

# STATE OF NEW HAMPSHIRE

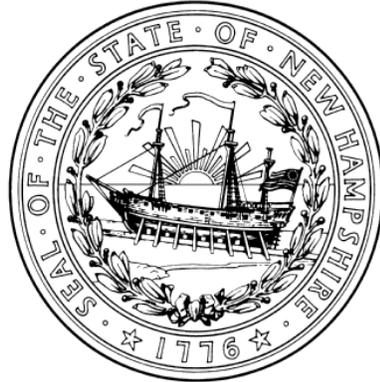


## **SUPPLEMENTAL BUDGETARY FINANCIAL DATA**

to the

**Comprehensive Annual Financial Report  
for the Fiscal Year Ended June 30, 2004**

# STATE OF NEW HAMPSHIRE



## SUPPLEMENTAL BUDGETARY FINANCIAL DATA to the

### Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2004

Prepared by the Department of Administrative Services

Donald S. Hill  
Commissioner of Administrative Services

Bureau of Financial Reporting:

Sheri L. Rockburn, CPA  
Comptroller

Stephen C. Smith, CPA

Mark S. Stone

# STATE OF NEW HAMPSHIRE

## CONTENTS

INTRODUCTION.....	1
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### GOVERNMENTAL FUNDS

#### **GENERAL FUND:**

Comparative Balance Sheet.....	3
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance.....	4
Statement of Undesignated Fund Balance.....	5
Comparison of Unrestricted Revenue to Budget and Prior Year Actual.....	6

#### **HIGHWAY FUND:**

Comparative Balance Sheet.....	7
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance .....	8
Statement of Undesignated Fund Balance.....	9

#### **EDUCATION TRUST FUND:**

Comparative Balance Sheet.....	10
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance.....	11
Statement of Undesignated Fund Balance.....	12

#### **FISH AND GAME:**

Comparative Balance Sheet.....	13
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance.....	14
Statement of Undesignated Fund Balance.....	15

#### **CAPITAL FUND:**

Comparative Balance Sheet.....	16
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance.....	17
Statement of Undesignated Fund Balance.....	18

### PERMANENT FUNDS:

Combining Balance Sheet.....	20
Combining Statement of Revenues, Expenditures and Changes in Fund Balance.....	20

### PROPRIETARY FUNDS

#### **TURNPIKE, LIQUOR, LOTTERY, & UNEMPLOYMENT COMPENSATION FUNDS, along with INTERNAL SERVICE FUND:**

Combining Statement of Net Assets-Proprietary Funds.....	23
Combining Statement of Revenues, Expenses and Changes in Proprietary Funds.....	24

## CONTENTS

### FIDUCIARY FUNDS

#### **PRIVATE-PURPOSE TRUST FUNDS:**

Combining Statement of Net Assets.....	26
Combining Statement of Revenues, Expenses and Changes in Fund Balances.....	26

#### **AGENCY FUNDS:**

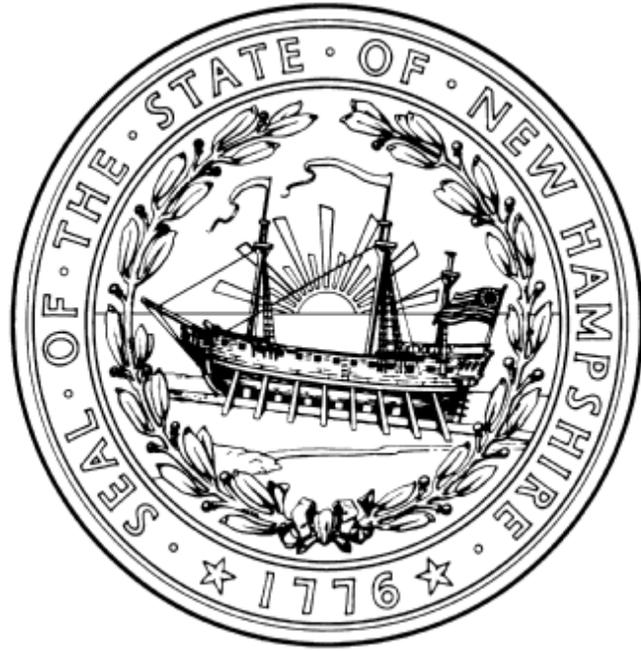
Combining Statement of Assets and Liabilities.....	30
Combining Statement of Changes in Net Assets.....	30

### STATISTICAL SECTION

Table of Expenditures by Object Group-All Governmental Fund Types.....	33
Analysis of Bond Authorization.....	34

### REPORTS SECTION

Schedule of Revenue by Revenue Group and Source - F143.....	38
Schedule of Expenditures Excluding Debt Service - F144.....	92
Schedule of Debt Service Expenditures - F145.....	134
Statement of Appropriation Operation - F146.....	141
Schedule of Unrestricted Revenue by Category - F148.....	155
Consolidated Statement of Expenditures by Object-Enterprise & Non-Enterprise Funds - F151.....	175



## INTRODUCTION

This supplemental report contains selected information of the primary government of the State of New Hampshire for the fiscal year ended June 30, 2004. 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, 2004, 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.

<b>Fund Number</b>	<b>Fund Name</b>	<b>Fund Category</b>
010	General Fund	Governmental
012	Liquor Fund	Enterprise
013	Sweepstakes Fund	Enterprise
015	Highway Fund	Governmental
017	Turnpike Fund	Enterprise
020	Fish & Game Fund	Governmental
030	Capital Fund	Governmental
040	Education Fund	Governmental
060	Employee Benefit Risk Management Fund	Internal Service

## Governmental Funds

**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.*

[Return to Table of Contents](#)

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

	As of June 30,	
	2004	2003
<b><u>ASSETS</u></b>		
Cash and Cash Equivalents	\$ 216,731	\$ 137,057
Receivables	315,431	303,550
Grants Receivable - Federal	24,932	53,224
Due from Other Funds	3,394	
Due from Component Units	46,149	49,840
Inventories	6,082	5,261
Prepaid Expenses	2	3
Total Assets	\$ 612,721	\$ 548,935
<b><u>LIABILITIES AND FUND EQUITY</u></b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 4,113	\$ 4,023
Due to Other Funds	-	994
Deferred Revenue	275,084	267,441
Unclaimed Property	25,853	20,979
Other Liabilities	134	182
Total Liabilities	305,184	293,619
<b>FUND EQUITY</b>		
Fund Balance:		
Reserved for Encumbrances	137,242	209,850
Reserved for Unexpended Appropriations	79,194	(29,781)
Reserved for Revenue Stabilization	17,344	55,200
Unreserved, Undesignated	73,757	20,047
Total Fund Balance	307,537	255,316
Total Liabilities and Fund Equity	\$ 612,721	\$ 548,935

**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,	
	2004	2003
<b>REVENUES</b>		
General Property Taxes	\$ 260	\$ 395
Special Taxes	901,962	844,735
Personal Taxes	71,433	67,052
Business License Taxes	18,578	17,550
Non-Business License Taxes	89,836	85,839
Fees	97,584	96,315
Fines, Penalties and Interest	23,487	21,818
Grants from Federal Government	1,115,713	985,360
Grants from Private and Local Sources	130,965	97,082
Rents and Leases	6,301	6,198
Interest, Premiums and Discounts	3,443	9,988
Sale of Commodities	8,656	11,189
Sale of Services	150,120	87,829
Assessments	25,213	21,244
Grants from Other Agencies	105,370	92,242
Miscellaneous	123,143	123,472
Total Revenues	2,872,064	2,568,308
<b>EXPENDITURES</b>		
Current:		
General Government	242,316	239,474
Administration of Justice and Public Protection	325,501	315,300
Resource Protection and Development	141,276	145,136
Transportation	7,165	14,070
Health and Social Services	1,644,055	1,412,189
Education	386,058	361,865
Debt Service	81,136	82,448
Capital Outlay	32,250	34,609
Total Expenditures	2,859,757	2,605,091
Excess of Revenues Over Expenditures	12,307	(36,783)
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers In	4,147	824
Enterprise Transfers In	92,622	87,164
Operating Transfers Out	(57,576)	(84,728)
Proceeds from Refunding Bonds	-	97,830
Payment to Refunding Bond Escrow Agent	-	(97,830)
Inventory Adjustment	821	(93)
Miscellaneous	(100)	(50)
Total Other Financing Uses	39,914	3,117
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	52,221	(33,666)
Fund Balance - July 1	255,316	288,982
Fund Balance - June 30	\$ 307,537	\$ 255,316

**STATE OF NEW HAMPSHIRE  
GENERAL FUND - BUDGETARY BASIS  
STATEMENT OF UNDESIGNATED FUND BALANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004  
(Expressed in Thousands)**

**Balance, July 1** \$ 20,047

**Adjustments**

Credits to Undesignated Fund Balance:

Transfers:

From Highway Fund	851
From Capital Fund	3,295
From Education Fund	5,015
From Rainy Day Fund	37,857

Inventory Adjustment	821
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Total Credits	47,839
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Charges to Undesignated Fund Balance:

Miscellaneous	(37)
Total Charges	(37)

Excess Credits Over Charges	47,802
Subtotal	67,849

**Budgetary Summary**

Unrestricted Revenue		
General Fund	1,191,590	
Liquor Commission	119,121	
Total Unrestricted Revenue		1,310,711

Appropriations Net of Estimated Revenues		
General Fund	(1,333,415)	
Liquor Commission	(28,879)	
Total Net Appropriations	(1,362,294)	

Lapses		
General Fund	57,124	
Liquor Fund	367	
Total Lapses	57,491	
Net Appropriations After Lapses		(1,304,803)

Excess (Deficiency) of Unrestricted Revenue over (under) Net Appropriations after Lapses		5,908
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<b>Balance, June 30</b>		<b>\$ 73,757</b>
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**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, 2004**  
*(Expressed in Thousands)*

	Actual	Budget	FY 2004		Actual	FY 2004 to FY 2003				
			FY 2004	FY 2004		Actual to Budget		FY 2003	Actual to Actual	
						\$ Variance	% Variance		\$ Change	% Change
Business Profits Tax	\$ 131,585	\$ 188,300	\$ (56,715)	(30.1)	\$ 137,757	\$ (6,172)	(4.5)			
Meals and Rooms Tax	178,480	176,700	1,780	1.0	168,722	9,758	5.8			
Board and Care Revenue	12,384	10,800	1,584	14.7	11,197	1,187	10.6			
Beer Tax	12,445	12,900	(455)	(3.5)	12,281	164	1.3			
Liquor Sales and Distribution	106,676	108,100	(1,424)	(1.3)	98,996	7,680	7.8			
Insurance Tax	86,246	82,900	3,346	4.0	82,161	4,085	5.0			
Tobacco Tax	71,471	67,500	3,971	5.9	67,066	4,405	6.6			
Business Enterprise Tax	118,538	58,400	60,138	103.0	96,574	21,964	22.7			
Interest and Dividends Tax	55,630	61,000	(5,370)	(8.8)	55,129	501	0.9			
Estate and Legacy Tax	26,971	19,400	7,571	39.0	59,074	(32,103)	(54.3)			
Communications Tax	65,781	66,500	(719)	(1.1)	62,522	3,259	5.2			
Real Estate Transfer Tax	95,162	80,300	14,862	18.5	78,859	16,303	20.7			
Court Fines and Fees	24,673	25,900	(1,227)	(4.7)	22,114	2,559	11.6			
Utility Tax	5,121	6,100	(979)	(16.0)	7,078	(1,957)	(27.6)			
Securities Revenue	26,344	26,700	(356)	(1.3)	25,778	566	2.2			
Flexible Grant	25,000	50,000	(25,000)	(50.0)	25,000					
Racing Revenue	3,989	3,500	489	14.0	4,031	(42)	(1.0)			
Other:										
Indirect Costs	6,671	6,100	571	9.4	5,675	996	17.6			
Corporate Filing Fees	2,947	3,600	(653)	(18.1)	3,346	(399)	(11.9)			
Interstate Vehicle Registrations	2,253	2,570	(317)	(12.3)	2,310	(57)	(2.5)			
Interest on Surplus Funds	174	225	(51)	(22.7)	75	99	132.0			
Corporate Returns	748	750	(2)	(0.3)	750	(2)	(0.3)			
Tobacco Settlement	1,816	0	1,816		5,862	(4,046)	(69.0)			
Miscellaneous	44,258	39,655	4,603	11.6	40,409	3,849	9.5			
Subtotal Other	58,867	52,900	5,967	11.3	58,427	440	0.8			
Subtotal	1,105,363	1,097,900	7,463	0.7	1,072,766	32,597	3.0			
Net Medicaid Enhancement										
Revenue	149,831	140,900	8,931	6.3	116,979	32,852	28.1			
Recoveries	20,374	13,300	7,074	53.2	20,374		100.0			
Subtotal	1,275,568	1,252,100	16,394	1.3	1,189,745	65,449	5.5			
Other MER Transferred to / (from)										
Uncompensated Care Pool	35,143	29,300	5,843	19.9	16,594	18,549	111.8			
Total Unrestricted Revenue	\$ 1,310,711	\$ 1,281,400	\$ 22,237	1.7	\$ 1,206,339	\$ 83,998	7.0			

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

<b><u>ASSETS</u></b>	As of June 30,	
	2004	2003
Cash and Cash Equivalents	\$ 111,267	\$ 98,179
Receivables	14,442	13,673
Grants Receivable - Federal	1,030	6,523
Inventories	5,905	4,587
Total Assets	\$ 132,644	\$ 122,962
<b><u>LIABILITIES AND FUND EQUITY</u></b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 926	\$ 382
Deferred Revenue	(11)	
Total Liabilities	915	382
<b>FUND EQUITY</b>		
Fund Balance (Deficit):		
Reserved for Encumbrances	154,754	169,255
Reserved for Unexpended Appropriations	(26,088)	(42,404)
Unreserved, Undesignated	3,063	(4,271)
Total Fund Balance	131,729	122,580
Total Liabilities and Fund Equity	\$ 132,644	\$ 122,962

**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,	
	2004	2003
<b>REVENUES</b>		
Business License Taxes	\$ 151,744	\$ 145,378
Non-Business License Taxes	71,214	69,606
Fees	22,081	18,104
Fines, Penalties and Interest	649	793
Grants from Federal Government	132,172	137,924
Grants from Private and Local Sources	4,488	9,813
Interest, Premiums and Discounts	1,043	1,180
Sale of Commodities	179	200
Sale of Services	17,661	19,891
Grants from Other Agencies	1,373	772
Miscellaneous	9,442	9,444
Total Revenues	412,046	413,105
<b>EXPENDITURES</b>		
Current:		
Administration of Justice and Public Protection	959	3,960
Transportation	248,991	246,694
Debt Service	5,279	6,823
Capital Outlay	147,283	151,014
Total Expenditures	402,512	408,491
Excess of Revenues Over Expenditures	9,534	4,614
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers In		1,000
Operating Transfers Out	(1,702)	(1,647)
Inventory Adjustment	1,317	(1,213)
Total Other Financing Uses	(385)	(1,860)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	9,149	2,754
<b>Fund Balance - July 1</b>	122,580	119,826
<b>Fund Balance - June 30</b>	\$ 131,729	\$ 122,580

**STATE OF NEW HAMPSHIRE**  
**HIGHWAY FUND - BUDGETARY BASIS**  
**STATEMENT OF UNDESIGNATED FUND BALANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2004**  
*(Expressed in Thousands)*

<b>Balance, July 1</b>		\$ (4,271)
<b>Adjustments:</b>		
Credits to Undesignated Fund Balance:		
Inventory Adjustment	1317	
Total Credits:		1,317
Charges to Undesignated Fund Balance:		
Transfers:		
To General Fund	(851)	
To Fish & Game Fund	(851)	
Miscellaneous	(4)	
Total Charges		(1,706)
Excess Charges over Credits		(389)
Subtotal		(4,660)
<b>Budgetary Summary:</b>		
Unrestricted Revenue		226,067
Appropriations Net of Estimated Revenues	(235,021)	
Lapses	16,677	
Net Appropriations After Lapses		(218,344)
Excess (Deficiency) of Unrestricted Revenue over (under)		
Net Appropriations after Lapses		7,723
<b>Deficit, June 30</b>		<b>\$ 3,063</b>

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

<b><u>ASSETS</u></b>	As of June 30,	
	2004	2003
Cash and Cash Equivalents	\$ 6,252	\$ 8,003
Receivables	8,003	6,224
Due from Other Funds	2,244	568
Total Assets	\$ 16,499	\$ 14,795
 <b>FUND EQUITY</b>		
Fund Balance (Deficit):		
Reserve for Encumbrances		\$ 8
Reserved for Unexpended Appropriations	\$ 928	9,773
Unreserved, Undesignated	15,571	5,014
Total Fund Balance (Deficit)	16,499	14,795
Total Liabilities and Fund Balance (Deficit)	\$ 16,499	\$ 14,795

**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,	
	2004	2003
<b>REVENUES</b>		
General Property Taxes	\$ 493,354	\$ 504,496
Special Taxes	286,035	271,196
Personal Taxes	28,582	26,977
Miscellaneous	40,000	40,000
<b>Total Revenues</b>	<b>847,971</b>	<b>842,669</b>
<b>EXPENDITURES</b>		
Current:		
General Government	8,130	1,098
Education	895,713	897,955
<b>Total Expenditures</b>	<b>903,843</b>	<b>899,053</b>
Deficiency of Revenues Over Expenditures	(55,872)	(56,384)
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers from General Fund	57,576	83,420
<b>Total Other Financing Sources</b>	<b>57,576</b>	<b>83,420</b>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	1,704	27,036
<b>Fund Balance (Deficit) - July 1</b>	<b>14,795</b>	<b>(12,241)</b>
<b>Fund Balance (Deficit) - June 30</b>	<b>\$ 16,499</b>	<b>\$ 14,795</b>

**STATE OF NEW HAMPSHIRE  
EDUCATION TRUST FUND - BUDGETARY BASIS  
STATEMENT OF UNDESIGNATED FUND BALANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004  
(Expressed in Thousands)**

<b>Balance, July 1</b>		\$ 5,014
<b>Adjustments:</b>		
Credits to Undesignated Fund Balance:		
Transfers from General Fund	62,590	
Charges to Undesignated Fund Balance:		
Transfers to General Fund	(5,014)	
Excess Credits Over Charges		<u>57,576</u>
Subtotal		62,590
<b>Budgetary Summary:</b>		
Unrestricted Revenue	847,971	
Appropriations Net of Estimated Revenues	(894,990)	
Net Appropriations After Lapses	<u>(894,990)</u>	
Deficiency of Unrestricted Revenue Under Net Appropriations After Lapses		<u>(47,019)</u>
<b>Balance, June 30</b>		<u><u>\$ 15,571</u></u>

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

<b><u>ASSETS</u></b>	As of June 30,	
	2004	2003
Cash and Cash Equivalents	\$ 9,104	\$ 9,683
Receivables	651	843
Grants Receivable - Federal	82	906
Inventories	602	677
Total Assets	\$ 10,439	\$ 12,109
<b><u>LIABILITIES AND FUND EQUITY</u></b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 84	\$ 248
Total Liabilities	84	248
<b>FUND EQUITY</b>		
Fund Balance:		
Reserved for Encumbrances	1,756	1,556
Reserved for Unexpended Appropriations	4,836	6,689
Unreserved, Undesignated	3,763	3,616
Total Fund Balance	10,355	11,861
Total Liabilities and Fund Equity	\$ 10,439	\$ 12,109

**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,	
	2004	2003
<b>REVENUES</b>		
Business-License Taxes		\$ 44
Non-Business License Taxes	\$ 8,542	8,318
Fees	1,864	1,510
Fines, Penalties and Interest	143	141
Grants from Federal Government	4,912	7,553
Grants from Private and Local Sources	238	223
Interest, Premiums and Discounts	92	100
Sale of Commodities	281	406
Grants from Other Agencies	1,287	744
Miscellaneous	4,882	5,199
	<u>22,241</u>	<u>24,238</u>
<b>EXPENDITURES</b>		
Current:		
Resource Protection and Development	23,428	21,690
Debt Service	324	320
Capital Outlay	771	1,424
Total Expenditures	<u>24,523</u>	<u>23,434</u>
Excess ( Deficiency) of Revenues		
Over (Under) Expenditures	<u>(2,282)</u>	<u>804</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfer from Highway Fund	851	824
Inventory Adjustment	(75)	115
Total Other Financing Sources	<u>776</u>	<u>939</u>
Excess (Deficiency) of Revenues and Other Sources		
Over (Under) Expenditures and Other Uses	(1,506)	1,743
<b>Fund Balance - July 1</b>	<u>11,861</u>	<u>10,118</u>
<b>Fund Balance - June 30</b>	<u>\$ 10,355</u>	<u>\$ 11,861</u>

**FISH AND GAME FUND - BUDGETARY BASIS  
STATEMENT OF UNDESIGNATED FUND BALANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

*(Expressed in Thousands)*

**Balance, July 1** \$ 3,616

**Adjustments**

Credits to Undesignated Fund Balance:

Transfers from Highway Fund	851	
Total Credits		851

Charges to Undesignated Fund Balance:

Inventory Adjustment	(75)	
Transfer to Reserve Unex App	(269)	
Total Charges		(344)

Excess Credits over Charges	<u>507</u>
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Subtotal	4,123
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**Budgetary Summary**

Unrestricted Revenue		9,164
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Appropriations Net of Estimated Revenues	(10,651)	
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Lapses	<u>1,127</u>	
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Net Appropriations After Lapses		<u>(9,524)</u>
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Deficiency of Unrestricted Revenue Under Net Appropriations After Lapses		<u>(360)</u>
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<b>Balance, June 30</b>	<u><u>\$ 3,763</u></u>
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**STATE OF NEW HAMPSHIRE**  
**CAPITAL FUND - BUDGETARY BASIS**  
**COMPARATIVE BALANCE SHEETS**  
*(Expressed in Thousands)*

<b><u>ASSETS</u></b>	As of June 30,	
	2004	2003
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 28,034	\$ 10,250
Receivables	2,235	2,409
Grants Receivable - Federal	1,245	4,286
Bonds Authorized and Unissued	209,368	143,327
	\$ 240,882	\$ 160,272
Total Assets	\$ 240,882	\$ 160,272
<b><u>LIABILITIES AND FUND EQUITY</u></b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 138	
Short-Term Notes	50,000	\$ 50,000
Deferred Revenue	2,235	2,408
	52,373	52,408
Total Liabilities	52,373	52,408
<b>Fund Equity</b>		
Fund Balance:		
Reserved for Encumbrances	53,140	51,334
Reserved for Unexpended Appropriations	131,929	56,530
Undesignated Surplus	3,440	
	188,509	107,864
Total Fund Balance	188,509	107,864
Total Liabilities and Fund Equity	\$ 240,882	\$ 160,272

**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,	
	2004	2003
<b>REVENUES</b>		
Grants from Federal Government	\$ 34,541	\$ 37,864
Grants from Private and Local Sources	221	273
Interest, Premiums and Discounts	187	82
Total Revenues	<u>34,949</u>	<u>38,219</u>
<b>EXPENDITURES</b>		
Current:		
General Government	15,504	22,078
Administration of Justice and Public Protection	14,621	13,815
Resource Protection and Development	5,220	6,989
Transportation	23,406	28,008
Health and Social Services	4,280	11,712
Education	34,248	33,249
Debt Service	283	288
Capital Outlay	2,904	15,259
Total Expenditures	<u>100,466</u>	<u>131,398</u>
(Deficiency) of Revenues		
(Under) Expenditures	<u>(65,517)</u>	<u>(93,179)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Net Transfers from General Fund	-	308
Operating Transfers To General	(3,295)	
Proceeds from Refunding Bonds	3,417	559
Increase (Decrease) in Bonds Authorized	146,040	3,684
Total Other Financing Sources	<u>146,162</u>	<u>4,551</u>
Excess (Deficiency) of Revenues and Other Sources		
Over (Under) Expenditures and Other Uses	80,645	(88,628)
<b>Fund Balance - July 1</b>	<u>107,864</u>	<u>196,492</u>
<b>Fund Balance - June 30</b>	<u>\$ 188,509</u>	<u>\$ 107,864</u>

**STATE OF NEW HAMPSHIRE**  
**CAPITAL FUND - BUDGETARY BASIS**  
**STATEMENT OF UNDESIGNATED FUND BALANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2004**  
*(Expressed in Thousands)*

<b>Balance, July 1</b>		\$ 0
<b>Adjustments:</b>		
Credits to Undesignated Fund Balance:		
Increase in Bonds Authorized	146,040	
Reclass Bond Premium	3,417	
Total Credits		<u>149,457</u>
Charges to Undesignated Fund Balance:		
Transfers to General Fund	<u>(3,295)</u>	
Total Charges		<u>(3,295)</u>
Excess Credits Over Charges		146,162
<b>Budgetary Summary:</b>		
Appropriations Net of Estimated Revenues	(147,876)	
Lapses	<u>5,154</u>	
Net Appropriations after Lapses		<u>(142,722)</u>
<b>Balance, June 30</b>		<u>\$ 3,440</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.*

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

[Return to Table of Contents](#)

**STATE OF NEW HAMPSHIRE  
BALANCE SHEET  
PERMANENT FUNDS - BUDGETARY BASIS  
June 30,2004  
(Expressed in Thousands)**

	<u>Harriett Huntress</u>	<u>Hattie Livesey</u>	<u>John Nesmith</u>	<u>Special Teachers Comp</u>	<u>Catastrophic Illness</u>
<b>ASSETS</b>					
Cash & Cash Equivalents.....					
Investments.....	\$ 24	\$ 12	\$ 244	\$ 154	\$ 186
Total Assets.....	<u>\$ 24</u>	<u>\$ 12</u>	<u>\$ 244</u>	<u>\$ 154</u>	<u>\$ 186</u>
<b>FUND BALANCES</b>					
Reserved for Permanent Trust.....	\$ 24	\$ 12	\$ 244	\$ 154	\$ 186
Total Fund Balances.....	<u>\$ 24</u>	<u>\$ 12</u>	<u>\$ 244</u>	<u>\$ 154</u>	<u>\$ 186</u>

**STATE OF NEW HAMPSHIRE  
STATEMENT OF REVENUES EXPENDITURES AND CHANGES IN FUND BALANCES  
PERMANENT FUNDS - BUDGETARY BASIS  
June 30,2004  
(Expressed in Thousands)**

	<u>Harriett Huntress</u>	<u>Hattie Livesey</u>	<u>John Nesmith</u>	<u>Special Teachers Comp</u>	<u>Catastrophic Illness</u>
<b>REVENUES</b>					
Dividends & Interest.....	\$ 1		\$ 8	\$ 4	\$ 3
Miscellaneous.....	1	1	17	11	24
Total Revenues.....	<u>2</u>	<u>1</u>	<u>25</u>	<u>15</u>	<u>27</u>
<b>EXPENDITURES</b>					
Benefits.....					
Other.....					
Total Expenditure.....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures.....	<u>2</u>	<u>1</u>	<u>25</u>	<u>15</u>	<u>27</u>
Fund Balances-July 1.....	22	11	219	139	159
<b>Fund Balances-June 30.....</b>	<u>\$ 24</u>	<u>\$ 12</u>	<u>\$ 244</u>	<u>\$ 154</u>	<u>\$ 186</u>

<u>Sam Whidden Trust</u>	<u>Ben Thompson</u>	<u>NH Hospital</u>	<u>Land Conservation Endowment</u>	<u>Guy Thompson Memorial</u>	<u>Total</u>
		\$ 269			\$ 269
\$ 81	\$ 1,370	5,131	\$ 2,415	\$ 15	9,632
<u>\$ 81</u>	<u>\$ 1,370</u>	<u>\$ 5,400</u>	<u>\$ 2,415</u>	<u>\$ 15</u>	<u>\$ 9,901</u>
\$ 81	\$ 1,370	\$ 5,400	\$ 2,415	\$ 15	\$ 9,901
<u>\$ 81</u>	<u>\$ 1,370</u>	<u>\$ 5,400</u>	<u>\$ 2,415</u>	<u>\$ 15</u>	<u>\$ 9,901</u>

<u>Sam Whidden Trust</u>	<u>Ben Thompson</u>	<u>NH Hospital</u>	<u>Land Conservation Endowment</u>	<u>Guy Thompson Memorial</u>	<u>Total</u>
\$ 1	\$ 35	\$ 176	\$ 110		\$ 338
13	138	408	5		618
<u>14</u>	<u>173</u>	<u>584</u>	<u>115</u>	<u>0</u>	<u>956</u>
2	32	175	108		317
	48	92	13		153
<u>2</u>	<u>80</u>	<u>267</u>	<u>121</u>	<u>0</u>	<u>470</u>
12	93	317	(6)	0	486
69	1,277	5,083	2,421	15	9,415
<u>\$ 81</u>	<u>\$ 1,370</u>	<u>\$ 5,400</u>	<u>\$ 2,415</u>	<u>\$ 15</u>	<u>\$ 9,901</u>

## Enterprise Funds

**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.

[Return to Table of Contents](#)

**STATE OF NEW HAMPSHIRE**  
**STATEMENT OF NET ASSETS - GAAP BASIS**  
**PROPRIETARY FUNDS**  
**June 30, 2004**  
*(Expressed in Thousands)*

	Business-Type Activities - Enterprise Funds					Governmental
	Turnpike System	Liquor Commission	Lottery Commission	Unemployment Compensation	Total	Activities Internal Service Fund
<b>ASSETS</b>						
<b>Current Assets:</b>						
Cash and Cash Equivalents.....	\$ 29,731	\$ 656	\$ 4,472	\$ 239,402	\$ 274,261	\$ 3,244
Cash and Cash Equivalents-Restricted.....	18,010				18,010	
Receivables (Net of Allowances for Uncollectibles).....	1,073	5,793	1,166	18,980	27,012	
Due from Other Funds.....		797			797	
Inventories.....	388	25,030	585		26,003	
Other Current Assets.....			56		56	
Total Current Assets.....	49,202	32,276	6,279	258,382	346,139	3,244
<b>Noncurrent Assets:</b>						
Investments and Deposits-Restricted.....	34,101		2,334		36,435	
Bond Issue Costs.....	3,451				3,451	
<b>Capital Assets:</b>						
Land.....	99,934	2,355			102,289	
Land Improvements.....		877			877	
Buildings.....	4,828	12,233			17,061	
Building Improvements.....		5,672			5,672	
Equipment & Computere Software.....	23,733	9,141	503		33,377	
Construction in Progress.....	36,382				36,382	
Infrastructure.....	533,611				533,611	
Less: Allowance for Depreciation and Amortization.....	(174,189)	(16,251)	(384)		(190,824)	
Net Capital Assets.....	524,299	14,027	119		538,445	
Total Noncurrent Assets.....	561,851	14,027	2,453		578,331	
Total Assets.....	611,053	46,303	8,732	258,382	924,470	3,244
<b>LIABILITIES</b>						
<b>Current Liabilities:</b>						
Accounts Payable.....	\$ 1,887	\$ 26,113	\$ 841		\$ 28,841	
Accrued Payroll.....	696	1,013	124		1,833	
Due to Other Funds.....			2,244		2,244	
Deferred Revenue.....		2,022	838		2,860	
Unclaimed Prizes.....			1,927		1,927	
General Obligation Bonds Payable.....	3,521				3,521	
Revenue Bonds Payable-Restricted.....	11,385				11,385	
Accrued Interest Payable-Restricted.....	4,512				4,512	
Claims & Compensated Absences Payable.....	1,700	931	107		2,738	15,375
Other Liabilities.....	605			\$ 5,080	5,685	
Total Current Liabilities.....	24,306	30,079	6,081	5,080	65,546	15,375
<b>Noncurrent Liabilities:</b>						
General Obligation Bonds Payable.....	10,841				10,841	
Revenue Bonds Payable.....	294,472				294,472	
Claims & Compensated Absences Payable.....	1,463	2,197	317		3,977	
Other Noncurrent Liabilities.....		1,120			1,120	
Total Noncurrent Liabilities.....	306,776	3,317	317		310,410	
Total Liabilities.....	331,082	33,396	6,398	5,080	375,956	15,375
<b>NET ASSETS</b>						
Invested in Capital Assets, net of related debt.....	199,682	12,907	119		212,708	
Restricted for Debt Repayments.....	42,602				42,602	
Restricted for Prize Awards - MUSL.....			2,334		2,334	
Restricted for Unemployment Benefits.....				253,302	253,302	
Unrestricted Net Assets (Deficit).....	37,687		(119)		37,568	(12,131)
Total Net Assets (Deficit).....	\$ 279,971	\$ 12,907	\$ 2,334	\$ 253,302	\$ 548,514	\$ (12,131)

**STATE OF NEW HAMPSHIRE**  
**STATEMENT OF REVENUES EXPENSES AND CHANGES**  
**IN PROPRIETARY FUNDS - GAAP BASIS**  
**For The Fiscal Year Ended June 30, 2004**  
**(Expressed in Thousands)**

	<b>Business-Type Activities - Enterprise Funds</b>				<b>Total</b>	<b>Governmental</b>
	<b>Turnpike System</b>	<b>Liquor Commission</b>	<b>Lottery Commission</b>	<b>Unemployment Compensation</b>		<b>Activities Internal Service Fund</b>
<b>OPERATING REVENUES</b>						
Charges for Sales and Services.....		\$ 369,673	\$ 239,083	\$ 95,942	\$ 704,698	\$ 118,759
Toll Revenue Pledged for						
Repaying Revenue Bonds.....	\$ 65,293				65,293	
Total Operating Revenue.....	65,293	369,673	239,083	95,942	769,991	118,759
<b>OPERATING EXPENSES</b>						
Cost of Sales and Services.....		268,427	21,204		289,631	
Lottery Prize Awards.....			137,148		137,148	
Unemployment Insurance Benefits.....				116,802	116,802	
Insurance Claims.....						124,547
Administration.....	29,732	25,758	7,110		62,600	6,343
Depreciation.....	11,728	1,613	70		13,411	
Total Operating Expenses.....	41,460	295,798	165,532	116,802	619,592	130,890
Operating Income (Loss).....	23,833	73,875	73,551	(20,860)	150,399	(12,131)
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Licenses.....		3,209			3,209	
Beer Taxes.....		12,240			12,240	
Investment Income.....	338		547	13,685	14,570	
Miscellaneous.....	60	2,093			2,153	
Interest on Bonds.....	(15,141)				(15,141)	
Grant Contributions.....	7,338				7,338	
Amortization of Bond Issuance Costs.....	(215)				(215)	
Total Nonoperating Revenues (Expenses).....	(7,620)	17,542	547	13,685	24,154	
Income (Loss) Before Operating Transfers.....	16,213	91,417	74,098	(7,175)	174,553	(12,131)
Transfers Out to Governmental Funds.....		(92,075)	(73,745)		(165,820)	
Change in Net Assets.....	16,213	(658)	353	(7,175)	8,733	(12,131)
Net Assets - July 1						
(Restated Lottery Commission)*.....	263,758	13,565	1,981	260,477	539,781	
Net Assets (Deficit) - June 30.....	\$ 279,971	\$ 12,907	\$ 2,334	\$ 253,302	\$ 548,514	\$ (12,131)

\* The net assets of the Lottery Commission at June 30, 2003 has been increased by \$2.0 million to record restricted deposits held by the Multi-State Lottery Association (MUSL) not previously presented.

## Private - Purpose Trust Funds

**NH Veterans Home:** The NH Veterans Home has two funds. 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 Administrative 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. The other Fund is the Benefit Account whose 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.

**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.

**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.

**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..

**STATE OF NEW HAMPSHIRE**  
**STATEMENT OF NET ASSETS - BUDGETARY BASIS**  
**PRIVATE PURPOSE TRUST FUNDS**  
**June 30,2004**

	N.H. Veterans Home	Prison Funds	College Savings	Laconia State School/Training Center	Japanese Charitable Fund	N.H. Youth Development Center
<b>ASSETS</b>						
Cash & Cash Equivalents.....		\$ 247				
Other Receivables.....		135				
Total Investments.....	1,068		\$ 7,969	\$ 128	\$ 68	\$ 57
Total Assets.....	<u>\$ 1,068</u>	<u>\$ 382</u>	<u>\$ 7,969</u>	<u>\$ 128</u>	<u>\$ 68</u>	<u>\$ 57</u>
<b>LIABILITIES</b>						
Accounts Payable.....		58				
Total Liabilities.....		58				
Net Assets Held in Trust for Benefits & Other Purposes.....	<u>\$ 1,068</u>	<u>\$ 324</u>	<u>\$ 7,969</u>	<u>\$ 128</u>	<u>\$ 68</u>	<u>\$ 57</u>

**STATE OF NEW HAMPSHIRE**  
**STATEMENT OF CHANGES IN NET ASSETS - BUDGETARY BASIS**  
**PRIVATE PURPOSE TRUST FUNDS**  
**June 30,2004**  
*(Expressed in Thousands)*

	N.H. Veterans Home	Prison Funds	College Savings	Laconia State School/Training Center	Japanese Charitable Fund	N.H. Youth Development Center
<b>ADDITIONS</b>						
<b>Contributions:</b>						
From Participants.....		\$ 2,521	3,451			
From Gifts, Bequests, & Endowments.....						
Total Contributions.....	0	2,521	3,451			
Interest Income.....	23	0	36	\$ 1	\$ 2	\$ 1
Other.....	48	36	1,006		2	
Total Additions.....	<u>71</u>	<u>2,557</u>	<u>4,493</u>	<u>1</u>	<u>4</u>	<u>1</u>
<b>DEDUCTIONS</b>						
Benefits/Distributions to Participants.....	25	2,580	186			1
Other.....		21				
Total Deductions.....	<u>25</u>	<u>2,601</u>	<u>186</u>		<u>0</u>	<u>1</u>
Net Increase (Decrease).....	46	(43)	4,307	1	4	
<b>NET ASSETS HELD IN TRUST FOR BENEFITS &amp; OTHER PURPOSES</b>						
Beginning of the Year.....	1,022	367	3,662	127	64	57
End of the Year.....	<u>\$ 1,068</u>	<u>\$ 324</u>	<u>\$ 7,969</u>	<u>\$ 128</u>	<u>\$ 68</u>	<u>\$ 57</u>

N.H. Rural Rehabilitation Corporation	Special Fund For Second Injuries	Special Fund For Active Cases	Matthew Elliott Trust	YDC Other Funds	Tip-Top House Fund	EAP	NHH Patient Banking	Total
	\$ 5,663	\$ -	\$ 4	\$ 64	20	2,416	184	\$ 8,598
								135
\$ 105								9,395
\$ 105	\$ 5,663	\$ -	\$ 4	\$ 64	20	\$ 2,416	184	\$ 18,128
								58
								58
\$ 105	\$ 5,663	\$ -	\$ 4	\$ 64	20	\$ 2,416	\$ 184	\$ 18,070

N.H. Rural Rehabilitation Corporation	Special Fund For Second Injuries	Special Fund For Active Cases	Matthew Elliott Trust	YDC Other Funds	Tip-Top House Fund	EAP	NHH Patient Banking	Total
	\$ 8,189	1		\$ 128	20	2,738	1,215	\$ 18,263
								0
	8,189	1		128	20	2,738		18,263
\$ 2	59					26		150
1								1,093
3	8,248	1		128	20	2,764	1,215	19,506
5	7,184	85				2,002	1,186	13,254
	5			129				155
5	7,189	85		129	0	2,002	1,186	13,409
(2)	1,059	(84)		(1)	20	762	29	6,098
107	4,604	84	4	65	0	1,654	155	11,972
\$ 105	\$ 5,663	\$ -	\$ 4	\$ 64	20	\$ 2,416	184	18,070



## 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

**Deferred Compensation Withholdings:** The Deferred Compensation Plan is a benefit offered to full-time State of New Hampshire employees. Deferred Compensation funds are withheld for employees using payroll deductions. An account is maintained as a pass through account for the Deferred Compensation, monies are transferred there temporarily and a check is cut from the pay system and wired to Aetna.

**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 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 g 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 it's 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.

**Glenclyff 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 30,2004**  
*(Expressed in Thousands)*

	Employee Subscriber U.S. Savings Bonds	Deferred Compensation Withholding	Unified Court System	Child Support Funds	Safety Road Toll	Financial Responsibility
<b>ASSETS</b>						
Cash & Cash Equivalents.....	\$ 26		\$ 4,813	\$ 1,514	\$ 113	\$ 111
Total Investments.....						
Total Assets.....	<u>\$ 26</u>	<u>\$</u>	<u>\$ 4,813</u>	<u>\$ 1,514</u>	<u>\$ 113</u>	<u>\$ 111</u>
<b>LIABILITIES</b>						
Custodial Funds Payable.....			4,813	1,514	113	111
Other Liabilities.....	\$ 26					
	<u>\$ 26</u>	<u>\$</u>	<u>\$ 4,813</u>	<u>\$ 1,514</u>	<u>\$ 113</u>	<u>\$ 111</u>

**STATE OF NEW HAMPSHIRE**  
**STATEMENT OF CHANGES IN NET ASSETS - BUDGETARY BASIS**  
**AGENCY FUNDS**  
**June 30,2004**  
*(Expressed in Thousands)*

	Employee Subscriber U.S. Savings Bonds	Deferred Compensation Withholding	Unified Court System	Child Support Funds	Safety Road Toll	Financial Responsibility
<b>ADDITIONS</b>						
Contributions.....	\$ 616	\$ 3,604	\$ 12,531	\$ 169,420	\$ 114	\$ 60
Interest & Dividends.....						1
Other.....						
Total Additions.....	<u>616</u>	<u>3,604</u>	<u>12,531</u>	<u>169,420</u>	<u>114</u>	<u>61</u>
<b>DEDUCTION</b>						
Benefits.....						36
Taxes & Bonds Disbursed.....	617	3,604				
Child Support Disbursements.....			13,636	170,098		
Escrow Disbursements.....						
Other.....					1	
Total Deductions.....	<u>617</u>	<u>3,604</u>	<u>13,636</u>	<u>170,098</u>	<u>1</u>	<u>36</u>
Net Increase (Decrease).....	<u>(1)</u>	<u></u>	<u>(1,105)</u>	<u>(678)</u>	<u>113</u>	<u>25</u>
<b>NET ASSETS HELD IN TRUST FOR BENEFITS &amp; OTHER PURPOSES</b>						
Beginning of Year.....	27	0	5,918	2,192	0	86
End of Year.....	<u>\$ 26</u>	<u>\$</u>	<u>\$ 4,813</u>	<u>\$ 1,514</u>	<u>\$ 113</u>	<u>\$ 111</u>

Lifetime License Fund	Nuclear Decomm. Fund	Maine - NH Interstate Bridge Authority	NH College Student Activities	Glencliff Home Funds	Various Corrections Funds	Community Conservation Endowment	Totals
			\$ 1,223	\$ 200	\$ 406		\$ 8,406
\$ 1,434	\$ 301,285	\$ 3,422				327	306,468
<u>\$ 1,434</u>	<u>\$ 301,285</u>	<u>\$ 3,422</u>	<u>\$ 1,223</u>	<u>\$ 200</u>	<u>\$ 406</u>	<u>\$ 327</u>	<u>\$ 314,874</u>

1,434	301,285	3,422	1,223	200	406	327	314,848
							26
<u>\$ 1,434</u>	<u>\$ 301,285</u>	<u>\$ 3,422</u>	<u>\$ 1,223</u>	<u>\$ 200</u>	<u>\$ 406</u>	<u>\$ 327</u>	<u>\$ 314,874</u>

Lifetime License Fund	Nuclear Decomm. Fund	Maine - NH Interstate Bridge Authority	NH College Student Activities	Glencliff Home Funds	Various Corrections Funds	Community Conservation Endowment	Totals
\$ 58	\$ 10,420		\$ 1,721	\$ 735	\$ 4,819	\$ 132	\$ 204,230
35	7,053	\$ 132				3	7,224
155	19,281	156			13		19,605
<u>248</u>	<u>36,754</u>	<u>288</u>	<u>1,721</u>	<u>735</u>	<u>4,832</u>	<u>135</u>	<u>231,059</u>

177			1,432	708	2,620	2	4,975
	1,812	620					6,653
							183,734
							0
	<u>2,204</u>	<u>1</u>			<u>2,250</u>		<u>4,456</u>
<u>177</u>	<u>4,016</u>	<u>621</u>	<u>1,432</u>	<u>708</u>	<u>4,870</u>	<u>2</u>	<u>199,818</u>
<u>71</u>	<u>32,738</u>	<u>(333)</u>	<u>289</u>	<u>27</u>	<u>(38)</u>	<u>133</u>	<u>31,241</u>

1,363	268,547	3,755	934	173	444	194	283,633
<u>\$ 1,434</u>	<u>\$ 301,285</u>	<u>\$ 3,422</u>	<u>\$ 1,223</u>	<u>\$ 200</u>	<u>\$ 406</u>	<u>\$ 327</u>	<u>\$ 314,874</u>

## STATISTICAL SECTION

[Return to Table of Contents](#)

**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,				
	2004	2003	2002	2001	2000
Personnel Services	\$ 534,669	\$ 522,889	\$ 489,187	\$ 459,061	\$ 441,718
Supplies and Materials	52,192	54,841	55,076	49,232	48,714
Subsistence and Support of Persons	5,633	5,546	4,573	5,120	4,290
Communication Services	20,657	20,587	20,427	18,677	19,138
Travel Expenses	10,517	11,056	10,937	11,163	10,282
Transportation	628	632	645	596	592
Printing and Binding	3,296	3,782	3,857	3,962	4,090
Advertising	5,976	6,752	5,701	5,101	4,292
Heat, Light and Power	18,363	17,496	15,621	17,656	14,917
Rents and Rentals	15,063	14,504	13,682	13,771	13,855
Repairs	42,575	55,555	22,271	24,125	21,481
Motor Vehicle Upkeep	25,113	30,438	26,435	26,415	25,338
Contract Earnings	1,074	1,050	583	1,151	489
Consultants	54,327	52,977	39,150	28,867	43,923
Training	1,841	2,314	2,013	2,632	1,384
Public Welfare	1,113,717	937,988	1,002,892	859,544	823,775
Retirement, Pensions and Annuities	230,978	212,252	188,563	169,631	151,894
Other Grants and Subsidies	478,104	467,585	1,304,966	1,202,489	1,160,863
Awards and Indemnities	13,762	11,223	12,271	12,357	16,155
Interest and Cost of Bonds	86,960	84,499	82,988	81,469	81,273
Equipment	37,276	43,810	45,084	43,115	42,664
Land and Interest on Land	22,875	36,073	24,361	13,059	25,941
Structures and Permanent	123,058	122,424	147,602	127,918	140,556
Inter-Agency Grants	165,058	164,473	135,711	57,735	126,777
Indirect Costs	6,932	5,901	6,001	3,719	3,649
Miscellaneous	316,552	278,991	273,236	338,554	243,197
Total Expenditures	<u>\$ 3,387,196</u>	<u>\$ 3,165,637</u>	<u>\$ 3,933,833</u>	<u>\$ 3,577,119</u>	<u>\$ 3,471,247</u>

**STATE OF NEW HAMPSHIRE  
ANALYSIS OF BOND AUTHORIZATION  
FOR FISCAL YEAR 2004**

PAGE NO	DESCRIPTION	CHAPTER	YEAR	AUTHORIZED	ISSUED	LAPSED	UNISSUED
<u>Revenue Bonds</u>							
T4	Turnpike System Revenue Bonds	203:14	1986(A)	\$ 530,650,000.00	\$ 395,000,000.00		\$ 135,650,000.00
	Total Turnpike System			\$ 530,650,000.00	\$ 395,000,000.00	\$ -	\$ 135,650,000.00
<u>CAPITAL FUND-HIGHER EDUCATION/GENERAL FUNDED PROJECTS</u>							
HEIC27	University of NH-Research Facility at Pease	260:17	1992	\$ 1,750,000.00	\$ 1,749,111.09	\$ 888.91	\$ 0.00
HEIC28	University System Capital Improvements	359:2	1993(B)	21,437,000.00	21,432,515.12	4,493.26	(8.38)
HEIC32	Renovations and Designs for various USNH bldgs	226:2	1999	8,180,000.00	8,084,335.41	95,664.59	(0.00)
HEIC33	UNH-KEEP NH	202:8	2001	69,000,000.00	40,661,119.61	0.00	28,338,880.39
	Total Capital Fund-Higher Education/General Funded Projects			\$ 100,367,000.00	\$ 71,927,081.23	\$ 101,046.76	\$ 28,338,872.01
<u>CAPITAL FUND/GENERAL FUNDED PROJECTS</u>							
G36	Regional Vocational Education Program	567	1973(D)	\$ 85,000,000.00	\$ 84,174,412.04	\$ 208,066.15	\$ 617,521.81
G45	Snow Making Mount Sunapee	276	1975	761,360.00	16,700.00	744,660.00	-
G61	Acquisition of Agricultural Land Devel. Rights	301:2	1979	5,000,000.00	4,883,000.00		117,000.00
G79	Capital Improvements	409 :1	1985(C)	21,723,620.00	21,164,036.95	557,028.19	2,554.86
G79B	Mental Health Facilities	409:23	1985(E, C)	24,200,000.00	23,988,737.62	108,522.38	102,740.00
G80	Hazardous Waste Cleanup Project	346:4	1985	1,500,000.00	1,329,468.97		170,531.03
G82A	Claremont Library - Voc Tech	211:28	1986	176,000.00	174,926.40	10,293.40	(9,219.80)
G86	Capital Improvements	399:1	1987(F, C)	45,347,501.69	43,754,554.58	1,473,900.85	119,046.26
G89	Capital Improvements	224:1	1988(C)	16,956,162.31	16,853,123.10	61,539.23	41,499.98
G90	Acquire Abandoned Railroad Right of Way	154:1	1988(C)	3,850,000.00	3,799,294.68	705.32	50,000.00
G93	Christa McAuliffe Memorial	160:3	1988	2,580,000.00	2,570,444.06	1,314.70	8,241.24
G98	Capital Improvements	367:1	1989(C)	20,388,322.00	19,377,699.60	1,005,057.41	5,564.99
G99	State Water Pollution Control Revolving Loan Fund	367:17	1989(G, C)	12,923,835.00	12,923,776.89	(0.43)	58.54
G104	Purchase of Rail Properties	200:11	1990(H)	5,000,000.00	4,996,883.33		3,116.67
G115	Dept. of Safety-Fire Training Academy	262:2	1991	4,900,000.00	4,899,896.24	103.76	(0.00)
G120	Admin Svcs-General Office Space	355:116	1991	5,000,000.00	4,887,823.31	65,176.69	47,000.00
G122	Capital Improvements	351:1	1991(I, C)	32,447,595.00	31,524,049.17	923,634.84	(89.01)
G123	Port of Portsmouth Expansion	351:5	1991	18,300,000.00	8,551,110.11		9,748,889.89
G126	Capital Improvements	359:1	1993(K, C)	40,594,823.00	39,385,342.11	1,208,444.50	1,036.39
G130	Design Supreme Court Admin Bldg	230:2	1994	150,000.00	100,000.00	50,834.82	(834.82)
G131	Capital Appropriation	309:1	1995(M, C)	49,047,992.00	47,798,865.20	389,392.10	859,734.70
G133	Acute Psychiatric Services Bldg., M&S Bldg. Improvement	310:192	1995	2,800,000.00	2,791,877.78	8,122.22	0.00
G135	Furnishing for Brown Building	190:5	1996	600,000.00	599,600.00	492.14	(92.14)
G136	Misc. Repairs and Improvements	349:1	1997(N)	52,318,937.00	48,919,051.36	2,046,822.13	1,353,063.51
G138	Kindergarten Funding	348:7	1997	28,500,000.00	22,037,991.17		6,462,008.83
G139	Design & Construction-Berlin Prison	223:3	1998	33,000,000.00	32,999,524.67	475.33	0.00
G140	Miscellaneous Projects for Various Agencies	226:1	1999	42,611,314.00	34,871,763.97	205,107.43	7,534,442.60
G141	Misc. Repairs and Improvements	202:8	2001	55,371,200.00	30,063,557.50	935,352.74	24,372,289.76
G142	Information Technology Improvements	130:13	2001	8,642,180.00	5,739,234.83		2,902,945.17
G144	Housing Finance Authority	26:4	2002	5,000,000.00	2,500,000.00		2,500,000.00
G145	Misc Projects	240:8	2003	78,858,261.00	3,515,000.00	88,000.00	75,255,261.00
G146	Architecturally Secure Facility, HHS,JJS	240:12	2003	9,339,597.00	0.00	0.00	9,339,597.00
	Total Capital Fund/General Funded Projects			\$ 712,888,700.00	\$ 561,191,745.64	\$ 10,093,045.90	\$ 141,603,908.46

PAGE NO	DESCRIPTION	CHAPTER	YEAR	AUTHORIZED	ISSUED	LAPSED	UNISSUED
<u>CAPITAL FUND/SELF-LIQUIDATING PROJECTS</u>							
SLIC1	Dam Maintenance	24	1981(O, C)	\$ 10,315,072.65	\$ 10,141,200.00	\$ (730,492.70)	\$ 904,365.35
SLIC10	DRA-Computer Assisted Mass Appraisal	359:1	1993	500,000.00	498,537.85	1,462.15	0.00
SLIC15	"Local Share" Winnepesaukee River Basin	349:1	1997	1,627,680.00	1,627,680.00		0.00
SLIC16A	Cannon Mtn Capital Impvment Revolving Loan Fund(Reis	134:13	1998	540,000.00	0.00	0.00	540,000.00
SLIC21	Walker Building Renovations	283:2	2000	12,600,000.00	12,500,000.00		100,000.00
SLIC22	NHTI--addition to student center	202:16	2001	2,300,000.00			2,300,000.00
SLIC23	NHTI-Dental/Hygiene/Assist. Prog. Bldg	202:17	2001	1,200,000.00		1,200,000.00	0.00
SLIC24	FS&T-Addition to dormitory	202:19	2001	2,687,400.00	2,668,351.50		19,048.50
SLIC26	RCTCS-Student Residence Hall-Berlin	240:4	2003	1,600,000.00			1,600,000.00
SLIC28	Cannon Mtn Aerial Tram Ugrade	202:1	2003	983,879.96		0.99	983,878.97
SLIC27	DRED.Mt Washington Electrification	240:1-viii	2003	2,000,000.00			2,000,000.00
Total Capital Fund/Self-Liquidating Projects				\$ 36,354,032.61	\$ 27,435,769.35	\$ 470,970.44	\$ 8,447,292.82
<u>CAPITAL FUND/HIGHWAY FUNDED PROJECTS</u>							
HPIC1	Safety and Highway Improvements	423:3	1983(P)	\$ 982,745.00	\$ 885,311.11	\$ 74,532.98	\$ 22,900.91
HPIC7	Highway and Safety Capital Improvements	367:3	1989	4,358,000.00	3,747,100.00	610,807.80	92.20
HPIC10	Radio Syst; UG Tank Repl; Testing lab	359:1	1993	5,800,000.00	5,770,792.01	29,307.42	(99.43)
HPIC11	Capital Appropriation	309:4	1995	3,726,400.00	3,717,426.00	8,976.65	(2.65)
HPIC12	Building Renovations and Microwave Sys. Upgrade	349:4	1997(Q)	4,860,000.00	4,859,943.63	56.37	0.00
HPIC13	Building Renovations and Designs	226:4	1999(R)	9,881,125.00	8,753,347.71	29,314.64	1,098,462.65
HPIC14	Highway and Safety Capital Improvements	202:4	2001	17,880,500.00	3,723,689.06	2,228.91	14,154,582.03
HPIC15	Various Highway Projects	240:6	2003	13,546,490.00	318,984.00		13,227,506.00
Total Capital Fund-Highway Funded Projects				\$ 61,035,260.00	\$ 31,776,593.52	\$ 755,224.77	\$ 28,503,441.71
<u>CAPITAL FUND/SELF-LIQUIDATING HIGHWAY PROJECTS</u>							
HPSLIC1	RR Capital Rehab Revolving Loan Fund	338:4	1994(S)	\$ 4,000,000.00	\$ 3,999,981.54		\$ 18.46
HPSLIC2	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				\$ 4,487,324.38	\$ 4,479,981.54		\$ 7,342.84
<u>CAPITAL FUND/FISH &amp; GAME FUNDED PROJECTS</u>							
FGIC7	Capital Appropriations	309:3	1995	\$ 848,000.00	\$ 835,232.04	\$ 12,767.96	\$ (0.00)
FGIC8	Building Modifications, Statewide Radio System	349:3	1997	900,000.00	892,606.03	7,393.97	(0.00)
FGIC9	Capital Improvements	226:3	1999	1,215,000.00	711,535.63	195,713.97	307,750.40
FGIC10	Statwide Fish Hatchery Cap Improvement Study	202:2	2001	200,000.00	140,943.50	0.00	59,056.50
FGIC11	Capital Improvements	240:6	2003	2,100,000.00	0.00	0.00	2,100,000.00
Total Capital Fund/Fish and Game Funded Projects				\$ 5,263,000.00	\$ 2,580,317.20	\$ 215,875.90	\$ 2,466,806.90
<b>Total Capital Fund</b>				<b>\$ 920,395,316.99</b>	<b>\$ 699,391,488.48</b>	<b>\$ 11,636,163.77</b>	<b>\$ 209,367,664.74</b>
<b>GRAND TOTAL - ALL FUNDS</b>				<b>\$ 1,451,045,316.99</b>	<b>\$ 1,094,391,488.48</b>	<b>\$ 11,636,163.77</b>	<b>\$ 345,017,664.74</b>



**IFS BUDGETARY COMPUTER  
REPORTS**

**Department of Administrative Services**

**Division of Accounting Services**

*State House Annex - Room 310*

**25 Capitol Street**

**Concord, NH 03301**

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