

University System of New Hampshire
Statement of Net Assets as of Fiscal Year 2012 Fiscal Period 08

	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	271,713,998.54	82,527,497.17	70,657,802.86	7,351,923.25	2,009,345.19	11,010,970.14	0.00	445,271,537.15	386,543,933.57	272,820,492.46
Short term investments	392,166.24	84,841.25	104,987.07	27,181.73	0.00	908,969.67	0.00	1,518,145.96	1,081,344.81	21,693,163.95
Accounts receivable	25,670,984.61	5,061,343.96	5,330,094.74	1,929,546.86	36,613.23	376,199.66	0.00	38,404,783.06	44,171,334.08	31,015,546.69
Accounts receivable - State of NH appropriations	1,048,032.52	0.00	0.00	0.00	0.00	0.00	0.00	1,048,032.52	4,592,241.66	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	3,008,586.23	20,072.91	577,374.48	0.00	0.00	0.00	0.00	3,606,033.62	3,378,070.07	3,606,266.74
Prepaid expenses and other current assets	1,265,674.93	467,922.59	196,457.60	62,317.38	(33,069.63)	2,399,408.10	0.00	4,358,710.97	2,732,223.35	6,365,811.92
Interfund Borrowngs	(11,214,578.72)	(19,410,915.43)	(4,100,116.49)	0.00	(350,000.00)	35,075,610.64	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	292,207,643.20	68,772,480.65	72,883,426.85	9,370,969.22	1,662,888.79	49,826,100.28	0.00	494,723,508.99	443,288,763.40	350,245,699.36
Noncurrent Assets										
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	1,255,297.52	0.00	1,255,297.52	571,663.04	7,608,260.86
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	6,282,382.33	0.00	6,282,382.33	6,349,687.98	6,593,410.63
Endowment and similar investments - campuses	87,323,838.47	11,934,066.46	8,400,790.87	1,937,216.38	0.00	108,440,426.52	0.00	218,036,338.70	214,495,238.83	227,388,291.75
Endowment and similar investments - affiliated entities	123,967,265.86	5,644,456.59	0.00	0.00	918,383.69	0.00	0.00	130,530,106.14	133,618,563.00	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	15,193,532.17	4,773,740.14	1,744,997.73	0.00	0.00	0.00	0.00	21,712,270.04	21,583,140.10	19,789,288.63
Property and equipment, net	587,685,550.88	173,832,682.02	128,212,278.00	2,026,806.35	4,513,413.97	3,520,820.57	0.00	899,791,551.79	907,136,972.72	930,919,220.15
Other assets	1,498,064.29	433,813.74	458,208.52	0.00	0.00	23,861,405.22	0.00	26,251,491.77	30,215,974.53	26,498,569.77
Total Noncurrent Assets	816,317,034.67	196,618,758.95	139,141,756.12	3,964,022.73	5,431,797.66	143,360,332.16	0.00	1,304,833,702.29	1,315,140,022.20	1,359,893,983.53
TOTAL ASSETS	1,108,524,677.87	265,391,239.60	212,025,182.97	13,334,991.95	7,094,686.45	193,186,432.44	0.00	1,799,557,211.28	1,758,428,785.60	1,710,139,682.89
LIABILITIES										
Current Liabilities										
Accounts payable and accrued expenses	12,884,259.94	688,748.25	1,463,733.96	14,456.16	(66,285.59)	15,364,295.92	0.00	30,349,208.64	23,780,395.06	59,975,550.81
Deposits and deferred revenues	14,986,681.90	2,605,732.67	2,260,461.24	29,353.39	461,300.79	4,110,018.00	0.00	24,453,547.99	25,362,954.33	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	798,847.96	0.00	583,741.00	0.00	0.00	10,320,000.00	0.00	11,702,588.96	69,116,572.30	96,369,811.19
Total Current Liabilities	35,306,814.80	4,505,685.92	4,986,542.20	122,475.55	427,754.39	35,111,230.07	0.00	80,460,502.93	128,977,890.90	212,546,712.29
Noncurrent Liabilities										
Obligations under life income agree	2,564,338.58	87,360.69	22,450.50	0.00	5,082.66	0.00	0.00	2,679,232.43	2,596,863.48	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	34,154,802.00	5,751,549.00	5,975,417.00	510,936.00	86,034.00	820,310.00	0.00	47,299,048.00	43,433,225.01	47,299,048.00
Long-term debt	244,969,174.32	89,164,550.27	80,324,078.74	0.00	0.00	23,438,093.99	0.00	437,895,897.32	384,942,749.06	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	307,701,742.32	99,941,163.99	90,474,325.84	928,592.05	232,349.67	62,086,211.88	0.00	561,364,385.75	508,707,821.70	487,506,081.89
TOTAL LIABILITIES	343,008,557.12	104,446,849.91	95,460,868.04	1,051,067.60	660,104.06	97,197,441.95	0.00	641,824,888.68	637,685,712.60	700,052,794.18
NET ASSETS										
Net Investment in Plant										
Restricted Nonexpendable	331,133,077.57	67,323,818.01	45,832,946.91	2,026,806.41	4,513,413.97	18,159,908.54	0.00	468,989,971.41	467,351,107.54	492,675,182.26
Historical gift value of endowment - campuses	37,783,491.02	9,626,769.23	4,693,511.55	1,817,950.33	0.00	22,110,847.39	0.00	76,032,569.52	94,560,581.89	85,625,733.81
Historical gift value of endowment - affiliated entities	98,144,009.25	3,378,914.93	0.00	0.00	43,721.87	0.00	0.00	101,566,646.05	121,942,403.65	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	10,429,226.12	559,071.72	201,254.97	12,301.01	0.00	9,482.75	0.00	11,211,336.57	11,753,589.77	12,208,168.59
Grants, gifts and contracts	19,549,744.44	1,902,403.56	628,105.44	145,370.46	0.00	2,183,388.24	0.00	24,409,012.14	20,463,456.16	24,511,323.08
Life income and annuity funds	33,167.96	39,746.93	(2,090.11)	0.00	0.00	0.00	0.00	70,824.78	93,035.80	100,843.36
Loan funds	4,136,818.61	1,540,580.29	906,406.72	0.00	0.00	0.00	0.00	6,583,805.62	6,586,380.99	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	5,669,170.92	0.00	0.00	0.00	413,283.22	0.00	0.00	6,082,454.14	14,244,214.40	13,244,154.85
Unrestricted										
TOTAL NET ASSETS	765,516,120.75	160,944,389.69	116,556,699.93	12,283,924.35	6,434,582.39	95,988,990.49	0.00	1,157,724,707.60	1,120,743,073.00	1,010,086,888.71
Not Coded to Attribute										
Accounts Not Coded - Account Type: 95	0.00	0.00	(7,615.00)	0.00	0.00	0.00	0.00	(7,615.00)	0.00	0.00
Not Coded to Attribute	0.00	0.00	(7,615.00)	0.00	0.00	0.00	0.00	(7,615.00)	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
0.00	0.00	(7,615.00)	0.00	0.00	0.00	0.00	(7,615.00)	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	262,781,371.17	5,751,848.67	0.00	0.00	3,180,778.70	0.00	82,524,906.46	2,590.71	70,657,802.86	7,351,923.25	2,009,345.19	(22,272,347.97)	33,283,318.11	0.00	445,271,537.15	386,543,933.57
Short term investments	355,146.74	0.00	0.00	0.00	37,019.50	0.00	84,841.25	0.00	104,987.07	27,181.73	0.00	0.00	908,969.67	0.00	1,518,145.96	1,081,344.81
Accounts receivable	25,670,824.86	0.00	0.00	0.00	159.75	0.00	5,061,343.96	0.00	5,330,094.74	1,929,546.86	36,613.23	376,199.66	0.00	0.00	38,404,783.06	44,171,334.08
Accounts receivable - State of NH appropriations	1,048,032.52	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	1,048,032.52	4,592,241.66
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	3,008,586.23	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	3,606,033.62	3,378,070.07
Prepaid expenses and other current assets	1,265,674.93	0.00	0.00	0.00	0.00	0.00	467,922.59	0.00	196,457.60	62,317.38	(33,069.63)	439,229.22	1,960,178.88	0.00	4,358,710.97	2,732,223.35
Interfund Borrowings	(11,214,578.72)	0.00	0.00	0.00	0.00	0.00	(19,410,915.43)	0.00	(4,100,116.49)	0.00	(350,000.00)	35,075,610.64	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	282,990,436.58	5,751,848.67	0.00	0.00	3,465,357.95	0.00	68,769,889.94	2,590.71	72,883,426.85	9,370,969.22	1,662,888.79	13,673,633.62	36,152,466.66	0.00	494,723,508.99	443,288,763.40
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	1,255,297.52	0.00	0.00	1,255,297.52	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	6,282,382.33	0.00	6,282,382.33	6,349,687.98
Endowment and similar investments - campuses	85,827,172.26	1,496,666.21	0.00	0.00	0.00	0.00	11,934,066.46	0.00	8,400,790.87	1,937,216.38	0.00	74,032,906.07	34,407,520.45	0.00	218,036,338.70	214,495,238.83
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	123,967,265.86	0.00	0.00	5,644,456.59	0.00	0.00	918,383.69	0.00	0.00	0.00	130,530,106.14	133,618,563.00
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	15,193,532.17	0.00	0.00	0.00	0.00	0.00	4,773,740.14	0.00	1,744,997.73	0.00	0.00	0.00	0.00	0.00	21,712,270.04	21,583,140.10
Property and equipment, net	587,033,327.51	652,223.37	0.00	0.00	0.00	0.00	173,832,682.02	0.00	128,212,278.00	2,026,806.35	4,513,413.97	487,837.31	3,032,983.26	0.00	899,791,551.79	907,136,972.72
Other assets	1,498,064.29	0.00	0.00	0.00	0.00	0.00	433,813.74	0.00	458,208.52	0.00	0.00	23,861,405.22	0.00	0.00	26,251,491.77	30,215,974.53
Total Noncurrent Assets	689,552,096.23	2,148,889.58	0.00	0.00	124,616,048.86	0.00	190,974,302.36	5,644,456.59	139,141,756.12	3,964,022.73	5,431,797.66	99,637,446.12	43,722,886.04	0.00	1,304,833,702.29	1,315,140,022.20
TOTAL ASSETS	972,542,532.81	7,900,738.25	0.00	0.00	128,081,406.81	0.00	259,744,192.30	5,647,047.30	212,025,182.97	13,334,991.95	7,094,686.45	113,311,079.74	79,875,352.70	0.00	1,799,557,211.28	1,758,428,785.60
LIABILITIES																
Current Liabilities																
Accounts payable and accrued expenses	12,661,275.28	26,088.42	0.00	0.00	196,896.24	0.00	688,748.25	0.00	1,463,733.96	14,456.16	(66,285.59)	13,224,918.94	2,139,376.98	0.00	30,349,208.64	23,780,395.06
Deposits and deferred revenues	14,880,552.57	106,129.33	0.00	0.00	0.00	0.00	2,605,732.67	0.00	2,260,461.24	29,353.39	461,300.79	(5,935.33)	4,115,953.33	0.00	24,453,547.99	25,362,954.33
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	798,847.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	583,741.00	0.00	0.00	10,320,000.00	0.00	0.00	11,702,588.96	69,116,572.30
Total Current Liabilities	34,898,533.81	211,384.75	0.00	0.00	196,896.24	0.00	4,505,685.92	0.00	4,986,542.20	122,475.55	427,754.39	23,631,913.61	11,479,316.46	0.00	80,460,502.93	128,977,890.90
Noncurrent Liabilities																
Obligations under life income agree	3,629.00	0.00	0.00	0.00	2,560,709.58	0.00	87,360.69	0.00	22,450.50	0.00	5,082.66	0.00	0.00	0.00	2,679,232.43	2,596,863.48
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	33,442,304.00	712,498.00	0.00	0.00	0.00	0.00	5,751,549.00	0.00	5,975,417.00	510,936.00	86,034.00	820,310.00	0.00	0.00	47,299,048.00	43,433,225.01
Long-term debt	244,969,174.32	0.00	0.00	0.00	0.00	0.00	89,164,550.27	0.00	80,324,078.74	0.00	0.00	23,438,093.99	0.00	0.00	437,895,897.32	384,942,749.06
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	304,123,988.97	991,992.91	0.00	0.00	2,585,760.44	0.00	99,941,163.99	0.00	90,474,325.84	928,592.05	232,349.67	49,635,676.54	12,450,535.34	0.00	561,364,385.75	508,707,821.70
TOTAL LIABILITIES	339,022,522.78	1,203,377.66	0.00	0.00	2,782,656.68	0.00	104,446,849.91	0.00	95,460,868.04	1,051,067.60	660,104.06	73,267,590.15	23,929,851.80	0.00	641,824,888.68	637,685,712.60
NET ASSETS																
Net Investment in Plant																
Restricted Nonexpendable	330,481,767.67	651,309.90	0.00	0.00	0.00	0.00	67,323,818.01	0.00	45,832,946.91	2,026,806.41	4,513,413.97	15,126,925.28	3,032,983.26	0.00	468,989,971.41	467,351,107.54
Historical gift value of endowment - campuses	37,751,072.95	32,418.07	0.00	0.00	0.00	0.00	9,626,769.23	0.00	4,693,511.55	1,817,950.33	0.00	9,726.70	22,101,120.69	0.00	76,032,569.52	94,560,581.89
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	98,144,009.25	0.00	0.00	3,378,914.93	0.00	0.00	43,721.87	0.00	0.00	0.00	101,566,646.05	121,942,403.65
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	10,413,547.43	15,678.69	0.00	0.00	0.00	0.00	559,071.72	0.00	201,254.97	12,301.01	0.00	9,482.75	0.00	0.00	11,211,336.57	11,753,589.77
Grants, gifts and contracts	19,384,690.97	165,053.47	0.00	0.00	0.00	0.00	1,902,403.56	0.00	628,105.44	145,370.46	0.00	23,415.43	2,159,972.81	0.00	24,409,012.14	20,463,456.16
Life income and annuity funds	33,167.96	0.00	0.00	0.00	0.00	0.00	39,746.93	0.00	(2,090.11)	0.00	0.00	0.00	0.00	0.00	70,824.78	93,035.80
Loan funds	4,136,818.61	0.00	0.00	0.00	0.00	0.00	1,540,580.29	0.00	906,406.72	0.00	0.00	0.00	0.00	0.00	6,583,805.62	6,586,380.99
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	5,669,170.92	0.00	0.00	0.00	0.00	0.00	413,283.22	0.00	0.00	0.00	6,082,454.14	14,244,214.40
Unrestricted																
	199,190,020.44	5,813,774.07	0.00	0.00	2,712,182.00	0.00	72,657,404.01	2,590.71	63,559,349.05	8,174,531.10	1,464,227.17	24,862,768.87	28,511,711.29	0.00	406,948,558.71	359,870,466.01
TOTAL NET ASSETS	633,520,010.03	6,697,360.59	0.00	0.00	125,298,750.13	0.00	155,297,342.39	5,647,047.30	116,556,699.93	12,283,924.35	6,434,582.39	40,043,489.59	55,945,500.90	0.00	1,157,724,707.60	1,120,743,073.00
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	(7,615.00)	0.00	0.00	0.00	0.00	0.00	(7,615.00)	0.00
Not Coded to Attribute	0.00	0.00	0.00	0.00	0											

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