ 74</u>	<u>\$ 1,439</u>	<u>\$ 2,494</u>
LIABILITIES							
Custodial Funds Payable.....		\$ 5,638	\$ 1,374	\$ 292	\$ 74	\$ 1,439	\$ 2,494
Other Liabilities.....	\$ 22						
	<u>\$ 22</u>	<u>\$ 5,638</u>	<u>\$ 1,374</u>	<u>\$ 292</u>	<u>\$ 74</u>	<u>\$ 1,439</u>	<u>\$ 2,494</u>

STATE OF NEW HAMPSHIRE
STATEMENT OF CHANGES IN NET ASSETS - BUDGETARY BASIS
AGENCY FUNDS
June 30,2005
(Expressed in Thousands)

	Employee Subscriber U.S. Savings Bonds	Unified Court System	Child Support Funds	Safety Road Toll	Financial Responsibility	Lifetime License Fund	Nuclear Decomm. Financing Committee
ADDITIONS							
Contributions.....	\$ 530	\$ 14,503	\$ 172,331	\$ 350	\$ 57	\$ 65	2,467
Interest & Dividends.....				5	2	32	28
Other.....			1	1		83	
Total Additions.....	<u>530</u>	<u>14,503</u>	<u>172,332</u>	<u>356</u>	<u>59</u>	<u>180</u>	<u>2,495</u>
DEDUCTION							
Benefits.....				177	95	175	
Taxes & Bonds Disbursed.....	534						
Child Support Disbursements.....		13,678	172,472				
Escrow Disbursements.....							
Other.....					1		1
Total Deductions.....	<u>534</u>	<u>13,678</u>	<u>172,472</u>	<u>177</u>	<u>96</u>	<u>175</u>	<u>1</u>
Net Increase (Decrease).....	<u>(4)</u>	<u>825</u>	<u>(140)</u>	<u>179</u>	<u>(37)</u>	<u>5</u>	<u>2,494</u>
NET ASSETS HELD IN TRUST FOR BENEFITS & OTHER PURPOSES							
Beginning of Year.....	26	4,813	1,514	113	111	1,434	
End of Year.....	<u>\$ 22</u>	<u>\$ 5,638</u>	<u>\$ 1,374</u>	<u>\$ 292</u>	<u>\$ 74</u>	<u>\$ 1,439</u>	<u>\$ 2,494</u>

Nuclear Decomm. Fund	Maine - NH Interstate Bridge Authority	NH College Student Activities	NH Veterans Home Memb Acct	NHH Patient Banking	Glenclyff Home Funds	Various Corrections Funds	Community Conservation Endowment	Totals
		\$ 1,072		\$ 154	\$ 177	\$ 556		\$ 11,853
\$ 326,986	\$ 2,837		\$ 459				\$ 685	332,406
<u>\$ 326,986</u>	<u>\$ 2,837</u>	<u>\$ 1,072</u>	<u>\$ 459</u>	<u>\$ 154</u>	<u>\$ 177</u>	<u>\$ 556</u>	<u>\$ 685</u>	<u>\$ 344,259</u>
\$ 326,986	\$ 2,837	\$ 1,072	\$ 459	\$ 154	\$ 177	\$ 556	\$ 685	\$ 344,237
<u>\$ 326,986</u>	<u>\$ 2,837</u>	<u>\$ 1,072</u>	<u>\$ 459</u>	<u>\$ 154</u>	<u>\$ 177</u>	<u>\$ 556</u>	<u>\$ 685</u>	<u>\$ 344,259</u>

Nuclear Decomm. Fund	Maine - NH Interstate Bridge Authority	NH College Student Activities	NH Veterans Home Memb Acct	NHH Patient Banking	Glenclyff Home Funds	Various Corrections Funds	Community Conservation Endowment	Totals
\$ 7,138		\$ 1,671		\$ 995	\$ 776	\$ 2,088	\$ 346	\$ 203,317
8,155	\$ 124		\$ 9			3	12	8,370
11,711	56					2,700		14,552
<u>27,004</u>	<u>180</u>	<u>1,671</u>	<u>9</u>	<u>995</u>	<u>776</u>	<u>4,791</u>	<u>358</u>	<u>226,239</u>
1,303	765	1,822		1,025	799	2,376		6,469
								2,602
								186,150
			1			2,265		2,268
<u>1,303</u>	<u>765</u>	<u>1,822</u>	<u>1</u>	<u>1,025</u>	<u>799</u>	<u>4,641</u>		<u>197,489</u>
<u>25,701</u>	<u>(585)</u>	<u>(151)</u>	<u>8</u>	<u>(30)</u>	<u>(23)</u>	<u>150</u>	<u>358</u>	<u>28,750</u>
301,285	3,422	1,223	451	184	200	406	327	315,509
<u>\$ 326,986</u>	<u>\$ 2,837</u>	<u>\$ 1,072</u>	<u>\$ 459</u>	<u>\$ 154</u>	<u>\$ 177</u>	<u>\$ 556</u>	<u>\$ 685</u>	<u>\$ 344,259</u>

STATISTICAL SECTION

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STATE OF NEW HAMPSHIRE
TABLE OF EXPENDITURES BY OBJECT GROUP
ALL GOVERNMENTAL FUND TYPES - BUDGETARY BASIS
FOR THE LAST FIVE FISCAL YEARS
(Expressed in Thousands)

	Fiscal Year Ended June 30,				
	2005	2004	2003	2002	2001
Personnel Services	\$ 535,414	\$ 534,669	\$ 522,889	\$ 489,187	\$ 459,061
Supplies and Materials	56,710	52,192	54,841	55,076	49,232
Subsistence and Support of Persons	5,365	5,633	5,546	4,573	5,120
Communication Services	19,079	20,657	20,587	20,427	18,677
Travel Expenses	11,280	10,517	11,056	10,937	11,163
Transportation	758	628	632	645	596
Printing and Binding	3,731	3,296	3,782	3,857	3,962
Advertising	6,351	5,976	6,752	5,701	5,101
Heat, Light and Power	20,508	18,363	17,496	15,621	17,656
Rents and Rentals	15,428	15,063	14,504	13,682	13,771
Repairs	53,122	42,575	55,555	22,271	24,125
Motor Vehicle Upkeep	28,991	25,113	30,438	26,435	26,415
Contract Earnings	1,058	1,074	1,050	583	1,151
Consultants	47,250	54,327	52,977	39,150	28,867
Training	2,135	1,841	2,314	2,013	2,632
Public Welfare	1,226,922	1,113,717	937,988	1,002,892	859,544
Retirement, Pensions and Annuities	274,832	230,978	212,252	188,563	169,631
Other Grants and Subsidies	537,050	478,104	467,585	1,304,966	1,202,489
Awards and Indemnities	21,142	13,762	11,223	12,271	12,357
Interest and Cost of Bonds	93,478	86,960	84,499	82,988	81,469
Equipment	27,031	37,276	43,810	45,084	43,115
Land and Interest on Land	39,029	22,875	36,073	24,361	13,059
Structures and Permanent	113,949	123,058	122,424	147,602	127,918
Inter-Agency Grants	166,615	165,058	164,473	135,711	57,735
Indirect Costs	7,212	6,932	5,901	6,001	3,719
Miscellaneous	368,179	316,552	278,991	273,236	338,554
Total Expenditures	\$ 3,682,620	\$ 3,387,197	\$ 3,165,637	\$ 3,933,833	\$ 3,577,119

**STATE OF NEW HAMPSHIRE
ANALYSIS OF BOND AUTHORIZATION
FOR FISCAL YEAR 2005**

DESCRIPTION	CHAPTER	YEAR	AUTHORIZED	ISSUED	LAPSED	UNISSUED
<u>Revenue Bonds</u>						
Turnpike System Revenue Bonds	203:14	1986(A)	\$ 866,650,000.00	\$ 395,000,000.00		\$ 471,650,000.00
Total Turnpike System			\$ 866,650,000.00	\$ 395,000,000.00	\$ -	\$ 471,650,000.00
<u>CAPITAL FUND-HIGHER EDUCATION/GENERAL FUNDED PROJECTS</u>						
University System Capital Improvements	359:2	1993(B)	21,437,000.00	21,432,515.12	4,493.26	(8.38)
UNH-KEEP NH	202:8	2001	69,000,000.00	68,961,119.61	0.00	38,880.39
Total Capital Fund-Higher Education/General Funded Projects			\$ 90,437,000.00	\$ 90,393,634.73	\$ 4,493.26	\$ 38,872.01
<u>CAPITAL FUND/GENERAL FUNDED PROJECTS</u>						
Regional Vocational Education Program	567	1973(D)	\$ 85,000,000.00	\$ 84,174,412.04	\$ 235,496.34	\$ 590,091.62
Acquisition of Agricultural Land Devel. Rights	301:2	1979	5,000,000.00	4,883,000.00		117,000.00
Capital Improvements	409:1	1985(C)	21,723,620.00	21,164,036.95	557,028.19	2,554.86
Mental Health Facilities	409:23	1985(C)	24,200,000.00	23,988,737.62	108,522.38	102,740.00
Hazardous Waste Cleanup Project	346:4	1985	1,500,000.00	1,329,468.97		170,531.03
Claremont Library - Voc Tech	211:28	1986	176,000.00	174,926.40	10,293.40	(9,219.80)
Capital Improvements	399:1	1987(F, C)	45,347,501.69	43,754,554.58	1,473,900.85	119,046.26
Capital Improvements	224:1	1988(C)	16,956,162.31	16,853,123.10	61,539.23	41,499.98
Acquire Abandoned Railroad Right of Way	154:1	1988(C)	3,850,000.00	3,799,294.68	705.32	50,000.00
Christa McAuliffe Memorial	160:3	1988	2,580,000.00	2,570,444.06	1,314.70	8,241.24
Capital Improvements	367:1	1989(C)	20,388,322.00	19,377,699.60	1,010,622.40	(0.00)
State Water Pollution Control Revolving Loan Fund	367:17	1989(G, C)	12,923,835.00	12,923,776.89	(0.43)	58.54
Purchase of Rail Properties	200:11	1990(H)	5,000,000.00	4,996,883.33		3,116.67
Admin Svcs-General Office Space	355:116	1991	5,000,000.00	4,887,823.31	65,176.69	47,000.00
Capital Improvements	351:1	1991(I, C)	32,447,595.00	31,524,049.17	924,554.77	(1,008.94)
Port of Portsmouth Expansion	351:5(J)	1991	18,300,000.00	8,936,989.98		9,363,010.02
Capital Improvements	359:1	1993(K, C)	40,594,823.00	39,385,342.11	1,208,444.50	1,036.39
Design Supreme Court Admin Bldg	230:2	1994	150,000.00	100,000.00	50,834.82	(834.82)
Capital Appropriation	309:1	1995(M, C)	49,047,992.00	47,798,865.20	390,930.34	858,196.46
Furnishing for Brown Building	190:5	1996	600,000.00	599,600.00	492.14	(92.14)
Misc. Repairs and Improvements	349:1	1997(N)	52,318,937.00	49,425,945.74	1,840,194.32	1,052,796.94
Kindergarten Funding	348:7	1997	28,500,000.00	24,106,218.74		4,393,781.26
Miscellaneous Projects for Various Agencies	226:1	1999	42,611,314.00	36,711,427.93	839,281.49	5,060,604.58
Misc. Repairs and Improvements	202:8	2001	55,371,200.00	36,012,799.69	2,082,973.40	17,275,426.91
Information Technology Improvements	130:13	2001	8,642,180.00	5,739,234.83	13,799.56	2,889,145.61
Housing Finance Authority	26:4	2002	5,000,000.00	5,000,000.00		-
Misc Projects	240:8	2003	78,858,261.00	19,330,330.01	4,233,767.35	55,294,163.64
Architecturally Secure Facility, HHS,JJS	240:12	2003	9,339,597.00	8,033,303.50	0.00	1,306,293.50
Judicial Retirement Plan	311:9	2003	42,800,000.00	42,800,000.00		0.00
Total Capital Fund/General Funded Projects			\$ 714,227,340.00	\$ 600,382,288.43	\$ 15,109,871.76	\$ 98,735,179.81

DESCRIPTION	CHAPTER	YEAR	AUTHORIZED	ISSUED	LAPSED	UNISSUED
<u>CAPITAL FUND/SELF-LIQUIDATING PROJECTS</u>						
Dam Maintenance	24	1981(O, C)	\$ 10,315,072.65	\$ 10,141,200.00	\$ (730,492.70)	\$ 904,365.35
Cannon Mtn Capital Imprvment Revolving Loan Fund(Reis	134:13	1998	540,000.00			540,000.00
Walker Building Renovations	283:2	2000	12,600,000.00	12,500,000.00	26,302.70	73,697.30
NHTI--addition to student center	202:16	2001	2,300,000.00	2,300,000.00		0.00
FS&T-Addition to dormitory	202:19	2001	2,687,400.00	2,668,374.90	19,025.10	0.00
RCTCS-Student Residence Hall-Berlin	240:4	2003	1,600,000.00			1,600,000.00
Cannon Mtn Aerial Tram Upgrade	202:1	2003(E)	983,879.96	983,878.97	0.99	(0.00)
DRED.Mt Washington Electrification	240:1-viii	2003	2,000,000.00			2,000,000.00
Total Capital Fund/Self-Liquidating Projects			<u>\$ 33,026,352.61</u>	<u>\$ 28,593,453.87</u>	<u>\$ (685,163.91)</u>	<u>\$ 5,118,062.65</u>
<u>CAPITAL FUND/HIGHWAY FUNDED PROJECTS</u>						
Safety and Highway Improvements	423:3	1983(P)	\$ 982,745.00	\$ 885,311.11	\$ 74,532.98	\$ 22,900.91
Highway and Safety Capital Improvements	367:3	1989	4,358,000.00	3,747,100.00	610,807.80	92.20
Radio Syst; UG Tank Repl; Testing lab	359:1	1993	5,800,000.00	5,770,792.01	29,307.42	(99.43)
Capital Appropriation	309:4	1995	3,726,400.00	3,717,426.00	8,976.65	(2.65)
Building Renovations and Designs	226:4	1999(R)	9,881,125.00	8,777,256.62	40,314.91	1,063,553.47
Highway and Safety Capital Improvements	202:4	2001	17,880,500.00	4,735,432.18	14,865.00	13,130,202.82
Various Highway Projects	240:6	2003	13,546,490.00	5,276,681.67	0.30	8,269,808.03
Total Capital Fund-Highway Funded Projects			<u>\$ 56,175,260.00</u>	<u>\$ 32,909,999.59</u>	<u>\$ 778,805.06</u>	<u>\$ 22,486,455.35</u>
<u>CAPITAL FUND/SELF-LIQUIDATING HIGHWAY PROJECTS</u>						
RR Capital Rehab Revolving Loan Fund	338:4	1994(S)	\$ 4,000,000.00	\$ 3,999,981.54		\$ 18.46
RR Capital Rehab Revolving Loan Fund-Repayments	338:4	1994(S)	\$ 487,324.38	\$ 480,000.00		\$ 7,324.38
Total Capital Fund/Self-Liquidating Highway Projects			<u>\$ 4,487,324.38</u>	<u>\$ 4,479,981.54</u>		<u>\$ 7,342.84</u>
<u>CAPITAL FUND/FISH & GAME FUNDED PROJECTS</u>						
Capital Improvements	226:3	1999	1,215,000.00	771,906.03	442,970.98	122.99
Statwide Fish Hatchery Cap Improvement Study	202:2	2001	200,000.00	194,916.68	1,250.00	3,833.32
Capital Improvements	240:6	2003	2,100,000.00	209,862.87	0.00	1,890,137.13
Total Capital Fund/Fish and Game Funded Projects			<u>\$ 3,515,000.00</u>	<u>\$ 1,176,685.58</u>	<u>\$ 444,220.98</u>	<u>\$ 1,894,093.44</u>
Total Capital Fund			<u>\$ 901,868,276.99</u>	<u>\$ 757,936,043.74</u>	<u>\$ 15,652,227.15</u>	<u>\$ 128,280,006.10</u>
GRAND TOTAL - ALL FUNDS			<u>\$ 1,768,518,276.99</u>	<u>\$ 1,152,936,043.74</u>	<u>\$ 15,652,227.15</u>	<u>\$ 599,930,006.10</u>



**IFS BUDGETARY COMPUTER
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Division of Accounting Services

State House Annex - Room 310

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