

University System of New Hampshire
Statement of Net Assets as of Fiscal Year 2012 Fiscal Period 06

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/System	Fund Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS										
Current Assets										
Cash and cash equivalents	231,638,189.58	72,817,052.09	57,679,466.22	5,740,441.35	1,684,796.30	(6,556,317.74)	125,047.57	363,128,675.37	308,332,357.51	272,820,492.46
Short term investments	370,708.28	84,841.25	104,987.07	27,181.73	0.00	6,796,946.17	0.00	7,384,664.50	8,213,617.26	21,693,163.95
Accounts receivable	108,999,820.88	28,766,608.84	28,392,971.14	2,952,288.48	292,602.89	377,781.66	82,574.06	169,864,647.95	166,395,537.53	31,015,546.69
Accounts receivable - State of NH appropriations	22,907.05	0.00	0.00	0.00	0.00	0.00	0.00	22,907.05	3,259,035.87	14,228,151.89
Pledges receivable - current portion	247,400.00	0.00	97,000.00	0.00	0.00	0.00	0.00	344,400.00	583,200.00	344,400.00
Notes receivable - current portion	3,008,664.47	20,072.91	577,374.48	0.00	0.00	0.00	0.00	3,606,111.86	3,377,945.13	3,606,266.74
Prepaid expenses and other current assets	1,262,917.52	467,922.59	196,457.60	105,401.88	(38,749.63)	1,988,960.47	0.00	3,982,910.43	2,576,609.51	6,365,811.92
Interfund Borrowings	(11,543,614.50)	(19,637,573.83)	(4,173,375.63)	0.00	(350,000.00)	35,704,563.96	0.00	0.00	(0.00)	0.00
Current Asset - Other	75,378.85	21,718.20	19,826.59	0.00	0.00	54,942.07	0.00	171,865.71	206,415.86	171,865.71
Total Current Assets	334,082,372.13	82,540,642.05	82,894,707.47	8,825,313.44	1,588,649.56	38,366,876.59	207,621.63	548,506,182.87	492,944,718.67	350,245,699.36
Noncurrent Assets										
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	1,584,121.32	0.00	1,584,121.32	571,663.04	7,608,260.86
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	6,593,410.63	0.00	6,593,410.63	5,538,732.88	6,593,410.63
Endowment and similar investments - campuses	93,654,742.23	12,984,933.35	8,791,919.29	2,121,609.31	0.00	114,003,868.44	0.00	231,557,072.62	192,906,575.37	227,388,291.75
Endowment and similar investments - affiliated entities	134,026,801.51	5,644,456.59	0.00	0.00	997,256.10	0.00	0.00	140,668,514.20	118,609,448.14	140,122,677.74
Pledges Receivable	648,783.00	0.00	325,481.00	0.00	0.00	0.00	0.00	974,264.00	1,168,782.00	974,264.00
Notes receivable	14,296,178.18	4,334,954.03	1,819,466.73	0.00	0.00	0.00	0.00	20,450,598.94	20,403,094.80	19,789,288.63
Property and equipment, net	592,641,551.29	175,177,472.93	129,312,115.72	2,049,891.49	4,662,481.45	3,690,402.73	0.00	907,533,915.61	914,703,047.84	930,919,220.15
Other assets	1,514,693.79	439,508.14	463,407.16	0.00	0.00	23,895,652.18	0.00	26,313,261.27	30,245,437.73	26,498,569.77
Total Noncurrent Assets	836,782,750.00	198,581,325.04	140,712,389.90	4,171,500.80	5,659,737.55	149,767,455.30	0.00	1,335,675,158.59	1,284,146,781.80	1,359,893,983.53
TOTAL ASSETS	1,170,865,122.13	281,121,967.09	223,607,097.37	12,996,814.24	7,248,387.11	188,134,331.89	207,621.63	1,884,181,341.46	1,777,091,500.47	1,710,139,682.89
LIABILITIES										
Current Liabilities										
Accounts payable and accrued expenses	10,811,064.86	417,922.95	619,557.51	42,535.50	(67,161.35)	17,907,689.92	41.63	29,731,651.02	24,495,292.17	59,975,550.81
Deposits and deferred revenues	8,560,563.08	3,006,260.74	1,786,057.47	(76,497.07)	350,970.61	4,110,590.52	207,580.00	17,945,525.35	17,380,775.83	42,048,603.18
Accrued employee benefits - current portion	2,858,987.00	572,143.00	26,003.00	21,895.00	14,463.19	5,225,770.15	0.00	8,719,261.34	6,012,005.21	8,916,851.11
Postretirement medical benefits-current portion	3,778,038.00	639,062.00	652,603.00	56,771.00	18,276.00	91,146.00	0.00	5,235,896.00	4,705,964.00	5,235,896.00
Long-term debt - current portion	66,181,120.16	19,117,130.26	9,511,655.95	0.00	0.00	1,824,904.82	0.00	96,634,811.19	60,561,572.30	96,369,811.19
Total Current Liabilities	92,189,773.10	23,752,518.95	12,595,876.93	44,704.43	316,548.45	29,160,101.41	207,621.63	158,267,144.90	113,155,609.51	212,546,712.29
Noncurrent Liabilities										
Obligations under life income agree	2,463,615.91	71,696.14	22,450.50	0.00	5,082.66	0.00	0.00	2,562,845.21	2,647,280.24	2,597,920.94
Government advances refundable	12,821,769.00	1,684,206.00	1,754,321.00	0.00	0.00	0.00	0.00	16,260,296.00	16,339,310.00	16,260,296.00
Accrued employee benefits	13,191,658.42	3,253,498.03	2,398,058.60	417,656.05	141,233.01	13,122,313.50	0.00	32,524,417.61	33,429,744.70	32,540,494.73
Postretirement medical benefits	34,593,544.76	5,825,995.09	6,051,409.20	517,554.75	86,034.00	843,328.21	0.00	47,917,866.01	43,226,951.01	47,299,048.00
Long-term debt	179,327,816.88	69,806,595.38	70,797,573.89	0.00	0.00	33,559,337.64	0.00	353,491,323.79	393,593,112.28	364,102,827.83
Deferred obligations - interest swaps	0.00	0.00	0.00	0.00	0.00	24,705,494.39	0.00	24,705,494.39	27,965,929.45	24,705,494.39
Total Noncurrent Liabilities	242,398,404.97	80,641,990.64	81,023,813.19	935,210.80	232,349.67	72,230,473.74	0.00	477,462,243.01	517,202,327.68	487,506,081.89
TOTAL LIABILITIES	334,588,178.07	104,394,509.59	93,619,690.12	979,915.23	548,898.12	101,390,575.15	207,621.63	635,729,387.91	630,357,937.19	700,052,794.18
NET ASSETS										
Net Investment in Plant										
Restricted Nonexpendable	333,980,559.97	67,936,939.24	46,330,582.11	2,049,891.55	4,636,896.45	17,542,465.41	0.00	472,477,334.73	471,589,341.84	492,675,182.26
Historical gift value of endowment - campuses	42,477,787.83	10,614,469.95	4,977,846.52	2,001,162.81	0.00	24,026,355.74	0.00	84,097,622.85	84,277,497.58	85,625,733.81
Historical gift value of endowment - affiliated entities	108,940,149.96	3,378,914.93	0.00	0.00	42,509.60	0.00	0.00	112,361,574.49	107,855,021.68	110,745,680.04
Restricted Expendable Campuses										
Accumulated net gains on endowment	32,148,050.39	1,647,548.64	737,215.40	106,965.04	0.00	150,883.41	0.00	34,790,662.88	19,935,522.74	34,790,662.88
Market value of funds functioning as endowment	11,422,722.10	598,403.71	215,859.96	13,481.46	0.00	10,289.14	0.00	12,260,756.37	10,753,993.44	12,208,168.59
Grants, gifts and contracts	18,065,643.86	1,923,708.93	816,562.87	118,413.28	0.00	2,507,472.37	(0.00)	23,431,801.31	19,013,341.82	24,511,323.08
Life income and annuity funds	33,238.60	67,327.66	(0.45)	0.00	0.00	0.00	0.00	100,565.81	75,840.24	100,843.36
Loan funds	4,090,997.40	1,536,433.05	900,653.83	0.00	0.00	0.00	0.00	6,528,084.28	6,560,169.75	6,450,516.90
Affiliated Entities										
Accumulated net gains on endowment	18,773,387.96	2,265,541.66	0.00	0.00	(63.84)	0.00	0.00	21,038,865.78	3,942,314.05	21,038,865.78
Other - affiliated entities	5,880,900.86	0.00	0.00	0.00	413,356.31	0.00	0.00	6,294,257.17	11,387,411.15	13,244,154.85
Unrestricted										
TOTAL NET ASSETS	836,234,981.06	176,727,457.50	129,987,407.25	12,016,899.01	6,699,488.99	86,743,756.74	(0.00)	1,248,409,990.55	1,146,733,563.31	1,010,086,888.71
Not Coded to Attribute										
Accounts Not Coded - Account Type: 95	(41,963.00)	0.00	0.00	0.00	0.00	0.00	0.00	(41,963.00)	0.00	0.00
Not Coded to Attribute	(41,963.00)	0.00	0.00	0.00	0.00	0.00	0.00	(41,963.00)	0.00	0.00

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UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/System	Fund Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
(41,963.00)	0.00	0.00	0.00	0.00	0.00	0.00	(41,963.00)	0.00	0.00

	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	SubCampus Not Coded	Total Year to Date Balance	Prior Year to Date Balance
ASSETS																
Current Assets																
Cash and cash equivalents	220,669,418.05	6,491,732.95	0.00	0.00	4,477,038.58	0.00	72,814,461.38	2,590.71	57,679,466.22	5,740,441.35	1,684,796.30	(30,852,994.17)	24,296,676.43	125,047.57	363,128,675.37	308,332,357.51
Short term investments	333,688.78	0.00	0.00	0.00	37,019.50	0.00	84,841.25	0.00	104,987.07	27,181.73	0.00	5,887,976.50	908,969.67	0.00	7,384,664.50	8,213,617.26
Accounts receivable	108,999,725.18	0.00	0.00	0.00	95.70	0.00	28,766,608.84	0.00	28,392,971.14	2,952,288.48	292,602.89	377,781.66	0.00	82,574.06	169,864,647.95	166,395,537.53
Accounts receivable - State of NH appropriations	22,907.05	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	22,907.05	3,259,035.87
Pledges receivable - current portion	0.00	0.00	0.00	0.00	247,400.00	0.00	0.00	0.00	97,000.00	0.00	0.00	0.00	0.00	0.00	344,400.00	583,200.00
Notes receivable - current portion	3,008,664.47	0.00	0.00	0.00	0.00	0.00	20,072.91	0.00	577,374.48	0.00	0.00	0.00	0.00	0.00	3,606,111.86	3,377,945.13
Prepaid expenses and other current assets	1,262,917.52	0.00	0.00	0.00	0.00	0.00	467,922.59	0.00	196,457.60	105,401.88	(38,749.63)	288,742.56	1,700,217.91	0.00	3,982,910.43	2,576,609.51
Interfund Borrowings	(11,543,614.50)	0.00	0.00	0.00	0.00	0.00	(19,637,573.83)	0.00	(4,173,375.63)	0.00	(350,000.00)	35,704,563.96	0.00	0.00	0.00	(0.00)
Current Asset - Other	75,378.85	0.00	0.00	0.00	0.00	0.00	21,718.20	0.00	19,826.59	0.00	0.00	54,942.07	0.00	0.00	171,865.71	206,415.86
Total Current Assets	322,829,085.40	6,491,732.95	0.00	0.00	4,761,553.78	0.00	82,538,051.34	2,590.71	82,894,707.47	8,825,313.44	1,588,649.56	11,461,012.58	26,905,864.01	207,621.63	548,506,182.87	492,944,718.67
Noncurrent Assets																
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,584,121.32	0.00	0.00	1,584,121.32	571,663.04
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	6,593,410.63	0.00	6,593,410.63	5,538,732.88
Endowment and similar investments - campuses	92,014,449.54	1,640,292.69	0.00	0.00	0.00	0.00	12,984,933.35	0.00	8,791,919.29	2,121,609.31	0.00	77,405,253.31	36,598,615.13	0.00	231,557,072.62	192,906,575.37
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	134,026,801.51	0.00	0.00	5,644,456.59	0.00	0.00	997,256.10	0.00	0.00	0.00	140,668,514.20	118,609,448.14
Pledges Receivable	0.00	0.00	0.00	0.00	648,783.00	0.00	0.00	0.00	325,481.00	0.00	0.00	0.00	0.00	0.00	974,264.00	1,168,782.00
Notes receivable	14,296,178.18	0.00	0.00	0.00	0.00	0.00	4,334,954.03	0.00	1,819,466.73	0.00	0.00	0.00	0.00	0.00	20,450,598.94	20,403,094.80
Property and equipment, net	591,979,721.75	661,829.54	0.00	0.00	0.00	0.00	175,177,472.93	0.00	129,312,115.72	2,049,891.49	4,662,481.45	524,288.97	3,166,113.76	0.00	907,533,915.61	914,703,047.84
Other assets	1,514,693.79	0.00	0.00	0.00	0.00	0.00	439,508.14	0.00	463,407.16	0.00	0.00	23,895,652.18	0.00	0.00	26,313,261.27	30,245,437.73
Total Noncurrent Assets	699,805,043.26	2,302,122.23	0.00	0.00	134,675,584.51	0.00	192,936,868.45	5,644,456.59	140,712,389.90	4,171,500.80	5,659,737.55	103,409,315.78	46,358,139.52	0.00	1,335,675,158.59	1,284,146,781.80
TOTAL ASSETS	1,022,634,128.66	8,793,855.18	0.00	0.00	139,437,138.29	0.00	275,474,919.79	5,647,047.30	223,607,097.37	12,996,814.24	7,248,387.11	114,870,328.36	73,264,003.53	207,621.63	1,884,181,341.46	1,777,091,500.47
LIABILITIES																
Current Liabilities																
Accounts payable and accrued expenses	10,623,506.13	11,793.58	0.00	0.00	175,765.15	0.00	417,922.95	0.00	619,557.51	42,535.50	(67,161.35)	15,607,422.13	2,300,267.79	41.63	29,731,651.02	24,495,292.17
Deposits and deferred revenues	8,557,409.90	3,153.18	0.00	0.00	0.00	0.00	3,006,260.74	0.00	1,786,057.47	(76,497.07)	350,970.61	(5,761.33)	4,116,351.85	207,580.00	17,945,525.35	17,380,775.83
Accrued employee benefits - current portion	2,858,987.00	0.00	0.00	0.00	0.00	0.00	572,143.00	0.00	26,003.00	21,895.00	14,463.19	1,784.00	5,223,986.15	0.00	8,719,261.34	6,012,005.21
Postretirement medical benefits-current portion	3,698,871.00	79,167.00	0.00	0.00	0.00	0.00	639,062.00	0.00	652,603.00	56,771.00	18,276.00	91,146.00	0.00	0.00	5,235,896.00	4,705,964.00
Long-term debt - current portion	66,181,120.16	0.00	0.00	0.00	0.00	0.00	19,117,130.26	0.00	9,511,655.95	0.00	0.00	1,824,904.82	0.00	0.00	96,634,811.19	60,245,437.30
Total Current Liabilities	91,919,894.19	94,113.76	0.00	0.00	175,765.15	0.00	23,752,518.95	0.00	12,595,876.93	44,704.43	316,548.45	17,519,495.62	11,640,605.79	207,621.63	158,267,144.90	113,155,609.51
Noncurrent Liabilities																
Obligations under life income agree	3,629.00	0.00	0.00	0.00	2,459,986.91	0.00	71,696.14	0.00	22,450.50	0.00	5,082.66	0.00	0.00	0.00	2,562,845.21	2,647,280.24
Government advances refundable	12,821,769.00	0.00	0.00	0.00	0.00	0.00	1,684,206.00	0.00	1,754,321.00	0.00	0.00	0.00	0.00	0.00	16,260,296.00	16,339,310.00
Accrued employee benefits	12,887,112.65	279,494.91	0.00	0.00	25,050.86	0.00	3,253,498.03	0.00	2,398,058.60	417,656.05	141,233.01	671,778.16	12,450,535.34	0.00	32,524,417.61	33,429,744.70
Postretirement medical benefits	33,871,827.92	721,716.84	0.00	0.00	0.00	0.00	5,825,995.09	0.00	6,051,409.20	517,554.75	86,034.00	843,328.21	0.00	0.00	47,917,866.01	43,226,951.01
Long-term debt	179,327,816.88	0.00	0.00	0.00	0.00	0.00	69,806,595.38	0.00	70,797,573.89	0.00	0.00	33,559,337.64	0.00	0.00	353,491,323.79	393,593,112.28
Deferred obligations - interest swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,705,494.39	0.00	0.00	24,705,494.39	27,965,929.45
Total Noncurrent Liabilities	238,912,155.45	1,001,211.75	0.00	0.00	2,485,037.77	0.00	80,641,990.64	0.00	81,023,813.19	935,210.80	232,349.67	59,779,938.40	12,450,535.34	0.00	477,462,243.01	517,202,327.68
TOTAL LIABILITIES	330,832,049.64	1,095,325.51	0.00	0.00	2,660,802.92	0.00	104,394,509.59	0.00	93,619,890.12	979,915.23	548,898.12	77,299,434.02	24,091,141.13	207,621.63	635,729,387.91	630,357,937.19
NET ASSETS																
Net Investment in Plant																
Restricted Nonexpendable	333,319,643.90	660,916.07	0.00	0.00	0.00	0.00	67,936,939.24	0.00	46,330,582.11	2,049,891.55	4,636,896.45	14,376,351.65	3,166,113.76	0.00	472,477,334.73	471,589,341.84
Historical gift value of endowment - campuses	42,440,423.33	37,364.50	0.00	0.00	0.00	0.00	10,614,469.95	0.00	4,977,846.52	2,001,162.81	0.00	11,503.74	24,014,852.00	0.00	84,097,622.85	84,277,497.58
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	108,940,149.96	0.00	0.00	3,378,914.93	0.00	0.00	42,509.60	0.00	0.00	0.00	112,361,574.49	107,855,021.68
Restricted Expendable Campuses																
Accumulated net gains on endowment	32,128,924.00	19,126.39	0.00	0.00	0.00	0.00	1,647,548.64	0.00	737,215.40	106,965.04	0.00	11,170.56	139,712.85	0.00	34,790,662.88	19,935,522.74
Market value of funds functioning as endowment	11,405,538.82	17,183.28	0.00	0.00	0.00	0.00	598,403.71	0.00	215,859.96	13,481.46	0.00	10,289.14	0.00	0.00	12,260,756.37	10,753,993.44
Grants, gifts and contracts	17,901,239.48	164,404.38	0.00	0.00	0.00	0.00	1,923,708.93	0.00	816,562.87	118,413.28	0.00	22,909.17	2,484,563.20	(0.00)	23,431,801.31	19,013,341.82
Life income and annuity funds	33,238.60	0.00	0.00	0.00	0.00	0.00	67,327.66	0.00	(0.45)	0.00	0.00	0.00	0.00	0.00	100,565.81	75,840.24
Loan funds	4,090,997.40	0.00	0.00	0.00	0.00	0.00	1,536,433.05	0.00	900,653.83	0.00	0.00	0.00	0.00	0.00	6,528,084.28	6,560,169.75
Affiliated Entities																
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	18,773,387.96	0.00	0.00	2,265,541.66	0.00	0.00	(63.84)	0.00	0.00	0.00	21,038,865.78	3,942,314.05
Other - affiliated entities	0.00	0.00	0.00	0.00	5,880,900.86	0.00	0.00	0.00	0.00	0.00	413,356.31	0.00	0.00	0.00	6,294,257.17	11,387,411.15
Unrestricted																
	250,440,110.49	6,799,535.05	0.00	0.00	3,181,896.59	0.00	86,755,579.02	2,590.71	76,008,687.01	7,726,984.87	1,606,790.47	23,138,670.08	19,367,620.59	0.00	475,028,464.88	411,343,109.02
TOTAL NET ASSETS	691,760,116.02	7,698,529.67	0.00	0.00	136,776,335.37	0.00	171,080,410.20	5,647,047.30	129,987,407.25	12,016,899.01	6,699,488.99	37,570,894.34	49,172,862.40	(0.00)	1,248,409,990.55	1,146,733,563.31
Not Coded to Attribute																
Accounts Not Coded - Account Type: 95	(41,963.00)	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	(41,963.00)	0.00
Not Coded to Attribute																

Prior Year Final
Balance

272,820,492.46
21,693,163.95
31,015,546.69
14,228,151.89
344,400.00
3,606,266.74
6,365,811.92
0.00
171,865.71
350,245,699.36

7,608,260.86
6,593,410.63
227,388,291.75
140,122,677.74
974,264.00
19,789,288.63
930,919,220.15
26,498,569.77
1,359,893,983.53
1,710,139,682.89

59,975,550.81
42,048,603.18
8,916,851.11
5,235,896.00
96,369,811.19
212,546,712.29

2,597,920.94
16,260,296.00
32,540,494.73
47,299,048.00
364,102,827.83
24,705,494.39
487,506,081.89
700,052,794.18

492,675,182.26

85,625,733.81
110,745,680.04

34,790,662.88
12,208,168.59
24,511,323.08
100,843.36
6,450,516.90

21,038,865.78
13,244,154.85

208,695,757.16
1,010,086,888.71

0.00
0.00
0.00