University System of New Hampshire Statement of Net Assets as of Fiscal Year 2012 Fiscal Period 11

		2012 Vear to Date Balance	201 Year to Date Balance	1 Final Balanc
ASSETS Current Assets				
Surrent Assets	Cash and cash equivalents	295,634,490.08	318,983,609.64	272,820,492.4
	Short term investments	1,719,486.37	1,080,341.81	21,693,163.9
	Accounts receivable	21,138,147.78	26,152,113.27	31,015,546.6
	Accounts receivable - State of NH appropriations	1,204,639.34	6,395,947.27	14,228,151.8
	Pledges receivable - current portion	344,400.00	593,200.00	344,400.0
	Notes receivable - current portion	3,605,920.99	3,413,547.58	3,606,266.7
	Prepaid expenses and other current assets	4,602,304.38	3,228,062.90	6,365,811.9
	Interfund Borrowngs	0.00	0.00	0.0
	Current Asset - Other	171,865.71	206,415.86	171,865.7
N	Total Current Ass	sets 328,421,254.65	360,053,238.33	350,245,699.3
Noncurrent Assets	Debt proceeds held by others	1,035,998.51	476,662.78	7,608,260.8
	Long-term operating investments	6,282,382.33	6,349,687.98	6,593,410.6
	Endowment and similar investments - campuses	276,671,068.97	218,026,874.68	227,388,291.7
	Endowment and similar investments - campuses	131,225,055.68	134,363,359.69	140,122,677.7
	Pledges Receivable			974.264.0
	Pleages Receivable Notes receivable	974,264.00 20 707 377 14	1,119,678.00 20 494 117 32	- ,
		20,707,377.14	20,494,117.32 906,423,348.93	19,789,288.6
	Property and equipment, net Other assets	934,443,263.96		930,919,220.1
		26,658,332.14	30,171,779.73	26,498,569.7
	Total Noncurrent Ass	, , , , , , , , , , , , , , , , , , , ,	1,317,425,509.11	1,359,893,983.5
	TOTAL ASSE	ETS 1,726,418,997.38	1,677,478,747.44	1,710,139,682.8
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	34,543,524.51	33,787,628.23	59,975,550.8
	Deposits and deferred revenues	36,467,922.45	35,714,181.50	42,048,603.1
	Accrued employee benefits - current portion	8,719,261.34	6,009,842.12	8,916,851.1
	Postretirement medical benefits-current portion	5,235,896.00	5,022,574.00	5,235,896.0
	Long-term debt - current portion	11,877,588.96	11,448,476.98	96,369,811.1
	Total Current Liabilit	ties 96,844,193.26	91,982,702.83	212,546,712.2
Noncurrent Liabilities				
	Obligations under life income agree	2,640,361.98	2,574,898.94	2,597,920.9
	Government advances refundable	16,260,296.00	16,339,310.00	16,260,296.0
	Accrued employee benefits	31,694,204.95	33,408,622.04	32,540,494.7
	Postretirement medical benefits	47,299,048.00	45,483,235.00	47,299,048.0
	Long-term debt	434,877,533.74	442,275,681.12	364,102,827.8
	Deferred obligations - interest swaps	24,705,494.39	27,965,929.45	24,705,494.3
	Total Noncurrent Liabili	,.,	568,047,676.55	487,506,081.8
	TOTAL LIABILIT	IES 654,321,132.32	660,030,379.38	700,052,794.1
NET ASSETS				
Net Investment in Plant		505,023,020.80	470,986,342.10	492,675,182.2
Restricted Nonexpendable	Historical aiff value of andowment	77 447 074 05	06 074 000 00	
	Historical gift value of endowment - campuses	77,417,271.25	96,371,233.02	85,625,733.8
Destricted Francisch-L	Historical gift value of endowment - affiliated entities	102,009,148.42	122,628,064.22	110,745,680.0
Restricted Expendable				
Campuses				
	Accumulated net gains on endowment	34,790,662.88	19,935,522.74	34,790,662.8
	Market value of funds functioning as endowment	11,212,836.57	11,755,128.04	12,208,168.5
	Grants, gifts and contracts	26,847,811.72	23,621,800.54	24,511,323.0
	Life income and annuity funds	47,733.02	94,163.26	100,843.3
	Loan funds	6,666,167.44	6,672,641.57	6,450,516.9
Affiliated Entities				
	Accumulated net gains on endowment	21,038,865.78	3,942,314.05	21,038,865.7
	Other - affiliated entities	6,491,043.44	13,987,929.24	13,244,154.8
Unrestricted		280,553,303.74	247,413,127.28	208,695,757.2
	TOTAL NET ASSE	ETS 1,072,097,865.06	1,017,408,266.06	1,010,086,888.7
Not Coded to Attribute				
	Accounts Not Coded - Account Type: 95	0.00	(40,102.00)	0.0
	Not Coded to Attrib	oute 0.00	(40 102 00)	0.0

University System of New Hampshire Statement of Net Assets as of Fiscal Year 2012 Fiscal Period 11

	-	2012	2011	2011	
	-	Year to Date Balance	Year to Date Balance	Final Balance	
ASSETS	-				
Current Assets					
	Cash, cash equivalents, and operating investments	297,353,976.45	320,063,951.45	294,513,656.4	
	Accounts receivable	21,138,147.78	26,152,113.27	31,015,546.69	
	Accounts receivable - State of NH appropriations	1,204,639.34	6,395,947.27	14,228,151.89	
	Pledges receivable - current portion	344,400.00	593,200.00	344,400.00	
	Notes receivable - current portion	3,605,920.99	3,413,547.58	3,606,266.74	
	Prepaid expenses and other current assets	4,774,170.09	3,434,478.76	6,537,677.63	
	Total Current Assets	328,421,254.65	360,053,238.33	350,245,699.30	
Noncurrent Assets					
	Debt proceeds held by others for construction purposes	1,035,998.51	476,662.78	7,608,260.86	
	Long Term Investments	6,282,382.33	6,349,687.98	6,593,410.63	
	Endowment and similar investments - campuses	276,671,068.97	218,026,874.68	227,388,291.7	
	Endowment and similar investments - affiliated entities	131,225,055.68	134,363,359.69	140,122,677.74	
	Pledges Receivable	974,264.00	1,119,678.00	974,264.00	
	Notes receivable	20,707,377.14	20,494,117.32	19,789,288.63	
	Property and equipment, net	934,443,263.96	906,423,348.93	930,919,220.15	
	Other assets	26,658,332.14	30,171,779.73	26,498,569.77	
	Total Noncurrent Assets	1,397,997,742.73	1,317,425,509.11	1,359,893,983.53	
	TOTAL ASSETS	1,726,418,997.38	1,677,478,747.44	1,710,139,682.89	
LIABILITIES					
Current Liabilities					
	Accounts payable and accrued expenses	34,543,524.51	33,787,628.23	59,975,550.8	
	Deposits and deferred revenues	36,467,922.45	35,714,181.50	42,048,603.18	
	Accrued employee benefits - current portion	8,719,261.34	6,009,842.12	8,916,851.1 ²	
	Postretirement medical benefits-current portion	5,235,896.00	5,022,574.00	5,235,896.00	
	Long-term debt - current portion	11,877,588.96	11,448,476.98	96,369,811.19	
	Total Current Liabilities	96,844,193.26	91,982,702.83	212,546,712.29	
Noncurrent Liabilities					
	Obligations under life income agree	2,640,361.98	2,574,898.94	2,597,920.94	
	Government advances refundable	16,260,296.00	16,339,310.00	16,260,296.00	
	Accrued employee benefits	31,694,204.95	33,408,622.04	32,540,494.73	
	Postretirement medical benefits	47,299,048.00	45,483,235.00	47,299,048.00	
	Long-term debt	434,877,533.74	442,275,681.12	364,102,827.83	
	Deferred obligations - interest swaps	24,705,494.39	27,965,929.45	24,705,494.39	
	Total Noncurrent Liabilities	557,476,939.06	568,047,676.55	487,506,081.89	
	TOTAL LIABILITIES	654,321,132.32	660,030,379.38	700,052,794.18	
NET ASSETS					
Net Investment in Plant		505,023,020.80	470,986,342.10	492,675,182.26	
Restricted -		000,020,020.00	470,000,042.10	402,070,102.20	
Nonexpendable		179,426,419.67	218,999,297.24	196,371,413.85	
renexperieusie			210,000,201.21	100,071,110.00	
Expendable		107,095,120.85	80,009,499.44	112,344,535.4	
Unrestricted		280,553,303.74	247,413,127.28	208,695,757.16	
	TOTAL NET ASSETS	1,072,097,865.06	1,017,408,266.06	1,010,086,888.71	
Not Coded to Attribute			//0 /		
	Accounts Not Coded - Account Type: 95	0.00	(40,102.00)	0.00	
	Not Coded to Attribute	0.00	(40,102.00)	0.00	
	TOTAL	0.00	(40,102.00)	0.0	
	Difference (Assets - Liabilities) - Net Assets:	(0.00)	40,102.00	(0.00	