

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

	UNH - NHPTV, UNHF, Durham and Manchester	Keene State College	Plymouth State College	College for Lifelong Learning	Chancellor's Office/System	Fund Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS									
Current Assets									
Cash and cash equivalents	92,551,506.44	30,693,061.43	15,136,895.57	1,089,720.64	(37,926,878.93)	(186,869.37)	101,357,435.78	112,549,718.54	76,826,737.23
Short term investments	345,098.92	0.00	19,866.01	0.00	34,342,990.67	0.00	34,707,955.60	30,969,292.11	78,855,218.88
Accounts receivable	16,953,408.58	723,239.36	1,619,795.14	1,039,764.36	452,512.35	136,361.13	20,925,080.92	16,383,278.06	33,892,083.77
Notes receivable - current portion	2,534,395.72	(330,000.00)	(284,375.66)	0.00	0.00	0.00	1,920,020.06	2,229,297.43	2,589,067.96
Prepaid expenses and other current assets	910,564.50	625,730.23	204,623.75	0.00	1,285,127.61	0.00	3,026,046.09	2,088,429.75	4,414,012.85
Interfund Borrowings	(2,464,574.82)	(4,000,000.32)	(2,774,529.94)	(79,999.94)	9,319,105.02	0.00	0.00	(0.00)	(0.00)
Current Asset - Other	0.00	0.00	0.00	0.00	102,774.64	0.00	102,774.64	0.00	100,569.76
Total Current Assets	110,830,399.34	27,712,030.70	13,922,274.87	2,049,485.06	7,575,631.36	(50,508.24)	162,039,313.09	164,220,015.89	196,677,690.45
Noncurrent Assets									
Investments held by bond trustee	20,227,343.74	0.00	0.00	0.00	2,264,702.00	0.00	22,492,045.74	60,364,289.99	47,032,150.99
Pledges Receivable	2,091,641.00	60,944.00	0.00	0.00	0.00	0.00	2,152,585.00	0.00	2,152,585.00
Notes receivable	13,123,030.47	3,816,255.39	2,697,489.88	0.00	0.00	0.00	19,636,775.74	19,105,442.99	18,745,672.46
Property and equipment, net	263,906,132.32	87,566,054.05	76,635,448.66	1,341,864.92	10,417,480.26	0.00	439,866,980.21	389,782,069.81	439,120,131.12
Other assets	0.00	0.00	0.00	0.00	2,220,537.04	0.00	2,220,537.04	2,251,117.19	2,282,005.71
Endowment and similar investments - campuses	75,408,318.21	4,180,837.14	2,870,036.56	13,063.88	7,704,709.30	0.00	90,176,965.09	95,383,450.83	87,788,698.90
Endowment and similar investments - affiliated entities	71,674,805.36	3,607,745.73	0.00	0.00	0.00	0.00	75,282,551.09	79,510,281.31	70,981,049.48
Total Noncurrent Assets	446,431,271.10	99,231,836.31	82,202,975.10	1,354,928.80	22,607,428.60	0.00	651,828,439.91	646,396,652.12	668,102,293.66
Not Coded to Attribute									
Accounts Not Coded - Account Type: 10	0.00	0.00	50.00	0.00	0.00	0.00	50.00	0.00	0.00
Not Coded to Attribute	0.00	0.00	50.00	0.00	0.00	0.00	50.00	0.00	0.00
TOTAL ASSETS	557,261,670.44	126,943,867.01	96,125,299.97	3,404,413.86	30,183,059.96	(50,508.24)	813,867,803.00	810,616,668.01	864,779,984.11
LIABILITIES									
Current Liabilities									
Accounts payable and accrued expenses	8,517,256.13	2,077,434.14	1,639,912.56	107,236.68	4,588,925.38	0.00	16,930,764.89	28,421,769.30	43,469,052.23
Deposits and deferred revenues	17,937,375.00	1,759,966.13	970,382.89	923,038.76	2,694,309.09	(5,448.56)	24,279,623.31	18,715,918.56	24,513,903.13
Long term debt - current portion	1,904,642.59	453,691.00	630,007.91	0.00	0.00	0.00	2,988,341.50	1,778,092.26	1,937,835.22
Accrued employee benefits - current portion	3,363,337.00	665,046.00	443,072.00	24,363.00	2,901,184.00	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	0.00	0.00
Total Current Liabilities	31,722,610.72	4,956,137.27	3,683,375.36	1,054,638.44	10,184,418.47	(5,448.56)	51,595,731.70	55,094,552.12	77,317,792.58
Noncurrent Liabilities									
Obligations under life income agree	1,663,806.69	52,728.00	0.00	0.00	0.00	0.00	1,716,534.69	3,168,783.11	1,526,476.33
Government advances refundable	13,412,027.00	1,984,695.00	1,817,349.00	0.00	0.00	0.00	17,214,071.00	18,092,517.00	17,214,071.00
Accrued employee benefits	39,833,893.91	6,768,971.90	6,703,145.76	672,742.17	15,654,709.71	0.00	69,633,463.45	68,116,892.45	67,589,124.45
Long term debt	127,119,348.08	43,198,510.19	32,344,707.81	0.00	(52,851.81)	0.00	202,609,714.27	203,459,028.06	205,375,514.13
Total Noncurrent Liabilities	182,029,075.68	52,004,905.09	40,865,202.57	672,742.17	15,601,857.90	0.00	291,173,783.41	292,837,220.62	291,705,185.91
Not Coded to Attribute									
Accounts Not Coded - Account Type: 20	0.00	0.00	465.00	0.00	0.00	0.00	465.00	0.00	0.00
Not Coded to Attribute	0.00	0.00	465.00	0.00	0.00	0.00	465.00	0.00	0.00
TOTAL LIABILITIES	213,751,686.40	56,961,042.36	44,549,042.93	1,727,380.61	25,786,276.37	(5,448.56)	342,769,980.11	347,931,772.74	369,022,978.49
NET ASSETS									
Net Investment in Plant	143,902,023.98	45,283,199.01	42,180,926.28	1,259,729.98	13,018,646.27	0.00	245,644,525.52	234,146,469.06	279,974,054.24
Restricted Nonexpendable									
Historical gift value of endowment - campuses	28,363,035.85	4,309,516.73	2,131,552.42	1,128.88	11,211.18	0.00	34,816,445.06	29,954,554.55	34,499,826.66
Historical gift value of endowment - affiliated entities	68,169,299.94	1,999,553.69	0.00	0.00	0.00	0.00	70,168,853.63	65,645,650.10	65,894,399.86
Restricted Expendable									
Campuses									
Accumulated net gains on endowment	30,426,492.73	(231,222.40)	353,955.53	932.08	6,558.03	0.00	30,556,715.97	39,330,917.48	30,556,715.97
Market value of funds functioning as endowment	8,639,034.57	11,942.72	35,822.98	11,002.92	7,788.80	0.00	8,705,591.99	8,218,784.02	6,495,057.65
Grants, gifts and contracts	7,471,306.60	792,971.02	283,229.60	(38,536.12)	16,963.17	(45,059.68)	8,480,874.59	9,235,794.87	18,228,740.66

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Life income and annuity funds	712,592.74	106,732.91	0.00	0.00	0.00	0.00	819,325.65	891,325.06	878,582.61
Loan funds	3,534,584.51	1,356,641.72	840,967.74	0.00	0.00	0.00	5,732,193.97	4,270,343.98	5,295,997.78
Affiliated Entities									
Accumulated net gains on endowment	(1,155,721.71)	1,607,504.85	0.00	0.00	0.00	0.00	451,783.14	7,086,020.93	451,783.14
Other - affiliated entities	6,956,475.94	0.00	0.00	0.00	0.00	0.00	6,956,475.94	4,235,788.65	6,627,312.64
Unrestricted	46,487,118.89	14,745,878.98	5,749,802.49	442,775.51	(8,664,383.86)	0.00	58,761,192.01	59,667,506.57	46,852,794.41
TOTAL NET ASSETS	343,506,244.04	69,982,719.23	51,576,257.04	1,677,033.25	4,396,783.59	(45,059.68)	471,093,977.47	462,683,155.27	495,755,265.62

