University System of New Hampshire Statement of Net Assets as of Fiscal Year 2012 Fiscal Period 12

		2012 2011			
		Year to Date Balance	Year to Date Balance	ce Final Balance	
ASSETS					
Current Assets					
	Cash and cash equivalents	248,099,560.16	271,866,838.97	272,820,492.4	
	Short term investments	14,975,641.02	21,323,294.52	21,693,163.9	
	Accounts receivable	24,037,104.45	28,514,168.57	31,015,546.6	
	Accounts receivable - State of NH appropriations	1,014,026.66	8,511,145.08	14,228,151.8	
	Pledges receivable - current portion	344,400.00	568,200.00	344,400.0	
	Notes receivable - current portion	3,605,920.99	3,606,266.74	3,606,266.7	
	Prepaid expenses and other current assets	5,047,217.87	6,226,301.33	6,365,811.9	
	Interfund Borrowngs	0.00	0.00	0.0	
	Current Asset - Other	158,285.48	206,415.86	171,865.7	
	Total Current Assets	297,282,156.63	340,822,631.07	350,245,699.3	
Noncurrent Assets					
	Debt proceeds held by others	798,722.19	7,608,260.86	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	278,443,016.15	219,815,303.40	227,388,291.7	
	Endowment and similar investments - affiliated entities	131,359,927.62	137,392,785.92	140,122,677.7	
	Pledges Receivable	974,264.00	1,120,528.00	974,264.0	
	Notes receivable	20,415,320.36	19,789,288.63	19,789,288.6	
	Property and equipment, net	935,982,500.74	916,241,897.31	930,919,220.1	
	Other assets	47,517,576.08	30,263,234.69	26,498,569.7	
	Total Noncurrent Assets	1,421,773,709.47	1,338,580,986.79	1,359,893,983.5	
	TOTAL ASSETS	1,719,055,866.10	1,679,403,617.86	1,710,139,682.8	
LIABILITIES					
Current Liabilities					
	Accounts payable and accrued expenses	30,527,051.08	49,667,836.52	59,975,550.8°	
	Deposits and deferred revenues	41,298,720.07	40,910,032.34	42,048,603.18	
	Accrued employee benefits - current portion	8,718,936.62	8,653,369.01	8,916,851.1	
	Postretirement medical benefits-current portion	5,235,896.00	5,115,167.00	5,235,896.0	
	Long-term debt - current portion	9,522,942.41	11,437,588.96	96,369,811.1	
	Total Current Liabilities		115,783,993.83	212,546,712.29	
Noncurrent Liabilities	Total Guitent Elabilities	30,000,040.10	110,700,000	212,040,712.2	
Noncurrent Liabilities	Obligations under life income agree	2,640,358.62	2,554,761.79	2,597,920.94	
	Government advances refundable	16,260,296.00	16,339,310.00	16,260,296.00	
	Accrued employee benefits	31,691,034.15	31,593,909.67	32,540,494.73	
	Postretirement medical benefits	47,299,048.00	46,316,604.00	47,299,048.00	
	Deferred obligations - interest swaps	45,522,536.07	27,965,929.45	24,705,494.39	
	,	436,998,342.25	449,467,643.51		
	Long-term debt Total Noncurrent Liabilities			364,102,827.83	
	TOTAL LIABILITIES	, ,	574,238,158.42	487,506,081.89	
	TOTAL LIABILITIES	675,715,161.27	690,022,152.25	700,052,794.18	
NET ASSETS					
Net Investment in Plant		508,942,117.21	478,367,245.60	492,675,182.26	
Restricted Nonexpendable					
	Historical gift value of endowment - campuses	77,451,042.82	96,748,174.15	85,625,733.8	
	Historical gift value of endowment - affiliated entities	102,467,253.95	125,175,307.77	110,745,680.04	
Bootrioted Expendeble			, ,		
	8	, ,			
Campuses			10 035 522 74	3/I 700 662 9	
	Accumulated net gains on endowment	34,790,662.88	19,935,522.74 11,757,058,04		
	Accumulated net gains on endowment Market value of funds functioning as endowment	34,790,662.88 11,212,836.57	11,757,058.04	12,208,168.59	
	Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts	34,790,662.88 11,212,836.57 26,723,602.80	11,757,058.04 23,981,833.02	12,208,168.59 24,511,323.09	
	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 11,212,836.57 26,723,602.80 37,928.42	11,757,058.04 23,981,833.02 95,560.53	12,208,168.59 24,511,323.00 100,843.30	
Campuses	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 11,212,836.57 26,723,602.80	11,757,058.04 23,981,833.02	12,208,168.59 24,511,323.00 100,843.30	
	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 11,212,836.57 26,723,602.80 37,928.42 6,702,545.02	11,757,058.04 23,981,833.02 95,560.53 6,371,502.90	12,208,168.59 24,511,323.09 100,843.39 6,450,516.90	
Campuses	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 11,212,836.57 26,723,602.80 37,928.42 6,702,545.02 21,038,865.78	11,757,058.04 23,981,833.02 95,560.53 6,371,502.90 3,942,314.05	12,208,168.59 24,511,323.00 100,843.30 6,450,516.90 21,038,865.70	
Campuses	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 11,212,836.57 26,723,602.80 37,928.42 6,702,545.02	11,757,058.04 23,981,833.02 95,560.53 6,371,502.90	12,208,168.59 24,511,323.00 100,843.30 6,450,516.90 21,038,865.70	
Campuses 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 11,212,836.57 26,723,602.80 37,928.42 6,702,545.02 21,038,865.78 11,633,246.57	11,757,058.04 23,981,833.02 95,560.53 6,371,502.90 3,942,314.05 13,658,166.93	12,208,168.58 24,511,323.08 100,843.36 6,450,516.90 21,038,865.78 13,244,154.88	
Campuses 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 11,212,836.57 26,723,602.80 37,928.42 6,702,545.02 21,038,865.78 11,633,246.57 242,340,602.81	11,757,058.04 23,981,833.02 95,560.53 6,371,502.90 3,942,314.05 13,658,166.93 209,348,779.88	34,790,662.88 12,208,168.59 24,511,323.08 100,843.36 6,450,516.90 21,038,865.78 13,244,154.89 208,695,757.16	
Campuses 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 11,212,836.57 26,723,602.80 37,928.42 6,702,545.02 21,038,865.78 11,633,246.57 242,340,602.81	11,757,058.04 23,981,833.02 95,560.53 6,371,502.90 3,942,314.05 13,658,166.93	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	
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 11,212,836.57 26,723,602.80 37,928.42 6,702,545.02 21,038,865.78 11,633,246.57 242,340,602.81	11,757,058.04 23,981,833.02 95,560.53 6,371,502.90 3,942,314.05 13,658,166.93 209,348,779.88	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	
	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 11,212,836.57 26,723,602.80 37,928.42 6,702,545.02 21,038,865.78 11,633,246.57 242,340,602.81	11,757,058.04 23,981,833.02 95,560.53 6,371,502.90 3,942,314.05 13,658,166.93 209,348,779.88	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	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 ASSETS	34,790,662.88 11,212,836.57 26,723,602.80 37,928.42 6,702,545.02 21,038,865.78 11,633,246.57 242,340,602.81 1,043,340,704.83	11,757,058.04 23,981,833.02 95,560.53 6,371,502.90 3,942,314.05 13,658,166.93 209,348,779.88 989,381,465.61	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	Accounts Not Coded - Account Type: 95	34,790,662.88 11,212,836.57 26,723,602.80 37,928.42 6,702,545.02 21,038,865.78 11,633,246.57 242,340,602.81 1,043,340,704.83	11,757,058.04 23,981,833.02 95,560.53 6,371,502.90 3,942,314.05 13,658,166.93 209,348,779.88 989,381,465.61	12,208,168.59 24,511,323.09 100,843.36 6,450,516.90 21,038,865.79 13,244,154.89 208,695,757.10 1,010,086,888.74	

University System of New Hampshire Statement of Net Assets as of Fiscal Year 2012 Fiscal Period 12

	-	0040		
	-	2012	201 ce Year to Date Balance	Final Balance
ASSETS	-	Year to Date Balance	Year to Date Balance	Finai Baianc
Current Assets				
our on Addeto	Cash, cash equivalents, and operating investments	263,075,201.18	293,190,133.49	294,513,656.4°
	Accounts receivable	24,037,104.45	28,514,168.57	31,015,546.69
	Accounts receivable - State of NH appropriations	1,014,026.66	8,511,145.08	14,228,151.89
	Pledges receivable - current portion	344,400.00	568,200.00	344,400.00
	Notes receivable - current portion	3,605,920.99	3,606,266.74	3,606,266.74
	Prepaid expenses and other current assets	5,205,503.35	6,432,717.19	6,537,677.63
	Total Current Assets	297,282,156.63	340,822,631.07	350,245,699.36
Noncurrent Assets				
	Debt proceeds held by others for construction purposes	798,722.19	7,608,260.86	7,608,260.86
	Long Term Investments	6,282,382.33	6,349,687.98	6,593,410.63
	Endowment and similar investments - campuses	278,443,016.15	219,815,303.40	227,388,291.75
	Endowment and similar investments - affiliated entities	131,359,927.62	137,392,785.92	140,122,677.74
	Pledges Receivable	974,264.00	1,120,528.00	974,264.00
	Notes receivable	20,415,320.36	19,789,288.63	19,789,288.63
	Property and equipment, net	935,982,500.74	916,241,897.31	930,919,220.15
	Other assets	47,517,576.08	30,263,234.69	26,498,569.77
	Total Noncurrent Assets	1,421,773,709.47	1,338,580,986.79	1,359,893,983.53
	TOTAL ASSETS	1,719,055,866.10	1,679,403,617.86	1,710,139,682.89
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	30,527,051.08	49,667,836.52	59,975,550.8
	Deposits and deferred revenues	41,298,720.07	40,910,032.34	42,048,603.18
	Accrued employee benefits - current portion	8,718,936.62	8,653,369.01	8,916,851.11
	Postretirement medical benefits-current portion	5,235,896.00	5,115,167.00	5,235,896.00
	Long-term debt - current portion	9,522,942.41	11,437,588.96	96,369,811.19
	Total Current Liabilities	95,303,546.18	115,783,993.83	212,546,712.29
Noncurrent Liabilities	Ohlineting and a Weinger	0.040.050.00	0.554.704.70	0.507.000.0
	Obligations under life income agree	2,640,358.62	2,554,761.79	2,597,920.94
	Government advances refundable	16,260,296.00	16,339,310.00	16,260,296.00
	Accrued employee benefits Postretirement medical benefits	31,691,034.15	31,593,909.67	32,540,494.73
		47,299,048.00	46,316,604.00	47,299,048.00 24,705,494.39
	Deferred obligations - interest swaps Long-term debt	45,522,536.07 436,998,342.25	27,965,929.45 449,467,643.51	364,102,827.83
	Total Noncurrent Liabilities	580,411,615.09	574,238,158.42	487,506,081.89
	TOTAL LIABILITIES	675,715,161.27	690,022,152.25	700,052,794.18
NET ASSETS				
Net Investment in Plant		508,942,117.21	478,367,245.60	492,675,182.26
Restricted -		500,942,117.21	476,307,243.00	492,075,162.20
Nonexpendable		179,918,296.77	221,923,481.92	196,371,413.85
Nonexpendable		179,910,290.77	221,923,461.92	190,37 1,4 13.60
Expendable		112,139,688.04	79,741,958.21	112,344,535.44
I largetriete d		240 240 000 01	200 240 770 00	200 605 757 40
Unrestricted	TOTAL NET ASSETS	242,340,602.81	209,348,779.88	208,695,757.16
	TOTAL NET ASSETS	1,043,340,704.83	989,381,465.61	1,010,086,888.71
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)	(0.00)	(0.00
	Difference (Assets - Liabilities) - Net Assets:	(0.00)	(0.00)	(0.0