University System of New Hampshire

Statement of Net Assets as of Fiscal Year 2008 Fiscal Period 14

		UNH - NHPTV, UNHF, Durham and Manchester	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	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	155,114,961.18	41,012,620.49	40,501,236.64	1,375,908.06	0.00	(85,482,846.13)	152,521,880.24	89,000,455.98	89,000,455.98
	Short term investments	12,196.11	0.00	20,970.08	0.00	0.00	66,293,205.08	66,326,371.27	105,345,566.33	105,345,566.33
	Accounts receivable	19,619,496.05	1,680,006.06	1,118,042.55	1,533,849.22	0.00	478,652.64	24,430,046.52	25,136,288.46	25,136,288.46
	Notes receivable - current portion	2,931,211.10	101,339.43	359,311.56	0.00	0.00	0.00	3,391,862.09	3,202,306.15	3,202,306.15
	Prepaid expenses and other current assets	2,971,717.20	1,024,484.39	483,070.90	21,957.35	0.00	501,644.65	5,002,874.49	5,168,955.45	5,168,955.45
	Interfund Borrowngs	(22,531,107.93)	(14,567,017.59)	(20,473,228.37)	0.06	0.00	57,571,353.83	0.00	0.00	0.00
	Current Asset - Other	83,946.29	24,222.92	20,996.88	0.00	0.00	22,307.70	151,473.79	131,504.58	131,504.58
	Total Current Assets	**158,202,420.00**	**29,275,655.70**	**22,030,400.24**	**2,931,714.69**	**0.00**	**39,384,317.77**	**251,824,508.40**	**227,985,076.95**	**227,985,076.95**
Noncurrent Assets										
	Endowment and similar investments - campuses	106,055,586.34	9,229,937.04	6,660,981.88	18,732.17	0.00	60,554,062.02	182,519,299.45	159,878,452.93	159,878,452.93
	Endowment and similar investments - affiliated entities	125,385,347.06	4,374,341.47	0.00	0.00	0.00	0.00	129,759,688.53	135,204,673.40	135,204,673.40
	Pledges Receivable	442,706.00	0.00	442,759.00	0.00	0.00	0.00	885,465.00	1,052,967.00	1,052,967.00
	Notes receivable	12,851,979.96	3,704,985.34	2,128,740.58	0.00	0.00	0.00	18,685,705.88	18,768,999.08	18,768,999.08
	Property and equipment, net	548,689,947.32	172,035,457.13	126,647,576.21	1,611,781.04	0.00	5,693,842.43	854,678,604.13	781,803,500.46	781,803,500.46
	Other assets	1,178,480.35	349,197.62	354,856.77	0.00	0.00	876,994.02	2,759,528.76	2,719,478.03	2,719,478.03
	Long-term operating investments	0.00	0.00	0.00	0.00	0.00	6,830,121.43	6,830,121.43	31,945,298.41	31,945,298.41
	Debt proceeds held by others	31,882,936.57	145,533.48	166,378.92	0.00	0.00	0.00	32,194,848.97	48,333,710.02	48,333,710.02
	Total Noncurrent Assets	**826,486,983.60**	**189,839,452.08**	**136,401,293.36**	**1,630,513.21**	**0.00**	**73,955,019.90**	**1,228,313,262.15**	**1,179,707,079.33**	**1,179,707,079.33**
	TOTAL ASSETS	**984,689,403.60**	**219,115,107.78**	**158,431,693.60**	**4,562,227.90**	**0.00**	**113,339,337.67**	**1,480,137,770.55**	**1,407,692,156.28**	**1,407,692,156.28**
LIABILITIES										
Current Liabilities										
	Accounts payable and accrued expenses	24,886,444.02	2,764,917.99	2,019,737.38	246,405.10	0.00	13,144,140.71	43,061,645.20	50,392,140.34	50,392,140.34
	Deposits and deferred revenues	22,823,732.77	4,445,797.35	2,952,562.53	1,122,633.64	0.00	4,236,477.68	35,581,203.97	35,016,207.86	35,016,207.86
	Accrued employee benefits - current portion	704,868.71	559,761.50	69,012.29	4,560.28	0.00	5,205,968.18	6,544,170.96	5,784,702.32	5,784,702.32
	Postretirement medical benefits-current portion	3,648,736.00	614,424.00	627,192.00	54,649.00	0.00	171,719.00	5,116,720.00	5,080,235.00	5,080,235.00
	Long-term debt - current portion	2,834,315.55	783,765.28	1,125,390.06	0.00	0.00	3,840,000.00	8,583,470.89	7,164,449.44	7,164,449.44
	Total Current Liabilities	**54,898,097.05**	**9,168,666.12**	**6,793,894.26**	**1,428,248.02**	**0.00**	**26,598,305.57**	**98,887,211.02**	**103,437,734.96**	**103,437,734.96**
Noncurrent Liabilities										
	Obligations under life income agree	2,544,865.16	92,191.14	26,610.50	0.00	0.00	0.00	2,663,666.80	2,798,180.09	2,798,180.09
	Government advances refundable	13,266,856.00	1,814,190.00	1,723,646.00	0.00	0.00	0.00	16,804,692.00	16,732,413.00	16,732,413.00
	Accrued employee benefits	11,637,381.86	2,900,738.50	2,022,603.38	287,265.12	0.00	13,142,693.91	29,990,682.77	27,542,684.03	27,542,684.03
	Postretirement medical benefits	32,991,343.00	5,529,808.00	5,746,718.00	491,845.00	0.00	1,545,484.00	46,305,198.00	46,425,942.00	46,425,942.00
	Long-term debt	269,345,824.58	92,680,982.09	72,296,193.16	0.00	0.00	15,289,177.43	449,612,177.26	411,880,034.51	411,880,034.51
	Total Noncurrent Liabilities	**329,786,270.60**	**103,017,909.73**	**81,815,771.04**	**779,110.12**	**0.00**	**29,977,355.34**	**545,376,416.83**	**505,379,253.63**	**505,379,253.63**
	TOTAL LIABILITIES	**384,684,367.65**	**112,186,575.85**	**88,609,665.30**	**2,207,358.14**	**0.00**	**56,575,660.91**	**644,263,627.85**	**608,816,988.59**	**608,816,988.59**
NET ASSETS										
Net Investment in Plant		279,960,138.72	72,591,391.82	49,461,383.39	1,611,781.10	0.00	28,829,552.02	432,454,247.05	432,243,061.42	410,520,287.89
Restricted Nonexpendable										
	Historical gift value of endowment - campuses	32,827,150.98	6,355,783.31	4,022,539.39	903.85	0.00	10,338,389.17	53,544,766.70	65,452,170.60	54,031,066.21
	Historical gift value of endowment - affiliated entities	85,848,938.75	2,038,016.40	0.00	0.00	0.00	0.00	87,886,955.15	105,003,993.94	91,931,472.97
Restricted Expendable										
Campuses										
	Accumulated net gains on endowment	50,164,442.07	2,710,947.64	1,985,204.62	2,051.38	0.00	641,794.97	55,504,440.68	44,083,336.29	55,504,440.68
	Market value of funds functioning as endowment	13,229,918.84	20,099.77	188,430.46	15,776.94	0.00	11,250.17	13,465,476.18	14,448,622.71	14,448,622.71
	Grants, gifts and contracts	14,660,952.41	1,511,011.09	1,014,633.51	110,475.39	0.00	2,638,936.44	19,936,008.84	18,146,903.51	18,146,903.51
	Life income and annuity funds	116,482.42	80,785.65	5,455.70	0.00	0.00	0.00	202,723.77	284,873.32	284,873.32
	Loan funds	3,943,161.61	1,488,362.29	900,783.71	0.00	0.00	0.00	6,332,307.61	6,196,893.39	6,196,893.39
Affiliated Entities										
	Accumulated net gains on endowment	33,100,367.07	2,336,325.07	0.00	0.00	0.00	0.00	35,436,692.14	22,364,171.17	35,436,692.14
	Other - affiliated entities	6,555,706.00	77,917.00	0.00	0.00	0.00	0.00	6,633,623.00	7,473,321.36	7,473,321.36
Unrestricted		79,597,777.08	17,717,891.89	12,243,597.52	613,881.10	0.00	14,303,753.99	124,476,901.58	83,177,819.98	104,900,593.51
	TOTAL NET ASSETS	**600,005,035.95**	**106,928,531.93**	**69,822,028.30**	**2,354,869.76**	**0.00**	**56,763,676.76**	**835,874,142.70**	**798,875,167.69**	**798,875,167.69**
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
	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**

University System of New Hampshire
Statement of Net Assets as of Fiscal Year 2008 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	New Hampshire Public Television (NHPTV)	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	151,844,855.60	(432,451.77)	1,350,154.66	0.00	2,352,402.69	0.00	40,932,388.53	80,231.96	40,501,236.64	1,375,908.06	0.00	(100,931,651.25)	15,448,805.12	152,521,880.24	89,000,455.98	89,000,455.98
Short term investments	0.00	0.00	0.00	0.00	12,196.11	0.00	0.00	0.00	20,970.08	0.00	0.00	64,648,772.47	1,644,432.61	66,326,371.27	105,345,566.33	105,345,566.33
Accounts receivable	17,765,569.59	2,357.76	467,773.70	0.00	1,383,795.00	0.00	1,680,006.06	0.00	1,118,042.55	1,533,849.22	0.00	478,652.64	0.00	24,430,046.52	25,136,288.46	25,136,288.46
Notes receivable - current portion	2,931,211.10	0.00	0.00	0.00	0.00	0.00	101,339.43	0.00	359,311.56	0.00	0.00	0.00	0.00	3,391,862.09	3,202,306.15	3,202,306.15
Prepaid expenses and other current assets	2,635,959.85	313,758.18	21,999.17	0.00	0.00	0.00	1,024,484.39	0.00	483,070.90	21,957.35	0.00	501,644.65	0.00	5,002,874.49	5,168,955.45	5,168,955.45
Interfund Borrowngs	(22,531,107.93)	0.00	0.00	0.00	0.00	0.00	(14,567,017.59)	0.00	(20,473,228.37)	0.06	0.00	57,571,353.83	0.00	0.00	0.00	0.00
Current Asset - Other	83,946.29	0.00	0.00	0.00	0.00	0.00	24,222.92	0.00	20,996.88	0.00	0.00	22,307.70	0.00	151,473.79	131,504.58	131,504.58
Total Current Assets	**152,730,434.50**	**(116,335.83)**	**1,839,927.53**	**0.00**	**3,748,393.80**	**0.00**	**29,195,423.74**	**80,231.96**	**22,030,400.24**	**2,931,714.69**	**0.00**	**22,291,080.04**	**17,093,237.73**	**251,824,508.40**	**227,985,076.95**	**227,985,076.95**
Noncurrent Assets																
Endowment and similar investments - campuses	103,131,304.24	1,923,814.61	1,000,467.49	0.00	0.00	0.00	9,229,937.04	0.00	6,660,981.88	18,732.17	0.00	42,728,685.14	17,825,376.88	182,519,299.45	159,878,452.93	159,878,452.93
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	125,385,347.06	0.00	0.00	4,374,341.47	0.00	0.00	0.00	0.00	0.00	129,759,688.53	135,204,673.40	135,204,673.40
Pledges Receivable	0.00	0.00	0.00	0.00	442,706.00	0.00	0.00	0.00	442,759.00	0.00	0.00	0.00	0.00	885,465.00	1,052,967.00	1,052,967.00
Notes receivable	12,851,979.96	0.00	0.00	0.00	0.00	0.00	3,704,985.34	0.00	2,128,740.58	0.00	0.00	0.00	0.00	18,685,705.88	18,768,999.08	18,768,999.08
Property and equipment, net	543,050,349.60	758,740.28	4,880,857.44	0.00	0.00	0.00	172,035,457.13	0.00	126,647,576.21	1,611,781.04	0.00	1,856,713.16	3,837,129.27	854,678,604.13	781,803,500.46	781,803,500.46
Other assets	1,178,480.35	0.00	0.00	0.00	0.00	0.00	349,197.62	0.00	354,856.77	0.00	0.00	876,994.02	0.00	2,759,528.76	2,719,478.03	2,719,478.03
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,830,121.43	6,830,121.43	31,945,298.41	31,945,298.41
Debt proceeds held by others	31,882,936.57	0.00	0.00	0.00	0.00	0.00	145,533.48	0.00	166,378.92	0.00	0.00	0.00	0.00	32,194,848.97	48,333,710.02	48,333,710.02
Total Noncurrent Assets	**692,095,050.72**	**2,682,554.89**	**5,881,324.93**	**0.00**	**125,828,053.06**	**0.00**	**185,465,110.61**	**4,374,341.47**	**136,401,293.36**	**1,630,513.21**	**0.00**	**45,462,392.32**	**28,492,627.58**	**1,228,313,262.15**	**1,179,707,079.33**	**1,179,707,079.33**
TOTAL ASSETS	**844,825,485.22**	**2,566,219.06**	**7,721,252.46**	**0.00**	**129,576,446.86**	**0.00**	**214,660,534.35**	**4,454,573.43**	**158,431,693.60**	**4,562,227.90**	**0.00**	**67,753,472.36**	**45,585,865.31**	**1,480,137,770.55**	**1,407,692,156.28**	**1,407,692,156.28**
LIABILITIES																
Current Liabilities																
Accounts payable and accrued expenses	23,964,242.80	96,460.48	643,893.29	0.00	181,847.45	0.00	2,764,917.99	0.00	2,019,737.38	246,405.10	0.00	11,739,538.34	1,404,602.37	43,061,645.20	50,392,140.34	50,392,140.34
Deposits and deferred revenues	22,618,091.38	53,235.22	151,457.42	0.00	948.75	0.00	4,445,797.35	0.00	2,952,562.53	1,122,633.64	0.00	65,513.22	4,170,964.46	35,581,203.97	35,016,207.86	35,016,207.86
Accrued employee benefits - current portion	704,868.71	0.00	0.00	0.00	0.00	0.00	559,761.50	0.00	69,012.29	4,560.28	0.00	4,265.23	5,201,702.95	6,544,170.96	5,784,702.32	5,784,702.32
Postretirement medical benefits-current portion	3,554,359.00	76,101.00	18,276.00	0.00	0.00	0.00	614,424.00	0.00	627,192.00	54,649.00	0.00	171,719.00	0.00	5,116,720.00	5,080,235.00	5,080,235.00
Long-term debt - current portion	2,834,315.55	0.00	0.00	0.00	0.00	0.00	783,765.28	0.00	1,125,390.06	0.00	0.00	3,840,000.00	0.00	8,583,470.89	7,164,449.44	7,164,449.44
Total Current Liabilities	**53,675,877.44**	**225,796.70**	**813,626.71**	**0.00**	**182,796.20**	**0.00**	**9,168,666.12**	**0.00**	**6,793,894.26**	**1,428,248.02**	**0.00**	**15,821,035.79**	**10,777,269.78**	**98,887,211.02**	**103,437,734.96**	**103,437,734.96**
Noncurrent Liabilities																
Obligations under life income agree	4,634.00	0.00	6,114.38	0.00	2,534,116.78	0.00	92,191.14	0.00	26,610.50	0.00	0.00	0.00	0.00	2,663,666.80	2,798,180.09	2,798,180.09
Government advances refundable	13,266,856.00	0.00	0.00	0.00	0.00	0.00	1,814,190.00	0.00	1,723,646.00	0.00	0.00	0.00	0.00	16,804,692.00	16,732,413.00	16,732,413.00
Accrued employee benefits	10,904,458.18	244,416.23	488,507.45	0.00	0.00	0.00	2,900,738.50	0.00	2,022,603.38	287,265.12	0.00	592,438.27	12,550,255.64	29,990,682.77	27,542,684.03	27,542,684.03
Postretirement medical benefits	32,141,703.00	685,157.00	164,483.00	0.00	0.00	0.00	5,529,808.00	0.00	5,746,718.00	491,845.00	0.00	1,545,484.00	0.00	46,305,198.00	46,425,942.00	46,425,942.00
Long-term debt	269,275,069.65	0.00	70,754.93	0.00	0.00	0.00	92,680,982.09	0.00	72,296,193.16	0.00	0.00	15,289,177.43	0.00	449,612,177.26	411,880,034.51	411,880,034.51
Total Noncurrent Liabilities	**325,592,720.83**	**929,573.23**	**729,859.76**	**0.00**	**2,534,116.78**	**0.00**	**103,017,909.73**	**0.00**	**81,815,771.04**	**779,110.12**	**0.00**	**17,427,099.70**	**12,550,255.64**	**545,376,416.83**	**505,379,253.63**	**505,379,253.63**
TOTAL LIABILITIES	**379,268,598.27**	**1,155,369.93**	**1,543,486.47**	**0.00**	**2,716,912.98**	**0.00**	**112,186,575.85**	**0.00**	**88,609,665.30**	**2,207,358.14**	**0.00**	**33,248,135.49**	**23,327,525.42**	**644,263,627.85**	**608,816,988.59**	**608,816,988.59**
NET ASSETS																
Net Investment in Plant	274,489,547.22	766,718.48	4,703,873.02	0.00	0.00	0.00	72,591,391.82	0.00	49,461,383.39	1,611,781.10	0.00	24,949,489.71	3,880,062.31	432,454,247.05	432,243,061.42	410,520,287.89
Restricted Nonexpendable																
Historical gift value of endowment - campuses	32,799,863.81	31,090.82	(3,803.65)	0.00	0.00	0.00	6,355,783.31	0.00	4,022,539.39	903.85	0.00	9,475.40	10,328,913.77	53,544,766.70	65,452,170.60	54,031,066.21
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	85,848,938.75	0.00	0.00	2,038,016.40	0.00	0.00	0.00	0.00	0.00	87,886,955.15	105,003,993.94	91,931,472.97
Restricted Expendable																
Campuses																
Accumulated net gains on endowment	50,081,090.25	35,164.43	48,187.39	0.00	0.00	0.00	2,710,947.64	0.00	1,985,204.62	2,051.38	0.00	16,208.45	625,586.52	55,504,440.68	44,083,336.29	55,504,440.68
Market value of funds functioning as endowment	13,209,765.46	20,153.38	0.00	0.00	0.00	0.00	20,099.77	0.00	188,430.46	15,776.94	0.00	11,250.17	0.00	13,465,476.18	14,448,622.71	14,448,622.71
Grants, gifts and contracts	14,387,547.21	138,548.82	134,856.38	0.00	0.00	0.00	1,511,011.09	0.00	1,014,633.51	110,475.39	0.00	18,347.50	2,620,588.94	19,936,008.84	18,146,903.51	18,146,903.51
Life income and annuity funds	57,481.98	0.00	59,000.44	0.00	0.00	0.00	80,785.65	0.00	5,455.70	0.00	0.00	0.00	0.00	202,723.77	284,873.32	284,873.32
Loan funds	3,943,161.61	0.00	0.00	0.00	0.00	0.00	1,488,362.29	0.00	900,783.71	0.00	0.00	0.00	0.00	6,332,307.61	6,196,893.39	6,196,893.39
Affiliated Entities																
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	33,100,367.07	0.00	0.00	2,336,325.07	0.00	0.00	0.00	0.00	0.00	35,436,692.14	22,364,171.17	35,436,692.14
Other - affiliated entities	0.00	0.00	0.00	0.00	6,555,706.00	0.00	0.00	77,917.00	0.00	0.00	0.00	0.00	0.00	6,633,623.00	7,473,321.36	7,473,321.36
Unrestricted	76,588,429.41	419,173.20	1,235,652.41	0.00	1,354,522.06	0.00	17,715,576.93	2,314.96	12,243,597.52	613,881.10	0.00	9,500,565.64	4,803,188.35	124,476,901.58	83,177,819.98	104,900,593.51
TOTAL NET ASSETS	**465,556,886.95**	**1,410,849.13**	**6,177,765.99**	**0.00**	**126,859,533.88**	**0.00**	**102,473,958.50**	**4,454,573.43**	**69,822,028.30**	**2,354,869.76**	**0.00**	**34,505,336.87**	**22,258,339.89**	**835,874,142.70**	**798,875,167.69**	**798,875,167.69**
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	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**	**0.00**	**0.00**