University System of New Hampshire Statement of Net Assets as of Fiscal Year 2008 Fiscal Period 14

		2008	200	7
		-	Year to Date Balance	Final Balanc
		Toda to Bate Balance	Tour to Bate Batarios	i mai Balane
ASSETS				
Current Assets				
	Cash and cash equivalents	152,521,880.24	89,000,455.98	89,000,455.9
	Short term investments	66,326,371.27	105,345,566.33	105,345,566.3
	Accounts receivable	24,430,046.52	25,136,288.46	25,136,288.4
	Notes receivable - current portion	3,391,862.09	3,202,306.15	3,202,306.1
	Prepaid expenses and other current assets	5,002,874.49	5,168,955.45	5,168,955.4
	Interfund Borrowngs Current Asset - Other	0.00	0.00	0.0
	Total Current Asset	151,473.79	131,504.58	131,504.5
Namassant Assats	Total Current Asset	s 251,824,508.40	227,985,076.95	227,985,076.9
Noncurrent Assets	Debt proceeds held by others	32,194,848.97	48,333,710.02	48,333,710.0
	Long-term operating investments	6,830,121.43	31,945,298.41	31,945,298.4
	Endowment and similar investments - campuses	182,519,299.45	159,878,452.93	159,878,452.9
	Endowment and similar investments - daripuses Endowment and similar investments - affiliated entities	129,759,688.53	135,204,673.40	135,204,673.4
	Pledges Receivable	885,465.00	1,052,967.00	1,052,967.0
	Notes receivable	18,685,705.88		
		-,,	18,768,999.08	18,768,999.0
	Property and equipment, net	854,678,604.13	781,803,500.46	781,803,500.4
	Other assets Total Noncurrent Asset	2,759,528.76	2,719,478.03	2,719,478.0
		,,	1,179,707,079.33	1,179,707,079.3
	TOTAL ASSET	5 1,480,137,770.55	1,407,692,156.28	1,407,692,156.2
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	43,061,645.20	50,392,140.34	50,392,140.3
	Deposits and deferred revenues	35,581,203.97	35,016,207.86	35,016,207.8
	Accrued employee benefits - current portion	6,544,170.96	5,784,702.32	5,784,702.3
	Postretirement medical benefits-current portion	5,116,720.00	5,080,235.00	5,080,235.0
	Long-term debt - current portion	8,583,470.89	7,164,449.44	7,164,449.4
	Total Current Liabilitie	s 98,887,211.02	103,437,734.96	103,437,734.9
Noncurrent Liabilities				
	Obligations under life income agree	2,663,666.80	2,798,180.09	2,798,180.0
	Government advances refundable	16,804,692.00	16,732,413.00	16,732,413.0
	Accrued employee benefits	29,990,682.77	27,542,684.03	27,542,684.0
	Postretirement medical benefits	46,305,198.00	46,425,942.00	46,425,942.0
	Long-term debt	449,612,177.26	411,880,034.51	411,880,034.5
	Total Noncurrent Liabilitie	,,	505,379,253.63	505,379,253.6
	TOTAL LIABILITIE			608,816,988.5
WET AGGETS	TOTAL LIABILITIE	S 644,263,627.85	608,816,988.59	000,010,000.0
NET ASSETS	TOTAL LIABILITIE	S 644,263,627.85	608,816,988.59	333,010,000.0
	TOTAL LIABILITIE	432,454,247.05	432,243,061.42	410,520,287.8
Net Investment in Plant	TOTAL LIABILITIE	, , , , , ,		
Net Investment in Plant		432,454,247.05	432,243,061.42	410,520,287.8
Net Investment in Plant	Historical gift value of endowment - campuses	432,454,247.05 53,544,766.70	432,243,061.42 65,452,170.60	410,520,287.8 54,031,066.2
Net Investment in Plant Restricted Nonexpendable		432,454,247.05	432,243,061.42	410,520,287.8 54,031,066.2
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities	432,454,247.05 53,544,766.70	432,243,061.42 65,452,170.60	410,520,287.8 54,031,066.2
Net Investment in Plant Restricted Nonexpendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities	432,454,247.05 53,544,766.70 87,886,955.15	432,243,061.42 65,452,170.60 105,003,993.94	410,520,287.8 54,031,066.2 91,931,472.9
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities Accumulated net gains on endowment	432,454,247.05 53,544,766.70 87,886,955.15 55,504,440.68	432,243,061.42 65,452,170.60 105,003,993.94 44,083,336.29	410,520,287.8 54,031,066.2 91,931,472.9 55,504,440.6
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment	432,454,247.05 53,544,766.70 87,886,955.15 55,504,440.68 13,465,476.18	432,243,061.42 65,452,170.60 105,003,993.94 44,083,336.29 14,448,622.71	410,520,287.8 54,031,066.2 91,931,472.9 55,504,440.6 14,448,622.7
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts	432,454,247.05 53,544,766.70 87,886,955.15 55,504,440.68 13,465,476.18 19,936,008.84	432,243,061.42 65,452,170.60 105,003,993.94 44,083,336.29 14,448,622.71 18,146,903.51	410,520,287.8 54,031,066.2 91,931,472.9 55,504,440.6 14,448,622.7 18,146,903.5
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds	432,454,247.05 53,544,766.70 87,886,955.15 55,504,440.68 13,465,476.18 19,936,008.84 202,723.77	432,243,061.42 65,452,170.60 105,003,993.94 44,083,336.29 14,448,622.71 18,146,903.51 284,873.32	410,520,287.8 54,031,066.2 91,931,472.9 55,504,440.6 14,448,622.7 18,146,903.5 284,873.3
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds	432,454,247.05 53,544,766.70 87,886,955.15 55,504,440.68 13,465,476.18 19,936,008.84	432,243,061.42 65,452,170.60 105,003,993.94 44,083,336.29 14,448,622.71 18,146,903.51	410,520,287.8 54,031,066.2 91,931,472.9 55,504,440.6 14,448,622.7 18,146,903.5 284,873.3
NET ASSETS Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds	432,454,247.05 53,544,766.70 87,886,955.15 55,504,440.68 13,465,476.18 19,936,008.84 202,723.77 6,332,307.61	432,243,061.42 65,452,170.60 105,003,993.94 44,083,336.29 14,448,622.71 18,146,903.51 284,873.32 6,196,893.39	54,031,066.2 91,931,472.9 55,504,440.6 14,448,622.7 18,146,903.5 284,873.3 6,196,893.3
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds Accumulated net gains on endowment	432,454,247.05 53,544,766.70 87,886,955.15 55,504,440.68 13,465,476.18 19,936,008.84 202,723.77 6,332,307.61 35,436,692.14	432,243,061.42 65,452,170.60 105,003,993.94 44,083,336.29 14,448,622.71 18,146,903.51 284,873.32 6,196,893.39 22,364,171.17	410,520,287.8 54,031,066.2 91,931,472.9 55,504,440.6 14,448,622.7 18,146,903.5 284,873.3 6,196,893.3 35,436,692.1
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds	432,454,247.05 53,544,766.70 87,886,955.15 55,504,440.68 13,465,476.18 19,936,008.84 202,723.77 6,332,307.61	432,243,061.42 65,452,170.60 105,003,993.94 44,083,336.29 14,448,622.71 18,146,903.51 284,873.32 6,196,893.39	410,520,287.8 54,031,066.2 91,931,472.9 55,504,440.6 14,448,622.7 18,146,903.5 284,873.3 6,196,893.3 35,436,692.1
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses Affiliated Entities	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds Accumulated net gains on endowment	432,454,247.05 53,544,766.70 87,886,955.15 55,504,440.68 13,465,476.18 19,936,008.84 202,723.77 6,332,307.61 35,436,692.14 6,633,623.00	432,243,061.42 65,452,170.60 105,003,993.94 44,083,336.29 14,448,622.71 18,146,903.51 284,873.32 6,196,893.39 22,364,171.17 7,473,321.36	410,520,287.8 54,031,066.2 91,931,472.9 55,504,440.6 14,448,622.7 18,146,903.5 284,873.3 6,196,893.3 35,436,692.1 7,473,321.3
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses Affiliated Entities	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds Accumulated net gains on endowment Other - affiliated entities	432,454,247.05 53,544,766.70 87,886,955.15 55,504,440.68 13,465,476.18 19,936,008.84 202,723.77 6,332,307.61 35,436,692.14 6,633,623.00 124,476,901.58	432,243,061.42 65,452,170.60 105,003,993.94 44,083,336.29 14,448,622.71 18,146,903.51 284,873.32 6,196,893.39 22,364,171.17 7,473,321.36 83,177,819.98	410,520,287.8 54,031,066.2 91,931,472.9 55,504,440.6 14,448,622.7 18,146,903.5 284,873.3 6,196,893.3 35,436,692.1 7,473,321.3 104,900,593.5
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses Affiliated Entities	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds Accumulated net gains on endowment	432,454,247.05 53,544,766.70 87,886,955.15 55,504,440.68 13,465,476.18 19,936,008.84 202,723.77 6,332,307.61 35,436,692.14 6,633,623.00 124,476,901.58	432,243,061.42 65,452,170.60 105,003,993.94 44,083,336.29 14,448,622.71 18,146,903.51 284,873.32 6,196,893.39 22,364,171.17 7,473,321.36	410,520,287.8 54,031,066.2 91,931,472.9 55,504,440.6 14,448,622.7 18,146,903.5 284,873.3 6,196,893.3 35,436,692.1 7,473,321.3 104,900,593.5
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds Accumulated net gains on endowment Other - affiliated entities	432,454,247.05 53,544,766.70 87,886,955.15 55,504,440.68 13,465,476.18 19,936,008.84 202,723.77 6,332,307.61 35,436,692.14 6,633,623.00 124,476,901.58	432,243,061.42 65,452,170.60 105,003,993.94 44,083,336.29 14,448,622.71 18,146,903.51 284,873.32 6,196,893.39 22,364,171.17 7,473,321.36 83,177,819.98	410,520,287.8 54,031,066.2 91,931,472.9 55,504,440.6 14,448,622.7 18,146,903.5 284,873.3 6,196,893.3 35,436,692.1 7,473,321.3 104,900,593.5 798,875,167.6
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses Affiliated Entities	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds Accumulated net gains on endowment Other - affiliated entities TOTAL NET ASSET	432,454,247.05 53,544,766.70 87,886,955.15 55,504,440.68 13,465,476.18 19,936,008.84 202,723.77 6,332,307.61 35,436,692.14 6,633,623.00 124,476,901.58 835,874,142.70	432,243,061.42 65,452,170.60 105,003,993.94 44,083,336.29 14,448,622.71 18,146,903.51 284,873.32 6,196,893.39 22,364,171.17 7,473,321.36 83,177,819.98 798,875,167.69	410,520,287.8 54,031,066.2 91,931,472.9 55,504,440.6 14,448,622.7 18,146,903.5 284,873.3 6,196,893.3 35,436,692.1 7,473,321.3 104,900,593.5 798,875,167.6
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses Affiliated Entities	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds Accumulated net gains on endowment Other - affiliated entities TOTAL NET ASSET Accounts Not Coded - Account Type: 95	432,454,247.05 53,544,766.70 87,886,955.15 55,504,440.68 13,465,476.18 19,936,008.84 202,723.77 6,332,307.61 35,436,692.14 6,633,623.00 124,476,901.58 835,874,142.70 0.00 e 0.00	432,243,061.42 65,452,170.60 105,003,993.94 44,083,336.29 14,448,622.71 18,146,903.51 284,873.32 6,196,893.39 22,364,171.17 7,473,321.36 83,177,819.98 798,875,167.69	54,031,066.2 91,931,472.9 55,504,440.6 14,448,622.7 18,146,903.5 284,873.3

University System of New Hampshire Statement of Net Assets as of Fiscal Year 2008 Fiscal Period 14

	-	2008	2007	
	_	Year to Date Balance	Year to Date Balance	Final Balanc
ASSETS				
Current Assets				
	Cash, cash equivalents, and operating investments	218,848,251.51	194,346,022.31	194,346,022.3
	Accounts receivable	24,430,046.52	25,136,288.46	25,136,288.4
	Notes receivable - current portion	3,391,862.09	3,202,306.15	3,202,306.1
	Prepaid expenses and other current assets	5,154,348.28	5,300,460.03	5,300,460.0
	Total Current Assets	251,824,508.40	227,985,076.95	227,985,076.9
Noncurrent Assets				
	Debt proceeds held by others for construction purposes	32,194,848.97	48,333,710.02	48,333,710.0
	Long Term Investments	6,830,121.43	31,945,298.41	31,945,298.4
	Endowment and similar investments - campuses	182,519,299.45	159,878,452.93	159,878,452.9
	Endowment and similar investments - affiliated entities	129,759,688.53	135,204,673.40	135,204,673.4
	Pledges Receivable	885,465.00	1,052,967.00	1,052,967.0
	Notes receivable	18,685,705.88	18,768,999.08	18,768,999.0
	Property and equipment, net	854,678,604.13	781,803,500.46	781,803,500.4
	Other assets	2,759,528.76	2,719,478.03	2,719,478.0
	Total Noncurrent Assets	1,228,313,262.15	1,179,707,079.33	1,179,707,079.3
	TOTAL ASSETS	1,480,137,770.55	1,407,692,156.28	1,407,692,156.2
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	43,061,645.20	50,392,140.34	50,392,140.3
	Deposits and deferred revenues	35,581,203.97	35,016,207.86	35,016,207.8
	Accrued employee benefits - current portion	6,544,170.96	5,784,702.32	5,784,702.3
	Postretirement medical benefits-current portion	5,116,720.00	5,080,235.00	5,080,235.0
	Long-term debt - current portion	8,583,470.89	7,164,449.44	7,164,449.4
	Total Current Liabilities	98,887,211.02	103,437,734.96	103,437,734.9
Noncurrent Liabilities				
	Obligations under life income agree	2,663,666.80	2,798,180.09	2,798,180.0
	Government advances refundable	16,804,692.00	16,732,413.00	16,732,413.0
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	Postretirement medical benefits	46,305,198.00	46,425,942.00	46,425,942.0
	Long-term debt	449,612,177.26	411,880,034.51	411,880,034.5
	Total Noncurrent Liabilities	545,376,416.83	505,379,253.63	505,379,253.6
	TOTAL LIABILITIES	644,263,627.85	608,816,988.59	608,816,988.5
NET ASSETS				
Net Investment in Plant		432,454,247.05	432,243,061.42	410,520,287.8
Restricted -		- , - ,	- , - , - , - , - , - , - , - , - , - ,	-,,
Nonexpendable		141,431,721.85	170,456,164.54	145,962,539.
·				
Expendable		137,511,272.22	112,998,121.75	137,491,747.
Jnrestricted		124,476,901.58	83,177,819.98	104,900,593.
511100tillotod	TOTAL NET ASSETS	835,874,142.70	798,875,167.69	798,875,167.6
			,,	
Not Coded to Attribute				
	Accounts Not Coded - Account Type: 95	0.00	0.00	0.0
	Not Coded to Attribute	0.00	0.00	0.0
	TOTAL	0.00	0.00	0.0
	Difference (Assets - Liabilities) - Net Assets:	0.00	0.00	0.0
	Difference (Assets - Liabilities) - Net Assets:	0.00	0.00	U.