University System of New Hampshire Statement of Net Assets as of Fiscal Year 2010 Fiscal Period 12

		2010	200	9
		Year to Date Balance	Year to Date Balance	Final Balance
SSETS				
Current Assets				
Assets	Cash and cash equivalents	230,928,859.75	185,347,892.53	168,440,358.68
	Short term investments	18,446,192.12	17,214,602.22	44,886,236.04
	Accounts receivable	23,203,908.76	19,284,394.26	18,443,202.18
	Accounts receivable - State of NH appropriations	811,102.88	14,642,463.46	16,801,659.1
	Pledges receivable - current portion	537,700.00	1,333,795.00	537,700.00
	Notes receivable - current portion	3,410,129.93	3,439,504.51	3,258,647.6
	Prepaid expenses and other current assets	5,887,790.49	5,231,214.11	5,827,073.85
	Interfund Borrowngs	(0.00)	(0.00)	(0.00
	Current Asset - Other	206,415.86	151,473.79	206,415.86
	Total Current Assets	283,432,099.79	246,645,339.88	258,401,293.43
loncurrent Assets				
	Debt proceeds held by others	2,734,918.49	22,034,103.65	22,034,304.59
	Long-term operating investments	5,789,370.53	5,319,608.55	5,042,467.17
	Endowment and similar investments - campuses	180,783,121.01	158,553,303.84	155,245,628.9
	Endowment and similar investments - affiliated entities	124,360,276.00	108,937,395.59	107,412,761.74
	Pledges Receivable	473,471.00	860,465.00	473,471.00
	Notes receivable	19,838,774.86	18,429,305.56	18,645,962.40
	Property and equipment, net	903,852,970.33	882,365,392.20	914,523,785.49
	Other assets	2,367,897.88	2,591,144.26	2,544,677.0
	Total Noncurrent Assets	1,240,200,800.10	1,199,090,718.65	1,225,923,058.34
	TOTAL ASSETS	1,523,632,899.89	1,445,736,058.53	1,484,324,351.77
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	44,461,028.25	35,527,453.28	44,945,956.39
	Deposits and deferred revenues	36,754,307.26	36,521,437.09	35,508,390.9
	Accrued employee benefits - current portion	7,490,585.95	5,587,884.56	7,612,130.7
	Postretirement medical benefits-current portion	5,170,447.00	5,116,720.00	5,170,447.0
	Long-term debt - current portion	70,046,572.30	10,526,355.23	71,090,055.29
	Total Current Liabilities	163,922,940.76	93,279,850.16	164,326,980.38
Noncurrent Liabilities	Total Guitont Elabilities	100,022,040.10	00,210,000.10	104,020,000.00
Nonourient Elabilities	Obligations under life income agree	2,585,695.34	2,608,572.61	2.619.784.5
	Government advances refundable	16,418,190.00	16,804,692.00	16,418,190.00
	Accrued employee benefits	31,835,737.69	14,765,550.89	30,898,505.4
	Postretirement medical benefits	43,267,506.01	47,641,350.00	42,029,866.00
	Long-term debt	394,257,126.26	464,355,952.25	403,787,868.8
	Total Noncurrent Liabilities	488,364,255.30	546,176,117.75	495,754,214.7
	TOTAL LIABILITIES		639,455,967.91	660,081,195.1
NET ASSETS		, , , , , , , , , , , , , , , , , , , ,		
Net Investment in Plant		462,357,628.07	449,509,035.11	476,041,055.41
Restricted Nonexpendable				
	Historical gift value of endowment - campuses	89,371,181.76	46,547,459.83	75,543,680.9
	Historical gift value of endowment - affiliated entities	119,634,454.70	78,185,450.27	103,432,052.68
Restricted Expendable	Thistorical gift value of chaowinetic - animated challes	110,004,404.70	70,100,400.27	100,402,002.00
Campuses				
	Accumulated net gains on endowment	15,218,603.82	45,789,070.56	15,218,603.8
	Market value of funds functioning as endowment	11,242,828.54	10,287,155.12	10,092,657.9
	Grants, gifts and contracts	21,267,312.75	18,644,653.82	18,693,188.9
	Life income and annuity funds	80,163.19	58,289.47	63,776.3
	Loan funds	6,405,809.49	5,928,857.57	6,331,226.2
Affiliated Entities				
Affiliated Entities	S Accumulated net gains on endowment	(2,614,197.87)	24,132,403.09	(2,614,197.8
Affiliated Entities		(2,614,197.87) 10,417,713.28	24,132,403.09 8,459,418.05	
Affiliated Entities	Accumulated net gains on endowment	,		
	Accumulated net gains on endowment	,		7,118,635.6
	Accumulated net gains on endowment	10,417,713.28	8,459,418.05	7,118,635.6
	Accumulated net gains on endowment Other - affiliated entities	10,417,713.28 137,964,206.10	8,459,418.05 118,743,447.97	7,118,635.60 114,322,476.4
Unrestricted	Accumulated net gains on endowment Other - affiliated entities	10,417,713.28 137,964,206.10	8,459,418.05 118,743,447.97	7,118,635.60 114,322,476.48
Unrestricted	Accumulated net gains on endowment Other - affiliated entities	10,417,713.28 137,964,206.10	8,459,418.05 118,743,447.97	7,118,635.60 114,322,476.44 824,243,156.6 4
Affiliated Entities Unrestricted Not Coded to Attribute	Accumulated net gains on endowment Other - affiliated entities TOTAL NET ASSETS	10,417,713.28 137,964,206.10 871,345,703.83	8,459,418.05 118,743,447.97 806,285,240.86	(2,614,197.87 7,118,635.60 114,322,476.48 824,243,156.6 4
Unrestricted	Accounts Not Coded - Account Type: 95	10,417,713.28 137,964,206.10 871,345,703.83 0.00	8,459,418.05 118,743,447.97 806,285,240.86 0.00	7,118,635.60 114,322,476.48 824,243,156.6 4

University System of New Hampshire Statement of Net Assets as of Fiscal Year 2010 Fiscal Period 12

		2010 2009		
		Year to Date Balance	Year to Date Balance	Final Balance
ASSETS				
Current Assets				
	Cash, cash equivalents, and operating investments	249,375,051.87	202,562,494.75	213,326,594.72
	Accounts receivable	23,203,908.76	19,284,394.26	18,443,202.18
	Accounts receivable - State of NH appropriations	811,102.88	14,642,463.46	16,801,659.15
	Pledges receivable - current portion	537,700.00	1,333,795.00	537,700.00
	Notes receivable - current portion	3,410,129.93	3,439,504.51	3,258,647.67
	Prepaid expenses and other current assets	6,094,206.35	5,382,687.90	6,033,489.71
Niaman Manaka	Total Current Assets	283,432,099.79	246,645,339.88	258,401,293.43
Noncurrent Assets	Dobt proceeds held by others for construction purposes	2 724 049 40	22 024 102 65	22 024 204 50
	Debt proceeds held by others for construction purposes	2,734,918.49	22,034,103.65	22,034,304.59
	Long Term Investments	5,789,370.53	5,319,608.55	5,042,467.17
	Endowment and similar investments - campuses	180,783,121.01	158,553,303.84	155,245,628.92
	Endowment and similar investments - affiliated entities	124,360,276.00	108,937,395.59	107,412,761.74
	Pledges Receivable	473,471.00	860,465.00	473,471.00
	Notes receivable	19,838,774.86	18,429,305.56	18,645,962.40
	Property and equipment, net	903,852,970.33	882,365,392.20	914,523,785.49
	Other assets	2,367,897.88	2,591,144.26	2,544,677.03
	Total Noncurrent Assets	, , , , , , , , , , , , , , , , , , , ,	1,199,090,718.65	1,225,923,058.34
	TOTAL ASSETS	1,523,632,899.89	1,445,736,058.53	1,484,324,351.77
LIABILITIES				
Current Liabilities				
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	Deposits and deferred revenues	36,754,307.26	36,521,437.09	35,508,390.97
	Accrued employee benefits - current portion	7,490,585.95	5,587,884.56	7,612,130.73
	Postretirement medical benefits-current portion	5,170,447.00	5,116,720.00	5,170,447.00
	Long-term debt - current portion	70,046,572.30	10,526,355.23	71,090,055.29
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	Obligations under life income agree	2,585,695.34	2,608,572.61	2,619,784.51
	Government advances refundable	16,418,190.00	16,804,692.00	16,418,190.00
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	Postretirement medical benefits	43,267,506.01	47,641,350.00	42,029,866.00
	Long-term debt	394,257,126.26	464,355,952.25	403,787,868.83
	Total Noncurrent Liabilities	488,364,255.30	546,176,117.75	495,754,214.75
	TOTAL LIABILITIES	652,287,196.06	639,455,967.91	660,081,195.13
NET ASSETS				
Net Investment in Plant		462,357,628.07	449,509,035.11	476,041,055.41
Restricted -		- , ,-=	-,,	-,- ,
Nonexpendable		209,005,636.46	124,732,910.10	178,975,733.67
Expendable		62,018,233.20	113,299,847.68	54,903,891.08
Unrestricted		137,964,206.10	118,743,447.97	114,322,476.48
	TOTAL NET ASSETS	871,345,703.83	806,285,240.86	824,243,156.64
Not Coded to Attribute	Accounts Not Coded - Account Type: 95	0.00	0.00	0.00
	Not Coded to Attribute		0.00	0.00
	TOTAL		0.00	0.00
	Difference (Assets - Liabilities) - Net Assets	: (0.00)	(5,150.24)	(0.00)