## University System of New Hampshire Statement of Net Assets as of Fiscal Year 2012 Fiscal Period 02

			2012	201	1
			Year to Date Balance	Year to Date Balance	Final Baland
ASSETS					
Current Assets					
	Cash and cash equivalents		334,981,417.78	275,290,378.08	272,820,492.4
	Short term investments		1,487,541.67	2,081,358.43	21,693,163.9
	Accounts receivable		147,906,585.12	134,464,840.73	31,015,546.6
	Accounts receivable - State of NH appropriations		2,757,672.33	6,250,909.80	14,228,151.8
	Pledges receivable - current portion		344,400.00	583,200.00	344,400.0
	Notes receivable - current portion		3,606,766.74	3,377,393.25	3,606,266.7
	Prepaid expenses and other current assets Interfund Borrowngs		2,766,392.99 0.00	2,656,223.75 0.00	6,365,811.9 0.0
	Current Asset - Other		171,865.71	206,415.86	171,865.7
		I Current Assets	494,022,642.34	424,910,719.90	350,245,699.3
Noncurrent Assets			,,	,,	000,210,00010
	Debt proceeds held by others		7,416,008.86	1,617,043.53	7,608,260.8
	Long-term operating investments		6,593,410.63	5,538,732.88	6,593,410.6
	Endowment and similar investments - campuses		227,506,943.65	180,334,414.99	227,388,291.7
	Endowment and similar investments - affiliated entities		140,209,001.68	117,676,442.48	140,122,677.7
	Pledges Receivable		974,264.00	1,168,782.00	974,264.0
	Notes receivable		20,786,636.52	20,674,934.14	19,789,288.6
	Property and equipment, net		922,411,593.04	928,679,054.71	930,919,220.1
	Other assets		26,436,800.27	30,304,364.13	26,498,569.7
	Total No	ncurrent Assets	1,352,334,658.65	1,285,993,768.86	1,359,893,983.5
		TOTAL ASSETS	1,846,357,300.99	1,710,904,488.76	1,710,139,682.8
LIABILITIES					
Current Liabilities					
	Accounts payable and accrued expenses		20,771,619.87	16,522,914.15	59,975,550.8
	Deposits and deferred revenues		25,902,083.31	16,438,172.43	42,048,603.18
	Accrued employee benefits - current portion		8,726,660.83	6,012,005.21	8,916,851.1
	Postretirement medical benefits-current portion		5,235,896.00	4,705,964.00	5,235,896.0
	Long-term debt - current portion		11,702,588.96	60,561,572.30	11,437,588.9
	Total Co	urrent Liabilities	72,338,848.97	104,240,628.09	127,614,490.00
Noncurrent Liabilities					
	Obligations under life income agree		2,597,920.94	2,593,043.33	2,597,920.9
	Government advances refundable		16,260,296.00	16,339,310.00	16,260,296.0
	Accrued employee benefits		32,529,982.43	33,429,744.70	32,540,494.7
	Postretirement medical benefits		47,505,318.01	42,814,363.01	47,299,048.0
	Long-term debt		438,536,196.06	393,973,845.23	449,035,050.00
	Deferred obligations - interest swaps		24,705,494.39	27,965,929.45	24,705,494.3
	Total Nonce	urrent Liabilities	562,135,207.83	517,116,235.72	572,438,304.12
	тот	TAL LIABILITIES	634,474,056.80	621,356,863.81	
NET ASSETS	тот	TAL LIABILITIES	634,474,056.80		
	ТОТ	TAL LIABILITIES	<b>634,474,056.80</b> 487,339,566.55		700,052,794.1
Net Investment in Plant	тот	TAL LIABILITIES		621,356,863.81	700,052,794.1
Net Investment in Plant		TAL LIABILITIES		621,356,863.81	<b>700,052,794.1</b> 5
Net Investment in Plant	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities	TAL LIABILITIES	487,339,566.55	<b>621,356,863.81</b> 484,262,323.99	700,052,794.18 492,675,182.20 85,625,733.8 110,745,680.04
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities	TAL LIABILITIES	487,339,566.55 85,697,503.55	<b>621,356,863.81</b> 484,262,323.99 81,462,491.08	700,052,794.1 492,675,182.2 85,625,733.8
Net Investment in Plant Restricted Nonexpendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities	TAL LIABILITIES	487,339,566.55 85,697,503.55 111,104,926.53	484,262,323.99 81,462,491.08 106,699,202.51	700,052,794.13 492,675,182.20 85,625,733.8 110,745,680.04
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment	TAL LIABILITIES	487,339,566.55 85,697,503.55 111,104,926.53 34,790,662.88	621,356,863.81 484,262,323.99 81,462,491.08 106,699,202.51 19,935,522.74	700,052,794.11 492,675,182.24 85,625,733.8 110,745,680.04
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment Market value of funds functioning as endowment	TAL LIABILITIES	487,339,566.55 85,697,503.55 111,104,926.53 34,790,662.88 12,207,537.54	621,356,863.81 484,262,323.99 81,462,491.08 106,699,202.51 19,935,522.74 10,752,075.44	700,052,794.11 492,675,182.20 85,625,733.8 110,745,680.04 34,790,662.86 12,208,168.59
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts	TAL LIABILITIES	487,339,566.55 85,697,503.55 111,104,926.53 34,790,662.88	621,356,863.81 484,262,323.99 81,462,491.08 106,699,202.51 19,935,522.74	700,052,794.13 492,675,182.20 85,625,733.8 110,745,680.04
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment Market value of funds functioning as endowment	TAL LIABILITIES	487,339,566.55 85,697,503.55 111,104,926.53 34,790,662.88 12,207,537.54 13,966,289.32	484,262,323.99 81,462,491.08 106,699,202.51 19,935,522.74 10,752,075.44 10,597,707.11	700,052,794.13 492,675,182.20 85,625,733.8 110,745,680.04 34,790,662.81 12,208,168.55 24,511,323.06 100,843.30
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds	TAL LIABILITIES	487,339,566.55 85,697,503.55 111,104,926.53 34,790,662.88 12,207,537.54 13,966,289.32 100,843.36	484,262,323.99 81,462,491.08 106,699,202.51 19,935,522.74 10,752,075.44 10,597,707.11 73,473.49	700,052,794.13 492,675,182.20 85,625,733.8 110,745,680.04 34,790,662.81 12,208,168.55 24,511,323.06 100,843.30
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuse	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds	TAL LIABILITIES	487,339,566.55 85,697,503.55 111,104,926.53 34,790,662.88 12,207,537.54 13,966,289.32 100,843.36 6,442,558.43	484,262,323.99 81,462,491.08 106,699,202.51 19,935,522.74 10,752,075.44 10,597,707.11 73,473.49 6,471,760.62	700,052,794.13 492,675,182.20 85,625,733.8 110,745,680.04 34,790,662.86 12,208,168.56 24,511,323.06 100,843.36 6,450,516.96
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuse	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds	TAL LIABILITIES	487,339,566.55 85,697,503.55 111,104,926.53 34,790,662.88 12,207,537.54 13,966,289.32 100,843.36	484,262,323.99 81,462,491.08 106,699,202.51 19,935,522.74 10,752,075.44 10,597,707.11 73,473.49	700,052,794.13 492,675,182.20 85,625,733.8 110,745,680.04 34,790,662.88 12,208,168.58 24,511,323.00 100,843.30 6,450,516.90 21,038,865.76
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuse	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds  Accumulated net gains on endowment	TAL LIABILITIES	487,339,566.55 85,697,503.55 111,104,926.53 34,790,662.88 12,207,537.54 13,966,289.32 100,843.36 6,442,558.43 21,038,865.78	484,262,323.99  81,462,491.08 106,699,202.51  19,935,522.74 10,752,075.44 10,597,707.11 73,473.49 6,471,760.62 3,942,314.05	700,052,794.13 492,675,182.20 85,625,733.8 110,745,680.04 34,790,662.88 12,208,168.58 24,511,323.00 100,843.30 6,450,516.90 21,038,865.76
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuse  Affiliated Entitie	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds  Accumulated net gains on endowment	TAL LIABILITIES	487,339,566.55 85,697,503.55 111,104,926.53 34,790,662.88 12,207,537.54 13,966,289.32 100,843.36 6,442,558.43 21,038,865.78	484,262,323.99  81,462,491.08 106,699,202.51  19,935,522.74 10,752,075.44 10,597,707.11 73,473.49 6,471,760.62 3,942,314.05	700,052,794.13 492,675,182.20 85,625,733.8 110,745,680.04 34,790,662.81 12,208,168.55 24,511,323.06 100,843.30
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuse  Affiliated Entitie	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds  Accumulated net gains on endowment Other - affiliated entities	AL NET ASSETS	487,339,566.55 85,697,503.55 111,104,926.53 34,790,662.88 12,207,537.54 13,966,289.32 100,843.36 6,442,558.43 21,038,865.78 13,506,688.80	484,262,323.99  81,462,491.08 106,699,202.51  19,935,522.74 10,752,075.44 10,597,707.11 73,473.49 6,471,760.62  3,942,314.05 11,004,836.94	700,052,794.13 492,675,182.20 85,625,733.8 110,745,680.04 34,790,662.81 12,208,168.51 24,511,323.01 100,843.31 6,450,516.90 21,038,865.73 13,244,154.83
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuse  Affiliated Entitie	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds  Accumulated net gains on endowment Other - affiliated entities		487,339,566.55 85,697,503.55 111,104,926.53 34,790,662.88 12,207,537.54 13,966,289.32 100,843.36 6,442,558.43 21,038,865.78 13,506,688.80 425,687,801.45	621,356,863.81 484,262,323.99 81,462,491.08 106,699,202.51 19,935,522.74 10,752,075.44 10,597,707.11 73,473.49 6,471,760.62 3,942,314.05 11,004,836.94 354,346,476.22	700,052,794.1 492,675,182.2 85,625,733.8 110,745,680.0 34,790,662.8 12,208,168.5 24,511,323.0 100,843.3 6,450,516.9 21,038,865.7 13,244,154.8 208,695,757.1
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuse  Affiliated Entitie  Unrestricted	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds  Accumulated net gains on endowment Other - affiliated entities		487,339,566.55 85,697,503.55 111,104,926.53 34,790,662.88 12,207,537.54 13,966,289.32 100,843.36 6,442,558.43 21,038,865.78 13,506,688.80 425,687,801.45	621,356,863.81 484,262,323.99 81,462,491.08 106,699,202.51 19,935,522.74 10,752,075.44 10,597,707.11 73,473.49 6,471,760.62 3,942,314.05 11,004,836.94 354,346,476.22	700,052,794.13 492,675,182.20 85,625,733.8 110,745,680.04 34,790,662.8i 12,208,168.5i 24,511,323.0i 100,843.3i 6,450,516.9i 21,038,865.7i 13,244,154.8i 208,695,757.1i 1,010,086,888.7i
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuse  Affiliated Entitie  Unrestricted	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds  Accumulated net gains on endowment Other - affiliated entities  TOTA  Accounts Not Coded - Account Type: 95		487,339,566.55 85,697,503.55 111,104,926.53 34,790,662.88 12,207,537.54 13,966,289.32 100,843.36 6,442,558.43 21,038,865.78 13,506,688.80 425,687,801.45 1,211,883,244.19	621,356,863.81  484,262,323.99  81,462,491.08 106,699,202.51  19,935,522.74 10,752,075.44 10,597,707.11 73,473.49 6,471,760.62  3,942,314.05 11,004,836.94  354,346,476.22 1,089,548,184.19	700,052,794.13  492,675,182.26  85,625,733.8 110,745,680.06  34,790,662.86 12,208,168.56 24,511,323.06 100,843.36 6,450,516.96  21,038,865.76 13,244,154.86
	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds  Accumulated net gains on endowment Other - affiliated entities  TOTA  Accounts Not Coded - Account Type: 95	AL NET ASSETS	487,339,566.55 85,697,503.55 111,104,926.53 34,790,662.88 12,207,537.54 13,966,289.32 100,843.36 6,442,558.43 21,038,865.78 13,506,688.80 425,687,801.45 1,211,883,244.19	484,262,323.99  81,462,491.08 106,699,202.51  19,935,522.74 10,752,075.44 10,597,707.11 73,473.49 6,471,760.62 3,942,314.05 11,004,836.94  354,346,476.22 1,089,548,184.19	700,052,794.13 492,675,182.20 85,625,733.8 110,745,680.04 34,790,662.81 12,208,168.53 24,511,323.03 100,843.31 6,450,516.90 21,038,865.73 13,244,154.83 208,695,757.10 1,010,086,888.74

## University System of New Hampshire Statement of Net Assets as of Fiscal Year 2012 Fiscal Period 02

	_	2012 2011		
	-	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS	-			
Current Assets				
	Cash, cash equivalents, and operating investments	336,468,959.45	277,371,736.51	294,513,656.4
	Accounts receivable	147,906,585.12	134,464,840.73	31,015,546.69
	Accounts receivable - State of NH appropriations	2,757,672.33	6,250,909.80	14,228,151.89
	Pledges receivable - current portion	344,400.00	583,200.00	344,400.00
	Notes receivable - current portion	3,606,766.74	3,377,393.25	3,606,266.74
	Prepaid expenses and other current assets	2,938,258.70	2,862,639.61	6,537,677.63
Nanaumant Assats	Total Current Assets	494,022,642.34	424,910,719.90	350,245,699.30
Noncurrent Assets	Dobt proceeds hold by others for construction purposes	7,416,008.86	1,617,043.53	7,608,260.86
	Debt proceeds held by others for construction purposes  Long Term Investments	6,593,410.63	5,538,732.88	6,593,410.6
	Endowment and similar investments - campuses	227,506,943.65	180,334,414.99	227,388,291.7
	Endowment and similar investments - campuses  Endowment and similar investments - affiliated entities	140,209,001.68	117,676,442.48	140,122,677.74
	Pledges Receivable	974,264.00	1,168,782.00	974,264.00
	Notes receivable	20,786,636.52	20,674,934.14	19,789,288.6
	Property and equipment, net	922,411,593.04	928,679,054.71	930,919,220.1
	Other assets	26,436,800.27	30,304,364.13	26,498,569.77
	Total Noncurrent Assets	1,352,334,658.65	1,285,993,768.86	1,359,893,983.53
	TOTAL ASSETS	1,846,357,300.99	1,710,904,488.76	1,710,139,682.89
LIABILITIES		1,010,001,000.00	.,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Current Liabilities				
Carrent Liabilities	Accounts payable and accrued expenses	20,771,619.87	16,522,914.15	59,975,550.8
	Deposits and deferred revenues	25,902,083.31	16,438,172.43	42,048,603.18
	Accrued employee benefits - current portion	8,726,660.83	6,012,005.21	8,916,851.1
	Postretirement medical benefits-current portion	5,235,896.00	4,705,964.00	5,235,896.0
	Long-term debt - current portion	11,702,588.96	60,561,572.30	11,437,588.9
	Total Current Liabilities	72,338,848.97	104,240,628.09	127,614,490.06
Noncurrent Liabilities		,000,010101	10 1,2 10,020100	,,
	Obligations under life income agree	2,597,920.94	2,593,043.33	2,597,920.94
	Government advances refundable	16,260,296.00	16,339,310.00	16,260,296.00
	Accrued employee benefits	32,529,982.43	33,429,744.70	32,540,494.73
	Postretirement medical benefits	47,505,318.01	42,814,363.01	47,299,048.00
	Long-term debt	438,536,196.06	393,973,845.23	449,035,050.06
	Deferred obligations - interest swaps	24,705,494.39	27,965,929.45	24,705,494.39
	Total Noncurrent Liabilities	562,135,207.83	517,116,235.72	572,438,304.12
	TOTAL LIABILITIES	634,474,056.80	621,356,863.81	700,052,794.18
NET ASSETS				
Not Investment in Diant		407 220 Eee EE	494 262 222 00	400 G7E 400 00
Net Investment in Plant		487,339,566.55	484,262,323.99	492,675,182.26
Restricted -		100 000 100 00	100 101 000 50	400.074.440.01
Nonexpendable		196,802,430.08	188,161,693.59	196,371,413.8
Expendable		102,053,446.11	62,777,690.39	112,344,535.44
Unrestricted		425,687,801.45	354,346,476.22	208,695,757.10
	TOTAL NET ASSETS	1,211,883,244.19	1,089,548,184.19	1,010,086,888.71
Not Coded to Attribute				
	Accounts Not Coded - Account Type: 95	0.00	329.00	0.00
		4.40	***	
	Not Coded to Attribute	0.00	329.00	
		0.00 0.00	329.00 329.00	0.00