University System of New Hampshire

Statement of Net Assets as of Fiscal Year 2007 Fiscal Period 14

		UNH - NHPTV, UNHF, Durham and Manchester	Keene State College	Plymouth State University	Granite State College	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	169,125,085.10	42,536,113.37	25,331,600.23	420,616.12	(148,412,958.84)	89,000,455.98	89,304,339.15	89,304,339.15
	Short term investments	378,698.93	0.00	20,310.13	0.00	104,946,557.27	105,345,566.33	85,208,834.07	85,208,834.07
	Accounts receivable	18,829,907.56	415,934.24	3,610,608.50	1,249,964.32	1,029,873.84	25,136,288.46	22,986,076.00	22,986,076.00
	Notes receivable - current portion	2,823,168.73	62,683.74	316,453.68	0.00	0.00	3,202,306.15	2,974,118.24	2,974,118.24
	Prepaid expenses and other current assets	2,928,484.65	802,962.80	784,074.33	36,154.31	617,279.36	5,168,955.45	4,639,804.53	4,639,804.53
	Interfund Borrowngs	(46,364,712.36)	(16,513,838.26)	(5,680,835.91)	0.06	68,559,386.47	0.00	0.00	0.00
	Current Asset - Other	63,977.08	24,222.92	20,996.88	0.00	22,307.70	131,504.58	139,761.23	139,761.23
	Total Current Assets	**147,784,609.69**	**27,328,078.81**	**24,403,207.84**	**1,706,734.81**	**26,762,445.80**	**227,985,076.95**	**205,252,933.22**	**205,252,933.22**
Noncurrent Assets									
	Investments held by bond trustee	27,837,108.74	1,832,148.12	3,511,682.82	0.00	15,152,770.34	48,333,710.02	112,176,318.78	112,176,318.78
	Long Term Investments	0.00	0.00	0.00	0.00	31,945,298.41	31,945,298.41	27,549,990.11	27,549,990.11
	Endowment and similar investments - campuses	113,529,728.01	8,662,538.29	6,138,975.74	20,373.61	31,526,837.28	159,878,452.93	128,354,334.51	128,354,334.51
	Endowment and similar investments - affiliated entities	130,934,091.25	4,270,582.15	0.00	0.00	0.00	135,204,673.40	116,231,287.77	116,231,287.77
	Pledges Receivable	1,052,967.00	0.00	0.00	0.00	0.00	1,052,967.00	1,011,716.00	1,011,716.00
	Notes receivable	13,157,721.60	3,636,739.91	1,974,537.57	0.00	0.00	18,768,999.08	18,667,690.04	18,667,690.04
	Property and equipment, net	480,829,696.02	170,463,742.28	122,345,489.64	2,213,466.53	5,951,105.99	781,803,500.46	693,674,782.33	693,674,782.33
	Other assets	1,094,989.65	385,090.27	378,743.85	0.00	860,654.26	2,719,478.03	3,880,445.45	3,880,445.45
	Total Noncurrent Assets	**768,436,302.27**	**189,250,841.02**	**134,349,429.62**	**2,233,840.14**	**85,436,666.28**	**1,179,707,079.33**	**1,101,546,564.99**	**1,101,546,564.99**
	TOTAL ASSETS	**916,220,911.96**	**216,578,919.83**	**158,752,637.46**	**3,940,574.95**	**112,199,112.08**	**1,407,692,156.28**	**1,306,799,498.21**	**1,306,799,498.21**
LIABILITIES									
Current Liabilities									
	Accounts payable and accrued expenses	21,742,818.88	4,300,621.58	4,329,950.54	293,659.78	19,725,089.56	50,392,140.34	51,262,392.46	51,262,392.46
	Deposits and deferred revenues	22,107,262.13	4,561,744.99	3,074,570.79	997,041.67	4,275,588.28	35,016,207.86	32,862,528.42	32,862,528.42
	Accrued employee benefits - current portion	586,617.00	484,243.35	359,425.72	19,714.04	4,334,702.21	5,784,702.32	4,614,754.21	4,614,754.21
	Postretirement medical benefits-current portion	3,706,518.00	610,034.00	622,711.00	54,259.00	86,713.00	5,080,235.00	5,758,103.00	5,758,103.00
	Long term debt - current portion	2,979,552.94	761,500.65	1,148,395.85	0.00	2,275,000.00	7,164,449.44	5,042,198.23	5,042,198.23
	Total Current Liabilities	**51,122,768.95**	**10,718,144.57**	**9,535,053.90**	**1,364,674.49**	**30,697,093.05**	**103,437,734.96**	**99,539,976.32**	**99,539,976.32**
Noncurrent Liabilities									
	Obligations under life income agree	2,695,854.82	98,263.14	4,062.13	0.00	0.00	2,798,180.09	2,705,588.02	2,705,588.02
	Government advances refundable	13,196,336.00	1,809,113.00	1,726,964.00	0.00	0.00	16,732,413.00	17,217,670.00	17,217,670.00
	Accrued employee benefits	10,551,982.05	2,300,199.63	1,943,696.32	252,296.21	12,494,509.82	27,542,684.03	28,344,465.61	28,344,465.61
	Postretirement medical benefits	33,838,757.00	5,544,365.00	5,761,578.00	493,140.00	788,102.00	46,425,942.00	43,100,130.00	43,100,130.00
	Long term debt	228,597,154.65	95,054,935.03	74,572,527.81	0.00	13,655,417.02	411,880,034.51	412,437,090.12	412,437,090.12
	Total Noncurrent Liabilities	**288,880,084.52**	**104,806,875.80**	**84,008,828.26**	**745,436.21**	**26,938,028.84**	**505,379,253.63**	**503,804,943.75**	**503,804,943.75**
	TOTAL LIABILITIES	**340,002,853.47**	**115,525,020.37**	**93,543,882.16**	**2,110,110.70**	**57,635,121.89**	**608,816,988.59**	**603,344,920.07**	**603,344,920.07**
NET ASSETS									
Net Investment in Plant		254,518,484.52	70,117,580.62	48,116,477.83	2,213,466.59	35,567,423.33	410,533,432.89	386,119,069.40	386,119,069.40
Restricted Nonexpendable									
	Historical gift value of endowment - campuses	47,761,245.29	6,662,565.93	4,124,475.42	1,546.85	6,902,337.11	65,452,170.60	55,157,589.06	48,248,419.86
	Historical gift value of endowment - affiliated entities	102,745,223.53	2,258,770.41	0.00	0.00	0.00	105,003,993.94	95,556,371.01	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)	44,083,336.29	37,174,167.09	44,083,336.29
	Market value of funds functioning as endowment	14,317,120.40	21,287.52	80,916.73	17,159.42	12,138.64	14,448,622.71	12,137,145.21	12,137,145.21
	Grants, gifts and contracts	12,563,213.10	1,567,849.44	981,524.28	77,473.31	2,956,843.38	18,146,903.51	15,308,205.21	15,308,205.21
	Life income and annuity funds	186,096.39	92,761.20	6,015.73	0.00	0.00	284,873.32	845,407.63	845,407.63
	Loan funds	3,837,932.60	1,474,540.18	884,420.61	0.00	0.00	6,196,893.39	6,002,181.74	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	22,364,171.17	15,024,447.66	22,364,171.17
	Other - affiliated entities	7,395,404.36	77,917.00	0.00	0.00	0.00	7,473,321.36	8,867,707.96	8,867,707.96
Unrestricted		71,606,196.12	14,986,846.10	9,589,143.42	(480,849.26)	9,186,112.13	104,887,448.51	71,262,286.17	71,262,286.17
	TOTAL NET ASSETS	**576,218,058.49**	**101,053,899.46**	**65,208,755.30**	**1,830,464.25**	**54,563,990.19**	**798,875,167.69**	**703,454,578.14**	**703,454,578.14**
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
	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**

University System of New Hampshire
Statement of Net Assets as of Fiscal Year 2007 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	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	166,187,054.44	(151,047.64)	1,300,147.45	0.00	1,789,020.85	0.00	42,455,846.09	80,267.28	25,331,600.23	420,526.12	(171,728,698.49)	23,315,739.65	89,000,455.98	89,304,339.15	89,304,339.15
Short term investments	366,504.82	0.00	0.00	0.00	12,194.11	0.00	0.00	0.00	20,310.13	0.00	103,893,950.16	1,052,607.11	105,345,566.33	85,208,834.07	85,208,834.07
Accounts receivable	17,460,628.65	0.00	297,017.91	0.00	1,072,261.00	0.00	415,934.24	0.00	3,610,608.50	1,249,964.32	1,029,873.84	0.00	25,136,288.46	22,986,076.00	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	316,453.68	0.00	0.00	0.00	3,202,306.15	2,974,118.24	2,974,118.24
Prepaid expenses and other current assets	2,645,902.82	272,675.42	9,906.41	0.00	0.00	0.00	802,962.80	0.00	784,074.33	36,154.31	617,279.36	0.00	5,168,955.45	4,639,804.53	4,639,804.53
Interfund Borrowngs	(46,364,712.36)	0.00	0.00	0.00	0.00	0.00	(16,513,838.26)	0.00	(5,680,835.91)	0.06	68,559,386.47	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	131,504.58	139,761.23	139,761.23
Total Current Assets	**143,182,524.18**	**121,627.78**	**1,607,071.77**	**0.00**	**2,873,475.96**	**0.00**	**27,247,811.53**	**80,267.28**	**24,403,207.84**	**1,706,644.81**	**2,394,099.04**	**24,368,346.76**	**227,985,076.95**	**205,252,933.22**	**205,252,933.22**
Noncurrent Assets															
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	15,152,769.41	0.93	48,333,710.02	112,176,318.78	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	24,827,515.22	7,117,783.19	31,945,298.41	27,549,990.11	27,549,990.11
Endowment and similar investments - campuses	110,322,295.49	2,105,979.57	1,083,987.50	0.00	0.00	0.00	8,662,538.29	0.00	6,156,441.19	20,373.61	16,382,589.65	15,144,247.63	159,878,452.93	128,354,334.51	128,354,334.51
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	130,934,091.25	0.00	0.00	4,270,582.15	0.00	0.00	0.00	0.00	135,204,673.40	116,231,287.77	116,231,287.77
Pledges Receivable	0.00	0.00	0.00	0.00	1,052,967.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,052,967.00	1,011,716.00	1,011,716.00
Notes receivable	13,157,721.60	0.00	0.00	0.00	0.00	0.00	3,636,739.91	0.00	1,974,537.57	0.00	0.00	0.00	18,768,999.08	18,667,690.04	18,667,690.04
Property and equipment, net	474,783,763.01	855,179.22	5,190,753.79	0.00	0.00	0.00	170,463,742.28	0.00	122,345,489.64	2,213,466.53	1,551,809.35	4,399,296.64	781,803,500.46	693,674,782.33	693,674,782.33
Other assets	1,094,989.65	0.00	0.00	0.00	0.00	0.00	385,090.27	0.00	378,743.85	0.00	860,654.26	0.00	2,719,478.03	3,880,445.45	3,880,445.45
Total Noncurrent Assets	**627,195,878.49**	**2,961,158.79**	**6,274,741.29**	**0.00**	**131,987,058.25**	**0.00**	**184,980,258.87**	**4,270,582.15**	**134,366,895.07**	**2,233,840.14**	**58,775,337.89**	**26,661,328.39**	**1,179,707,079.33**	**1,101,546,564.99**	**1,101,546,564.99**
TOTAL ASSETS	**770,378,402.67**	**3,082,786.57**	**7,881,813.06**	**0.00**	**134,860,534.21**	**0.00**	**212,228,070.40**	**4,350,849.43**	**158,770,102.91**	**3,940,484.95**	**61,169,436.93**	**51,029,675.15**	**1,407,692,156.28**	**1,306,799,498.21**	**1,306,799,498.21**
LIABILITIES															
Current Liabilities															
Accounts payable and accrued expenses	21,318,722.88	64,385.15	187,927.66	0.00	171,783.19	0.00	4,300,621.58	0.00	4,329,950.54	293,659.78	14,039,072.87	5,686,016.69	50,392,140.34	51,262,392.46	51,262,392.46
Deposits and deferred revenues	21,877,590.00	33,718.71	195,953.42	0.00	0.00	0.00	4,561,744.99	0.00	3,074,570.79	997,041.67	65,043.02	4,210,545.26	35,016,207.86	32,862,528.42	32,862,528.42
Accrued employee benefits - current portion	586,617.00	0.00	0.00	0.00	0.00	0.00	484,243.35	0.00	359,425.72	19,714.04	41,403.00	4,293,299.21	5,784,702.32	4,614,754.21	4,614,754.21
Postretirement medical benefits-current portion	3,529,035.00	75,557.00	101,926.00	0.00	0.00	0.00	610,034.00	0.00	622,711.00	54,259.00	86,713.00	0.00	5,080,235.00	5,758,103.00	5,758,103.00
Long term debt - current portion	2,979,552.94	0.00	0.00	0.00	0.00	0.00	761,500.65	0.00	1,148,395.85	0.00	2,275,000.00	0.00	7,164,449.44	5,042,198.23	5,042,198.23
Total Current Liabilities	**50,291,517.82**	**173,660.86**	**485,807.08**	**0.00**	**171,783.19**	**0.00**	**10,718,144.57**	**0.00**	**9,535,053.90**	**1,364,674.49**	**16,507,231.89**	**14,189,861.16**	**103,437,734.96**	**99,539,976.32**	**99,539,976.32**
Noncurrent Liabilities															
Obligations under life income agree	4,750.00	0.00	20,944.38	0.00	2,670,160.44	0.00	98,263.14	0.00	4,062.13	0.00	0.00	0.00	2,798,180.09	2,705,588.02	2,705,588.02
Government advances refundable	13,196,336.00	0.00	0.00	0.00	0.00	0.00	1,809,113.00	0.00	1,726,964.00	0.00	0.00	0.00	16,732,413.00	17,217,670.00	17,217,670.00
Accrued employee benefits	9,958,270.18	124,081.51	469,630.36	0.00	0.00	0.00	2,300,199.63	0.00	1,943,696.32	252,296.21	604,299.64	11,890,210.18	27,542,684.03	28,344,465.61	28,344,465.61
Postretirement medical benefits	32,225,684.00	686,708.00	926,365.00	0.00	0.00	0.00	5,544,365.00	0.00	5,761,578.00	493,140.00	788,102.00	0.00	46,425,942.00	43,100,130.00	43,100,130.00
Long term debt	228,454,987.14	0.00	142,167.51	0.00	0.00	0.00	95,054,935.03	0.00	74,572,527.81	0.00	13,655,417.02	0.00	411,880,034.51	412,437,090.12	412,437,090.12
Total Noncurrent Liabilities	**283,840,027.32**	**810,789.51**	**1,559,107.25**	**0.00**	**2,670,160.44**	**0.00**	**104,806,875.80**	**0.00**	**84,008,828.26**	**745,436.21**	**15,047,818.66**	**11,890,210.18**	**505,379,253.63**	**503,804,943.75**	**503,804,943.75**
TOTAL LIABILITIES	**334,131,545.14**	**984,450.37**	**2,044,914.33**	**0.00**	**2,841,943.63**	**0.00**	**115,525,020.37**	**0.00**	**93,543,882.16**	**2,110,110.70**	**31,555,050.55**	**26,080,071.34**	**608,816,988.59**	**603,344,920.07**	**603,344,920.07**
NET ASSETS															
Net Investment in Plant	248,707,973.20	863,697.42	4,946,813.90	0.00	0.00	0.00	70,117,580.62	0.00	48,116,477.83	2,213,466.59	31,092,688.65	4,474,734.68	410,533,432.89	386,119,069.40	386,119,069.40
Restricted Nonexpendable															
Historical gift value of endowment - campuses	47,696,530.06	45,090.71	2,159.07	0.00	0.00	0.00	6,662,565.93	0.00	4,141,940.87	1,546.85	14,814.86	6,887,522.25	65,452,170.60	55,157,589.06	48,248,419.86
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	102,745,223.53	0.00	0.00	2,258,770.41	0.00	0.00	0.00	0.00	105,003,993.94	95,556,371.01	88,216,647.50
Restricted Expendable															
Campuses															
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)	44,083,336.29	37,174,167.09	44,083,336.29
Market value of funds functioning as endowment	14,295,058.70	22,061.70	0.00	0.00	0.00	0.00	21,287.52	0.00	80,916.73	17,159.42	12,138.64	0.00	14,448,622.71	12,137,145.21	12,137,145.21
Grants, gifts and contracts	12,290,874.98	154,576.38	117,851.74	0.00	0.00	0.00	1,567,849.44	0.00	981,524.28	77,383.31	12,997.68	2,943,845.70	18,146,903.51	15,308,205.21	15,308,205.21
Life income and annuity funds	119,755.87	0.00	66,340.52	0.00	0.00	0.00	92,761.20	0.00	6,015.73	0.00	0.00	0.00	284,873.32	845,407.63	845,407.63
Loan funds	3,837,932.60	0.00	0.00	0.00	0.00	0.00	1,474,540.18	0.00	884,420.61	0.00	0.00	0.00	6,196,893.39	6,002,181.74	6,002,181.74
Affiliated Entities															
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	22,364,171.17	15,024,447.66	22,364,171.17
Other - affiliated entities	0.00	0.00	0.00	0.00	7,395,404.36	0.00	0.00	77,917.00	0.00	0.00	0.00	0.00	7,473,321.36	8,867,707.96	8,867,707.96
Unrestricted	68,437,415.91	985,471.77	657,705.18	0.00	1,525,603.26	0.00	14,984,495.82	2,350.28	9,589,143.42	(480,849.26)	(1,531,150.78)	10,717,262.91	104,887,448.51	71,262,286.17	71,262,286.17
TOTAL NET ASSETS	**436,246,857.53**	**2,098,336.20**	**5,836,898.73**	**0.00**	**132,018,590.58**	**0.00**	**96,703,050.03**	**4,350,849.43**	**65,226,220.75**	**1,830,374.25**	**29,614,386.38**	**24,949,603.81**	**798,875,167.69**	**703,454,578.14**	**703,454,578.14**
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
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**