

University System of New Hampshire
Statement of Net Assets as of Fiscal Year 2003 Fiscal Period 12

	Current Funds	Endowment and Similar Funds	Loan Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS							
Current Assets							
Cash and cash equivalents	72,931,818.87	51,539.74	2,641,225.57	25,732,851.60	101,357,435.78	112,549,718.54	76,826,737.23
Short term investments	28,547,680.42	0.00	0.00	6,160,275.18	34,707,955.60	30,969,292.11	78,855,218.88
Accounts receivable	19,806,408.85	0.00	0.00	1,118,672.07	20,925,080.92	16,383,278.06	33,892,083.77
Notes receivable - current portion	0.00	0.00	1,920,020.06	0.00	1,920,020.06	2,229,297.43	2,589,067.96
Prepaid expenses and other current assets	3,026,046.09	0.00	0.00	0.00	3,026,046.09	2,088,429.75	4,414,012.85
Interfund Borrowwngs	9,319,105.02	0.00	0.00	(9,319,105.02)	0.00	(0.00)	(0.00)
Current Asset - Other	0.00	0.00	0.00	102,774.64	102,774.64	0.00	100,569.76
Total Current Assets	133,631,059.25	51,539.74	4,561,245.63	23,795,468.47	162,039,313.09	164,220,015.89	196,677,690.45
Noncurrent Assets							
Investments held by bond trustee	0.00	0.00	0.00	22,492,045.74	22,492,045.74	60,364,289.99	47,032,150.99
Pledges Receivable	2,152,585.00	0.00	0.00	0.00	2,152,585.00	0.00	2,152,585.00
Notes receivable	0.00	0.00	19,636,775.74	0.00	19,636,775.74	19,105,442.99	18,745,672.46
Property and equipment, net	2,135.00	0.00	0.00	439,864,845.21	439,866,980.21	389,782,069.81	439,120,131.12
Other assets	0.00	0.00	0.00	2,220,537.04	2,220,537.04	2,251,117.19	2,282,005.71
Endowment and similar investments - campuses	0.00	90,176,965.09	0.00	0.00	90,176,965.09	95,383,450.83	87,788,698.90
Endowment and similar investments - affiliated entities	156,935.81	75,125,615.28	0.00	0.00	75,282,551.09	79,510,281.31	70,981,049.48
Total Noncurrent Assets	2,311,655.81	165,302,580.37	19,636,775.74	464,577,427.99	651,828,439.91	646,396,652.12	668,102,293.66
Not Coded to Attribute							
Accounts Not Coded - Account Type: 10	50.00	0.00	0.00	0.00	50.00	0.00	0.00
Not Coded to Attribute	50.00	0.00	0.00	0.00	50.00	0.00	0.00
TOTAL ASSETS	135,942,765.06	165,354,120.11	24,198,021.37	488,372,896.46	813,867,803.00	810,616,668.01	864,779,984.11
LIABILITIES							
Current Liabilities							
Accounts payable and accrued expenses	10,584,330.86	0.00	0.00	6,346,434.03	16,930,764.89	28,421,769.30	43,469,052.23
Deposits and deferred revenues	24,279,623.31	0.00	0.00	0.00	24,279,623.31	18,715,918.56	24,513,903.13
Long term debt - current portion	0.00	0.00	0.00	2,988,341.50	2,988,341.50	1,778,092.26	1,937,835.22
Accrued employee benefits - current portion	6,573,773.00	823,229.00	0.00	0.00	7,397,002.00	6,178,772.00	7,397,002.00
Interfund borrowings payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	41,437,727.17	823,229.00	0.00	9,334,775.53	51,595,731.70	55,094,552.12	77,317,792.58
Noncurrent Liabilities							
Obligations under life income agree	52,728.00	1,663,806.69	0.00	0.00	1,716,534.69	3,168,783.11	1,526,476.33
Government advances refundable	0.00	0.00	17,214,071.00	0.00	17,214,071.00	18,092,517.00	17,214,071.00
Accrued employee benefits	64,740,562.45	4,892,901.00	0.00	0.00	69,633,463.45	68,116,892.45	67,589,124.45
Long term debt	0.00	0.00	0.00	202,609,714.27	202,609,714.27	203,459,028.06	205,375,514.13
Total Noncurrent Liabilities	64,793,290.45	6,556,707.69	17,214,071.00	202,609,714.27	291,173,783.41	292,837,220.62	291,705,185.91
Not Coded to Attribute							
Accounts Not Coded - Account Type: 20	465.00	0.00	0.00	0.00	465.00	0.00	0.00
Not Coded to Attribute	465.00	0.00	0.00	0.00	465.00	0.00	0.00
TOTAL LIABILITIES	106,231,482.62	7,379,936.69	17,214,071.00	211,944,489.80	342,769,980.11	347,931,772.74	369,022,978.49
NET ASSETS							
Net Investment in Plant	0.00	0.00	0.00	245,644,525.52	245,644,525.52	234,146,469.06	279,974,054.24
Restricted Nonexpendable							
Historical gift value of endowment - campuses	0.00	34,816,445.06	0.00	0.00	34,816,445.06	29,954,554.55	34,499,826.66
Historical gift value of endowment - affiliated entities	0.00	70,168,853.63	0.00	0.00	70,168,853.63	65,645,650.10	65,894,399.86
Restricted Expendable							
Campuses							

University System of New Hampshire
 Statement of Net Assets as of Fiscal Year 2003 Fiscal Period 12

	Current Funds	Endowment and Similar Funds	Loan Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Accumulated net gains on endowment	0.00	30,556,715.97	0.00	0.00	30,556,715.97	39,330,917.48	30,556,715.97
Market value of funds functioning as endowment	0.00	8,705,591.99	0.00	0.00	8,705,591.99	8,218,784.02	6,495,057.65
Grants, gifts and contracts	8,480,874.59	0.00	0.00	0.00	8,480,874.59	9,235,794.87	18,228,740.66
Life income and annuity funds	0.00	819,325.65	0.00	0.00	819,325.65	891,325.06	878,582.61
Loan funds	0.00	0.00	5,732,193.97	0.00	5,732,193.97	4,270,343.98	5,295,997.78
Affiliated Entities							
Accumulated net gains on endowment	0.00	451,783.14	0.00	0.00	451,783.14	7,086,020.93	451,783.14
Other - affiliated entities	3,957,559.42	2,998,916.52	0.00	0.00	6,956,475.94	4,235,788.65	6,627,312.64
Unrestricted	17,268,208.43	9,456,551.46	1,251,756.40	30,784,675.72	58,761,192.01	59,667,506.57	46,852,794.41
TOTAL NET ASSETS	29,706,642.44	157,974,183.42	6,983,950.37	276,429,201.24	471,093,977.47	462,683,155.27	495,755,265.62

1D- UNH - Durham

	Current Funds	Endowment and Similar Funds	Loan Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS							
Current Assets							
Cash and cash equivalents	71,317,118.95	(231,576.72)	1,352,069.85	16,480,709.42	88,918,321.50	95,854,685.41	95,398,673.44
Short term investments	138,766.49	0.00	0.00	198,707.47	337,473.96	302,106.64	321,566.26
Accounts receivable	16,157,837.22	0.00	0.00	7,274.81	16,165,112.03	8,847,295.16	23,626,695.45
Notes receivable - current portion	0.00	0.00	2,534,395.72	0.00	2,534,395.72	2,442,117.33	2,442,117.33
Prepaid expenses and other current assets	879,860.36	0.00	0.00	0.00	879,860.36	798,794.38	2,808,199.65
Interfund Borrowngs	0.00	0.00	0.00	(2,464,574.82)	(2,464,574.82)	(2,696,274.26)	(2,696,274.26)
Total Current Assets	88,493,583.02	(231,576.72)	3,886,465.57	14,222,116.88	106,370,588.75	105,548,724.66	121,900,977.87
Noncurrent Assets							
Investments held by bond trustee	0.00	0.00	0.00	20,227,343.74	20,227,343.74	51,506,452.07	51,506,452.07
Notes receivable	0.00	0.00	13,123,030.47	0.00	13,123,030.47	12,865,701.34	12,865,701.34
Property and equipment, net	0.00	0.00	0.00	258,276,782.86	258,276,782.86	247,627,950.14	271,131,380.89
Endowment and similar investments - campuses	0.00	73,652,357.18	0.00	0.00	73,652,357.18	83,216,450.73	71,598,934.23
Total Noncurrent Assets	0.00	73,652,357.18	13,123,030.47	278,504,126.60	365,279,514.25	395,216,554.28	407,102,468.53
TOTAL ASSETS	88,493,583.02	73,420,780.46	17,009,496.04	292,726,243.48	471,650,103.00	500,765,278.94	529,003,446.40
LIABILITIES							
Current Liabilities							
Accounts payable and accrued expenses	4,635,648.12	0.00	0.00	3,732,079.90	8,367,728.02	16,262,676.78	24,608,374.97
Deposits and deferred revenues	17,723,197.41	0.00	0.00	0.00	17,723,197.41	15,041,288.80	19,155,017.81
Long term debt - current portion	0.00	0.00	0.00	1,833,629.28	1,833,629.28	1,251,793.73	1,242,345.09
Accrued employee benefits - current portion	3,283,644.00	0.00	0.00	0.00	3,283,644.00	2,114,264.00	3,283,644.00
Interfund borrowings payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	25,642,489.53	0.00	0.00	5,565,709.18	31,208,198.71	34,670,023.31	48,289,381.87
Noncurrent Liabilities							
Obligations under life income agree	0.00	199,471.00	0.00	0.00	199,471.00	408,363.00	169,550.35
Government advances refundable	0.00	0.00	13,412,027.00	0.00	13,412,027.00	13,656,777.00	13,412,027.00
Accrued employee benefits	37,828,159.41	0.00	0.00	0.00	37,828,159.41	36,757,940.41	36,409,184.41
Long term debt	0.00	0.00	0.00	126,684,686.83	126,684,686.83	128,284,966.60	128,284,966.60
Total Noncurrent Liabilities	37,828,159.41	199,471.00	13,412,027.00	126,684,686.83	178,124,344.24	179,108,047.01	178,275,728.36
TOTAL LIABILITIES	63,470,648.94	199,471.00	13,412,027.00	132,250,396.01	209,332,542.95	213,778,070.32	226,565,110.23
NET ASSETS							
Net Investment in Plant	0.00	0.00	0.00	138,820,247.17	138,820,247.17	160,074,075.02	183,644,429.54
Restricted Nonexpendable							
Historical gift value of endowment - campuses	0.00	28,325,671.36	0.00	0.00	28,325,671.36	29,751,974.52	28,663,208.79
Restricted Expendable							
Accumulated net gains on endowment	0.00	30,412,966.86	0.00	0.00	30,412,966.86	38,078,229.19	30,412,966.86
Market value of funds functioning as endowment	0.00	8,624,264.39	0.00	0.00	8,624,264.39	8,164,533.11	6,414,500.41
Grants, gifts and contracts	6,980,137.26	0.00	0.00	0.00	6,980,137.26	7,467,244.64	16,214,210.16
Life income and annuity funds	0.00	712,592.74	0.00	0.00	712,592.74	771,849.70	771,849.70

University System of New Hampshire
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	Current Funds	Endowment and Similar Funds	Loan Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Loan funds	0.00	0.00	3,534,584.51	0.00	3,534,584.51	2,988,462.43	3,177,616.43
Unrestricted	18,039,056.82	5,145,814.11	62,884.53	21,655,600.30	44,903,355.76	39,689,100.01	33,137,814.28
TOTAL NET ASSETS	25,019,194.08	73,221,309.46	3,597,469.04	160,475,847.47	262,313,820.05	286,985,468.62	302,436,596.17

1M- UNH - Manchester

	Current Funds	Endowment and Similar Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS						
Current Assets						
Cash and cash equivalents	708,070.21	0.00	12,753.37	720,823.58	1,442,716.14	1,443,206.59
Accounts receivable	27,860.09	0.00	0.00	27,860.09	49,075.03	53,597.13
Prepaid expenses and other current assets	(528.90)	0.00	0.00	(528.90)	(528.90)	91,224.32
Total Current Assets	735,401.40	0.00	12,753.37	748,154.77	1,491,262.27	1,588,028.04
Noncurrent Assets						
Property and equipment, net	0.00	0.00	485,229.37	485,229.37	4,857,698.87	4,658,133.58
Endowment and similar investments - campuses	0.00	1,412,923.64	0.00	1,412,923.64	79,239.55	1,412,923.64
Total Noncurrent Assets	0.00	1,412,923.64	485,229.37	1,898,153.01	4,936,938.42	6,071,057.22
TOTAL ASSETS	735,401.40	1,412,923.64	497,982.74	2,646,307.78	6,428,200.69	7,659,085.26
LIABILITIES						
Current Liabilities						
Accounts payable and accrued expenses	61,015.76	0.00	0.00	61,015.76	123,401.78	334,982.93
Deposits and deferred revenues	72,955.12	0.00	0.00	72,955.12	697,810.66	697,810.66
Accrued employee benefits - current portion	33,926.00	0.00	0.00	33,926.00	33,926.00	33,926.00
Total Current Liabilities	167,896.88	0.00	0.00	167,896.88	855,138.44	1,066,719.59
Noncurrent Liabilities						
Accrued employee benefits	752,489.19	0.00	0.00	752,489.19	722,028.19	722,028.19
Total Noncurrent Liabilities	752,489.19	0.00	0.00	752,489.19	722,028.19	722,028.19
TOTAL LIABILITIES	920,386.07	0.00	0.00	920,386.07	1,577,166.63	1,788,747.78
NET ASSETS						
Net Investment in Plant	0.00	0.00	484,315.90	484,315.90	4,856,785.40	4,657,220.11
Restricted Nonexpendable						
Historical gift value of endowment - campuses	0.00	37,364.49	0.00	37,364.49	37,364.49	37,364.49
Restricted Expendable						
Accumulated net gains on endowment	0.00	13,525.87	0.00	13,525.87	24,050.31	13,525.87
Market value of funds functioning as endowment	0.00	14,770.18	0.00	14,770.18	17,824.75	14,770.18
Grants, gifts and contracts	220,391.37	0.00	0.00	220,391.37	187,722.01	194,289.11
Unrestricted	(405,376.04)	1,347,263.10	13,666.84	955,553.90	(272,712.90)	953,167.72
TOTAL NET ASSETS	(184,984.67)	1,412,923.64	497,982.74	1,725,921.71	4,851,034.06	5,870,337.48

1N- NH Public Television

	Current Funds	Endowment and Similar Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS						
Current Assets						
Cash and cash equivalents	1,286,426.41	0.00	(42,636.71)	1,243,789.70	1,653,290.26	1,626,690.02
Short term investments	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable	115,536.59	0.00	0.00	115,536.59	298,668.17	411,954.94
Prepaid expenses and other current assets	31,233.04	0.00	0.00	31,233.04	1,276.00	5,464.18
Total Current Assets	1,433,196.04	0.00	(42,636.71)	1,390,559.33	1,953,234.43	2,044,109.14
Noncurrent Assets						
Property and equipment, net	0.00	0.00	5,144,120.09	5,144,120.09	5,441,663.14	5,926,028.58
Endowment and similar investments - campuses	0.00	343,037.39	0.00	343,037.39	332,514.99	277,568.19
Total Noncurrent Assets	0.00	343,037.39	5,144,120.09	5,487,157.48	5,774,178.13	6,203,596.77
TOTAL ASSETS	1,433,196.04	343,037.39	5,101,483.38	6,877,716.81	7,727,412.56	8,247,705.91
LIABILITIES						
Current Liabilities						
Accounts payable and accrued expenses	77,192.24	0.00	8,540.91	85,733.15	203,562.92	248,691.64
Deposits and deferred revenues	135,773.91	0.00	0.00	135,773.91	77,732.49	158,079.73
Long term debt - current portion	0.00	0.00	71,013.31	71,013.31	75,817.58	71,972.09
Accrued employee benefits - current portion	45,767.00	0.00	0.00	45,767.00	45,767.00	45,767.00
Total Current Liabilities	258,733.15	0.00	79,554.22	338,287.37	402,879.99	524,510.46
Noncurrent Liabilities						
Accrued employee benefits	1,253,245.31	0.00	0.00	1,253,245.31	1,212,154.31	1,212,154.31
Long term debt	0.00	0.00	434,661.25	434,661.25	509,716.10	509,716.10
Total Noncurrent Liabilities	1,253,245.31	0.00	434,661.25	1,687,906.56	1,721,870.41	1,721,870.41
TOTAL LIABILITIES	1,511,978.46	0.00	514,215.47	2,026,193.93	2,124,750.40	2,246,380.87
NET ASSETS						
Net Investment in Plant	0.00	0.00	4,597,460.91	4,597,460.91	4,847,753.66	5,290,835.87
Restricted Expendable						
Grants, gifts and contracts	225,718.29	0.00	0.00	225,718.29	171,422.33	193,743.32
Unrestricted	(304,500.71)	343,037.39	(10,193.00)	28,343.68	583,486.17	516,745.85
TOTAL NET ASSETS	(78,782.42)	343,037.39	4,587,267.91	4,851,522.88	5,602,662.16	6,001,325.04

4F- UNH Foundation

	Current Funds	Endowment and Similar Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS					
Current Assets					
Cash and cash equivalents	1,498,310.05	(26,521.09)	1,471,788.96	2,711,227.54	2,156,050.43
Short term investments	7,624.96	0.00	7,624.96	36,786.34	7,623.96
Accounts receivable	781,261.00	0.00	781,261.00	0.00	781,261.00
Total Current Assets	2,287,196.01	(26,521.09)	2,260,674.92	2,748,013.88	2,944,935.39
Noncurrent Assets					
Pledges Receivable	2,091,641.00	0.00	2,091,641.00	0.00	2,091,641.00
Endowment and similar investments - affiliated entit	156,248.62	71,518,556.74	71,674,805.36	76,059,189.52	67,591,142.49
Total Noncurrent Assets	2,247,889.62	71,518,556.74	73,766,446.36	76,059,189.52	69,682,783.49
TOTAL ASSETS	4,535,085.63	71,492,035.65	76,027,121.28	78,807,203.40	72,627,718.88
LIABILITIES					
Current Liabilities					
Accounts payable and accrued expenses	2,744.20	0.00	2,744.20	(1,359,320.30)	109,365.69
Deposits and deferred revenues	0.00	0.00	0.00	0.00	0.00
Long term debt - current portion	0.00	0.00	0.00	95,930.91	0.00
Interfund borrowings payable	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	2,744.20	0.00	2,744.20	(1,263,389.39)	109,365.69
Noncurrent Liabilities					
Obligations under life income agree	0.00	1,464,335.69	1,464,335.69	2,679,493.11	1,308,258.03
Total Noncurrent Liabilities	0.00	1,464,335.69	1,464,335.69	2,679,493.11	1,308,258.03
TOTAL LIABILITIES	2,744.20	1,464,335.69	1,467,079.89	1,416,103.72	1,417,623.72
NET ASSETS					
Restricted Nonexpendable					
Historical gift value of endowment - affiliated entities	0.00	68,169,299.94	68,169,299.94	64,219,720.02	64,111,807.00
Restricted Expendable					
Accumulated net gains on endowment	0.00	(1,155,721.71)	(1,155,721.71)	5,062,793.30	(1,155,721.71)
Other - affiliated entities	3,957,559.42	2,998,916.52	6,956,475.94	4,235,788.65	6,627,312.64
Unrestricted					
	574,782.01	15,205.21	589,987.22	3,872,797.71	1,626,697.23
TOTAL NET ASSETS	4,532,341.43	70,027,699.96	74,560,041.39	77,391,099.68	71,210,095.16

40- UNH Foundation Offset

	Current Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS				
Current Assets				
Cash and cash equivalents	0.00	0.00	0.00	0.00
Total Current Assets	0.00	0.00	0.00	0.00
TOTAL ASSETS	0.00	0.00	0.00	0.00
NET ASSETS				
Restricted Expendable				
Other - affiliated entities	0.00	0.00	0.00	0.00
TOTAL NET ASSETS	0.00	0.00	0.00	0.00

5K- Keene State College

	Current Funds	Endowment and Similar Funds	Loan Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS							
Current Assets							
Cash and cash equivalents	17,233,573.79	16,132.82	997,907.13	12,442,781.41	30,690,395.15	24,097,350.70	24,062,402.60
Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable	289,827.34	0.00	0.00	433,412.02	723,239.36	1,196,451.39	2,137,686.49
Notes receivable - current portion	0.00	0.00	(330,000.00)	0.00	(330,000.00)	94,880.10	94,880.10
Prepaid expenses and other current assets	625,730.23	0.00	0.00	0.00	625,730.23	582,766.67	706,651.08
Interfund Borrowngs	0.00	0.00	0.00	(4,000,000.32)	(4,000,000.32)	(151,466.32)	(151,466.32)
Total Current Assets	18,149,131.36	16,132.82	667,907.13	8,876,193.11	27,709,364.42	25,819,982.54	26,850,153.95
Noncurrent Assets							
Investments held by bond trustee	0.00	0.00	0.00	0.00	0.00	6,275,527.65	6,275,527.65
Pledges Receivable	60,944.00	0.00	0.00	0.00	60,944.00	0.00	60,944.00
Notes receivable	0.00	0.00	3,816,255.39	0.00	3,816,255.39	3,392,643.54	3,392,643.54
Property and equipment, net	0.00	0.00	0.00	87,566,054.05	87,566,054.05	63,353,340.29	80,511,393.14
Endowment and similar investments - campuses	0.00	4,180,837.14	0.00	0.00	4,180,837.14	4,495,811.71	3,793,915.28
Total Noncurrent Assets	60,944.00	4,180,837.14	3,816,255.39	87,566,054.05	95,624,090.58	77,517,323.19	94,034,423.61
TOTAL ASSETS	18,210,075.36	4,196,969.96	4,484,162.52	96,442,247.16	123,333,455.00	103,337,305.73	120,884,577.56

LIABILITIES

Current Liabilities							
Accounts payable and accrued expenses	688,016.39	0.00	0.00	1,389,417.75	2,077,434.14	4,568,249.35	7,254,422.62
Deposits and deferred revenues	1,759,966.13	0.00	0.00	0.00	1,759,966.13	1,256,478.46	1,852,091.27
Long term debt - current portion	0.00	0.00	0.00	453,691.00	453,691.00	144,200.00	144,200.00
Accrued employee benefits - current portion	665,046.00	0.00	0.00	0.00	665,046.00	612,767.00	665,046.00
Total Current Liabilities	3,113,028.52	0.00	0.00	1,843,108.75	4,956,137.27	6,581,694.81	9,915,759.89
Noncurrent Liabilities							
Obligations under life income agree	52,728.00	0.00	0.00	0.00	52,728.00	80,927.00	48,667.95
Government advances refundable	0.00	0.00	1,984,695.00	0.00	1,984,695.00	2,541,775.00	1,984,695.00
Accrued employee benefits	6,768,971.90	0.00	0.00	0.00	6,768,971.90	6,836,281.90	6,523,037.90
Long term debt	0.00	0.00	0.00	43,198,510.19	43,198,510.19	43,652,201.19	43,652,201.19
Total Noncurrent Liabilities	6,821,699.90	0.00	1,984,695.00	43,198,510.19	52,004,905.09	53,111,185.09	52,208,602.04
TOTAL LIABILITIES	9,934,728.42	0.00	1,984,695.00	45,041,618.94	56,961,042.36	59,692,879.90	62,124,361.93

NET ASSETS

Net Investment in Plant	0.00	0.00	0.00	45,283,199.01	45,283,199.01	25,066,370.05	41,297,124.46
Restricted Nonexpendable							
Historical gift value of endowment - campuses	0.00	4,309,516.73	0.00	0.00	4,309,516.73	3,945,828.74	3,918,779.95
Restricted Expendable							
Accumulated net gains on endowment	0.00	(231,222.40)	0.00	0.00	(231,222.40)	438,407.64	(231,222.40)
Market value of funds functioning as endowment	0.00	11,942.72	0.00	0.00	11,942.72	14,195.16	11,791.72
Grants, gifts and contracts	792,971.02	0.00	0.00	0.00	792,971.02	458,527.20	1,009,408.61
Life income and annuity funds	0.00	106,732.91	0.00	0.00	106,732.91	119,475.36	106,732.91
Loan funds	0.00	0.00	1,356,641.72	0.00	1,356,641.72	564,847.75	1,324,731.55

University System of New Hampshire
Statement of Net Assets as of Fiscal Year 2003 Fiscal Period 12

	Current Funds	Endowment and Similar Funds	Loan Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Unrestricted	7,481,475.92	0.00	1,142,825.80	6,118,223.79	14,742,525.51	13,036,773.93	11,322,868.83
TOTAL NET ASSETS	8,274,446.94	4,196,969.96	2,499,467.52	51,401,422.80	66,372,307.22	43,644,425.83	58,760,215.63

5Z- Keene Endowment Association

		Current Funds	Endowment and Similar Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS						
Current Assets						
	Cash and cash equivalents	2,666.28	0.00	2,666.28	0.00	2,124.80
	Total Current Assets	2,666.28	0.00	2,666.28	0.00	2,124.80
Noncurrent Assets						
	Endowment and similar investments - affiliated entit	687.19	3,607,058.54	3,607,745.73	3,451,091.79	3,389,906.99
	Total Noncurrent Assets	687.19	3,607,058.54	3,607,745.73	3,451,091.79	3,389,906.99
	TOTAL ASSETS	3,353.47	3,607,058.54	3,610,412.01	3,451,091.79	3,392,031.79
NET ASSETS						
Restricted Nonexpendable						
	Historical gift value of endowment - affiliated entitie:	0.00	1,999,553.69	1,999,553.69	1,425,930.08	1,782,592.86
Restricted Expendable						
	Accumulated net gains on endowment	0.00	1,607,504.85	1,607,504.85	2,023,227.63	1,607,504.85
Unrestricted						
		3,353.47	0.00	3,353.47	1,934.08	1,934.08
	TOTAL NET ASSETS	3,353.47	3,607,058.54	3,610,412.01	3,451,091.79	3,392,031.79

6P- Plymouth State College

	Current Funds	Endowment and Similar Funds	Loan Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS							
Current Assets							
Cash and cash equivalents	9,582,584.32	(25.00)	291,248.59	5,273,000.99	15,146,808.90	12,899,725.78	12,848,547.74
Short term investments	19,866.01	0.00	0.00	0.00	19,866.01	19,597.44	19,597.44
Accounts receivable	941,809.90	0.00	0.00	677,985.24	1,619,795.14	1,487,276.75	1,948,340.79
Notes receivable - current portion	0.00	0.00	(284,375.66)	0.00	(284,375.66)	(307,700.00)	52,070.53
Prepaid expenses and other current assets	204,623.75	0.00	0.00	0.00	204,623.75	229,343.72	417,861.68
Interfund Borrowngs	0.00	0.00	0.00	(2,774,529.94)	(2,774,529.94)	(1,579,000.04)	(1,579,000.04)
Total Current Assets	10,748,883.98	(25.00)	6,872.93	3,176,456.29	13,932,188.20	12,749,243.65	13,707,418.14
Noncurrent Assets							
Investments held by bond trustee	0.00	0.00	0.00	0.00	0.00	3,617,793.38	3,617,793.38
Notes receivable	0.00	0.00	2,697,489.88	0.00	2,697,489.88	2,847,098.11	2,487,327.58
Property and equipment, net	0.00	0.00	0.00	76,635,448.66	76,635,448.66	59,967,401.78	66,999,479.42
Endowment and similar investments - campuses	0.00	2,870,036.56	0.00	0.00	2,870,036.56	3,130,467.46	2,605,707.51
Total Noncurrent Assets	0.00	2,870,036.56	2,697,489.88	76,635,448.66	82,202,975.10	69,562,760.73	75,710,307.89
Not Coded to Attribute							
Accounts Not Coded - Account Type: 10	50.00	0.00	0.00	0.00	50.00	0.00	0.00
Not Coded to Attribute	50.00	0.00	0.00	0.00	50.00	0.00	0.00
TOTAL ASSETS	10,748,933.98	2,870,011.56	2,704,362.81	79,811,904.95	96,135,213.30	82,312,004.38	89,417,726.03

LIABILITIES							
Current Liabilities							
Accounts payable and accrued expenses	624,305.84	0.00	0.00	1,015,641.72	1,639,947.56	3,431,546.94	5,391,353.25
Deposits and deferred revenues	970,382.89	0.00	0.00	0.00	970,382.89	920,178.07	1,829,181.08
Long term debt - current portion	0.00	0.00	0.00	630,007.91	630,007.91	210,350.04	479,318.04
Accrued employee benefits - current portion	443,072.00	0.00	0.00	0.00	443,072.00	393,152.00	443,072.00
Total Current Liabilities	2,037,760.73	0.00	0.00	1,645,649.63	3,683,410.36	4,955,227.05	8,142,924.37
Noncurrent Liabilities							
Government advances refundable	0.00	0.00	1,817,349.00	0.00	1,817,349.00	1,893,965.00	1,817,349.00
Accrued employee benefits	6,703,145.76	0.00	0.00	0.00	6,703,145.76	6,362,522.76	6,452,100.76
Long term debt	0.00	0.00	0.00	32,344,707.81	32,344,707.81	33,234,544.31	32,965,576.31
Total Noncurrent Liabilities	6,703,145.76	0.00	1,817,349.00	32,344,707.81	40,865,202.57	41,491,032.07	41,235,026.07
Not Coded to Attribute							
Accounts Not Coded - Account Type: 20	465.00	0.00	0.00	0.00	465.00	0.00	0.00
Not Coded to Attribute	465.00	0.00	0.00	0.00	465.00	0.00	0.00
TOTAL LIABILITIES	8,741,371.49	0.00	1,817,349.00	33,990,357.44	44,549,077.93	46,446,259.12	49,377,950.44

NET ASSETS							
Net Investment in Plant	0.00	0.00	0.00	42,180,926.28	42,180,926.28	27,665,689.20	34,225,956.40
Restricted Nonexpendable							
Historical gift value of endowment - campuses	0.00	2,131,552.42	0.00	0.00	2,131,552.42	1,891,065.26	1,868,133.37
Restricted Expendable							

University System of New Hampshire
 Statement of Net Assets as of Fiscal Year 2003 Fiscal Period 12

	Current Funds	Endowment and Similar Funds	Loan Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Accumulated net gains on endowment	0.00	353,955.53	0.00	0.00	353,955.53	778,965.74	353,955.53
Market value of funds functioning as endowment	0.00	35,822.98	0.00	0.00	35,822.98	0.00	35,572.98
Grants, gifts and contracts	283,229.60	0.00	0.00	0.00	283,229.60	1,101,306.75	563,890.19
Loan funds	0.00	0.00	840,967.74	0.00	840,967.74	717,033.80	793,649.80
Unrestricted	1,724,332.89	348,680.63	46,046.07	3,640,621.23	5,759,680.82	3,711,684.51	2,198,617.32
TOTAL NET ASSETS	2,007,562.49	2,870,011.56	887,013.81	45,821,547.51	51,586,135.37	35,865,745.26	40,039,775.59

7C- College for Lifelong Learning

	Current Funds	Endowment and Similar Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS						
Current Assets						
Cash and cash equivalents	1,037,025.32	0.00	52,695.32	1,089,720.64	1,910,774.13	1,910,759.13
Accounts receivable	1,039,764.36	0.00	0.00	1,039,764.36	817,059.17	1,108,224.03
Interfund Borrowngs	0.00	0.00	(79,999.94)	(79,999.94)	(159,999.94)	(159,999.94)
Total Current Assets	2,076,789.68	0.00	(27,304.62)	2,049,485.06	2,567,833.36	2,858,983.22
Noncurrent Assets						
Property and equipment, net	2,135.00	0.00	1,339,729.92	1,341,864.92	1,573,287.02	1,539,483.57
Endowment and similar investments - campuses	0.00	13,063.88	0.00	13,063.88	15,764.35	13,063.88
Total Noncurrent Assets	2,135.00	13,063.88	1,339,729.92	1,354,928.80	1,589,051.37	1,552,547.45
TOTAL ASSETS	2,078,924.68	13,063.88	1,312,425.30	3,404,413.86	4,156,884.73	4,411,530.67
LIABILITIES						
Current Liabilities						
Accounts payable and accrued expenses	107,236.68	0.00	0.00	107,236.68	172,914.24	266,736.02
Deposits and deferred revenues	923,038.76	0.00	0.00	923,038.76	722,410.08	811,606.68
Accrued employee benefits - current portion	24,363.00	0.00	0.00	24,363.00	24,363.00	24,363.00
Total Current Liabilities	1,054,638.44	0.00	0.00	1,054,638.44	919,687.32	1,102,705.70
Noncurrent Liabilities						
Accrued employee benefits	672,742.17	0.00	0.00	672,742.17	650,867.17	650,867.17
Total Noncurrent Liabilities	672,742.17	0.00	0.00	672,742.17	650,867.17	650,867.17
TOTAL LIABILITIES	1,727,380.61	0.00	0.00	1,727,380.61	1,570,554.49	1,753,572.87
NET ASSETS						
Net Investment in Plant	0.00	0.00	1,259,729.98	1,259,729.98	1,413,287.08	1,379,483.63
Restricted Nonexpendable						
Historical gift value of endowment - campuses	0.00	1,128.88	0.00	1,128.88	1,162.81	1,128.88
Restricted Expendable						
Accumulated net gains on endowment	0.00	932.08	0.00	932.08	1,324.36	932.08
Market value of funds functioning as endowment	0.00	11,002.92	0.00	11,002.92	13,277.18	11,002.92
Grants, gifts and contracts	(38,536.12)	0.00	0.00	(38,536.12)	(168,419.25)	35,208.08
Unrestricted	390,080.19	0.00	52,695.32	442,775.51	1,325,698.06	1,230,202.21
TOTAL NET ASSETS	351,544.07	13,063.88	1,312,425.30	1,677,033.25	2,586,330.24	2,657,957.80

9C- Chancellor's Office/System

	Current Funds	Endowment and Similar Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS						
Current Assets						
Cash and cash equivalents	(29,960,966.45)	293,529.73	(8,881,528.38)	(38,548,965.10)	(28,671,550.55)	(63,273,216.65)
Short term investments	28,381,422.96	0.00	5,961,567.71	34,342,990.67	30,610,801.69	78,506,431.22
Accounts receivable	450,288.92	0.00	0.00	450,288.92	3,687,452.39	3,824,323.94
Prepaid expenses and other current assets	1,285,127.61	0.00	0.00	1,285,127.61	476,777.88	384,611.94
Interfund Borrowngs	9,319,105.02	0.00	0.00	9,319,105.02	4,586,740.56	4,586,740.56
Current Asset - Other	0.00	0.00	102,774.64	102,774.64	0.00	100,569.76
Total Current Assets	9,474,978.06	293,529.73	(2,817,186.03)	6,951,321.76	10,690,221.97	24,129,460.77
Noncurrent Assets						
Investments held by bond trustee	0.00	0.00	2,264,702.00	2,264,702.00	(1,035,483.11)	(14,367,622.11)
Property and equipment, net	0.00	0.00	10,417,480.26	10,417,480.26	6,960,728.57	8,354,231.94
Other assets	0.00	0.00	2,220,537.04	2,220,537.04	2,251,117.19	2,282,005.71
Endowment and similar investments - campuses	0.00	7,704,709.30	0.00	7,704,709.30	4,113,202.04	8,086,586.17
Total Noncurrent Assets	0.00	7,704,709.30	14,902,719.30	22,607,428.60	12,289,564.69	4,355,201.71
TOTAL ASSETS	9,474,978.06	7,998,239.03	12,085,533.27	29,558,750.36	22,979,786.66	28,484,662.48
LIABILITIES						
Current Liabilities						
Accounts payable and accrued expenses	4,385,542.01	0.00	200,753.75	4,586,295.76	4,981,903.67	5,218,291.19
Deposits and deferred revenues	2,694,309.09	0.00	0.00	2,694,309.09	20.00	10,115.90
Accrued employee benefits - current portion	2,077,955.00	823,229.00	0.00	2,901,184.00	2,954,533.00	2,901,184.00
Total Current Liabilities	9,157,806.10	823,229.00	200,753.75	10,181,788.85	7,936,456.67	8,129,591.09
Noncurrent Liabilities						
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00
Accrued employee benefits	10,574,623.71	4,892,901.00	0.00	15,467,524.71	15,387,912.71	15,432,566.71
Long term debt	0.00	0.00	(52,851.81)	(52,851.81)	(2,222,400.14)	(36,946.07)
Total Noncurrent Liabilities	10,574,623.71	4,892,901.00	(52,851.81)	15,414,672.90	13,165,512.57	15,395,620.64
TOTAL LIABILITIES	19,732,429.81	5,716,130.00	147,901.94	25,596,461.75	21,101,969.24	23,525,211.73
NET ASSETS						
Net Investment in Plant	0.00	0.00	13,018,646.27	13,018,646.27	10,222,508.65	9,479,004.23
Restricted Nonexpendable						
Historical gift value of endowment - campuses	0.00	11,211.18	0.00	11,211.18	(5,672,841.27)	11,211.18
Restricted Expendable						
Accumulated net gains on endowment	0.00	6,558.03	0.00	6,558.03	9,940.24	6,558.03
Market value of funds functioning as endowment	0.00	7,788.80	0.00	7,788.80	8,953.82	7,419.44
Grants, gifts and contracts	16,963.17	0.00	0.00	16,963.17	17,991.19	17,991.19
Unrestricted	(10,274,414.92)	2,256,551.02	(1,081,014.94)	(9,098,878.84)	(2,708,735.21)	(4,562,733.32)
TOTAL NET ASSETS	(10,257,451.75)	2,282,109.03	11,937,631.33	3,962,288.61	1,877,817.42	4,959,450.75

9S- System - Wide Services

	Current Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS					
Current Assets					
Cash and cash equivalents	227,009.99	395,076.18	622,086.17	651,499.13	651,499.13
Accounts receivable	2,223.43	0.00	2,223.43	0.00	0.00
Total Current Assets	229,233.42	395,076.18	624,309.60	651,499.13	651,499.13
TOTAL ASSETS	229,233.42	395,076.18	624,309.60	651,499.13	651,499.13
LIABILITIES					
Current Liabilities					
Accounts payable and accrued expenses	2,629.62	0.00	2,629.62	36,833.92	36,833.92
Total Current Liabilities	2,629.62	0.00	2,629.62	36,833.92	36,833.92
Noncurrent Liabilities					
Accrued employee benefits	187,185.00	0.00	187,185.00	187,185.00	187,185.00
Total Noncurrent Liabilities	187,185.00	0.00	187,185.00	187,185.00	187,185.00
TOTAL LIABILITIES	189,814.62	0.00	189,814.62	224,018.92	224,018.92
NET ASSETS					
Unrestricted	39,418.80	395,076.18	434,494.98	427,480.21	427,480.21
TOTAL NET ASSETS	39,418.80	395,076.18	434,494.98	427,480.21	427,480.21