

CONSOLIDATED STATEMENT OF NET ASSETS
UNIVERSITY OF KENTUCKY AND AFFILIATED CORPORATIONS
JUNE 30, 2001

fg14b lt 98 and fg148 ne 35 for all lines on this report

fg946 is \$ field for the current year column on this report; fg942 is \$ field for prior year column

ASSETS

Current Assets

Cash and cash equivalents	(fg914 eq 1100 or 1210) and (fg895 eq cu or cr or ln or (fg895 eq pf and (fg894 eq un or sp))). NOTE: \$'s coded SP will need to be manually split between unrestricted and restricted
Short-term investments	-----
Notes, loans and accounts receivable (less: allowances of \$ -----)	(fg915 eq 13 and fg914 ne 1369 and 1393 and 1395) or (fg914 eq 1425 or 1499); NOTE: Part of UKRF A/R will need to be manually reclassified to deferred income.
Inventories and other	-(fg914 eq 1391 or 1398 or 1399 or 1499)
Total current assets	(fg915 eq 15 or 16)

Noncurrent Assets

Cash and cash equivalents	(fg914 eq 1100 or 1210) and (fg895 eq en or (fg895 eq pf and fg894 eq re))
Endowment investments	fg915 eq 12 and fg914 ne 1210 and fg895 eq en
Long-term investments	fg915 eq 12 and fg914 ne 1210 and fg895 ne en
Notes, loans and accounts receivable (less: allowances of \$ -----)	(fg915 eq 14 and fg914 ne 1425 and 1499) or (fg914 eq 1369 or 1393 or 1395)
Capital assets, net of \$ ----- accumulated depreciation -----	fg915 eq 17
Total noncurrent assets	-(fg914 eq 1722 or 1732 or 1737 or 1742 or 1752 or 1762 or 1767 or 1772 or 1782)
Total assets	

LIABILITIES

Current Liabilities

Accounts payable and accrued liabilities	-(fg915 eq 21 or 22 or (fg915 eq 23 and fg914 ne 2322) or (fg915 eq 25 and fg914 ne 2521 and 2531 and 2545 and 2565)). NOTE: Part of Hospital A/P will be manually reclassified to A/R
Deferred revenue	-(fg915 eq 24)
Long-term liabilities - current portion	-(fg914 eq 2601 or 2640 or 2670 or 2677 or 2680 or 2707 or 2720 or 2733 or 2734 or 2735 or 2736 or 2737 or 2738 or 2750 or 2760 or 2770 or 2780)
Total current liabilities	

Noncurrent Liabilities

Accounts payable and accrued liabilities	-(fg914 eq 2322 or 2521 or 2531 or 2545 or 2565)
Long-term liabilities	-(fg915 eq 26 and fg914 ne 2601 and 2640 and 2670 and 2677 and 2680) or (fg915 eq 27 and fg914 ne 2707 and 2720 and 2733 and 2734 and 2735 and 2736 and 2737 and 2738 and 2750 and 2760 and 2770 and 2780))
Total noncurrent liabilities	
Total liabilities	

NET ASSETS

00 Invested in capital assets, net of related de -fg914 eq 3770

Restricted for

Nonexpendable

01 Scholarships and fellowships	-(fg894 eq rn and ((fg916 eq 4 and fg914 ne 4308 and 4360 and 4361) or (fg916 eq 5 and fg914 ne 5310 and 5605)) and fg89c eq 08)
02 Research	-(fg894 eq rn and ((fg916 eq 4 and fg914 ne 4308 and 4360 and 4361) or (fg916 eq 5 and fg914 ne 5310 and 5605)) and fg89c eq 02)
03 Instruction	-(fg894 eq rn and ((fg916 eq 4 and fg914 ne 4308 and 4360 and 4361) or (fg916 eq 5 and fg914 ne 5310 and 5605)) and fg89c eq 01)
04 Academic support	-(fg894 eq rn and ((fg916 eq 4 and fg914 ne 4308 and 4360 and 4361) or (fg916 eq 5 and fg914 ne 5310 and 5605)) and fg89c eq 04)
05 Other	-(fg894 eq rn and ((fg916 eq 4 and fg914 ne 4308 and 4360 and 4361) or (fg916 eq 5 and fg914 ne 5310 and ne 5605)) and (fg89c ne 00 and 01 and 02 and 04 and 08))

Expendable

06 Scholarships and fellowships	-(fg894 eq rn and (fg914 eq 4308 or 4360 or 4361 or 5310 or 5605)) or (fg916 eq 3 and fg914 ne 3200 and fg894 eq re and fg899 ne y and (fg895 ne ln and pf) and fg89c eq 08))
07 Research	-(fg894 eq rn and (fg914 eq 4308 or 4360 or 4361 or 5310 or 5605)) or (fg916 eq 3 and fg914 ne 3200 and fg894 eq re and fg899 ne y and (fg895 ne ln and pf) and fg89c eq 02))
08 Instruction	-(fg894 eq rn and (fg914 eq 4308 or 4360 or 4361 or 5310 or 5605)) or (fg916 eq 3 and fg914 ne 3200 and fg894 eq re and fg899 ne y and fg895 ne ln and fg89c eq 01))
09 Academic support	-(fg894 eq rn and (fg914 eq 4308 or 4360 or 4361 or 5310 or 5605)) or (fg916 eq 3 and fg914 ne 3200 and fg894 eq re and fg899 ne y and (fg895 ne ln and pf) and fg89c eq 04))
10 Other restricted	-(fg894 eq rn and (fg914 eq 4308 or 4360 or 4361 or 5310 or 5605 or fg89c eq 00)) or (fg916 eq 3 and fg914 ne 3200 and fg894 eq re and fg899 ne y and fg895 ne ln and (fg895 ne pf or (fg148 eq 32 and fg894 eq re)) and (fg89c ne 08 and 02 and 01 and 04))
11 Loans	-(fg916 eq 3 and fg894 eq re and fg895 eq ln)
12 Capital projects	-(fg916 eq 3 and fg894 eq re and (fg148 eq 31 or fg899 eq y))
13 Debt service	-(fg916 eq 3 and fg148 eq 33)

Total restricted net assets

14 Unrestricted -----

unrestricted and restricted

Total net assets