

University System of New Hampshire  
Statement of Net Assets as of Fiscal Year 2005 Fiscal Period 14

	UNH - NHPTV, UNHF, Durham and Manchester	Keene State College	Plymouth State University	College for Lifelong Learning	Chancellor's Office/System	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>								
Current Assets								
Cash and cash equivalents	117,455,127.44	34,814,269.13	19,711,933.13	416,702.37	(83,680,983.76)	88,717,048.31	74,922,638.98	74,922,638.98
Short term investments	379,807.83	0.00	20,120.63	0.00	98,716,509.02	99,116,437.48	82,705,297.65	82,705,297.65
Accounts receivable	25,213,087.73	1,097,653.80	841,789.37	1,301,703.44	766,537.93	29,220,772.27	24,390,148.95	24,390,148.95
Notes receivable - current portion	2,667,152.31	39,147.22	(13,755.62)	0.00	0.00	2,692,543.91	2,692,136.35	2,692,136.35
Prepaid expenses and other current assets	3,364,304.33	754,215.72	629,089.83	78,975.01	496,673.42	5,323,258.31	4,793,228.23	4,793,228.23
Interfund Borrowngs	(13,422,551.96)	(1,871,996.46)	(2,231,867.59)	0.06	17,526,415.95	(0.00)	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	118,142.64	118,142.64	102,774.64	102,774.64
<b>Total Current Assets</b>	<b>135,656,927.68</b>	<b>34,833,289.41</b>	<b>18,957,309.75</b>	<b>1,797,380.88</b>	<b>33,943,295.20</b>	<b>225,188,202.92</b>	<b>189,606,224.80</b>	<b>189,606,224.80</b>
Noncurrent Assets								
Investments held by bond trustee	40,891,782.32	6,114,058.58	533,858.83	0.00	1.34	47,539,701.07	15,752,559.14	15,752,559.14
Pledges Receivable	1,507,759.00	430,799.00	0.00	0.00	0.00	1,938,558.00	2,934,149.00	2,934,149.00
Notes receivable	14,456,085.81	3,390,608.23	2,514,617.67	0.00	0.00	20,361,311.71	20,293,244.24	20,293,244.24
Property and equipment, net	373,354,313.82	123,860,356.88	81,186,964.72	1,175,156.25	8,415,852.88	587,992,644.55	533,881,278.02	533,881,278.02
Other assets	0.00	0.00	0.00	0.00	2,450,331.78	2,450,331.78	2,117,762.40	2,117,762.40
Endowment and similar investments - campuses	88,646,349.42	6,385,752.33	4,119,268.15	16,127.10	9,416,329.62	108,583,826.62	101,917,357.92	101,917,357.92
Endowment and similar investments - affiliated entities	99,028,210.35	3,616,121.44	0.00	0.00	0.00	102,644,331.79	90,946,655.46	90,946,655.46
<b>Total Noncurrent Assets</b>	<b>617,884,500.72</b>	<b>143,797,696.46</b>	<b>88,354,709.37</b>	<b>1,191,283.35</b>	<b>20,282,515.62</b>	<b>871,510,705.52</b>	<b>767,843,006.18</b>	<b>767,843,006.18</b>
<b>TOTAL ASSETS</b>	<b>753,541,428.40</b>	<b>178,630,985.87</b>	<b>107,312,019.12</b>	<b>2,988,664.23</b>	<b>54,225,810.82</b>	<b>1,096,698,908.44</b>	<b>957,449,230.98</b>	<b>957,449,230.98</b>
<b>LIABILITIES</b>								
Current Liabilities								
Accounts payable and accrued expenses	25,493,474.66	6,993,702.20	3,442,438.02	435,910.78	13,961,364.42	50,326,890.08	37,035,423.99	37,035,423.99
Deposits and deferred revenues	19,047,479.51	3,342,541.24	2,274,383.92	865,408.57	5,043,860.64	30,573,673.88	26,946,086.64	26,946,086.64
Long term debt - current portion	4,006,898.17	1,261,015.43	1,242,231.97	0.00	0.00	6,510,145.57	6,165,681.85	6,165,681.85
Accrued employee benefits - current portion	1,711,658.00	543,141.27	17,846.32	24,236.00	3,330,566.10	5,627,447.69	4,343,727.00	4,343,727.00
Interfund borrowings payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postretirement medical benefits-current portion	3,463,023.00	570,139.00	585,164.00	50,751.00	81,113.00	4,750,190.00	3,443,978.00	3,443,978.00
Medical claims reserve liability	0.00	0.00	0.00	0.00	7,223,758.30	7,223,758.30	0.00	0.00
<b>Total Current Liabilities</b>	<b>53,722,533.34</b>	<b>12,710,539.14</b>	<b>7,562,064.23</b>	<b>1,376,306.35</b>	<b>29,640,662.46</b>	<b>105,012,105.52</b>	<b>77,934,897.48</b>	<b>77,934,897.48</b>
Noncurrent Liabilities								
Obligations under life income agree	1,590,358.46	44,081.00	0.00	0.00	0.00	1,634,439.46	1,557,308.30	1,557,308.30
Government advances refundable	13,658,976.00	1,928,794.00	1,767,011.00	0.00	0.00	17,354,781.00	17,358,649.00	17,358,649.00
Accrued employee benefits	10,947,607.75	2,070,640.89	1,742,797.09	284,761.54	12,366,822.51	27,412,629.78	27,867,743.16	27,867,743.16
Long term debt	177,053,155.54	61,294,601.07	33,841,756.29	0.00	381,006.18	272,570,519.08	214,487,125.13	214,487,125.13
Postretirement medical benefits	29,096,563.00	4,789,606.00	4,917,716.00	426,371.00	681,453.00	39,911,709.00	39,774,475.00	39,774,475.00
<b>Total Noncurrent Liabilities</b>	<b>232,346,660.75</b>	<b>70,127,722.96</b>	<b>42,269,280.38</b>	<b>711,132.54</b>	<b>13,429,281.69</b>	<b>358,884,078.32</b>	<b>301,045,300.59</b>	<b>301,045,300.59</b>
<b>TOTAL LIABILITIES</b>	<b>286,069,194.09</b>	<b>82,838,262.10</b>	<b>49,831,344.61</b>	<b>2,087,438.89</b>	<b>43,069,944.15</b>	<b>463,896,183.84</b>	<b>378,980,198.07</b>	<b>378,980,198.07</b>
<b>NET ASSETS</b>								
Net Investment in Plant								
Restricted Nonexpendable	222,725,596.63	68,471,105.30	46,884,115.68	1,175,156.31	10,263,256.00	349,519,229.92	329,222,894.36	329,222,894.36
Historical gift value of endowment - campuses	39,243,316.29	5,458,710.78	2,868,365.20	1,318.83	276,226.88	47,847,937.98	48,773,090.81	40,559,841.29
Historical gift value of endowment - affiliated entities	85,523,394.47	1,959,754.59	0.00	0.00	0.00	87,483,149.06	81,675,075.80	76,703,589.20
Restricted Expendable Campuses								
Accumulated net gains on endowment	31,881,184.61	778,544.97	785,481.50	1,225.43	9,087.17	33,455,523.68	25,242,274.16	33,455,523.68
Market value of funds functioning as endowment	10,848,833.54	15,648.31	64,856.76	13,582.84	9,608.54	10,952,529.99	10,425,453.64	10,425,453.64
Grants, gifts and contracts	10,272,276.95	1,701,230.68	514,650.66	16,959.90	1,006,460.43	13,511,578.62	13,387,766.50	13,387,766.50
Life income and annuity funds	737,376.72	80,711.09	0.00	0.00	0.00	818,087.81	817,412.75	817,412.75
Loan funds	3,610,728.69	1,436,360.00	846,749.26	0.00	0.00	5,893,837.95	5,670,102.02	5,670,102.02
Affiliated Entities								
Accumulated net gains on endowment	8,069,932.21	1,656,366.85	0.00	0.00	0.00	9,726,299.06	4,754,812.46	9,726,299.06
Other - affiliated entities	8,009,160.99	77,587.83	0.00	0.00	0.00	8,086,748.82	7,470,663.47	7,470,663.47
Unrestricted								
<b>TOTAL NET ASSETS</b>	<b>467,472,234.31</b>	<b>95,792,723.77</b>	<b>57,480,674.51</b>	<b>901,225.34</b>	<b>11,155,866.67</b>	<b>632,802,724.60</b>	<b>578,469,032.91</b>	<b>578,469,032.91</b>

