

University System of New Hampshire  
Statement of Net Assets as of Fiscal Year 2004 Fiscal Period 14

	UNH - NHPTV, UNHF, Durham and Manchester	Keene State College	Plymouth State University	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
<b>ASSETS</b>									
Current Assets									
Cash and cash equivalents	106,948,206.19	40,092,175.07	14,941,445.90	141,683.41	(87,183,162.96)	(17,708.63)	74,922,638.98	100,116,964.36	100,116,964.36
Short term investments	346,592.77	0.00	19,972.34	0.00	82,338,732.54	0.00	82,705,297.65	43,887,620.85	43,887,620.85
Accounts receivable	17,338,543.51	3,432,232.96	1,312,381.09	1,764,676.61	523,032.95	19,281.83	24,390,148.95	26,382,590.81	26,382,590.81
Notes receivable - current portion	2,629,815.30	63,529.75	(1,208.70)	0.00	0.00	0.00	2,692,136.35	2,643,951.34	2,643,951.34
Prepaid expenses and other current assets	3,061,761.77	821,131.21	609,114.02	0.00	301,221.23	0.00	4,793,228.23	4,342,325.90	4,342,325.90
Interfund Borrowngs	(10,783,020.40)	(13,300,000.32)	(2,637,637.70)	0.06	26,720,658.36	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	102,774.64	102,774.64
<b>Total Current Assets</b>	<b>119,541,899.14</b>	<b>31,109,068.67</b>	<b>14,244,066.95</b>	<b>1,906,360.08</b>	<b>22,803,256.76</b>	<b>1,573.20</b>	<b>189,606,224.80</b>	<b>177,476,227.90</b>	<b>177,476,227.90</b>
Noncurrent Assets									
Investments held by bond trustee	15,752,558.21	0.00	0.00	0.00	0.93	0.00	15,752,559.14	15,484,963.51	15,484,963.51
Pledges Receivable	1,994,074.00	940,075.00	0.00	0.00	0.00	0.00	2,934,149.00	2,088,883.00	2,088,883.00
Notes receivable	14,288,905.13	3,541,835.43	2,462,503.68	0.00	0.00	0.00	20,293,244.24	18,882,895.52	18,882,895.52
Property and equipment, net	337,234,851.11	105,424,241.39	80,854,717.05	1,272,853.48	9,094,614.99	0.00	533,881,278.02	503,575,477.04	503,575,477.04
Other assets	0.00	0.00	0.00	0.00	2,117,762.40	0.00	2,117,762.40	2,220,537.04	2,220,537.04
Endowment and similar investments - campuses	84,232,391.87	5,664,278.41	3,519,931.80	15,138.16	8,485,617.68	0.00	101,917,357.92	88,422,748.89	88,422,748.89
Endowment and similar investments - affiliated entities	87,453,166.24	3,493,489.22	0.00	0.00	0.00	0.00	90,946,655.46	75,926,637.67	75,926,637.67
<b>Total Noncurrent Assets</b>	<b>540,955,946.56</b>	<b>119,063,919.45</b>	<b>86,837,152.53</b>	<b>1,287,991.64</b>	<b>19,697,996.00</b>	<b>0.00</b>	<b>767,843,006.18</b>	<b>706,602,142.67</b>	<b>706,602,142.67</b>
<b>TOTAL ASSETS</b>	<b>660,497,845.70</b>	<b>150,172,988.12</b>	<b>101,081,219.48</b>	<b>3,194,351.72</b>	<b>42,501,252.76</b>	<b>1,573.20</b>	<b>957,449,230.98</b>	<b>884,078,370.57</b>	<b>884,078,370.57</b>
<b>LIABILITIES</b>									
Current Liabilities									
Accounts payable and accrued expenses	17,918,162.12	4,553,378.38	2,593,201.50	350,513.62	11,619,678.05	490.32	37,035,423.99	36,834,419.91	36,834,419.91
Deposits and deferred revenues	16,903,246.32	2,200,894.29	1,926,125.28	671,945.17	5,243,875.58	0.00	26,946,086.64	24,721,626.01	24,721,626.01
Long term debt - current portion	3,782,858.35	1,198,179.00	1,184,644.50	0.00	0.00	0.00	6,165,681.85	2,994,176.32	2,994,176.32
Accrued employee benefits - current portion	2,940,816.00	861,497.00	632,170.00	36,851.00	3,316,371.00	0.00	7,787,705.00	7,226,531.00	7,226,531.00
Interfund borrowings payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Liabilities</b>	<b>41,545,082.79</b>	<b>8,813,948.67</b>	<b>6,336,141.28</b>	<b>1,059,309.79</b>	<b>20,179,924.63</b>	<b>490.32</b>	<b>77,934,897.48</b>	<b>71,776,753.24</b>	<b>71,776,753.24</b>
Noncurrent Liabilities									
Obligations under life income agree	1,509,706.30	47,602.00	0.00	0.00	0.00	0.00	1,557,308.30	1,598,297.01	1,598,297.01
Government advances refundable	13,599,578.00	1,961,496.00	1,797,575.00	0.00	0.00	0.00	17,358,649.00	17,309,856.00	17,309,856.00
Accrued employee benefits	38,535,020.72	6,701,697.65	6,443,434.77	701,176.86	15,260,888.16	0.00	67,642,218.16	67,253,841.96	67,253,841.96
Long term debt	141,395,484.32	42,000,331.19	31,160,067.17	0.00	(68,757.55)	0.00	214,487,125.13	202,568,615.76	202,568,615.76
<b>Total Noncurrent Liabilities</b>	<b>195,039,789.34</b>	<b>50,711,126.84</b>	<b>39,401,076.94</b>	<b>701,176.86</b>	<b>15,192,130.61</b>	<b>0.00</b>	<b>301,045,300.59</b>	<b>288,730,610.73</b>	<b>288,730,610.73</b>
<b>TOTAL LIABILITIES</b>	<b>236,584,872.13</b>	<b>59,525,075.51</b>	<b>45,737,218.22</b>	<b>1,760,486.65</b>	<b>35,372,055.24</b>	<b>490.32</b>	<b>378,980,198.07</b>	<b>360,507,363.97</b>	<b>360,507,363.97</b>
<b>NET ASSETS</b>									
Net Investment in Plant	205,732,904.51	63,815,956.11	46,828,071.99	1,272,853.54	11,676,778.21	0.00	329,326,564.36	306,273,323.78	306,273,323.78
Restricted Nonexpendable									
Historical gift value of endowment - campuses	40,827,859.30	5,251,804.17	2,677,385.75	1,513.58	14,528.01	0.00	48,773,090.81	34,388,643.11	39,703,084.92
Historical gift value of endowment - affiliated entities	79,575,962.03	2,099,113.77	0.00	0.00	0.00	0.00	81,675,075.80	74,620,141.64	70,317,112.32
Restricted Expendable									
Campuses									
Accumulated net gains on endowment	24,550,967.71	275,704.74	408,664.15	874.66	6,062.90	0.00	25,242,274.16	30,556,715.97	25,242,274.16
Market value of funds functioning as endowment	10,328,799.62	14,430.39	60,454.36	12,749.92	9,019.35	0.00	10,425,453.64	8,920,524.98	8,920,524.98
Grants, gifts and contracts	9,517,869.61	2,731,366.62	656,646.21	1,054.56	482,646.62	(1,817.12)	13,387,766.50	12,593,511.96	12,593,511.96
Life income and annuity funds	741,138.75	76,274.00	0.00	0.00	0.00	0.00	817,412.75	839,895.42	839,895.42
Loan funds	3,437,771.35	1,401,069.27	831,261.40	0.00	0.00	0.00	5,670,102.02	5,458,799.68	5,458,799.68
Affiliated Entities									
Accumulated net gains on endowment	3,360,964.35	1,393,848.11	0.00	0.00	0.00	0.00	4,754,812.46	451,783.14	4,754,812.46
Other - affiliated entities	7,390,330.54	80,332.93	0.00	0.00	0.00	0.00	7,470,663.47	6,731,570.11	6,731,570.11
Unrestricted	38,448,405.80	13,508,012.50	3,881,517.40	144,818.81	(5,059,837.57)	2,900.00	50,925,816.94	42,732,251.39	42,732,251.39
<b>TOTAL NET ASSETS</b>	<b>423,912,973.57</b>	<b>90,647,912.61</b>	<b>55,344,001.26</b>	<b>1,433,865.07</b>	<b>7,129,197.52</b>	<b>1,082.88</b>	<b>578,469,032.91</b>	<b>523,567,161.18</b>	<b>523,567,161.18</b>

	UNH - Durham	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	College for Lifelong Learning	USNH Executive Allocation	USNH Central Services Alloc	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>															
Current Assets															
Cash and cash equivalents	103,594,560.01	459,775.55	1,134,514.32	0.00	1,701,094.86	0.00	40,009,096.20	82,311.29	14,941,445.90	141,683.41	(80,979,253.08)	(6,162,589.48)	74,922,638.98	100,116,964.36	100,116,964.36
Short term investments	334,647.94	0.00	0.00	0.00	11,944.83	0.00	0.00	0.00	19,972.34	0.00	71,363,297.52	10,975,435.02	82,705,297.65	43,887,620.85	43,887,620.85
Accounts receivable	16,475,658.43	0.00	214,281.91	0.00	667,885.00	0.00	3,432,232.96	0.00	1,312,381.09	1,764,676.61	523,032.95	0.00	24,390,148.95	26,382,590.81	26,382,590.81
Notes receivable - current portion	2,629,815.30	0.00	0.00	0.00	0.00	0.00	63,529.75	0.00	(1,208.70)	0.00	0.00	0.00	2,692,136.35	2,643,951.34	2,643,951.34
Prepaid expenses and other current assets	2,891,441.35	160,383.60	9,936.82	0.00	0.00	0.00	821,131.21	0.00	609,114.02	0.00	301,221.23	0.00	4,793,228.23	4,342,325.90	4,342,325.90
Interfund Borrowings	(10,783,020.40)	0.00	0.00	0.00	0.00	0.00	(13,300,000.32)	0.00	(2,637,637.70)	0.06	26,720,658.36	0.00	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,106.73	57,667.91	102,774.64	102,774.64	102,774.64
<b>Total Current Assets</b>	<b>115,143,102.63</b>	<b>620,159.15</b>	<b>1,358,733.05</b>	<b>0.00</b>	<b>2,380,924.69</b>	<b>0.00</b>	<b>31,025,989.80</b>	<b>82,311.29</b>	<b>14,244,066.95</b>	<b>1,906,360.08</b>	<b>17,974,063.71</b>	<b>4,870,513.45</b>	<b>189,606,224.80</b>	<b>177,476,227.90</b>	<b>177,476,227.90</b>
Noncurrent Assets															
Investments held by bond trustee	15,752,558.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.93	15,752,559.14	15,484,963.51	15,484,963.51
Pledges Receivable	0.00	0.00	0.00	0.00	1,994,074.00	0.00	940,075.00	0.00	0.00	0.00	0.00	0.00	2,934,149.00	2,088,883.00	2,088,883.00
Notes receivable	14,288,905.13	0.00	0.00	0.00	0.00	0.00	3,541,835.43	0.00	2,462,503.68	0.00	0.00	0.00	20,293,244.24	18,882,895.52	18,882,895.52
Property and equipment, net	330,510,455.92	785,226.56	5,939,168.63	0.00	0.00	0.00	105,424,241.39	0.00	80,854,717.05	1,272,853.48	1,054,796.11	8,039,818.88	533,881,278.02	503,575,477.04	503,575,477.04
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,157,739.54	960,022.86	2,117,762.40	2,220,537.04	2,220,537.04
Endowment and similar investments - campuses	82,199,153.11	1,638,634.70	394,604.06	0.00	0.00	0.00	5,664,278.41	0.00	3,519,931.80	15,138.16	3,006,664.78	5,478,952.90	101,917,357.92	88,422,748.89	88,422,748.89
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	87,453,166.24	0.00	0.00	3,493,489.22	0.00	0.00	0.00	0.00	90,946,655.46	75,926,637.67	75,926,637.67
<b>Total Noncurrent Assets</b>	<b>442,751,072.37</b>	<b>2,423,861.26</b>	<b>6,333,772.69</b>	<b>0.00</b>	<b>89,447,240.24</b>	<b>0.00</b>	<b>115,570,430.23</b>	<b>3,493,489.22</b>	<b>86,837,152.53</b>	<b>1,287,991.64</b>	<b>5,219,200.43</b>	<b>14,478,795.57</b>	<b>767,843,006.18</b>	<b>706,602,142.67</b>	<b>706,602,142.67</b>
<b>TOTAL ASSETS</b>	<b>557,894,175.00</b>	<b>3,044,020.41</b>	<b>7,692,505.74</b>	<b>0.00</b>	<b>91,828,164.93</b>	<b>0.00</b>	<b>146,596,420.03</b>	<b>3,575,800.51</b>	<b>101,081,219.48</b>	<b>3,194,351.72</b>	<b>23,193,264.14</b>	<b>19,349,309.02</b>	<b>957,449,230.98</b>	<b>884,078,370.57</b>	<b>884,078,370.57</b>
<b>LIABILITIES</b>															
Current Liabilities															
Accounts payable and accrued expenses	17,438,219.83	153,069.34	195,731.09	0.00	131,632.18	0.00	4,553,378.38	0.00	2,593,201.50	350,513.62	11,377,133.23	242,544.82	37,035,423.99	36,834,419.91	36,834,419.91
Deposits and deferred revenues	16,625,948.04	36,802.21	199,943.25	0.00	0.00	0.00	2,200,126.71	0.00	1,926,125.28	671,945.17	348,449.10	4,936,746.88	26,946,086.64	24,721,626.01	24,721,626.01
Long term debt - current portion	3,782,858.35	0.00	0.00	0.00	0.00	0.00	1,198,179.00	0.00	1,184,644.50	0.00	0.00	0.00	6,165,681.85	2,994,176.32	2,994,176.32
Accrued employee benefits - current portion	2,820,277.00	51,315.00	69,224.00	0.00	0.00	0.00	861,497.00	0.00	632,170.00	36,851.00	10,500.00	3,305,871.00	7,787,705.00	7,226,531.00	7,226,531.00
Interfund borrowings payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Liabilities</b>	<b>40,667,303.22</b>	<b>241,186.55</b>	<b>464,898.34</b>	<b>0.00</b>	<b>131,632.18</b>	<b>0.00</b>	<b>8,813,181.09</b>	<b>0.00</b>	<b>6,336,141.28</b>	<b>1,059,309.79</b>	<b>11,736,082.33</b>	<b>8,485,162.70</b>	<b>77,934,897.48</b>	<b>71,776,753.24</b>	<b>71,776,753.24</b>
Noncurrent Liabilities															
Obligations under life income agree	142,463.00	0.00	0.00	0.00	1,367,243.30	0.00	47,602.00	0.00	0.00	0.00	0.00	0.00	1,557,308.30	1,598,297.01	1,598,297.01
Government advances refundable	13,599,578.00	0.00	0.00	0.00	0.00	0.00	1,961,496.00	0.00	1,797,575.00	0.00	0.00	0.00	17,358,649.00	17,309,856.00	17,309,856.00
Accrued employee benefits	36,679,387.19	731,200.87	1,212,431.13	0.00	(87,998.47)	0.00	6,701,697.65	0.00	6,443,434.77	701,176.86	593,819.88	14,667,068.28	67,642,218.16	67,253,841.96	67,253,841.96
Long term debt	141,035,065.22	0.00	360,419.10	0.00	0.00	0.00	42,000,331.19	0.00	31,160,067.17	0.00	(912,159.05)	843,401.50	214,487,125.13	202,568,615.76	202,568,615.76
<b>Total Noncurrent Liabilities</b>	<b>191,456,493.41</b>	<b>731,200.87</b>	<b>1,572,850.23</b>	<b>0.00</b>	<b>1,279,244.83</b>	<b>0.00</b>	<b>50,711,126.84</b>	<b>0.00</b>	<b>39,401,076.94</b>	<b>701,176.86</b>	<b>(318,339.17)</b>	<b>15,510,469.78</b>	<b>301,045,300.59</b>	<b>288,730,610.73</b>	<b>288,730,610.73</b>
<b>TOTAL LIABILITIES</b>	<b>232,123,796.63</b>	<b>972,387.42</b>	<b>2,037,748.57</b>	<b>0.00</b>	<b>1,410,877.01</b>	<b>0.00</b>	<b>59,524,307.93</b>	<b>0.00</b>	<b>45,737,218.22</b>	<b>1,760,486.65</b>	<b>11,417,743.16</b>	<b>23,995,632.48</b>	<b>378,980,198.07</b>	<b>360,507,363.97</b>	<b>360,507,363.97</b>
<b>NET ASSETS</b>															
Net Investment in Plant															
Restricted Nonexpendable	199,479,821.19	784,313.09	5,468,770.23	0.00	0.00	0.00	63,815,956.11	0.00	46,828,071.99	1,272,853.54	3,217,756.22	8,459,021.99	329,326,564.36	306,273,323.78	306,273,323.78
Historical gift value of endowment - campuses	40,783,204.95	44,654.35	0.00	0.00	0.00	0.00	5,251,804.17	0.00	2,677,385.75	1,513.58	14,528.01	0.00	48,773,090.81	34,388,643.11	39,703,084.92
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	79,575,962.03	0.00	0.00	2,099,113.77	0.00	0.00	0.00	0.00	81,675,075.80	74,620,141.64	70,317,112.32
Restricted Expendable Campuses															
Accumulated net gains on endowment	24,539,174.89	11,792.82	0.00	0.00	0.00	0.00	275,704.74	0.00	408,664.15	874.66	6,062.90	0.00	25,242,274.16	30,556,715.97	25,242,274.16
Market value of funds functioning as endowment	10,312,017.01	16,782.61	0.00	0.00	0.00	0.00	14,430.39	0.00	60,454.36	12,749.92	9,019.35	0.00	10,425,453.64	8,920,524.98	8,920,524.98
Grants, gifts and contracts	9,296,077.54	140,748.63	79,226.32	0.00	0.00	0.00	2,731,366.62	0.00	656,646.21	1,054.56	17,078.13	465,568.49	13,387,766.50	12,593,511.96	12,593,511.96
Life income and annuity funds	741,138.75	0.00	0.00	0.00	0.00	0.00	76,274.00	0.00	0.00	0.00	0.00	0.00	817,412.75	839,895.42	839,895.42
Loan funds	3,437,771.35	0.00	0.00	0.00	0.00	0.00	1,401,069.27	0.00	831,261.40	0.00	0.00	0.00	5,670,102.02	5,458,799.68	5,458,799.68
Affiliated Entities															
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	3,360,964.35	0.00	0.00	1,393,848.11	0.00	0.00	0.00	0.00	4,754,812.46	451,783.14	4,754,812.46
Other - affiliated entities	0.00	0.00	0.00	0.00	7,390,330.54	0.00	0.00	80,332.93	0.00	0.00	0.00	0.00	7,470,663.47	6,731,570.11	6,731,570.11
Unrestricted															
<b>TOTAL NET ASSETS</b>	<b>325,770,378.37</b>	<b>2,071,632.99</b>	<b>5,654,757.17</b>	<b>0.00</b>	<b>90,417,287.92</b>	<b>0.00</b>	<b>87,072,112.10</b>	<b>3,575,800.51</b>	<b>55,344,001.26</b>	<b>1,433,865.07</b>	<b>11,775,520.98</b>	<b>(4,646,323.46)</b>	<b>578,469,032.91</b>	<b>523,567,161.18</b>	<b>523,567,161.18</b>