University System of New Hampshire Statement of Net Assets as of Fiscal Year 2002 Fiscal Period 14

Short term investments T Accounts receivable Accounts receivable Notes receivable - current portion Prepaid expenses and other current assets Interfund Borrowngs Interfund Borrowngs Current Asset - Other Total Current Assets Noncurrent Assets Investments held by bond trustee Pledges Receivable P Notes receivable P Property and equipment, net 42 Other assets Endowment and similar investments - campuses Endowment and similar investments - affiliated entities F	76,826,737.23 78,855,218.88 33,892,083.77 2,589,067.96 4,414,012.85 (0.00) 100,569.76 96,677,690.45 47,032,150.99 2,152,585.00 18,745,672.46 39,120,131.12 2,282,005.71 87,788,698.90	100,825,200.03 42,656,589.69 21,942,006.67 2,206,543.82 4,734,427.72 (0.00) 0.00 172,364,767.93 94,242,441.99 0.00 19,113,218.61 385,390,691.87	101,562,701.66 40,994,228.32 21,942,006.67 2,206,543.82 4,817,439.72 (0.00 0.00 171,522,920.19 94,242,441.99 0.00
Cash and cash equivalents T Short term investments T Accounts receivable T Accounts receivable - current portion T Prepaid expenses and other current assets Interfund Borrowngs Current Asset - Other Total Current Assets Interfund Borrowngs 19 Current Assets Interfund Borrowngs Prepaid expenses and other current assets 19 Noncurrent Assets 19 Noncurrent Assets 19 Prepaid expenses 19 Other assets 19 Property and equipment, net 42 Other assets 19 Endowment and similar investments - campuses 2 Endowment and similar investments - affiliated entities 3	78,855,218.88 33,892,083.77 2,589,067.96 4,414,012.85 (0.00) 100,569.76 96,677,690.45 47,032,150.99 2,152,585.00 18,745,672.46 39,120,131.12 2,282,005.71	42,656,589.69 21,942,006.67 2,206,543.82 4,734,427.72 (0.00) 0.00 172,364,767.93 94,242,441.99 0.00 19,113,218.61	40,994,228.32 21,942,006.67 2,206,543.82 4,817,439.72 (0.00 0.00 171,522,920.19 94,242,441.99
Short term investments Accounts receivable Notes receivable - current portion Prepaid expenses and other current assets Interfund Borrowngs Current Asset - Other Total Current Assets Investments held by bond trustee Pledges Receivable Notes receivable Notes receivable Property and equipment, net Other assets Endowment and similar investments - campuses Endowment and similar investments - affiliated entities Total Noncurrent Assets	78,855,218.88 33,892,083.77 2,589,067.96 4,414,012.85 (0.00) 100,569.76 96,677,690.45 47,032,150.99 2,152,585.00 18,745,672.46 39,120,131.12 2,282,005.71	42,656,589.69 21,942,006.67 2,206,543.82 4,734,427.72 (0.00) 0.00 172,364,767.93 94,242,441.99 0.00 19,113,218.61	40,994,228.32 21,942,006.67 2,206,543.82 4,817,439.72 (0.00 0.00 171,522,920.19 94,242,441.99
Accounts receivable Accounts receivable Accounts receivable - current portion Prepaid expenses and other current assets Interfund Borrowngs Current Asset - Other Total Current Assets Investments held by bond trustee Pledges Receivable Notes receivable Notes receivable Property and equipment, net Property and equipment, net Cother assets Endowment and similar investments - campuses Endowment and similar investments - affiliated entities	33,892,083.77 2,589,067.96 4,414,012.85 (0.00) 100,569.76 96,677,690.45 47,032,150.99 2,152,585.00 18,745,672.46 i39,120,131.12 2,282,005.71	21,942,006.67 2,206,543.82 4,734,427.72 (0.00) 0.00 172,364,767.93 94,242,441.99 0.00 19,113,218.61	21,942,006.67 2,206,543.82 4,817,439.72 (0.00 0.00 171,522,920.19 94,242,441.99
Notes receivable - current portion Prepaid expenses and other current assets Interfund Borrowngs Interfund Borrowngs Current Asset - Other 19 Noncurrent Assets Investments held by bond trustee 4 Pledges Receivable 4 Notes receivable 4 Other assets Property and equipment, net 4 Other assets Endowment and similar investments - campuses 8 Endowment and similar investments - affiliated entities 5	2,589,067.96 4,414,012.85 (0.00) 100,569.76 96,677,690.45 47,032,150.99 2,152,585.00 18,745,672.46 39,120,131.12 2,282,005.71	2,206,543.82 4,734,427.72 (0.00) 0.00 172,364,767.93 94,242,441.99 0.00 19,113,218.61	2,206,543.82 4,817,439.72 (0.00 0.00 171,522,920.19 94,242,441.99
Prepaid expenses and other current assets Interfund Borrowngs Current Asset - Other Total Current Assets Noncurrent Assets Investments held by bond trustee Pledges Receivable Pledges Receivable Notes receivable Property and equipment, net Other assets Endowment and similar investments - campuses Endowment and similar investments - affiliated entities Total Noncurrent Assets	4,414,012.85 (0.00) 100,569.76 96,677,690.45 47,032,150.99 2,152,585.00 18,745,672.46 i39,120,131.12 2,282,005.71	4,734,427.72 (0.00) 0.00 172,364,767.93 94,242,441.99 0.00 19,113,218.61	4,817,439.72 (0.00 0.00 171,522,920.19 94,242,441.99
Interfund Borrowngs Current Asset - Other 19 Noncurrent Assets Investments held by bond trustee 4 Pledges Receivable Notes receivable Notes receivable 4 Property and equipment, net 43 Other assets Endowment and similar investments - campuses 8 Endowment and similar investments - affiliated entities 7	(0.00) 100,569.76 96,677,690.45 47,032,150.99 2,152,585.00 18,745,672.46 39,120,131.12 2,282,005.71	(0.00) 0.00 172,364,767.93 94,242,441.99 0.00 19,113,218.61	(0.00 0.00 171,522,920.19 94,242,441.99
Current Asset - Other Total Current Assets 19 Noncurrent Assets Investments held by bond trustee 4 Pledges Receivable 4 Notes receivable 4 Property and equipment, net 4 Other assets 5 Endowment and similar investments - campuses 8 Endowment and similar investments - affiliated entities 7 Total Noncurrent Assets 6	100,569.76 96,677,690.45 47,032,150.99 2,152,585.00 18,745,672.46 39,120,131.12 2,282,005.71	0.00 172,364,767.93 94,242,441.99 0.00 19,113,218.61	0.00 171,522,920.19 94,242,441.99
Total Current Assets Total Current Assets Investments held by bond trustee 4 Pledges Receivable 4 Notes receivable 4 Property and equipment, net 4 Other assets 5 Endowment and similar investments - campuses 6 Endowment and similar investments - affiliated entities 7	96,677,690.45 47,032,150.99 2,152,585.00 18,745,672.46 39,120,131.12 2,282,005.71	172,364,767.93 94,242,441.99 0.00 19,113,218.61	171,522,920.19 94,242,441.99
Noncurrent Assets Investments held by bond trustee Pledges Receivable Notes receivable Property and equipment, net Other assets Endowment and similar investments - campuses Endowment and similar investments - affiliated entities Total Noncurrent Assets	96,677,690.45 47,032,150.99 2,152,585.00 18,745,672.46 39,120,131.12 2,282,005.71	94,242,441.99 0.00 19,113,218.61	94,242,441.99
Investments held by bond trustee 4 Pledges Receivable 4 Notes receivable 4 Property and equipment, net 4 Other assets 4 Endowment and similar investments - campuses 8 Endowment and similar investments - affiliated entities 7 Total Noncurrent Assets 6	2,152,585.00 18,745,672.46 39,120,131.12 2,282,005.71	0.00 19,113,218.61	
Pledges Receivable Pledges Receivable Notes receivable Property and equipment, net Property and equipment, net 43 Other assets Endowment and similar investments - campuses Endowment and similar investments - affiliated entities 7 Total Noncurrent Assets 66	2,152,585.00 18,745,672.46 39,120,131.12 2,282,005.71	0.00 19,113,218.61	
Notes receivable 4 Property and equipment, net 4 Other assets 4 Endowment and similar investments - campuses 8 Endowment and similar investments - affiliated entities 7 Total Noncurrent Assets 6	18,745,672.46 39,120,131.12 2,282,005.71	19,113,218.61	0.00
Property and equipment, net 43 Other assets 5 Endowment and similar investments - campuses 5 Endowment and similar investments - affiliated entities 5 Total Noncurrent Assets 66	39,120,131.12 2,282,005.71		
Other assets Endowment and similar investments - campuses 8 Endowment and similar investments - affiliated entities 7 Total Noncurrent Assets 66	2,282,005.71	385,390,691.87	19,113,218.61
Endowment and similar investments - campuses 8 Endowment and similar investments - affiliated entities 7 Total Noncurrent Assets 66			385,390,691.87
Endowment and similar investments - affiliated entities Total Noncurrent Assets 66	87,788,698.90	2,585,592.60	2,502,580.60
Endowment and similar investments - affiliated entities Total Noncurrent Assets 66		101,571,337.75	102,496,197.49
Total Noncurrent Assets 66	70,981,049.48	70,917,406.60	70,917,406.60
	68,102,293.66	673,820,689.42	674,662,537.16
	64,779,984.11	846,185,457.35	846,185,457.35
LIABILITIES			
Current Liabilities			
	43,469,052.23	30,237,411.68	30,235,711.68
Deposits and deferred revenues	24,513,903.13	19,621,562.05	19,621,562.05
Long term debt - current portion	1,937,835.22	2,690,022.39	2,690,022.39
Accrued employee benefits - current portion	7,397,002.00	5,979,141.00	5,979,141.00
Interfund borrowings payable	0.00	0.00	0.00
	77,317,792.58	58,528,137.12	58,526,437.12
Noncurrent Liabilities			
Obligations under life income agree	1,526,476.33	1,602,204.19	1,603,904.19
	17,214,071.00	18,092,517.00	18,092,517.00
	67,589,124.45	64,302,073.31	64,302,073.31
	205,375,514.13	200,767,709.35	200,767,709.35
	91,705,185.91	284,764,503.85	284,766,203.85
TOTAL LIABILITIES 30	69,022,978.49	343,292,640.97	343,292,640.97
NET ASSETS			
	279,974,054.24	272,832,990.08	272,832,990.08
Restricted Nonexpendable			
Historical gift value of endowment - campuses	25,647,229.43	49,043,128.34	37,360,778.21
	59,260,162.07	56,867,998.57	56,950,683.01
Restricted Expendable			
Campuses			
Accumulated net gains on endowment	39,317,437.69	27,648,567.35	39,330,917.48
Market value of funds functioning as endowment	6,495,057.65	7,657,880.56	7,657,880.56
Grants, gifts and contracts	18,319,334.92	17,497,583.71	17,497,583.71
	878,582.61	899,872.70	899,872.70
Life income and annuity funds	5,295,997.78	3,681,149.30	3,681,149.30
Life income and annuity funds Loan funds			
Loan funds	7,086,020.93	7,168,705.37	7,086,020.93

Unrestricted 46,854,075.66 55,053,045.80 55,053,045.80 TOTAL NET ASSETS 495,755,265.62 502,892,816.38 502,892,816.38 Difference (Assets - Liabilities) - Net Assets: 1,740.00 0.00 0.00

2001

Final Balance

2002

Year to Date Balance Year to Date Balance