

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

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/System	Fund Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS										
Current Assets										
Cash and cash equivalents	244,923,286.28	73,231,077.42	71,215,567.75	6,953,704.93	1,256,514.25	(105,547,288.26)	(9,293.68)	292,023,568.69	394,094,259.22	175,315,736.74
Short term investments	591,050.96	103,573.13	122,754.16	55,531.38	0.00	969,966.45	0.00	1,842,876.08	1,484,569.73	18,256,171.97
Accounts receivable	30,315,661.38	4,512,932.30	5,971,633.51	2,687,647.44	64,223.48	37,992.14	9,293.68	43,599,383.93	42,377,735.51	25,346,524.14
Accounts receivable - State of NH appropriations	1,404,685.71	0.00	0.00	0.00	0.00	0.00	0.00	1,404,685.71	0.00	1,656,169.94
Pledges receivable - current portion	277,880.00	0.00	169,628.00	0.00	0.00	0.00	0.00	447,508.00	344,400.00	447,508.00
Notes receivable - current portion	3,371,682.26	(41,381.15)	626,537.04	0.00	0.00	0.00	0.00	3,956,838.15	3,606,528.18	3,956,838.15
Prepaid expenses and other current assets	1,395,803.49	477,015.56	192,649.96	46,069.38	37,657.78	1,871,156.40	0.00	4,020,352.57	2,766,392.99	8,244,006.09
Interfund Borrowngs	(10,624,661.21)	(18,633,273.65)	(7,743,624.43)	0.00	(350,000.00)	37,351,559.29	0.00	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	171,865.71	0.00
Total Current Assets	271,655,388.87	59,649,943.61	70,555,145.99	9,742,953.13	1,008,395.51	(65,316,613.98)	0.00	347,295,213.13	444,845,751.34	233,222,955.03
Noncurrent Assets										
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	11.93	0.00	11.93	6,139,921.73	556,208.25
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	6,525,541.60	0.00	6,525,541.60	6,593,410.63	6,525,541.60
Endowment and similar investments - campuses	90,808,169.64	12,504,824.87	9,117,277.38	2,012,196.25	0.00	236,714,858.30	0.00	351,157,326.44	231,375,975.19	354,658,397.67
Endowment and similar investments - affiliated entities	130,152,670.24	5,759,018.12	0.00	0.00	949,780.74	0.00	0.00	136,861,469.10	140,567,358.95	135,421,238.05
Pledges Receivable	843,004.00	0.00	210,351.00	0.00	0.00	0.00	0.00	1,053,355.00	974,264.00	1,053,355.00
Notes receivable	14,584,850.27	4,512,944.58	1,724,513.00	0.00	0.00	0.00	0.00	20,822,307.85	21,134,744.05	19,741,967.67
Property and equipment, net	627,320,910.26	183,261,973.83	129,113,345.66	2,753,862.12	(262,000.00)	3,162,514.21	0.00	945,350,606.08	918,454,725.28	956,600,166.04
Other assets	0.00	0.00	0.00	0.00	0.00	45,011,476.72	0.00	45,011,476.72	26,405,915.52	45,009,476.72
Noncurrent Asset - Other Investment	0.00	0.00	0.00	0.00	(943,415.68)	0.00	0.00	(943,415.68)	0.00	(943,415.68)
Total Noncurrent Assets	863,709,604.41	206,038,761.40	140,165,487.04	4,766,058.37	(255,634.94)	291,414,402.76	0.00	1,505,838,679.04	1,351,646,315.35	1,518,622,935.32
TOTAL ASSETS	1,135,364,993.28	265,688,705.01	210,720,633.03	14,509,011.50	752,760.57	226,097,788.78	0.00	1,853,133,892.17	1,796,492,066.69	1,751,845,890.35
LIABILITIES										
Current Liabilities										
Accounts payable and accrued expenses	5,402,166.67	926,741.12	589,140.68	15,634.59	538,566.97	19,358,648.11	0.00	26,830,898.14	25,117,805.99	63,162,124.17
Deposits and deferred revenues	7,950,277.29	3,045,954.56	2,552,772.98	(135,243.78)	190,748.88	4,120,758.61	0.00	17,725,268.54	24,002,334.41	38,411,249.92
Accrued employee benefits - current portion	1,091,097.00	571,545.13	74,459.00	29,632.00	12,607.96	4,467,821.25	0.00	6,247,162.34	8,719,437.41	6,247,162.34
Postretirement medical benefits-current portion	3,769,728.00	637,653.00	651,164.00	56,646.00	18,276.00	90,945.00	0.00	5,224,412.00	5,235,896.00	5,224,412.00
Long-term debt - current portion	9,962,574.89	2,358,261.48	2,637,175.49	0.00	0.00	35,986,590.16	0.00	50,944,602.02	96,634,811.19	49,548,981.64
Total Current Liabilities	28,175,843.85	7,540,155.29	6,504,712.15	(33,331.19)	760,199.81	64,024,763.13	0.00	106,972,343.04	159,710,285.00	162,593,930.07
Noncurrent Liabilities										
Obligations under life income agree	2,455,707.48	77,322.38	20,973.79	0.00	3,731.04	0.00	0.00	2,557,734.69	2,597,920.94	2,557,734.69
Government advances refundable	12,866,572.00	1,587,472.00	1,742,905.00	0.00	0.00	0.00	0.00	16,196,949.00	16,260,296.00	16,196,949.00
Accrued employee benefits	13,395,166.12	2,479,782.08	2,488,731.83	450,175.34	163,116.77	13,197,164.37	0.00	32,174,136.51	32,526,137.04	32,174,136.51
Postretirement medical benefits	34,080,023.00	5,738,868.00	5,962,468.00	509,809.00	86,034.00	818,502.00	0.00	47,195,704.00	47,608,455.01	47,195,704.00
Deferred obligations - interest swaps	0.00	0.00	0.00	0.00	0.00	45,009,476.72	0.00	45,009,476.72	24,705,494.39	45,009,476.72
Long-term debt	223,782,079.04	83,128,583.44	76,499,625.87	0.00	0.00	4,377,679.96	0.00	387,787,968.31	353,612,753.31	397,193,390.84
Total Noncurrent Liabilities	286,579,547.64	93,012,027.90	86,714,704.49	959,984.34	252,881.81	63,402,823.05	0.00	530,921,969.23	477,311,056.69	540,327,391.76
TOTAL LIABILITIES	314,755,391.49	100,552,183.19	93,219,416.64	926,653.15	1,013,081.62	127,427,586.18	0.00	637,894,312.27	637,021,341.69	702,921,321.83
NET ASSETS										
Net Investment in Plant										
Restricted Nonexpendable	376,981,247.74	78,956,022.81	44,440,162.64	2,753,862.18	(262,000.00)	12,242,789.97	0.00	515,112,085.34	482,731,900.89	521,735,676.59
Historical gift value of endowment - campuses	44,632,050.81	10,763,183.44	5,323,297.32	2,001,162.81	0.00	24,026,355.74	0.00	86,746,050.12	85,648,322.76	86,663,483.03
Historical gift value of endowment - affiliated entities	111,808,616.33	3,609,286.44	0.00	0.00	43,760.53	0.00	0.00	115,461,663.30	111,131,745.14	113,750,196.79
Restricted Expendable Campuses										
Accumulated net gains on endowment	28,105,193.24	1,042,827.75	455,158.43	(1,743.69)	(42,348.11)	(902,985.82)	0.00	28,656,101.80	34,790,662.88	28,656,101.80
Market value of funds functioning as endowment	10,833,839.82	581,198.48	209,044.52	12,777.13	0.00	9,849.78	0.00	11,646,709.73	12,207,537.54	11,646,709.73
Grants, gifts and contracts	18,461,895.54	2,311,394.07	1,654,991.25	169,953.69	(355,038.15)	2,422,184.75	(0.00)	24,665,381.15	24,464,366.25	26,573,555.36
Life income and annuity funds	10,183.49	44,472.36	(1,369.72)	0.00	(31,497.32)	0.00	0.00	21,788.81	100,783.69	21,632.87
Loan funds	4,045,321.60	1,618,358.75	875,201.27	0.00	0.00	0.00	0.00	6,538,881.62	6,460,681.83	6,561,184.82
Affiliated Entities										
Accumulated net gains on endowment	11,365,768.86	2,149,731.68	0.00	0.00	(586.85)	0.00	0.00	13,514,913.69	21,038,865.78	13,514,913.69
Other - affiliated entities	6,153,468.67	0.00	0.00	0.00	386,991.85	0.00	0.00	6,540,460.52	13,545,487.70	6,469,250.48
Unrestricted										
TOTAL NET ASSETS	820,609,601.79	165,136,521.82	117,501,216.39	13,582,358.35	(260,321.05)	98,670,202.60	(0.00)	1,215,239,579.90	1,159,440,991.01	1,048,924,568.52
Not Coded to Attribute										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29,733.99)	0.00

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	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/System	Fund Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29,733.99)	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29,733.99)	0.00

Prior Year to Date Balance	Prior Year Final Balance
394,094,259.22	175,315,736.74
1,484,569.73	18,256,171.97
42,377,735.51	25,346,524.14
0.00	1,656,169.94
344,400.00	447,508.00
3,606,528.18	3,956,838.15
2,766,392.99	8,244,006.09
0.00	0.00
171,865.71	0.00
444,845,751.34	233,222,955.03
6,139,921.73	556,208.25
6,593,410.63	6,525,541.60
231,375,975.19	354,658,397.67
140,567,358.95	135,421,238.05
974,264.00	1,053,355.00
21,134,744.05	19,741,967.67
918,454,725.28	956,600,166.04
26,405,915.52	45,009,476.72
0.00	(943,415.68)
1,351,646,315.35	1,518,622,935.32
1,796,492,066.69	1,751,845,890.35
25,117,805.99	63,162,124.17
24,002,334.41	38,411,249.92
8,719,437.41	6,247,162.34
5,235,896.00	5,224,412.00
96,634,811.19	49,548,981.64
159,710,285.00	162,593,930.07
2,597,920.94	2,557,734.69
16,260,296.00	16,196,949.00
32,526,137.04	32,174,136.51
47,608,455.01	47,195,704.00
24,705,494.39	45,009,476.72
353,612,753.31	397,193,390.84
477,311,056.69	540,327,391.76
637,021,341.69	702,921,321.83
482,731,900.89	521,735,676.59
85,648,322.76	86,663,483.03
111,131,745.14	113,750,196.79
34,790,662.88	28,656,101.80
12,207,537.54	11,646,709.73
24,464,366.25	26,573,555.36
100,783.69	21,632.87
6,460,681.83	6,561,184.82
21,038,865.78	13,514,913.69
13,545,487.70	6,469,250.48
367,320,636.55	233,331,863.36
1,159,440,991.01	1,048,924,568.52
(29,733.99)	0.00
(29,733.99)	0.00
(29,733.99)	0.00