

Table 5.5
Assets and Liabilities
University of Hawai'i at Manoa
FYE June 30, 1997 to FYE June 30, 2001

	FYE 06/30/97		FYE 06/30/98		FYE 06/30/99		FYE 06/30/00		FYE 06/30/01		All Funds FYE 06/30/01
	Amount	%***	Amount	%***	Amount	%***	Amount	%***	Amount	%***	
Current Funds:											
Assets											
Cash	16,229,443.97	24.1	2,963,334.60	4.5	24,199,609.57	30.9	23,131,494.05	29.6	27,332,182.07	28.5	70,782,943.54
Investments											29,011,015.00
Accounts receivable	41,274,225.90	61.3	51,911,368.97	79.4	43,949,971.91	56.1	42,449,076.24	54.4	51,889,561.64	54.2	52,750,014.18
Notes Receivable											15,683,009.99
Accrued interest receivable	245,524.40	0.4	545,708.98	0.8	1,408,710.63	1.8	2,173,692.69	2.8	1,183,675.65	1.2	1,273,662.58
Accrued WC/UIC receivable									53,643.51	0.1	53,643.51
Inventories, at cost	9,050,888.35	13.4	9,203,029.50	14.1	8,153,945.90	10.4	9,164,652.92	11.7	8,535,064.65	8.9	8,535,064.65
Prepaid expenses and deferred charges	573,497.87	0.9	505,369.85	0.8	387,543.28	0.5	836,617.46	1.1	6,494,302.62	6.8	6,494,302.62
Plant and Land											797,741,088.99
Due from other sources			280,000.00	0.4	280,000.00	0.4	280,000.00	0.4			
Due from other-intra fund group									280,000.00	0.3	776,840.88
Due to/from RCUH											1,778,212.72
Total Assets	67,373,580.49	100.0	65,408,811.90	100.0	78,379,781.29	100.0	78,035,533.36	100.0	95,768,430.14	100.0	984,879,798.66
Liabilities											
Accounts payable	6,600,872.76	9.8	6,095,563.44	9.3	7,411,503.90	9.5	10,624,575.73	13.6	8,114,671.50	8.5	11,552,130.62
Accrued vacation payable	21,768,857.28	32.3	22,986,463.00	35.1	24,317,816.12	31.0	24,015,002.97	30.8	24,449,444.41	25.5	24,449,444.41
Accrued payroll/fringe benefits	4,384,413.06	6.5	6,621,238.13	10.1	10,649,316.64	13.6	8,212,877.29	10.5	8,745,410.46	9.1	8,829,904.61
Accrued Workers' Compensation Liability					5,885,213.04	7.5	4,541,462.89	5.8	4,376,809.15	4.6	4,376,809.15
Accrued interest payable											391,507.15
Advances from sponsors	15,590,367.27	23.1	13,660,682.30	20.9	14,284,075.99	18.2	16,025,875.44	20.5	15,545,933.03	16.2	20,097,295.74
Installment contracts payable											637,700.98
Deferred revenues	10,921,173.49	16.2	9,648,315.65	14.8	10,238,455.01	13.1	12,345,073.52	15.8	16,622,303.66	17.4	16,666,115.59
Due to State of Hawaii	298,711.00	0.4	299,961.00	0.5	2,245,479.00	2.9	2,189,279.00	2.8	2,090,070.50	2.2	17,853,426.89
Due to other State agency			1,329,633.00	2.0							
Deposits Payable	79,779.49	0.1	262,019.79	0.4	277,113.46	0.4	377,418.47	0.5	380,361.10	0.4	380,361.10
Due to other fund groups	407,923.58	0.6	540,119.20	0.8	572,695.32	0.7	479,522.54	0.6	1,382,490.52	1.4	1,662,490.52
Due to other-intra fund group	360,894.08	0.5	732,838.14	1.1	817,572.65	1.0	835,271.76	1.1	280,000.00	0.3	
Due to other campuses	2,025,000.00	3.0	2,025,000.00	3.1	2,025,000.00	2.6	2,025,000.00	2.6	2,025,000.00	2.1	2,025,000.00
Due to other sources			280,000.00	0.4	282,734.00	0.4	280,000.00	0.4			
Due to U.S. Government	314,801.22	0.5					38,327.39	0.0			
Bonds payable											19,030,000.00
Other payables											54,441.92
Total Liabilities	62,752,793.23	93.1	64,481,833.65	98.6	79,006,975.13	100.8	81,989,687.00	105.1	84,012,494.33	87.7	128,006,628.68
Fund Balance	4,620,787.26	6.9	926,978.25	1.4	(627,193.84)	(0.8)	(3,954,153.64)	(5.1)	11,755,935.81	12.3	856,873,169.98
Total Liabilities and Fund Balances	67,373,580.49	100.0	65,408,811.90	100.0	78,379,781.29	100.0	78,035,533.36	100.0	95,768,430.14	100.0	

***Percent of Total Assets/Liabilities as appropriate.

Note: Figures reported here are audited figures, as reported in the "University of Hawai'i, Detail Financial Report." They may differ from the data reported to IPEDS (Integrated Postsecondary Education Data System), which may be based on pre-audited figures.

General Accounting and Loan Collection, University of Hawai'i, August 2002