University System of New Hampshire

Statement of Net Assets as of Fiscal Year 2006 Fiscal Period 14

		UNH - NHPTV, UNHF, Durham and Manchester	Keene State College	Plymouth State University	Granite State College	Chancellor's Office/System	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS									
Current Assets									
	Cash and cash equivalents	132,354,152.80	35,191,732.70	23,948,851.30	202,002.95	(102,392,400.60)	89,304,339.15	88,717,048.31	88,717,048.31
	Short term investments	451,266.22	0.00	20,120.63	0.00	84,737,447.22	85,208,834.07	99,116,437.48	99,116,437.48
	Accounts receivable	19,240,065.54	874,098.53	869,378.65	1,070,661.29	931,871.99	22,986,076.00	29,220,772.27	29,220,772.27
	Notes receivable - current portion	2,636,462.19	15,209.67	322,446.38	0.00	0.00	2,974,118.24	2,692,543.91	2,692,543.91
	Prepaid expenses and other current assets	2,439,565.85	771,010.36	778,225.93	19,739.00	631,263.39	4,639,804.53	5,323,258.31	5,323,258.31
	Interfund Borrowngs	(17,950,699.35)	(7,990,461.42)	(4,503,998.66)	0.06	30,445,159.37	(0.00)	(0.00)	(0.00)
	Current Asset - Other	62,371.47	23,817.64	20,255.57	0.00	33,316.55	139,761.23	118,142.64	118,142.64
	Total Current Assets	**139,233,184.72**	**28,885,407.48**	**21,455,279.80**	**1,292,403.30**	**14,386,657.92**	**205,252,933.22**	**225,188,202.92**	**225,188,202.92**
Noncurrent Assets									
	Investments held by bond trustee	51,507,282.08	19,799,894.09	22,145,600.50	0.00	18,723,542.11	112,176,318.78	47,539,701.07	47,539,701.07
	Long Term Investments	19.23	0.00	0.00	0.00	27,549,970.88	27,549,990.11	0.00	0.00
	Endowment and similar investments - campuses	100,273,081.79	7,270,908.38	5,098,945.55	17,939.32	15,693,459.47	128,354,334.51	108,583,826.62	108,583,826.62
	Endowment and similar investments - affiliated entities	112,325,225.94	3,906,061.83	0.00	0.00	0.00	116,231,287.77	102,644,331.79	102,644,331.79
	Pledges Receivable	1,011,716.00	0.00	0.00	0.00	0.00	1,011,716.00	1,938,558.00	1,938,558.00
	Notes receivable	13,253,857.03	3,365,690.72	2,048,142.29	0.00	0.00	18,667,690.04	20,361,311.71	20,361,311.71
	Property and equipment, net	430,364,753.82	153,912,268.46	101,893,182.09	958,685.45	6,545,892.51	693,674,782.33	587,992,644.55	587,992,644.55
	Other assets	2,118,151.68	421,982.88	377,582.61	0.00	962,728.28	3,880,445.45	2,450,331.78	2,450,331.78
	Total Noncurrent Assets	**710,854,087.57**	**188,676,806.36**	**131,563,453.04**	**976,624.77**	**69,475,593.25**	**1,101,546,564.99**	**871,510,705.52**	**871,510,705.52**
	TOTAL ASSETS	**850,087,272.29**	**217,562,213.84**	**153,018,732.84**	**2,269,028.07**	**83,862,251.17**	**1,306,799,498.21**	**1,096,698,908.44**	**1,096,698,908.44**
LIABILITIES									
Current Liabilities									
	Accounts payable and accrued expenses	17,237,097.54	5,951,649.82	5,392,212.93	328,785.51	22,352,646.66	51,262,392.46	57,550,648.38	57,550,648.38
	Deposits and deferred revenues	20,424,656.41	4,753,116.29	2,321,953.96	852,978.09	4,509,823.67	32,862,528.42	30,573,673.88	30,573,673.88
	Accrued employee benefits - current portion	369,367.00	501,621.35	442,195.72	9,397.04	3,292,173.10	4,614,754.21	5,627,447.69	5,627,447.69
	Postretirement medical benefits-current portion	4,197,791.00	691,412.00	708,988.00	61,546.00	98,366.00	5,758,103.00	4,750,190.00	4,750,190.00
	Long term debt - current portion	2,954,004.63	998,236.28	1,089,957.32	0.00	0.00	5,042,198.23	6,510,145.57	6,510,145.57
	Total Current Liabilities	**45,182,916.58**	**12,896,035.74**	**9,955,307.93**	**1,252,706.64**	**30,253,009.43**	**99,539,976.32**	**105,012,105.52**	**105,012,105.52**
Noncurrent Liabilities									
	Obligations under life income agree	2,602,425.75	99,955.14	3,207.13	0.00	0.00	2,705,588.02	1,634,439.46	1,634,439.46
	Government advances refundable	13,605,351.00	1,869,355.00	1,742,964.00	0.00	0.00	17,217,670.00	17,354,781.00	17,354,781.00
	Accrued employee benefits	10,492,499.57	2,238,461.81	1,984,667.77	313,636.57	13,315,199.89	28,344,465.61	27,412,629.78	27,412,629.78
	Postretirement medical benefits	31,421,342.00	5,173,152.00	5,309,202.00	460,477.00	735,957.00	43,100,130.00	39,911,709.00	39,911,709.00
	Long term debt	225,961,383.93	97,055,357.73	74,095,226.88	0.00	15,325,121.58	412,437,090.12	272,570,519.08	272,570,519.08
	Total Noncurrent Liabilities	**284,083,002.25**	**106,436,281.68**	**83,135,267.78**	**774,113.57**	**29,376,278.47**	**503,804,943.75**	**358,884,078.32**	**358,884,078.32**
	TOTAL LIABILITIES	**329,265,918.83**	**119,332,317.42**	**93,090,575.71**	**2,026,820.21**	**59,629,287.90**	**603,344,920.07**	**463,896,183.84**	**463,896,183.84**
NET ASSETS									
Net Investment in Plant		243,797,823.07	69,988,864.57	45,978,465.94	958,685.51	25,395,230.31	386,119,069.40	351,628,851.35	351,628,851.35
Restricted Nonexpendable									
	Historical gift value of endowment - campuses	43,390,241.96	5,945,308.77	3,558,304.60	1,448.70	2,262,285.03	55,157,589.06	47,847,937.98	44,129,294.57
	Historical gift value of endowment - affiliated entities	93,410,897.90	2,145,473.11	0.00	0.00	0.00	95,556,371.01	87,483,149.06	82,185,000.46
Restricted Expendable									
Campuses									
	Accumulated net gains on endowment	34,751,625.14	1,130,020.34	1,017,329.85	1,381.45	273,810.31	37,174,167.09	33,455,523.68	37,174,167.09
	Market value of funds functioning as endowment	12,020,733.63	18,866.87	71,747.25	15,109.17	10,688.29	12,137,145.21	10,952,529.99	10,952,529.99
	Grants, gifts and contracts	11,448,398.88	1,405,179.06	525,539.66	49,488.36	1,879,599.25	15,308,205.21	13,511,578.62	13,511,578.62
	Life income and annuity funds	771,732.79	67,723.08	5,951.76	0.00	0.00	845,407.63	818,087.81	818,087.81
	Loan funds	3,681,587.93	1,458,971.22	861,622.59	0.00	0.00	6,002,181.74	5,893,837.95	5,893,837.95
Affiliated Entities									
	Accumulated net gains on endowment	13,263,858.94	1,760,588.72	0.00	0.00	0.00	15,024,447.66	9,726,299.06	15,024,447.66
	Other - affiliated entities	8,790,433.41	77,274.55	0.00	0.00	0.00	8,867,707.96	8,086,748.82	8,086,748.82
Unrestricted		55,494,019.81	14,231,626.13	7,909,195.48	(783,905.33)	(5,588,649.92)	71,262,286.17	63,398,180.28	63,398,180.28
	TOTAL NET ASSETS	**520,821,353.46**	**98,229,896.42**	**59,928,157.13**	**242,207.86**	**24,232,963.27**	**703,454,578.14**	**632,802,724.60**	**632,802,724.60**
Not Coded to Attribute									
	Accounts Not Coded - Account Type: 95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Not Coded to Attribute	**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**	**0.00**

University System of New Hampshire
Statement of Net Assets as of Fiscal Year 2006 Fiscal Period 14

		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	Granite State College	USNH Executive Allocation	USNH Central Services Alloc	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS																
Current Assets																
	Cash and cash equivalents	127,168,811.70	61,940.80	1,194,915.61	0.00	3,928,484.69	0.00	35,112,299.81	79,432.89	23,948,851.30	202,002.95	(117,063,196.46)	14,670,795.86	89,304,339.15	88,717,048.31	88,717,048.31
	Short term investments	439,316.39	0.00	0.00	0.00	11,949.83	0.00	0.00	0.00	20,120.63	0.00	81,908,928.22	2,828,519.00	85,208,834.07	99,116,437.48	99,116,437.48
	Accounts receivable	18,303,860.26	0.00	148,435.28	0.00	787,770.00	0.00	874,098.53	0.00	869,378.65	1,070,661.29	748,102.80	183,769.19	22,986,076.00	29,220,772.27	29,220,772.27
	Notes receivable - current portion	2,636,462.19	0.00	0.00	0.00	0.00	0.00	15,209.67	0.00	322,446.38	0.00	0.00	0.00	2,974,118.24	2,692,543.91	2,692,543.91
	Prepaid expenses and other current assets	2,236,316.32	201,149.53	2,100.00	0.00	0.00	0.00	771,010.36	0.00	778,225.93	19,739.00	631,263.39	0.00	4,639,804.53	5,323,258.31	5,323,258.31
	Interfund Borrowngs	(17,950,699.35)	0.00	0.00	0.00	0.00	0.00	(7,990,461.42)	0.00	(4,503,998.66)	0.06	30,445,159.37	0.00	(0.00)	(0.00)	(0.00)
	Current Asset - Other	62,371.47	0.00	0.00	0.00	0.00	0.00	23,817.64	0.00	20,255.57	0.00	33,316.55	0.00	139,761.23	118,142.64	118,142.64
	Total Current Assets	**132,896,438.98**	**263,090.33**	**1,345,450.89**	**0.00**	**4,728,204.52**	**0.00**	**28,805,974.59**	**79,432.89**	**21,455,279.80**	**1,292,403.30**	**(3,296,426.13)**	**17,683,084.05**	**205,252,933.22**	**225,188,202.92**	**225,188,202.92**
Noncurrent Assets																
	Investments held by bond trustee	51,507,282.08	0.00	0.00	0.00	0.00	0.00	19,799,894.09	0.00	22,145,600.50	0.00	18,723,541.18	0.93	112,176,318.78	47,539,701.07	47,539,701.07
	Long Term Investments	0.00	0.00	0.00	0.00	19.23	0.00	0.00	0.00	0.00	0.00	21,148,009.91	6,401,960.97	27,549,990.11	0.00	0.00
	Endowment and similar investments - campuses	97,436,281.92	1,881,637.96	955,161.91	0.00	0.00	0.00	7,270,908.38	0.00	5,098,945.55	17,939.32	7,268,195.51	8,425,263.96	128,354,334.51	108,583,826.62	108,583,826.62
	Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	112,325,225.94	0.00	0.00	3,906,061.83	0.00	0.00	0.00	0.00	116,231,287.77	102,644,331.79	102,644,331.79
	Pledges Receivable	0.00	0.00	0.00	0.00	1,011,716.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,011,716.00	1,938,558.00	1,938,558.00
	Notes receivable	13,253,857.03	0.00	0.00	0.00	0.00	0.00	3,365,690.72	0.00	2,048,142.29	0.00	0.00	0.00	18,667,690.04	20,361,311.71	20,361,311.71
	Property and equipment, net	424,032,345.29	793,794.90	5,538,613.63	0.00	0.00	0.00	153,912,268.46	0.00	101,893,182.09	958,685.45	996,379.78	5,549,512.73	693,674,782.33	587,992,644.55	587,992,644.55
	Other assets	1,088,151.68	0.00	0.00	0.00	1,030,000.00	0.00	421,982.88	0.00	377,582.61	0.00	962,728.28	0.00	3,880,445.45	2,450,331.78	2,450,331.78
	Total Noncurrent Assets	**587,317,918.00**	**2,675,432.86**	**6,493,775.54**	**0.00**	**114,366,961.17**	**0.00**	**184,770,744.53**	**3,906,061.83**	**131,563,453.04**	**976,624.77**	**49,098,854.66**	**20,376,738.59**	**1,101,546,564.99**	**871,510,705.52**	**871,510,705.52**
	TOTAL ASSETS	**720,214,356.98**	**2,938,523.19**	**7,839,226.43**	**0.00**	**119,095,165.69**	**0.00**	**213,576,719.12**	**3,985,494.72**	**153,018,732.84**	**2,269,028.07**	**45,802,428.53**	**38,059,822.64**	**1,306,799,498.21**	**1,096,698,908.44**	**1,096,698,908.44**
LIABILITIES																
Current Liabilities																
	Accounts payable and accrued expenses	16,780,040.75	96,875.83	158,065.74	0.00	202,115.22	0.00	5,951,649.82	0.00	5,392,212.93	328,785.51	13,107,086.79	9,245,559.87	51,262,392.46	57,550,648.38	57,550,648.38
	Deposits and deferred revenues	20,085,485.85	64,615.58	274,554.98	0.00	0.00	0.00	4,753,116.29	0.00	2,321,953.96	852,978.09	39,928.12	4,469,895.55	32,862,528.42	30,573,673.88	30,573,673.88
	Accrued employee benefits - current portion	369,367.00	0.00	0.00	0.00	0.00	0.00	501,621.35	0.00	442,195.72	9,397.04	177,934.00	3,114,239.10	4,614,754.21	5,627,447.69	5,627,447.69
	Postretirement medical benefits-current portion	3,997,132.00	85,317.00	115,342.00	0.00	0.00	0.00	691,412.00	0.00	708,988.00	61,546.00	98,366.00	0.00	5,758,103.00	4,750,190.00	4,750,190.00
	Long term debt - current portion	2,954,004.63	0.00	0.00	0.00	0.00	0.00	998,236.28	0.00	1,089,957.32	0.00	0.00	0.00	5,042,198.23	6,510,145.57	6,510,145.57
	Total Current Liabilities	**44,186,030.23**	**246,808.41**	**547,962.72**	**0.00**	**202,115.22**	**0.00**	**12,896,035.74**	**0.00**	**9,955,307.93**	**1,252,706.64**	**13,423,314.91**	**16,829,694.52**	**99,539,976.32**	**105,012,105.52**	**105,012,105.52**
Noncurrent Liabilities																
	Obligations under life income agree	87,435.00	0.00	33,763.38	0.00	2,481,227.37	0.00	99,955.14	0.00	3,207.13	0.00	0.00	0.00	2,705,588.02	1,634,439.46	1,634,439.46
	Government advances refundable	13,605,351.00	0.00	0.00	0.00	0.00	0.00	1,869,355.00	0.00	1,742,964.00	0.00	0.00	0.00	17,217,670.00	17,354,781.00	17,354,781.00
	Accrued employee benefits	9,882,070.49	153,751.53	456,677.55	0.00	0.00	0.00	2,238,461.81	0.00	1,984,667.77	313,636.57	636,831.71	12,678,368.18	28,344,465.61	27,412,629.78	27,412,629.78
	Postretirement medical benefits	29,918,375.00	639,928.00	863,039.00	0.00	0.00	0.00	5,173,152.00	0.00	5,309,202.00	460,477.00	735,957.00	0.00	43,100,130.00	39,911,709.00	39,911,709.00
	Long term debt	225,747,176.99	0.00	214,206.94	0.00	0.00	0.00	97,055,357.73	0.00	74,095,226.88	0.00	15,325,121.58	0.00	412,437,090.12	272,570,519.08	272,570,519.08
	Total Noncurrent Liabilities	**279,240,408.48**	**793,679.53**	**1,567,686.87**	**0.00**	**2,481,227.37**	**0.00**	**106,436,281.68**	**0.00**	**83,135,267.78**	**774,113.57**	**16,697,910.29**	**12,678,368.18**	**503,804,943.75**	**358,884,078.32**	**358,884,078.32**
	TOTAL LIABILITIES	**323,426,438.71**	**1,040,487.94**	**2,115,649.59**	**0.00**	**2,683,342.59**	**0.00**	**119,332,317.42**	**0.00**	**93,090,575.71**	**2,026,820.21**	**30,121,225.20**	**29,508,062.70**	**603,344,920.07**	**463,896,183.84**	**463,896,183.84**
NET ASSETS																
Net Investment in Plant		237,775,891.97	802,313.10	5,219,618.00	0.00	0.00	0.00	69,988,864.57	0.00	45,978,465.94	958,685.51	19,852,493.67	5,542,736.64	386,119,069.40	351,628,851.35	351,628,851.35
Restricted Nonexpendable																
	Historical gift value of endowment - campuses	43,301,226.22	42,987.42	46,028.32	0.00	0.00	0.00	5,945,308.77	0.00	3,558,304.60	1,448.70	13,968.76	2,248,316.27	55,157,589.06	47,847,937.98	44,129,294.57
	Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	93,410,897.90	0.00	0.00	2,145,473.11	0.00	0.00	0.00	0.00	95,556,371.01	87,483,149.06	82,185,000.46
Restricted Expendable																
Campuses																
	Accumulated net gains on endowment	34,729,809.84	21,815.30	0.00	0.00	0.00	0.00	1,130,020.34	0.00	1,017,329.85	1,381.45	10,432.31	263,378.00	37,174,167.09	33,455,523.68	37,174,167.09
	Market value of funds functioning as endowment	12,001,022.07	19,711.56	0.00	0.00	0.00	0.00	18,866.87	0.00	71,747.25	15,109.17	10,688.29	0.00	12,137,145.21	10,952,529.99	10,952,529.99
	Grants, gifts and contracts	11,196,224.61	167,257.67	84,916.60	0.00	0.00	0.00	1,405,179.06	0.00	525,539.66	49,488.36	15,706.51	1,863,892.74	15,308,205.21	13,511,578.62	13,511,578.62
	Life income and annuity funds	711,960.14	0.00	59,772.65	0.00	0.00	0.00	67,723.08	0.00	5,951.76	0.00	0.00	0.00	845,407.63	818,087.81	818,087.81
	Loan funds	3,681,587.93	0.00	0.00	0.00	0.00	0.00	1,458,971.22	0.00	861,622.59	0.00	0.00	0.00	6,002,181.74	5,893,837.95	5,893,837.95
Affiliated Entities																
	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	13,263,858.94	0.00	0.00	1,760,588.72	0.00	0.00	0.00	0.00	15,024,447.66	9,726,299.06	15,024,447.66
	Other - affiliated entities	0.00	0.00	0.00	0.00	8,790,433.41	0.00	0.00	77,274.55	0.00	0.00	0.00	0.00	8,867,707.96	8,086,748.82	8,086,748.82
Unrestricted		53,390,195.49	843,950.20	313,241.27	0.00	946,632.85	0.00	14,229,467.79	2,158.34	7,909,195.48	(783,905.33)	(4,222,086.21)	(1,366,563.71)	71,262,286.17	63,398,180.28	63,398,180.28
	TOTAL NET ASSETS	**396,787,918.27**	**1,898,035.25**	**5,723,576.84**	**0.00**	**116,411,823.10**	**0.00**	**94,244,401.70**	**3,985,494.72**	**59,928,157.13**	**242,207.86**	**15,681,203.33**	**8,551,759.94**	**703,454,578.14**	**632,802,724.60**	**632,802,724.60**
Not Coded to Attribute																
	Accounts Not Coded - Account Type: 95	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
	Not Coded to Attribute	**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**
		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**