## University System of New Hampshire Statement of Net Assets as of Fiscal Year 2009 Fiscal Period 14

		2009	200	8
		Year to Date Balance	Year to Date Balance	Final Balanc
ASSETS				
Current Assets				
Durrent Assets	Cash and cash equivalents	168,440,358.68	152,521,880.24	152,521,880.2
	Short term investments	44,886,236.04	66,326,371.27	66,326,371.2
	Accounts receivable	18,443,202.18	18,466,195.58	18,466,195.5
	Notes receivable - current portion	3,258,647.67	3,391,862.09	3,391,862.0
	Prepaid expenses and other current assets	5.827.073.85	5,002,874.49	5,002,874.4
	Interfund Borrowngs	(0.00)	0.00	0.0
	Current Asset - Other	206,415.86	151,473.79	151,473.7
	Pledges receivable - current portion	537,700.00	1,445,795.00	1,445,795.0
	Accounts receivable - State of NH appropriations	16,801,659.15	4,518,055.94	4,518,055.9
	Total Current Assets		251,824,508.40	251,824,508.4
Noncurrent Assets		, ,	, ,	, ,
	Debt proceeds held by others	22,034,304.59	32,194,848.97	32,194,848.9
	Long-term operating investments	5,042,467.17	6,830,121.43	6,830,121.4
	Endowment and similar investments - campuses	155,999,064.13	182,519,299.45	182,519,299.4
	Endowment and similar investments - affiliated entities	106,659,326.53	129,759,688.53	129,759,688.5
	Pledges Receivable	473,471.00	885,465.00	885,465.0
	Notes receivable	18,645,962.40	18,685,705.88	18,685,705.8
	Property and equipment, net	914,523,785.49	854,678,604.13	854,678,604.1
	Other assets	2,544,677.03	2,759,528.76	2,759,528.7
	Total Noncurrent Assets		1,228,313,262.15	1,228,313,262.1
	TOTAL ASSETS		1,480,137,770.55	1,480,137,770.5
LADULTIES	TOTAL ASSETS	1,404,324,331.77	1,460,137,770.33	1,400,137,770.3
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	44,945,956.39	43,061,645.20	43,061,645.2
	Deposits and deferred revenues	35,508,390.97	35,581,203.97	35,581,203.9
	Accrued employee benefits - current portion	7,612,130.73	6,544,170.96	6,544,170.9
	Postretirement medical benefits-current portion	5,170,447.00	5,116,720.00	5,116,720.0
	Long-term debt - current portion	71,090,055.29	8,583,470.89	8,583,470.8
	Total Current Liabilities	164,326,980.38	98,887,211.02	98,887,211.02
Noncurrent Liabilities				
	Obligations under life income agree	2,619,784.51	2,663,666.80	2,663,666.8
	Government advances refundable	16,418,190.00	16,804,692.00	16,804,692.0
	Accrued employee benefits	30,898,505.41	29,990,682.77	29,990,682.7
	Postretirement medical benefits	42,029,866.00	46,305,198.00	46,305,198.0
	Long-term debt	403,787,868.83	449,612,177.26	449,612,177.2
	Total Noncurrent Liabilities		545,376,416.83	545,376,416.8
	TOTAL LIABILITIES	660,081,195.13	644,263,627.85	644,263,627.8
NET ASSETS				
Net Investment in Plant		476,041,055.41	432,454,247.42	432,454,247.4
Restricted Nonexpendable		470,041,000.41	402,404,247.42	402,404,247.4
Restricted Noriexperidable	Historical wife value of and accompany	44 000 000 00	F0 F44 700 70	00 045 750 0
	Historical gift value of endowment - campuses	44,968,000.60	53,544,766.70	63,215,753.0
	Historical gift value of endowment - affiliated entities	76,690,665.37	87,886,955.15	99,235,627.9
Restricted Expendable				
Campuses				
	Accumulated net gains on endowment	45,833,454.30	55,504,440.68	45,833,454.3
	Market value of funds functioning as endowment	10,092,657.97	13,465,476.18	13,465,476.1
	Grants, gifts and contracts	18,832,873.88	19,936,008.84	19,936,008.8
	Life income and annuity funds	130,694.52	202,723.77	202,723.7
	Loan funds	6,331,226.21	6,332,307.61	6,332,307.6
Affiliated Entities				
	Accumulated net gains on endowment	24,088,019.35	35,436,692.14	24,088,019.3
	Other - affiliated entities	6,912,032.55	6,633,623.00	6,633,623.0
Unrestricted		114,322,476.48	124,476,901.21	124,476,901.2
	TOTAL NET ASSETS	824,243,156.64	835,874,142.70	835,874,142.7
Not Coded to Attribute	Accounts Not Coded - Account Type: 95	0.00	0.00	0.0
	Not Coded to Attribute		0.00	0.0
	TOTAL	0.00	0.00	0.00
	Difference (Assets - Liabilities) - Net Assets:		0.00	0.00
	Difference (Assets - Liabilities) - Net Assets:	(0.00)	0.00	0.00

## University System of New Hampshire Statement of Net Assets as of Fiscal Year 2009 Fiscal Period 14

		-	2009 2008		
		_	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS		_			
Current Assets					0.40.0.40.00.4.00.4
	Cash, cash equivalents, and operating investments		213,326,594.72	218,848,251.51	218,848,251.51
	Accounts receivable		18,443,202.18	18,466,195.58	18,466,195.58
	Notes receivable - current portion		3,258,647.67	3,391,862.09	3,391,862.09
	Prepaid expenses and other current assets Pledges receivable - current portion		6,033,489.71 537,700.00	5,154,348.28 1,445,795.00	5,154,348.28
	Accounts receivable - State of NH appropriations		16,801,659.15	4,518,055.94	1,445,795.00 4,518,055.94
		Current Assets	258,401,293.43	251,824,508.40	251,824,508.40
Noncurrent Assets	Total	Current Assets	250,401,293.43	251,624,506.40	251,624,506.40
Noncurrent Assets	Debt proceeds hold by others for construction purposes		22,034,304.59	32,194,848.97	32,194,848.97
	Debt proceeds held by others for construction purposes		5,042,467.17	6,830,121.43	6,830,121.43
	Long Term Investments  Endowment and similar investments - campuses		155,999,064.13	182,519,299.45	, ,
	Endowment and similar investments - campuses  Endowment and similar investments - affiliated entities		106,659,326.53	129,759,688.53	182,519,299.45 129,759,688.53
			473,471.00	885,465.00	885,465.00
	Pledges Receivable  Notes receivable		18,645,962.40	·	18,685,705.88
			914,523,785.49	18,685,705.88 854,678,604.13	854,678,604.13
	Property and equipment, net Other assets		2,544,677.03	2,759,528.76	2,759,528.76
		current Assets	1,225,923,058.34	1,228,313,262.15	1,228,313,262.15
	'	OTAL ASSETS	1,484,324,351.77	1,480,137,770.55	1,480,137,770.55
LIABILITIES					
Current Liabilities					
	Accounts payable and accrued expenses		44,945,956.39	43,061,645.20	43,061,645.20
	Deposits and deferred revenues		35,508,390.97	35,581,203.97	35,581,203.97
	Accrued employee benefits - current portion		7,612,130.73	6,544,170.96	6,544,170.96
	Postretirement medical benefits-current portion		5,170,447.00	5,116,720.00	5,116,720.00
	Long-term debt - current portion		71,090,055.29	8,583,470.89	8,583,470.89
Niconomica I inhilitica	Total Cu	rrent Liabilities	164,326,980.38	98,887,211.02	98,887,211.02
Noncurrent Liabilities	Obligations under life income agree		0.640.704.54	2 662 666 90	2 662 666 90
	Obligations under life income agree		2,619,784.51	2,663,666.80	2,663,666.80
	Government advances refundable		16,418,190.00	16,804,692.00	16,804,692.00
	Accrued employee benefits  Postretirement medical benefits		30,898,505.41 42,029,866.00	29,990,682.77 46,305,198.00	29,990,682.77
			403,787,868.83		46,305,198.00
	Long-term debt	rrent Liabilities	495,754,214.75	449,612,177.26 <b>545,376,416.83</b>	449,612,177.26 <b>545,376,416.83</b>
NET ASSETS	1017	AL LIABILITIES	660,081,195.13	644,263,627.85	644,263,627.85
Net Investment in Plant			476,041,055.41	432,454,247.42	432,454,247.42
Restricted -					
Nonexpendable			121,658,665.97	141,431,721.85	162,451,381.02
Expendable			112,220,958.78	137,511,272.22	116,491,613.05
			114,322,476.48	124,476,901.21	124,476,901.21
Unrestricted					835,874,142.70
Unrestricted	TOTA	L NET ASSETS	824.243.156.64	835.874.142.70	
Unrestricted	ТОТА	L NET ASSETS	824,243,156.64	835,874,142.70	000,074,142.70
Unrestricted  Not Coded to Attribute	ТОТА	L NET ASSETS	824,243,156.64	835,874,142.70	000,074,142.70
	Accounts Not Coded - Account Type: 95	L NET ASSETS	<b>824,243,156.64</b> 0.00	<b>835,874,142.70</b> 0.00	0.00
	Accounts Not Coded - Account Type: 95	L NET ASSETS			
	Accounts Not Coded - Account Type: 95		0.00	0.00	0.00