## University System of New Hampshire Statement of Net Assets as of Fiscal Year 2012 Fiscal Period 05

		2012	2012 2011	
		Year to Date Balance	Year to Date Balance	Final Balance
ASSETS				
Current Assets				
	Cash and cash equivalents	350,814,741.78	297,775,737.32	272,820,492.4
	Short term investments	1,498,506.98	1,081,355.43	21,693,163.9
	Accounts receivable	222,689,362.50	210,385,984.35	31,015,546.6
	Accounts receivable - State of NH appropriations	1,033,654.15	2,356,531.62	14,228,151.8
	Pledges receivable - current portion	344,400.00	583,200.00	344,400.0
	Notes receivable - current portion	3,606,150.90	3,377,982.43	3,606,266.7
	Prepaid expenses and other current assets	2,766,879.27	2,575,732.77	6,365,811.9
	Interfund Borrowngs	0.00	0.00	0.0
	Current Asset - Other	171,865.71	206,415.86	171,865.7
	Total Current Asse	s 582,925,561.29	518,342,939.78	350,245,699.3
Noncurrent Assets				
	Debt proceeds held by others	2,533,180.98	751,040.92	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	231,446,107.73	192,466,099.89	227,388,291.7
	Endowment and similar investments - affiliated entities	140,177,224.78	118,428,801.91	140,122,677.7
	Pledges Receivable	974,264.00	1,168,782.00	974,264.0
	Notes receivable	20,703,310.48	20,664,490.43	19,789,288.6
	Property and equipment, net	910,993,171.45	916,376,643.47	930,919,220.1
	Other assets	26,344,146.02	30,260,169.33	26,498,569.7
	Total Noncurrent Asse	ts 1,339,764,816.07	1,285,654,760.83	1,359,893,983.5
	TOTAL ASSET	S 1,922,690,377.36	1,803,997,700.61	1,710,139,682.8
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	28,723,030.56	26,571,426.97	59,975,550.8
	Deposits and deferred revenues	20,900,059.29	20,241,664.10	42,048,603.18
	Accrued employee benefits - current portion	8,719,261.34	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	96,634,811.19	60,561,572.30	96,369,811.19
	Total Current Liabilitie	s 160,213,058.38	118,092,632.58	212,546,712.29
Noncurrent Liabilities				
	Obligations under life income agree	2,562,860.40	2,597,295.38	2,597,920.94
	Government advances refundable	16,260,296.00	16,339,310.00	16,260,296.00
	Accrued employee benefits	32,524,417.61	33,429,744.70	32,540,494.73
	Postretirement medical benefits	47,814,729.01	43,123,814.01	47,299,048.00
	Long-term debt	353,678,957.27	393,830,800.40	364,102,827.8
	Deferred obligations - interest swaps	24,705,494.39	27,965,929.45	24,705,494.39
	Total Noncurrent Liabilitie	s 477,546,754.68	517,286,893.94	487,506,081.89
	TOTAL LIABILITIE	S 637,759,813.06	635,379,526.52	700,052,794.18
NET ASSETS				
Net Investment in Plant		477,409,150.10	473,581,447.10	492,675,182.2
Restricted Nonexpendable				
	Historical gift value of endowment - campuses		83,437,656.54	85,625,733.8
	riistorical giit value of chaowinent - campases	84,027,459.93		
		84,027,459.93 111,701,645.47	107,125,428.33	
Restricted Expendable Campuses	Historical gift value of endowment - affiliated entities			· ·
	Historical gift value of endowment - affiliated entities	111,701,645.47	107,125,428.33	110,745,680.04
	Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment	111,701,645.47 34,790,662.88	19,935,522.74	110,745,680.04 34,790,662.8
	Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment  Market value of funds functioning as endowment	111,701,645.47 34,790,662.88 12,208,087.54	107,125,428.33 19,935,522.74 10,753,741.44	34,790,662.8a 12,208,168.5
	Historical gift value of endowment - affiliated entities  Accumulated net gains on endowment  Market value of funds functioning as endowment  Grants, gifts and contracts	34,790,662.88 12,208,087.54 23,691,688.08	19,935,522.74 10,753,741.44 18,375,425.32	34,790,662.8 12,208,168.5 24,511,323.0
	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	34,790,662.88 12,208,087.54 23,691,688.08 100,578.81	19,935,522.74 10,753,741.44 18,375,425.32 73,473.49	34,790,662.8 12,208,168.5 24,511,323.0 100,843.3
	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	34,790,662.88 12,208,087.54 23,691,688.08	19,935,522.74 10,753,741.44 18,375,425.32	34,790,662.8t 12,208,168.5t 24,511,323.0t 100,843.3t
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	34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27	19,935,522.74 19,753,741.44 18,375,425.32 73,473.49 6,535,487.93	34,790,662.88 12,208,168.58 24,511,323.08 100,843.38 6,450,516.90
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	34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,865.78	19,935,522.74 19,935,522.74 10,753,741.44 18,375,425.32 73,473.49 6,535,487.93 3,942,314.05	34,790,662.8 12,208,168.5 24,511,323.0 100,843.3 6,450,516.9 21,038,865.7
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	34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27	19,935,522.74 19,753,741.44 18,375,425.32 73,473.49 6,535,487.93	34,790,662.8 12,208,168.5 24,511,323.0 100,843.3 6,450,516.9 21,038,865.7
Campuses Affiliated Entities	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	34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,865.78 9,183,371.53	19,935,522.74 10,753,741.44 18,375,425.32 73,473.49 6,535,487.93 3,942,314.05 10,465,243.46	34,790,662.88 12,208,168.58 24,511,323.08 100,843.36 6,450,516.90 21,038,865.78 13,244,154.85
Campuses Affiliated Entities	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	34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,865.78 9,183,371.53	19,935,522.74 19,935,522.74 10,753,741.44 18,375,425.32 73,473.49 6,535,487.93 3,942,314.05	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
Campuses Affiliated Entities	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	34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,865.78 9,183,371.53	19,935,522.74 19,935,522.74 10,753,741.44 18,375,425.32 73,473.49 6,535,487.93 3,942,314.05 10,465,243.46 434,392,433.72	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
Campuses  Affiliated Entities	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	34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,865.78 9,183,371.53	19,935,522.74 19,935,522.74 10,753,741.44 18,375,425.32 73,473.49 6,535,487.93 3,942,314.05 10,465,243.46 434,392,433.72	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
Campuses  Affiliated Entities	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	34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,865.78 9,183,371.53	19,935,522.74 19,935,522.74 10,753,741.44 18,375,425.32 73,473.49 6,535,487.93 3,942,314.05 10,465,243.46 434,392,433.72	34,790,662.88 12,208,168.59 24,511,323.08 100,843.30 6,450,516.90 21,038,865.78 13,244,154.88 208,695,757.10 1,010,086,888.74
	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  TOTAL NET ASSET	34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,865.78 9,183,371.53 504,274,004.91 S 1,284,930,564.30	19,935,522.74 10,753,741.44 18,375,425.32 73,473.49 6,535,487.93 3,942,314.05 10,465,243.46 434,392,433.72 1,168,618,174.12	34,790,662.88 12,208,168.58 24,511,323.08 100,843.36 6,450,516.90 21,038,865.78 13,244,154.88 208,695,757.16 1,010,086,888.71
Campuses  Affiliated Entities	Accumulated net gains on endowment  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  TOTAL NET ASSET  Accounts Not Coded - Account Type: 95	34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,865.78 9,183,371.53 504,274,004.91 S 1,284,930,564.30	19,935,522.74 10,753,741.44 18,375,425.32 73,473.49 6,535,487.93 3,942,314.05 10,465,243.46 434,392,433.72 1,168,618,174.12	34,790,662.88 12,208,168.59 24,511,323.08 100,843.36 6,450,516.90 21,038,865.78

## University System of New Hampshire Statement of Net Assets as of Fiscal Year 2012 Fiscal Period 05

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	-	2012	2011 Year to Date Balance	11 Final Balance
ASSETS	-	Year to Date Balance	Year to Date Balance	Finai Baianc
Current Assets				
our on Addeto	Cash, cash equivalents, and operating investments	352,313,248.76	298,857,092.75	294,513,656.4°
	Accounts receivable	222,689,362.50	210,385,984.35	31,015,546.69
	Accounts receivable - State of NH appropriations	1,033,654.15	2,356,531.62	14,228,151.89
	Pledges receivable - current portion	344,400.00	583,200.00	344,400.00
	Notes receivable - current portion	3,606,150.90	3,377,982.43	3,606,266.74
	Prepaid expenses and other current assets	2,938,744.98	2,782,148.63	6,537,677.63
	Total Current Assets	582,925,561.29	518,342,939.78	350,245,699.36
Noncurrent Assets				
	Debt proceeds held by others for construction purposes	2,533,180.98	751,040.92	7,608,260.86
	Long Term Investments	6,593,410.63	5,538,732.88	6,593,410.63
	Endowment and similar investments - campuses	231,446,107.73	192,466,099.89	227,388,291.75
	Endowment and similar investments - affiliated entities	140,177,224.78	118,428,801.91	140,122,677.74
	Pledges Receivable	974,264.00	1,168,782.00	974,264.00
	Notes receivable	20,703,310.48 910,993,171.45	20,664,490.43 916,376,643.47	19,789,288.63 930,919,220.15
	Property and equipment, net Other assets	26,344,146.02	30,260,169.33	26,498,569.77
	Total Noncurrent Assets	1,339,764,816.07	1,285,654,760.83	1,359,893,983.53
	TOTAL ASSETS	1,922,690,377.36	1,803,997,700.61	1,710,139,682.89
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Current Liabilities				
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	Postretirement medical benefits-current portion	5,235,896.00	4,705,964.00	5,235,896.00
	Long-term debt - current portion	96,634,811.19	60,561,572.30	96,369,811.19
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	Government advances refundable	16,260,296.00	16,339,310.00	16,260,296.00
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	Postretirement medical benefits	47,814,729.01	43,123,814.01	47,299,048.00
	Long-term debt	353,678,957.27	393,830,800.40	364,102,827.83
	Deferred obligations - interest swaps	24,705,494.39	27,965,929.45	24,705,494.39
	Total Noncurrent Liabilities	477,546,754.68	517,286,893.94	487,506,081.89
	TOTAL LIABILITIES	637,759,813.06	635,379,526.52	700,052,794.18
NET ASSETS	TOTAL EMBERNES	037,703,013.00	000,070,020.02	700,032,734.10
NET AGGETG				
Net Investment in Plant		477,409,150.10	473,581,447.10	492,675,182.26
Restricted -		477,400,100.10	470,001,447.10	402,070,102.20
Nonexpendable		195,729,105.40	190,563,084.87	196,371,413.85
Honoxpendable		100,720,100.40	100,000,004.07	100,071,410.00
Expendable		107,518,303.89	70,081,208.43	112,344,535.44
Unrestricted		504,274,004.91	434,392,433.72	208,695,757.16
Onlestricted	TOTAL NET ASSETS	1,284,930,564.30	1,168,618,174.12	1,010,086,888.71
	TOTAL NET ASSETS	1,204,930,364.30	1,100,010,174.12	1,010,000,000.71
Not Coded to Attribute				
	Accounts Not Coded - Account Type: 95	0.00	0.00	0.00
	Not Coded to Attribute	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00
	Difference (Assets - Liabilities) - Net Assets:	0.00	(0.03)	(0.00
	Difference (Assets - Liabilities) - Net Assets:	0.00	(0.03)	(0.0)