University System of New Hampshire Statement of Net Assets as of Fiscal Year 2013 Fiscal Period 01

		2013	2013 2012	
		Year to Date Balance	Year to Date Balance	Final Baland
ASSETS				
Current Assets				
	Cash and cash equivalents	239,575,941.02	278,840,583.75	246,265,962.0
	Short term investments	15,252,214.22	1,435,378.82	18,256,171.9
	Accounts receivable	230,383,875.24	234,940,597.10	29,145,466.9
	Accounts receivable - State of NH appropriations	(19,857.43)	9,147,901.64	1,656,169.9
	Pledges receivable - current portion	447,508.00	344,400.00	447,508.0
	Notes receivable - current portion	3,907,675.59	3,606,266.74	3,907,675.5
	Prepaid expenses and other current assets	4,155,370.06	5,657,069.54	8,240,772.0
	Interfund Borrowngs	0.00	0.00	0.0
	Current Asset - Other	0.00	171,865.71	0.00
	Total Current Asset	s 493,702,726.70	534,144,063.30	307,919,726.6
Noncurrent Assets				
	Debt proceeds held by others	789,885.42	7,608,260.86	556,208.2
	Long-term operating investments	6,526,544.62	6,593,410.63	6,526,544.6
	Endowment and similar investments - campuses	284,657,394.65	227,388,291.75	284,657,394.6
	Endowment and similar investments - affiliated entities	135,398,558.05	140,122,677.74	135,398,558.0
	Pledges Receivable	1,053,355.00	974,264.00	1,053,355.0
	Notes receivable	19,792,881.45	19,790,678.63	19,791,130.2
	Property and equipment, net	961,280,199.08	930,919,220.15	961,212,605.0
	Other assets	45,011,476.72	26,467,685.02	45,009,476.7
	Total Noncurrent Asset	s 1,454,510,294.99	1,359,864,488.78	1,454,205,272.5
	TOTAL ASSET	S 1,948,213,021.69	1,894,008,552.08	1,762,124,999.1
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	38,509,092.82	35,302,153.51	64,344,416.80
	Deposits and deferred revenues	17,630,363.14	25,479,836.15	42,862,491.10
	Accrued employee benefits - current portion	6,712,483.34	8,916,851.11	6,712,483.34
	Postretirement medical benefits-current portion	5,185,092.00	5,235,896.00	5,185,092.00
	Long-term debt - current portion	49,730,173.64	96,634,811.19	49,726,835.92
	Total Current Liabilitie		171,569,547.96	168,831,319.16
Noncurrent Liabilities	Total Garront Elabilitie	,,	11 1,000,011 100	100,001,01011
Nonodirent Elabilities	Obligations under life income agree	2,557,734.69	2,597,920.94	2,557,734.69
	Government advances refundable	16,260,296.00	16,260,296.00	16,260,296.00
	Accrued employee benefits	31,907,124.92	32,540,494.73	31,907,124.92
	Postretirement medical benefits	46,841,835.00	47,402,181.01	46,841,835.00
	Deferred obligations - interest swaps	45,009,476.72	24,705,494.39	45,009,476.72
	Long-term debt	396,751,176.97	353,840,252.31	396,794,448.74
	Total Noncurrent Liabilitie	, ,	477,346,639.38	539,370,916.07
	TOTAL LIABILITIE	, . ,	648,916,187.34	708,202,235.2
	TOTAL LIABILITIE	3 037,034,043.24	040,910,107.34	100,202,235.2
NET ASSETS				
NET ASSETS				
		534,607,830.15	492,605,565.91	532,458,028.2
Net Investment in Plant		534,607,830.15	492,605,565.91	532,458,028.2
Net Investment in Plant	Historical gift value of endowment - campuses			
Net Investment in Plant	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities	86,667,302.72	85,659,650.16	86,663,483.03
Net Investment in Plant Restricted Nonexpendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities			86,663,483.0
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - affiliated entities	86,667,302.72	85,659,650.16	
Net Investment in Plant Restricted Nonexpendable	Historical gift value of endowment - affiliated entities	86,667,302.72 114,009,583.57	85,659,650.16 110,804,626.41	86,663,483.03 113,750,196.79
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - affiliated entities Accumulated net gains on endowment	86,667,302.72 114,009,583.57 28,698,449.91	85,659,650.16 110,804,626.41 34,790,662.88	86,663,483.03 113,750,196.79 28,698,449.9
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment	86,667,302.72 114,009,583.57 28,698,449.91 11,646,709.73	85,659,650.16 110,804,626.41 34,790,662.88 12,208,168.59	86,663,483.03 113,750,196.79 28,698,449.9 11,646,709.73
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts	86,667,302.72 114,009,583.57 28,698,449.91 11,646,709.73 24,914,095.41	85,659,650.16 110,804,626.41 34,790,662.88 12,208,168.59 23,072,331.29	86,663,483.03 113,750,196.79 28,698,449.9 11,646,709.73 26,927,475.59
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	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	86,667,302.72 114,009,583.57 28,698,449.91 11,646,709.73 24,914,095.41 53,130.19	85,659,650.16 110,804,626.41 34,790,662.88 12,208,168.59 23,072,331.29 100,843.36	28,698,449.9 11,646,709.73 26,927,475.59 53,130.19
Net Investment in Plant Restricted Nonexpendable Restricted Expendable 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	86,667,302.72 114,009,583.57 28,698,449.91 11,646,709.73 24,914,095.41	85,659,650.16 110,804,626.41 34,790,662.88 12,208,168.59 23,072,331.29	86,663,483.03 113,750,196.79 28,698,449.9 11,646,709.73 26,927,475.59 53,130.19
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	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	86,667,302.72 114,009,583.57 28,698,449.91 11,646,709.73 24,914,095.41 53,130.19 6,432,422.12	85,659,650.16 110,804,626.41 34,790,662.88 12,208,168.59 23,072,331.29 100,843.36 6,450,516.90	86,663,483.03 113,750,196.79 28,698,449.99 11,646,709.73 26,927,475.59 53,130.19 6,497,837.82
Net Investment in Plant Restricted Nonexpendable Restricted Expendable 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	86,667,302.72 114,009,583.57 28,698,449.91 11,646,709.73 24,914,095.41 53,130.19 6,432,422.12 13,492,233.69	85,659,650.16 110,804,626.41 34,790,662.88 12,208,168.59 23,072,331.29 100,843.36 6,450,516.90 21,038,865.78	86,663,483.03 113,750,196.79 28,698,449.9 11,646,709.73 26,927,475.59 53,130.19 6,497,837.83
Net Investment in Plant Restricted Nonexpendable Restricted Expendable 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	86,667,302.72 114,009,583.57 28,698,449.91 11,646,709.73 24,914,095.41 53,130.19 6,432,422.12	85,659,650.16 110,804,626.41 34,790,662.88 12,208,168.59 23,072,331.29 100,843.36 6,450,516.90	86,663,483.03 113,750,196.79 28,698,449.9 11,646,709.73 26,927,475.55 53,130.19 6,497,837.83
Net Investment in Plant Restricted Nonexpendable Restricted Expendable 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	86,667,302.72 114,009,583.57 28,698,449.91 11,646,709.73 24,914,095.41 53,130.19 6,432,422.12 13,492,233.69 6,494,729.14	85,659,650.16 110,804,626.41 34,790,662.88 12,208,168.59 23,072,331.29 100,843.36 6,450,516.90 21,038,865.78 13,458,024.34	86,663,483.03 113,750,196.79 28,698,449.9 11,646,709.73 26,927,475.56 53,130.19 6,497,837.83 13,492,233.69 6,469,250.48
Net Investment in Plant Restricted Nonexpendable Restricted Expendable 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	86,667,302.72 114,009,583.57 28,698,449.91 11,646,709.73 24,914,095.41 53,130.19 6,432,422.12 13,492,233.69 6,494,729.14 464,101,685.82	85,659,650.16 110,804,626.41 34,790,662.88 12,208,168.59 23,072,331.29 100,843.36 6,450,516.90 21,038,865.78 13,458,024.34 444,903,109.12	86,663,483.03 113,750,196.79 28,698,449.93 11,646,709.73 26,927,475.59 53,130.19 6,497,837.83 13,492,233.69 6,469,250.48
Net Investment in Plant Restricted Nonexpendable Restricted Expendable 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	86,667,302.72 114,009,583.57 28,698,449.91 11,646,709.73 24,914,095.41 53,130.19 6,432,422.12 13,492,233.69 6,494,729.14 464,101,685.82	85,659,650.16 110,804,626.41 34,790,662.88 12,208,168.59 23,072,331.29 100,843.36 6,450,516.90 21,038,865.78 13,458,024.34	86,663,483.0 113,750,196.7 28,698,449.9 11,646,709.7 26,927,475.5 53,130.1 6,497,837.8 13,492,233.6 6,469,250.4 227,265,968.3
Net Investment in Plant Restricted Nonexpendable Restricted Expendable 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	86,667,302.72 114,009,583.57 28,698,449.91 11,646,709.73 24,914,095.41 53,130.19 6,432,422.12 13,492,233.69 6,494,729.14 464,101,685.82	85,659,650.16 110,804,626.41 34,790,662.88 12,208,168.59 23,072,331.29 100,843.36 6,450,516.90 21,038,865.78 13,458,024.34 444,903,109.12	86,663,483.0 113,750,196.7 28,698,449.9 11,646,709.7 26,927,475.5 53,130.1 6,497,837.8 13,492,233.6 6,469,250.4 227,265,968.3
Net Investment in Plant Restricted Nonexpendable Restricted Expendable 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	86,667,302.72 114,009,583.57 28,698,449.91 11,646,709.73 24,914,095.41 53,130.19 6,432,422.12 13,492,233.69 6,494,729.14 464,101,685.82	85,659,650.16 110,804,626.41 34,790,662.88 12,208,168.59 23,072,331.29 100,843.36 6,450,516.90 21,038,865.78 13,458,024.34 444,903,109.12	86,663,483.03 113,750,196.79 28,698,449.9 11,646,709.73 26,927,475.56 53,130.19 6,497,837.83 13,492,233.69 6,469,250.48
	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 ASSETS	86,667,302.72 114,009,583.57 28,698,449.91 11,646,709.73 24,914,095.41 53,130.19 6,432,422.12 13,492,233.69 6,494,729.14 464,101,685.82 1,291,118,172.45	85,659,650.16 110,804,626.41 34,790,662.88 12,208,168.59 23,072,331.29 100,843.36 6,450,516.90 21,038,865.78 13,458,024.34 444,903,109.12 1,245,092,364.74	86,663,483.03 113,750,196.79 28,698,449.9 11,646,709.73 26,927,475.53 53,130.19 6,497,837.83 13,492,233.69 6,469,250.48 227,265,968.39 1,053,922,763.89
Net Investment in Plant Restricted Nonexpendable Restricted Expendable 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 TOTAL NET ASSETS Accounts Not Coded - Account Type: 95	86,667,302.72 114,009,583.57 28,698,449.91 11,646,709.73 24,914,095.41 53,130.19 6,432,422.12 13,492,233.69 6,494,729.14 464,101,685.82 8 1,291,118,172.45	85,659,650.16 110,804,626.41 34,790,662.88 12,208,168.59 23,072,331.29 100,843.36 6,450,516.90 21,038,865.78 13,458,024.34 444,903,109.12 1,245,092,364.74	86,663,483.03 113,750,196.79 28,698,449.9 11,646,709.73 26,927,475.59 53,130.19 6,497,837.83 13,492,233.69 6,469,250.48 227,265,968.39 1,053,922,763.89

University System of New Hampshire Statement of Net Assets as of Fiscal Year 2013 Fiscal Period 01

	-	0040	0040	2012	
	-	2013 Year to Date Balance	Year to Date Balance	Final Balance	
ASSETS	-	Tour to Bate Balance	Tour to Bate Baiarios	T mai Balano	
Current Assets					
	Cash, cash equivalents, and operating investments	254,828,155.24	280,275,962.57	264,522,134.01	
	Accounts receivable	230,383,875.24	234,940,597.10	29,145,466.97	
	Accounts receivable - State of NH appropriations	(19,857.43)	9,147,901.64	1,656,169.94	
	Pledges receivable - current portion	447,508.00	344,400.00	447,508.00	
	Notes receivable - current portion	3,907,675.59	3,606,266.74	3,907,675.59	
	Prepaid expenses and other current assets	4,155,370.06	5,828,935.25	8,240,772.09	
	Total Current Assets	493,702,726.70	534,144,063.30	307,919,726.60	
Noncurrent Assets					
	Debt proceeds held by others for construction purposes	789,885.42	7,608,260.86	556,208.25	
	Long Term Investments	6,526,544.62	6,593,410.63	6,526,544.62	
	Endowment and similar investments - campuses	284,657,394.65	227,388,291.75	284,657,394.65	
	Endowment and similar investments - affiliated entities	135,398,558.05	140,122,677.74	135,398,558.05	
	Pledges Receivable	1,053,355.00	974,264.00	1,053,355.00	
	Notes receivable	19,792,881.45	19,790,678.63	19,791,130.23	
	Property and equipment, net	961,280,199.08	930,919,220.15	961,212,605.00	
	Other assets	45,011,476.72	26,467,685.02	45,009,476.72	
	Total Noncurrent Assets	1,454,510,294.99	1,359,864,488.78	1,454,205,272.52	
	TOTAL ASSETS	1,948,213,021.69	1,894,008,552.08	1,762,124,999.12	
LIABILITIES					
Current Liabilities					
	Accounts payable and accrued expenses	38,509,092.82	35,302,153.51	64,344,416.80	
	Deposits and deferred revenues	17,630,363.14	25,479,836.15	42,862,491.10	
	Accrued employee benefits - current portion	6,712,483.34	8,916,851.11	6,712,483.34	
	Postretirement medical benefits-current portion	5,185,092.00	5,235,896.00	5,185,092.00	
	Long-term debt - current portion	49,730,173.64	96,634,811.19	49,726,835.92	
	Total Current Liabilities	117,767,204.94	171,569,547.96	168,831,319.16	
Noncurrent Liabilities					
	Obligations under life income agree	2,557,734.69	2,597,920.94	2,557,734.69	
	Government advances refundable	16,260,296.00	16,260,296.00	16,260,296.00	
	Accrued employee benefits	31,907,124.92	32,540,494.73	31,907,124.92	
	Postretirement medical benefits	46,841,835.00	47,402,181.01	46,841,835.00	
	Deferred obligations - interest swaps	45,009,476.72	24,705,494.39	45,009,476.72	
	Long-term debt	396,751,176.97	353,840,252.31	396,794,448.74	
	Total Noncurrent Liabilities	539,327,644.30	477,346,639.38	539,370,916.07	
	TOTAL LIABILITIES	657,094,849.24	648,916,187.34	708,202,235.23	
NET ASSETS					
Net Investment in Plant		534,607,830.15	492,605,565.91	532,458,028.27	
Restricted -		554,00 <i>1</i> ,650.15	4 ⊎2,000,000.91	552, 4 50,020.27	
		000 070 000 00	400 404 070 57	000 440 070 0	
Nonexpendable		200,676,886.29	196,464,276.57	200,413,679.82	
Expendable		91,731,770.19	111,119,413.14	93,785,087.41	
Unrestricted		464,101,685.82	444,903,109.12	227,265,968.39	
	TOTAL NET ASSETS	1,291,118,172.45	1,245,092,364.74	1,053,922,763.89	
		, , , , , , ,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	
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	
		()			