		2013	2013 2012	
			Year to Date Balance	Final Balanc
		Tour to Bate Balaries	Tour to Buto Building	- Hai Balano
ASSETS				
Current Assets				
	Cash and cash equivalents	292,023,568.69	394,094,259.22	175,315,736.7
	Short term investments	1,842,876.08	1,484,569.73	18,256,171.9
	Accounts receivable	43,599,383.93	42,377,735.51	25,346,524.1
	Accounts receivable - State of NH appropriations	1,404,685.71	0.00	1,656,169.9
	Pledges receivable - current portion	447,508.00	344,400.00	447,508.0
	Notes receivable - current portion	3,956,838.15	3,606,528.18	3,956,838.1
	Prepaid expenses and other current assets	4,020,352.57	2,766,392.99	8,244,006.0
	Interfund Borrowngs	0.00	0.00	0.0
	Current Asset - Other	0.00	171,865.71	0.0
	Total Current Assets	347,295,213.13	444,845,751.34	233,222,955.0
Noncurrent Assets				
	Debt proceeds held by others	11.93	6,139,921.73	556,208.2
	Long-term operating investments	6,525,541.60	6,593,410.63	6,525,541.6
	Endowment and similar investments - campuses	351,157,326.44	231,375,975.19	354,658,397.6
	Endowment and similar investments - affiliated entities	136,861,469.10	140,567,358.95	135,421,238.0
	Pledges Receivable	1,053,355.00	974,264.00	1,053,355.0
	Notes receivable	20,822,307.85	21,134,744.05	19,741,967.6
	Property and equipment, net	945,350,606.08	918,454,725.28	956,600,166.0
	Other assets	45,011,476.72	26,405,915.52	45,009,476.7
	Noncurrent Asset - Other Investment	(943,415.68)	0.00	(943,415.6
	Total Noncurrent Assets	1,505,838,679.04	1,351,646,315.35	1,518,622,935.3
	TOTAL ASSETS	1,853,133,892.17	1,796,492,066.69	1,751,845,890.3
	TOTAL ASSETS	1,000,100,002.17	1,790,492,000.09	1,751,045,090.5
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	26,830,898.14	25,117,805.99	63,162,124.1
	Deposits and deferred revenues	17,725,268.54	24,002,334.41	38,411,249.9
	Accrued employee benefits - current portion	6,247,162.34	8,719,437.41	6,247,162.3
	Postretirement medical benefits-current portion	5,224,412.00	5,235,896.00	5,224,412.0
	Long-term debt - current portion	50,944,602.02	96,634,811.19	49,548,981.6
	Total Current Liabilities	106,972,343.04	159,710,285.00	162,593,930.0
Noncurrent Liabilities			· · ·	
	Obligations under life income agree	2,557,734.69	2,597,920.94	2,557,734.6
	Government advances refundable	16,196,949.00	16,260,296.00	16,196,949.0
	Accrued employee benefits	32,174,136.51	32,526,137.04	32,174,136.5
	Postretirement medical benefits	47,195,704.00	47,608,455.01	47,195,704.0
	Deferred obligations - interest swaps	45,009,476.72	24,705,494.39	45,009,476.7
	Long-term debt	387,787,968.31	353,612,753.31	397,193,390.8
		53N Q21 Q6Q 23	177 311 NEE EQ	
	Total Noncurrent Liabilities	530,921,969.23	477,311,056.69	
	TOTAL LIABILITIES	530,921,969.23 637,894,312.27	477,311,056.69 637,021,341.69	
NET ASSETS				
NET ASSETS				540,327,391.70 702,921,321.83
				702,921,321.8
Net Investment in Plant		637,894,312.27	637,021,341.69	702,921,321.8
Net Investment in Plant	TOTAL LIABILITIES  Historical gift value of endowment - campuses	637,894,312.27	637,021,341.69	<b>702,921,321.8</b> 521,735,676.5
Net Investment in Plant	TOTAL LIABILITIES	<b>637,894,312.27</b> 515,112,085.34	<b>637,021,341.69</b> 482,731,900.89	<b>702,921,321.8</b> 521,735,676.5 86,663,483.0
Net Investment in Plant Restricted Nonexpendable	TOTAL LIABILITIES  Historical gift value of endowment - campuses	637,894,312.27 515,112,085.34 86,746,050.12	637,021,341.69 482,731,900.89 85,648,322.76	<b>702,921,321.8</b> 521,735,676.5 86,663,483.0
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities	637,894,312.27 515,112,085.34 86,746,050.12	637,021,341.69 482,731,900.89 85,648,322.76	<b>702,921,321.8</b> 521,735,676.5 86,663,483.0
Net Investment in Plant Restricted Nonexpendable	TOTAL LIABILITIES  Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30	637,021,341.69 482,731,900.89 85,648,322.76 111,131,745.14	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7
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	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30 28,656,101.80	637,021,341.69 482,731,900.89 85,648,322.76 111,131,745.14 34,790,662.88	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7 28,656,101.8
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	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30 28,656,101.80 11,646,709.73	637,021,341.69 482,731,900.89 85,648,322.76 111,131,745.14 34,790,662.88 12,207,537.54	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7 28,656,101.8 11,646,709.7
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	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30 28,656,101.80 11,646,709.73 24,665,381.15	482,731,900.89 85,648,322.76 111,131,745.14 34,790,662.88 12,207,537.54 24,464,366.25	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7 28,656,101.8 11,646,709.7 26,573,555.3
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	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30 28,656,101.80 11,646,709.73 24,665,381.15 21,788.81	482,731,900.89 85,648,322.76 111,131,745.14 34,790,662.88 12,207,537.54 24,464,366.25 100,783.69	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7 28,656,101.8 11,646,709.7 26,573,555.3 21,632.8
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	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30 28,656,101.80 11,646,709.73 24,665,381.15	482,731,900.89 85,648,322.76 111,131,745.14 34,790,662.88 12,207,537.54 24,464,366.25	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7 28,656,101.8 11,646,709.7 26,573,555.3 21,632.8
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	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30 28,656,101.80 11,646,709.73 24,665,381.15 21,788.81 6,538,881.62	482,731,900.89 85,648,322.76 111,131,745.14 34,790,662.88 12,207,537.54 24,464,366.25 100,783.69 6,460,681.83	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7 28,656,101.8 11,646,709.7 26,573,555.3 21,632.8
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuse	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  S 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	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30 28,656,101.80 11,646,709.73 24,665,381.15 21,788.81 6,538,881.62 13,514,913.69	482,731,900.89 85,648,322.76 111,131,745.14 34,790,662.88 12,207,537.54 24,464,366.25 100,783.69	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7 28,656,101.8 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8
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	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30 28,656,101.80 11,646,709.73 24,665,381.15 21,788.81 6,538,881.62	482,731,900.89 85,648,322.76 111,131,745.14 34,790,662.88 12,207,537.54 24,464,366.25 100,783.69 6,460,681.83	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7 28,656,101.8 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8 13,514,913.6
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuse	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  S 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	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30 28,656,101.80 11,646,709.73 24,665,381.15 21,788.81 6,538,881.62 13,514,913.69	482,731,900.89 85,648,322.76 111,131,745.14 34,790,662.88 12,207,537.54 24,464,366.25 100,783.69 6,460,681.83 21,038,865.78	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7 28,656,101.8 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8 13,514,913.6
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuse  Affiliated Entitie	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  S 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	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30 28,656,101.80 11,646,709.73 24,665,381.15 21,788.81 6,538,881.62 13,514,913.69	482,731,900.89 85,648,322.76 111,131,745.14 34,790,662.88 12,207,537.54 24,464,366.25 100,783.69 6,460,681.83 21,038,865.78	
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuse  Affiliated Entitie	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  S 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	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30 28,656,101.80 11,646,709.73 24,665,381.15 21,788.81 6,538,881.62 13,514,913.69 6,540,460.52	482,731,900.89 85,648,322.76 111,131,745.14 34,790,662.88 12,207,537.54 24,464,366.25 100,783.69 6,460,681.83 21,038,865.78 13,545,487.70	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7 28,656,101.8 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8 13,514,913.6 6,469,250.4 233,331,863.3
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	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30 28,656,101.80 11,646,709.73 24,665,381.15 21,788.81 6,538,881.62 13,514,913.69 6,540,460.52 406,335,543.82	482,731,900.89 85,648,322.76 111,131,745.14 34,790,662.88 12,207,537.54 24,464,366.25 100,783.69 6,460,681.83 21,038,865.78 13,545,487.70 367,320,636.55	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7 28,656,101.8 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8 13,514,913.6 6,469,250.4 233,331,863.3
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	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30 28,656,101.80 11,646,709.73 24,665,381.15 21,788.81 6,538,881.62 13,514,913.69 6,540,460.52 406,335,543.82	482,731,900.89 85,648,322.76 111,131,745.14 34,790,662.88 12,207,537.54 24,464,366.25 100,783.69 6,460,681.83 21,038,865.78 13,545,487.70 367,320,636.55	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7 28,656,101.8 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8 13,514,913.6 6,469,250.4 233,331,863.3
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	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30 28,656,101.80 11,646,709.73 24,665,381.15 21,788.81 6,538,881.62 13,514,913.69 6,540,460.52 406,335,543.82	482,731,900.89 85,648,322.76 111,131,745.14 34,790,662.88 12,207,537.54 24,464,366.25 100,783.69 6,460,681.83 21,038,865.78 13,545,487.70 367,320,636.55	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7 28,656,101.8 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8 13,514,913.6 6,469,250.4 233,331,863.3 1,048,924,568.5
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  TOTAL NET ASSETS	637,894,312.27 515,112,085.34 86,746,050.12 115,461,663.30 28,656,101.80 11,646,709.73 24,665,381.15 21,788.81 6,538,881.62 13,514,913.69 6,540,460.52 406,335,543.82 1,215,239,579.90	482,731,900.89  85,648,322.76 111,131,745.14  34,790,662.88 12,207,537.54 24,464,366.25 100,783.69 6,460,681.83  21,038,865.78 13,545,487.70 367,320,636.55 1,159,440,991.01	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7 28,656,101.8 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8 13,514,913.6 6,469,250.4 233,331,863.3 1,048,924,568.5
	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities  S Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds  S Accumulated net gains on endowment Other - affiliated entities  TOTAL NET ASSETS	637,894,312.27  515,112,085.34  86,746,050.12 115,461,663.30  28,656,101.80 11,646,709.73 24,665,381.15 21,788.81 6,538,881.62  13,514,913.69 6,540,460.52  406,335,543.82 1,215,239,579.90  0.00	637,021,341.69  482,731,900.89  85,648,322.76 111,131,745.14  34,790,662.88 12,207,537.54 24,464,366.25 100,783.69 6,460,681.83  21,038,865.78 13,545,487.70  367,320,636.55 1,159,440,991.01	702,921,321.8 521,735,676.5 86,663,483.0 113,750,196.7 28,656,101.8 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8 13,514,913.6 6,469,250.4

## University System of New Hampshire Statement of Net Assets as of Fiscal Year 2013 Fiscal Period 03

	-	2013	2012	
	-	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS	_			
Current Assets				
	Cash, cash equivalents, and operating investments	293,866,444.77	395,578,828.95	193,571,908.71
	Accounts receivable	43,599,383.93	42,377,735.51	25,346,524.14
	Accounts receivable - State of NH appropriations	1,404,685.71	0.00	1,656,169.94
	Pledges receivable - current portion	447,508.00	344,400.00	447,508.00
	Notes receivable - current portion	3,956,838.15	3,606,528.18	3,956,838.1
	Prepaid expenses and other current assets	4,020,352.57	2,938,258.70	8,244,006.09
Noncurrent Assets	Total Current Assets	347,295,213.13	444,845,751.34	233,222,955.03
Noncurrent Assets	Debt proceeds held by others for construction purposes	11.93	6,139,921.73	556,208.2
	Long Term Investments	6,525,541.60	6,593,410.63	6,525,541.6
	Endowment and similar investments - campuses	351,157,326.44	231,375,975.19	354,658,397.6
	Endowment and similar investments - affiliated entities	136,861,469.10	140,567,358.95	135,421,238.0
	Pledges Receivable	1,053,355.00	974,264.00	1,053,355.0
	Notes receivable	20,822,307.85	21,134,744.05	19,741,967.6
	Property and equipment, net	945,350,606.08	918,454,725.28	956,600,166.0
	Other assets	45,011,476.72	26,405,915.52	45,009,476.7
	Noncurrent Asset - Other Investment	(943,415.68)	0.00	(943,415.68
	Total Noncurrent Assets	1,505,838,679.04	1,351,646,315.35	1,518,622,935.32
	TOTAL ASSETS	1,853,133,892.17	1,796,492,066.69	1,751,845,890.3
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	26,830,898.14	25,117,805.99	63,162,124.1
	Deposits and deferred revenues	17,725,268.54	24,002,334.41	38,411,249.9
	Accrued employee benefits - current portion	6,247,162.34	8,719,437.41	6,247,162.3
	Postretirement medical benefits-current portion	5,224,412.00	5,235,896.00	5,224,412.00
	Long-term debt - current portion	50,944,602.02	96,634,811.19	49,548,981.64
	Total Current Liabilities	106,972,343.04	159,710,285.00	162,593,930.07
Noncurrent Liabilities	Obligations and a life in a second	0.557.704.00	0.507.000.04	0.557.704.00
	Obligations under life income agree	2,557,734.69	2,597,920.94	2,557,734.69
	Government advances refundable	16,196,949.00	16,260,296.00	16,196,949.0
	Accrued employee benefits	32,174,136.51	32,526,137.04	32,174,136.5
	Postretirement medical benefits	47,195,704.00	47,608,455.01	47,195,704.0
	Deferred obligations - interest swaps	45,009,476.72	24,705,494.39	45,009,476.72
	Long-term debt  Total Noncurrent Liabilities	387,787,968.31	353,612,753.31 <b>477,311,056.69</b>	397,193,390.84
	TOTAL LIABILITIES	530,921,969.23 637,894,312.27	637,021,341.69	540,327,391.76 702,921,321.83
NET ASSETS	TOTAL LIABILITIES	037,094,312.27	037,021,341.09	702,921,321.00
Net Investment in Plant		515,112,085.34	482,731,900.89	521,735,676.5
Restricted -				
Nonexpendable		202,207,713.42	196,780,067.90	200,413,679.82
Expendable		91,584,237.32	112,608,385.67	93,443,348.75
Unrestricted		406,335,543.82	367,320,636.55	233,331,863.3
Sinestricted	TOTAL NET ASSETS	1,215,239,579.90	1,159,440,991.01	1,048,924,568.5
		-,,,	.,,	
Not Coded to Attribute				
	0.00	0.00	(29,733.99)	0.00
	Not Coded to Attribute	0.00	(29,733.99)	0.00
	TOTAL	0.00	(29,733.99)	0.00
	Difference (Assets - Liabilities) - Net Assets:	(0.00)	29,733.99	0.00