

University System of New Hampshire  
Statement of Net Assets as of Fiscal Year 2007 Fiscal Period 12

	UNH - NHPTV, UNHF, Durham and Manchester	Keene State College	Plymouth State University	Granite State College	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	169,853,478.39	43,313,315.77	25,774,899.71	320,008.59	(134,149,517.66)	18,411.16	105,130,595.96	75,751,993.25	89,304,339.15
Short term investments	469,337.48	0.00	20,310.13	0.00	87,849,199.69	0.00	88,338,847.30	93,862,146.53	85,208,834.07
Accounts receivable	17,585,814.35	978,177.14	1,172,761.32	1,292,341.26	726,112.67	0.00	21,755,206.74	20,623,022.83	22,986,076.00
Notes receivable - current portion	2,823,168.73	62,683.74	(323,800.00)	0.00	0.00	0.00	2,562,052.47	2,307,706.57	2,974,118.24
Prepaid expenses and other current assets	2,794,294.65	802,962.80	780,385.58	36,154.31	628,165.55	0.00	5,041,962.89	4,892,319.99	4,639,804.53
Interfund Borrowngs	(46,932,904.36)	(16,513,838.26)	(5,680,835.91)	0.00	69,127,578.47	0.00	0.00	(0.00)	0.00
Current Asset - Other	63,977.08	24,222.92	20,996.88	0.00	22,307.70	0.00	131,504.58	102,774.64	139,761.23
<b>Total Current Assets</b>	<b>146,657,166.32</b>	<b>28,667,524.11</b>	<b>21,764,717.71</b>	<b>1,648,504.22</b>	<b>24,203,846.42</b>	<b>18,411.16</b>	<b>222,960,169.94</b>	<b>197,539,963.81</b>	<b>205,252,933.22</b>
Noncurrent Assets									
Investments held by bond trustee	27,837,108.74	1,832,148.12	3,511,682.82	0.00	11,521,656.24	0.00	44,702,595.92	120,747,287.50	112,176,318.78
Long Term Investments	0.00	0.00	0.00	0.00	32,517,059.50	0.00	32,517,059.50	19,872,845.94	27,549,990.11
Endowment and similar investments - campuses	107,442,934.18	8,081,963.01	5,733,917.90	18,972.44	26,673,994.46	0.00	147,951,781.99	118,690,980.81	128,354,334.51
Endowment and similar investments - affiliated entities	125,145,514.63	4,270,582.15	0.00	0.00	0.00	0.00	129,416,096.78	111,164,331.50	116,231,287.77
Pledges Receivable	1,011,716.00	0.00	0.00	0.00	0.00	0.00	1,011,716.00	2,007,426.00	1,011,716.00
Notes receivable	13,157,721.60	3,680,791.35	2,614,791.25	0.00	0.00	0.00	19,453,304.20	19,250,583.33	18,667,690.04
Property and equipment, net	468,364,678.67	166,690,078.17	118,144,446.96	2,201,278.94	5,897,955.17	0.00	761,298,437.91	688,883,468.25	693,674,782.33
Other assets	1,095,017.38	385,104.50	378,746.56	0.00	860,654.26	0.00	2,719,522.70	2,887,432.04	3,880,445.45
<b>Total Noncurrent Assets</b>	<b>744,054,691.20</b>	<b>184,940,667.30</b>	<b>130,383,585.49</b>	<b>2,220,251.38</b>	<b>77,471,319.63</b>	<b>0.00</b>	<b>1,139,070,515.00</b>	<b>1,083,504,355.37</b>	<b>1,101,546,564.99</b>
<b>TOTAL ASSETS</b>	<b>890,711,857.52</b>	<b>213,608,191.41</b>	<b>152,148,303.20</b>	<b>3,868,755.60</b>	<b>101,675,166.05</b>	<b>18,411.16</b>	<b>1,362,030,684.94</b>	<b>1,281,044,319.18</b>	<b>1,306,799,498.21</b>
<b>LIABILITIES</b>									
Current Liabilities									
Accounts payable and accrued expenses	18,729,737.65	4,121,314.88	4,242,757.54	276,159.78	13,041,374.57	0.00	40,411,344.42	37,316,543.73	51,262,392.46
Deposits and deferred revenues	22,898,435.46	4,689,601.92	3,067,225.91	938,402.54	4,286,265.41	(61,588.84)	35,818,342.40	32,863,831.62	32,862,528.42
Accrued employee benefits - current portion	295,913.00	473,443.35	359,425.72	10,499.04	3,388,537.10	0.00	4,527,818.21	5,300,186.69	4,614,754.21
Postretirement medical benefits-current portion	4,197,791.00	691,412.00	708,988.00	61,546.00	98,366.00	0.00	5,758,103.00	4,750,190.00	5,758,103.00
Long term debt - current portion	4,875,671.96	1,294,500.98	1,994,276.50	0.00	1,175,000.00	0.00	9,339,449.44	6,502,271.49	5,042,198.23
<b>Total Current Liabilities</b>	<b>50,997,549.07</b>	<b>11,270,273.13</b>	<b>10,372,673.67</b>	<b>1,286,607.36</b>	<b>21,989,543.08</b>	<b>(61,588.84)</b>	<b>95,855,057.47</b>	<b>86,733,023.53</b>	<b>99,539,976.32</b>
Noncurrent Liabilities									
Obligations under life income agree	2,770,880.69	99,955.14	3,207.13	0.00	0.00	0.00	2,874,042.96	2,690,418.29	2,705,588.02
Government advances refundable	13,605,351.00	1,869,355.00	1,742,964.00	0.00	0.00	0.00	17,217,670.00	17,354,781.00	17,217,670.00
Accrued employee benefits	10,765,877.28	2,268,379.77	1,942,165.48	252,296.21	12,410,427.91	0.00	27,639,146.65	27,855,560.27	28,344,465.61
Postretirement medical benefits	31,421,342.00	5,173,152.00	5,309,202.00	460,477.00	735,957.00	0.00	43,100,130.00	40,970,757.00	43,100,130.00
Long term debt	227,676,643.43	95,302,210.76	74,165,763.30	0.00	12,560,417.02	0.00	409,705,034.51	410,758,532.32	412,437,090.12
<b>Total Noncurrent Liabilities</b>	<b>286,240,094.40</b>	<b>104,713,052.67</b>	<b>83,163,301.91</b>	<b>712,773.21</b>	<b>25,706,801.93</b>	<b>0.00</b>	<b>500,536,024.12</b>	<b>499,630,048.88</b>	<b>503,804,943.75</b>
<b>TOTAL LIABILITIES</b>	<b>337,237,643.47</b>	<b>115,983,325.80</b>	<b>93,535,975.58</b>	<b>1,999,380.57</b>	<b>47,696,345.01</b>	<b>(61,588.84)</b>	<b>596,391,081.59</b>	<b>586,363,072.41</b>	<b>603,344,920.07</b>
<b>NET ASSETS</b>									
Net Investment in Plant									
Restricted Nonexpendable	217,812,789.94	55,579,670.74	42,715,437.86	2,201,279.00	73,763,290.29	0.00	392,072,467.83	359,785,313.65	386,119,069.40
Historical gift value of endowment - campuses	42,530,316.57	6,097,565.23	3,759,968.30	1,325.80	6,488,820.14	0.00	58,877,996.04	50,739,494.68	48,248,419.86
Historical gift value of endowment - affiliated entities	96,989,096.51	2,258,770.41	0.00	0.00	0.00	0.00	99,247,866.92	90,600,870.95	88,216,647.50
Restricted Expendable									
Campuses									
Accumulated net gains on endowment	40,934,782.75	1,781,969.32	1,425,781.28	1,667.34	(60,864.40)	0.00	44,083,336.29	37,174,167.09	44,083,336.29
Market value of funds functioning as endowment	13,374,435.13	19,823.98	75,352.05	15,979.30	11,303.82	0.00	13,496,894.28	11,404,377.64	12,137,145.21
Grants, gifts and contracts	12,479,646.87	2,045,694.44	547,235.18	77,473.31	2,457,552.65	80,000.00	17,687,602.45	14,645,887.30	15,308,205.21
Life income and annuity funds	835,802.98	74,593.16	5,859.01	0.00	0.00	0.00	916,255.15	793,176.59	845,407.63
Loan funds	3,428,917.60	1,411,224.77	868,420.61	0.00	0.00	0.00	5,708,562.98	5,859,552.36	6,002,181.74
Affiliated Entities									
Accumulated net gains on endowment	20,352,359.43	2,011,811.74	0.00	0.00	0.00	0.00	22,364,171.17	15,024,447.66	22,364,171.17
Other - affiliated entities	6,963,316.09	77,274.55	0.00	0.00	0.00	0.00	7,040,590.64	9,525,502.32	8,867,707.96
Unrestricted									
<b>TOTAL NET ASSETS</b>	<b>553,476,394.29</b>	<b>97,624,865.61</b>	<b>58,612,327.62</b>	<b>1,869,375.03</b>	<b>53,978,821.04</b>	<b>80,000.00</b>	<b>765,641,783.59</b>	<b>694,276,718.43</b>	<b>703,454,578.14</b>
Not Coded to Attribute									
Accounts Not Coded - Account Type: 95	2,180.24	0.00	0.00	0.00	0.00	0.00	2,180.24	0.00	0.00
<b>Not Coded to Attribute</b>	<b>2,180.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,180.24</b>	<b>0.00</b>	<b>0.00</b>
	<b>2,180.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,180.24</b>	<b>0.00</b>	<b>0.00</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	Granite State College	USNH Executive Allocation	USNH Central Services Alloc	SubCampus Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>																
<b>Current Assets</b>																
Cash and cash equivalents	166,912,409.61	(270,712.17)	1,298,351.94	0.00	1,913,519.01	0.00	43,233,690.94	79,624.83	25,774,899.71	319,918.59	(153,703,675.89)	19,554,158.23	18,411.16	105,130,595.96	75,751,993.25	89,304,339.15
Short term investments	457,143.37	0.00	0.00	0.00	12,194.11	0.00	0.00	0.00	20,310.13	0.00	84,941,878.44	2,907,321.25	0.00	88,338,847.30	93,862,146.53	85,208,834.07
Accounts receivable	15,234,298.29	0.00	1,563,746.06	0.00	787,770.00	0.00	978,177.14	0.00	1,172,761.32	1,292,341.26	726,112.67	0.00	0.00	21,755,206.74	20,623,022.83	22,986,076.00
Notes receivable - current portion	2,823,168.73	0.00	0.00	0.00	0.00	0.00	62,683.74	0.00	(323,800.00)	0.00	0.00	0.00	0.00	2,562,052.47	2,307,706.57	2,974,118.24
Prepaid expenses and other current assets	2,511,712.82	272,675.42	9,906.41	0.00	0.00	0.00	802,962.80	0.00	780,385.58	36,154.31	628,165.55	0.00	0.00	5,041,962.89	4,892,319.99	4,639,804.53
Interfund Borrowings	(46,932,904.36)	0.00	0.00	0.00	0.00	0.00	(16,513,838.26)	0.00	(5,680,835.91)	0.06	69,127,578.47	0.00	0.00	0.00	(0.00)	(0.00)
Current Asset - Other	63,977.08	0.00	0.00	0.00	0.00	0.00	24,222.92	0.00	20,996.88	0.00	22,307.70	0.00	0.00	131,504.58	102,774.64	139,761.23
<b>Total Current Assets</b>	<b>141,069,805.54</b>	<b>1,963.25</b>	<b>2,872,004.41</b>	<b>0.00</b>	<b>2,713,483.12</b>	<b>0.00</b>	<b>28,587,899.28</b>	<b>79,624.83</b>	<b>21,764,717.71</b>	<b>1,648,414.22</b>	<b>1,742,366.94</b>	<b>22,461,479.48</b>	<b>18,411.16</b>	<b>222,960,169.94</b>	<b>197,539,963.81</b>	<b>205,252,933.22</b>
<b>Noncurrent Assets</b>																
Investments held by bond trustee	27,837,108.74	0.00	0.00	0.00	0.00	0.00	1,832,148.12	0.00	3,511,682.82	0.00	11,521,655.31	0.93	0.00	44,702,595.92	120,747,287.50	112,176,318.78
Long Term Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,815,643.64	6,701,415.86	0.00	32,517,059.50	19,872,845.94	27,549,990.11
Endowment and similar investments - campuses	104,453,335.33	1,961,143.56	1,012,040.35	0.00	0.00	0.00	8,081,963.01	0.00	5,750,332.84	18,972.44	12,526,498.79	14,147,495.67	0.00	147,951,781.99	118,690,980.81	128,354,334.51
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	125,145,514.63	0.00	0.00	4,270,582.15	0.00	0.00	0.00	0.00	0.00	129,416,096.78	111,164,331.50	116,231,287.77
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	0.00	1,011,716.00	2,007,426.00	1,011,716.00
Notes receivable	13,157,721.60	0.00	0.00	0.00	0.00	0.00	3,680,791.35	0.00	2,614,791.25	0.00	0.00	0.00	0.00	19,453,304.20	19,250,583.33	18,667,690.04
Property and equipment, net	462,306,017.34	847,963.72	5,210,697.61	0.00	0.00	0.00	166,690,078.17	0.00	118,144,446.96	2,201,278.94	1,508,753.66	4,389,201.51	0.00	761,298,437.91	688,883,468.25	693,674,782.33
Other assets	1,095,017.38	0.00	0.00	0.00	0.00	0.00	385,104.50	0.00	378,746.56	0.00	860,654.26	0.00	0.00	2,719,522.70	2,887,432.04	3,880,445.45
<b>Total Noncurrent Assets</b>	<b>608,849,200.39</b>	<b>2,809,107.28</b>	<b>6,222,737.96</b>	<b>0.00</b>	<b>126,157,230.63</b>	<b>0.00</b>	<b>180,670,085.15</b>	<b>4,270,582.15</b>	<b>130,400,000.43</b>	<b>2,220,251.38</b>	<b>52,233,205.66</b>	<b>25,238,113.97</b>	<b>0.00</b>	<b>1,139,070,515.00</b>	<b>1,083,504,355.37</b>	<b>1,101,546,564.99</b>
<b>TOTAL ASSETS</b>	<b>749,919,005.93</b>	<b>2,811,070.53</b>	<b>9,094,742.37</b>	<b>0.00</b>	<b>128,870,713.75</b>	<b>0.00</b>	<b>209,257,984.43</b>	<b>4,350,206.98</b>	<b>152,164,718.14</b>	<b>3,868,665.60</b>	<b>53,975,572.60</b>	<b>47,699,593.45</b>	<b>18,411.16</b>	<b>1,362,030,684.94</b>	<b>1,281,044,319.18</b>	<b>1,306,799,498.21</b>
<b>LIABILITIES</b>																
<b>Current Liabilities</b>																
Accounts payable and accrued expenses	18,289,754.65	64,385.15	181,802.66	0.00	193,795.19	0.00	4,121,314.88	0.00	4,242,757.54	276,159.78	11,513,169.41	1,528,205.16	0.00	40,411,344.42	37,316,543.73	51,262,392.46
Deposits and deferred revenues	21,399,785.52	33,744.06	1,464,905.88	0.00	0.00	0.00	4,689,601.92	0.00	3,067,225.91	938,402.54	75,720.15	4,210,545.26	(61,588.84)	35,818,342.40	32,863,831.62	32,862,528.42
Accrued employee benefits - current portion	295,913.00	0.00	0.00	0.00	0.00	0.00	473,443.35	0.00	359,425.72	10,499.04	41,403.00	3,347,134.10	0.00	4,527,818.21	5,300,186.69	4,614,754.21
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	0.00	5,758,103.00	4,750,190.00	5,758,103.00
Long term debt - current portion	4,875,671.96	0.00	0.00	0.00	0.00	0.00	1,294,500.98	0.00	1,994,276.50	0.00	1,175,000.00	0.00	0.00	9,339,449.44	6,502,271.49	5,042,198.23
<b>Total Current Liabilities</b>	<b>48,858,257.13</b>	<b>183,446.21</b>	<b>1,762,050.54</b>	<b>0.00</b>	<b>193,795.19</b>	<b>0.00</b>	<b>11,270,273.13</b>	<b>0.00</b>	<b>10,372,673.67</b>	<b>1,286,607.36</b>	<b>12,903,658.56</b>	<b>9,085,884.52</b>	<b>(61,588.84)</b>	<b>95,855,057.47</b>	<b>86,733,023.53</b>	<b>99,539,976.32</b>
<b>Noncurrent Liabilities</b>																
Obligations under life income agree	87,435.00	0.00	33,763.38	0.00	2,649,682.31	0.00	99,955.14	0.00	3,207.13	0.00	0.00	0.00	0.00	2,874,042.96	2,690,418.29	2,705,588.02
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	0.00	17,217,670.00	17,354,781.00	17,217,670.00
Accrued employee benefits	10,296,246.92	0.00	469,630.36	0.00	0.00	0.00	2,268,379.77	0.00	1,942,165.48	252,296.21	604,249.85	11,806,178.06	0.00	27,639,146.65	27,855,560.27	28,344,465.61
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	0.00	43,100,130.00	40,970,757.00	43,100,130.00
Long term debt	227,534,475.92	0.00	142,167.51	0.00	0.00	0.00	95,302,210.76	0.00	74,165,763.30	0.00	12,560,417.02	0.00	0.00	409,705,034.51	410,758,532.32	412,437,090.12
<b>Total Noncurrent Liabilities</b>	<b>281,441,883.84</b>	<b>639,928.00</b>	<b>1,508,600.25</b>	<b>0.00</b>	<b>2,649,682.31</b>	<b>0.00</b>	<b>104,713,052.67</b>	<b>0.00</b>	<b>83,163,301.91</b>	<b>712,773.21</b>	<b>13,900,623.87</b>	<b>11,806,178.06</b>	<b>0.00</b>	<b>500,536,024.12</b>	<b>499,630,048.88</b>	<b>503,804,943.75</b>
<b>TOTAL LIABILITIES</b>	<b>330,300,140.97</b>	<b>823,374.21</b>	<b>3,270,650.79</b>	<b>0.00</b>	<b>2,843,477.50</b>	<b>0.00</b>	<b>115,983,325.80</b>	<b>0.00</b>	<b>93,535,975.58</b>	<b>1,999,380.57</b>	<b>26,804,282.43</b>	<b>20,892,062.58</b>	<b>(61,588.84)</b>	<b>596,391,081.59</b>	<b>586,363,072.41</b>	<b>603,344,920.07</b>
<b>NET ASSETS</b>																
<b>Net Investment in Plant</b>																
Restricted Nonexpendable	211,989,997.68	856,481.92	4,966,310.34	0.00	0.00	0.00	55,579,670.74	0.00	42,715,437.86	2,201,279.00	69,364,321.52	4,398,968.77	0.00	392,072,467.83	359,785,313.65	386,119,069.40
Historical gift value of endowment - campuses	42,472,200.21	40,102.63	1,598.79	0.00	0.00	0.00	6,097,565.23	0.00	3,776,383.24	1,325.80	12,908.99	6,475,911.15	0.00	58,877,996.04	50,739,494.68	48,248,419.86
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	96,989,096.51	0.00	0.00	2,258,770.41	0.00	0.00	0.00	0.00	0.00	99,247,866.92	90,600,870.95	88,216,647.50
<b>Restricted Expendable Campuses</b>																
Accumulated net gains on endowment	40,861,316.21	27,438.22	46,028.32	0.00	0.00	0.00	1,781,969.32	0.00	1,425,781.28	1,667.34	12,897.33	(73,761.73)	0.00	44,083,336.29	37,174,167.09	44,083,336.29
Market value of funds functioning as endowment	13,353,890.69	20,544.44	0.00	0.00	0.00	0.00	19,823.98	0.00	75,352.05	15,979.30	11,303.82	0.00	0.00	13,496,894.28	11,404,377.64	12,137,145.21
Grants, gifts and contracts	12,214,121.06	149,105.24	116,510.57	0.00	0.00	0.00	2,045,694.44	0.00	547,235.18	77,383.31	7,468.28	2,450,084.37	80,000.00	17,687,602.45	14,645,887.30	15,308,205.21
Life income and annuity funds	783,830.99	0.00	51,971.99	0.00	0.00	0.00	74,593.16	0.00	5,859.01	0.00	0.00	0.00	0.00	916,255.15	793,176.59	845,407.63
Loan funds	3,428,917.60	0.00	0.00	0.00	0.00	0.00	1,411,224.77	0.00	868,420.61	0.00	0.00	0.00	0.00	5,708,562.98	5,859,552.36	6,002,181.74
<b>Affiliated Entities</b>																
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	20,352,359.43	0.00	0.00	2,011,811.74	0.00	0.00	0.00	0.00	0.00	22,364,171.17	15,024,447.66	22,364,171.17
Other - affiliated entities	0.00	0.00	0.00	0.00	6,963,316.09	0.00	0.00	77,274.55	0.00	0.00	0.00	0.00	0.00	7,040,590.64	9,525,502.32	8,867,707.96
<b>Unrestricted</b>																
	94,516,770.76	894,023.87	641,671.57	0.00	1,722,464.22	0.00	26,264,116.99	2,350.28	9,214,273.33	(428,349.72)	(42,237,609.77)	13,556,328.31	0.00	104,146,039.84	98,723,928.19	71,262,286.17
<b>TOTAL NET ASSETS</b>	<b>419,621,045.20</b>	<b>1,987,696.32</b>	<b>5,824,091.58</b>	<b>0.00</b>	<b>126,027,236.25</b>	<b>0.00</b>	<b>93,274,658.63</b>	<b>4,350,206.98</b>	<b>58,628,742.56</b>	<b>1,869,285.03</b>	<b>27,171,290.17</b>	<b>26,807,530.87</b>	<b>80,000.00</b>	<b>765,641,783.59</b>	<b>694,276,718.43</b>	<b>703,454,578.14</b>
<b>Not Coded to Attribute</b>																
Accounts Not Coded - Account Type: 95	2,180.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,180.24	0.00	0.00
<b>Not Coded to Attribute</b>	<b>2,180.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,180.24</b>	<b>0.00</b>	<b>0.00</b> </