University System of New Hampshire Statement of Net Assets as of Fiscal Year 2013 Fiscal Period 04

		2013 2012		2
			Year to Date Balance	Final Balance
ASSETS				
Current Assets				
	Cash and cash equivalents	272,070,490.38	363,691,001.19	175,315,736.74
	Short term investments	1,834,264.81	1,506,243.18	18,256,171.97
	Accounts receivable	24,285,857.77	31,234,034.09	25,346,524.14
	Accounts receivable - State of NH appropriations	1,018,413.13	1,892,976.02	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	3,606,150.90	3,956,838.15
	Prepaid expenses and other current assets	4,020,352.57	2,766,879.27	8,244,006.09
	Interfund Borrowngs	0.00	(0.00)	0.00
	Current Asset - Other	0.00	171,865.71	0.00
	Total Current Assets	307,633,724.81	405,213,550.36	233,222,955.03
Noncurrent Assets				
	Debt proceeds held by others	11.93	3,343,009.30	556,208.25
	Long-term operating investments	6,525,541.60	6,593,410.63	6,525,541.60
	Endowment and similar investments - campuses	352,185,969.55	231,315,956.05	354,658,397.67
	Endowment and similar investments - affiliated entities	137,556,188.25	140,058,924.64	135,421,238.05
	Pledges Receivable	1,053,355.00	974,264.00	1,053,355.00
	Notes receivable	20,959,527.22	20,949,493.10	19,741,967.67
	Property and equipment, net	938,368,693.24	914,671,277.52	956,600,166.04
	Other assets	45,011,476.72	26,375,030.77	45,009,476.72
	Noncurrent Asset - Other Investment	(943,415.68)	0.00	(943,415.68)
	Total Noncurrent Assets	1,500,717,347.83	1,344,281,366.01	1,518,622,935.32
	TOTAL ASSETS	1,808,351,072.64	1,749,494,916.37	1,751,845,890.35
LIABILITIES				
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Current Liabilities		00 040 040 40	04 004 047 70	00 100 101 17
	Accounts payable and accrued expenses	26,843,813.40	24,084,347.78	63,162,124.17
	Deposits and deferred revenues	19,325,860.81	22,731,854.95	38,411,249.92
	Accrued employee benefits - current portion	7,492,621.34	8,719,261.34	6,247,162.34
	Postretirement medical benefits-current portion	5,224,412.00	5,235,896.00	5,224,412.00
	Long-term debt - current portion	51,238,137.76	96,634,811.19	49,548,981.64
	Total Current Liabilities	110,124,845.31	157,406,171.26	162,593,930.07
Noncurrent Liabilities				
	Obligations under life income agree	2,529,248.93	2,562,875.50	2,557,734.69
	Government advances refundable	16,196,949.00	16,260,296.00	16,196,949.00
	Accrued employee benefits	31,639,268.51	32,524,417.61	32,174,136.51
	Postretirement medical benefits	47,195,704.00	47,711,592.01	47,195,704.00
	Deferred obligations - interest swaps	45,009,476.72	24,705,494.39	45,009,476.72
	Long-term debt	387,555,718.83	353,670,177.79	397,193,390.84
	Total Noncurrent Liabilities	530,126,365.99	477,434,853.30	540,327,391.76
	TOTAL LIABILITIES	640,251,211.30	634,841,024.56	702,921,321.83
NET ASSETS		0.0,20.,200		
NEI ASSEIS				
Net Investment in Plant		507,905,021.98	479,926,768.68	521,735,676.59
Restricted Nonexpendable				
	Historical gift value of endowment - campuses	87,584,010.15	83,809,544.65	86,663,483.03
	Historical gift value of endowment - affiliated entities	115,542,464.13	111,161,766.66	113,707,201.83
Restricted Expendable	Historical gift value of endowment - affiliated entities	115,542,464.13	111,161,766.66	113,707,201.83
		115,542,464.13	111,161,766.66	113,707,261.83
Restricted Expendable Campuse	S			
	s Accumulated net gains on endowment	28,656,101.80	34,790,662.88	28,656,101.80
	Accumulated net gains on endowment Market value of funds functioning as endowment	28,656,101.80 11,646,809.73	34,790,662.88 12,208,087.54	28,656,101.80 11,646,709.73
	Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts	28,656,101.80 11,646,809.73 25,750,237.93	34,790,662.88 12,208,087.54 24,113,497.94	28,656,101.80 11,646,709.73 26,573,555.36
	Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds	28,656,101.80 11,646,809.73 25,750,237.93 21,788.81	34,790,662.88 12,208,087.54 24,113,497.94 100,578.81	28,656,101.80 11,646,709.73 26,573,555.36 21,632.87
Campuse	Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds	28,656,101.80 11,646,809.73 25,750,237.93	34,790,662.88 12,208,087.54 24,113,497.94	28,656,101.80 11,646,709.73 26,573,555.36 21,632.87
	Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds	28,656,101.80 11,646,809.73 25,750,237.93 21,788.81	34,790,662.88 12,208,087.54 24,113,497.94 100,578.81	28,656,101.80 11,646,709.73 26,573,555.36 21,632.87
Campuse	Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds	28,656,101.80 11,646,809.73 25,750,237.93 21,788.81	34,790,662.88 12,208,087.54 24,113,497.94 100,578.81	28,656,101.80 11,646,709.73 26,573,555.36 21,632.87 6,561,184.82
Campuse	Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds	28,656,101.80 11,646,809.73 25,750,237.93 21,788.81 6,553,334.31	34,790,662.88 12,208,087.54 24,113,497.94 100,578.81 6,484,080.29	28,656,101.80 11,646,709.73 26,573,555.36 21,632.87 6,561,184.82 13,515,500.54
Campuse	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	28,656,101.80 11,646,809.73 25,750,237.93 21,788.81 6,553,334.31 13,515,500.54	34,790,662.88 12,208,087.54 24,113,497.94 100,578.81 6,484,080.29 21,038,929.62	28,656,101.80 11,646,709.73 26,573,555.36 21,632.87 6,561,184.82 13,515,500.54
Campuse Affiliated Entitie	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	28,656,101.80 11,646,809.73 25,750,237.93 21,788.81 6,553,334.31 13,515,500.54	34,790,662.88 12,208,087.54 24,113,497.94 100,578.81 6,484,080.29 21,038,929.62	28,656,101.80 11,646,709.73 26,573,555.36 21,632.87 6,561,184.82 13,515,500.54 6,437,753.16 233,405,708.79
Campuse Affiliated Entitie	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	28,656,101.80 11,646,809.73 25,750,237.93 21,788.81 6,553,334.31 13,515,500.54 6,640,827.63	34,790,662.88 12,208,087.54 24,113,497.94 100,578.81 6,484,080.29 21,038,929.62 9,108,107.46	28,656,101.80 11,646,709.73 26,573,555.36 21,632.87 6,561,184.82 13,515,500.54 6,437,753.16 233,405,708.79
Campuse Affiliated Entitie	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	28,656,101.80 11,646,809.73 25,750,237.93 21,788.81 6,553,334.31 13,515,500.54 6,640,827.63 364,283,764.33	34,790,662.88 12,208,087.54 24,113,497.94 100,578.81 6,484,080.29 21,038,929.62 9,108,107.46 331,911,867.28	28,656,101.80 11,646,709.73 26,573,555.36 21,632.87 6,561,184.82 13,515,500.54 6,437,753.16
Campuse Affiliated Entitie	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	28,656,101.80 11,646,809.73 25,750,237.93 21,788.81 6,553,334.31 13,515,500.54 6,640,827.63 364,283,764.33	34,790,662.88 12,208,087.54 24,113,497.94 100,578.81 6,484,080.29 21,038,929.62 9,108,107.46 331,911,867.28	28,656,101.80 11,646,709.73 26,573,555.36 21,632.87 6,561,184.82 13,515,500.54 6,437,753.16 233,405,708.79
Campuse Affiliated Entitie	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	28,656,101.80 11,646,809.73 25,750,237.93 21,788.81 6,553,334.31 13,515,500.54 6,640,827.63 364,283,764.33 1,168,099,861.34	34,790,662.88 12,208,087.54 24,113,497.94 100,578.81 6,484,080.29 21,038,929.62 9,108,107.46 331,911,867.28	28,656,101.80 11,646,709.73 26,573,555.36 21,632.87 6,561,184.82 13,515,500.54 6,437,753.16 233,405,708.79 1,048,924,568.52
Campuse Affiliated Entitie	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	28,656,101.80 11,646,809.73 25,750,237.93 21,788.81 6,553,334.31 13,515,500.54 6,640,827.63 364,283,764.33 1,168,099,861.34	34,790,662.88 12,208,087.54 24,113,497.94 100,578.81 6,484,080.29 21,038,929.62 9,108,107.46 331,911,867.28 1,114,653,891.81	28,656,101.80 11,646,709.73 26,573,555.36 21,632.87 6,561,184.82 13,515,500.54 6,437,753.16
	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	28,656,101.80 11,646,809.73 25,750,237.93 21,788.81 6,553,334.31 13,515,500.54 6,640,827.63 364,283,764.33 1,168,099,861.34	34,790,662.88 12,208,087.54 24,113,497.94 100,578.81 6,484,080.29 21,038,929.62 9,108,107.46 331,911,867.28 1,114,653,891.81	28,656,101.80 11,646,709.73 26,573,555.36 21,632.87 6,561,184.82 13,515,500.54 6,437,753.16 233,405,708.79 1,048,924,568.52

University System of New Hampshire Statement of Net Assets as of Fiscal Year 2013 Fiscal Period 04

	-	2013	2012	
	-	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS	_			
Current Assets				
	Cash, cash equivalents, and operating investments	273,904,755.19	365,197,244.37	193,571,908.71
	Accounts receivable	24,285,857.77	31,234,034.09	25,346,524.14
	Accounts receivable - State of NH appropriations	1,018,413.13	1,892,976.02	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	3,606,150.90	3,956,838.15
	Prepaid expenses and other current assets	4,020,352.57	2,938,744.98	8,244,006.09
Noncurrent Assets	Total Current Assets	307,633,724.81	405,213,550.36	233,222,955.03
Noncument Assets	Debt proceeds held by others for construction purposes	11.93	3,343,009.30	556,208.2
	Long Term Investments	6,525,541.60	6,593,410.63	6,525,541.6
	Endowment and similar investments - campuses	352,185,969.55	231,315,956.05	354,658,397.6
	Endowment and similar investments - affiliated entities	137,556,188.25	140,058,924.64	135,421,238.0
	Pledges Receivable	1,053,355.00	974,264.00	1,053,355.00
	Notes receivable	20,959,527.22	20,949,493.10	19,741,967.67
	Property and equipment, net	938,368,693.24	914,671,277.52	956,600,166.04
	Other assets	45,011,476.72	26,375,030.77	45,009,476.72
	Noncurrent Asset - Other Investment	(943,415.68)	0.00	(943,415.68
	Total Noncurrent Assets	1,500,717,347.83	1,344,281,366.01	1,518,622,935.32
	TOTAL ASSETS	1,808,351,072.64	1,749,494,916.37	1,751,845,890.3
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	26,843,813.40	24,084,347.78	63,162,124.1
	Deposits and deferred revenues	19,325,860.81	22,731,854.95	38,411,249.9
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	Postretirement medical benefits-current portion	5,224,412.00	5,235,896.00	5,224,412.00
	Long-term debt - current portion	51,238,137.76	96,634,811.19	49,548,981.64
	Total Current Liabilities	110,124,845.31	157,406,171.26	162,593,930.07
Noncurrent Liabilities	Ohlina Harra van den Effe landeren	0.500.040.00	0.500.075.50	0.557.704.00
	Obligations under life income agree	2,529,248.93	2,562,875.50	2,557,734.69
	Government advances refundable	16,196,949.00	16,260,296.00	16,196,949.00
	Accrued employee benefits	31,639,268.51	32,524,417.61	32,174,136.5
	Postretirement medical benefits	47,195,704.00	47,711,592.01	47,195,704.00
	Deferred obligations - interest swaps	45,009,476.72	24,705,494.39	45,009,476.72
	Long-term debt	387,555,718.83	353,670,177.79	397,193,390.84
	Total Noncurrent Liabilities	530,126,365.99	477,434,853.30	540,327,391.70
NET ASSETS	TOTAL LIABILITIES	640,251,211.30	634,841,024.56	702,921,321.8
II. AGGETO				
Net Investment in Plant		507,905,021.98	479,926,768.68	521,735,676.59
Restricted -				
Nonexpendable		203,126,474.28	194,971,311.31	200,370,744.86
Expendable		92,784,600.75	107,843,944.54	93,412,438.28
Unrestricted		364,283,764.33	331,911,867.28	233,405,708.79
	TOTAL NET ASSETS	1,168,099,861.34	1,114,653,891.81	1,048,924,568.52
		, , ,	, , ,	
Not Coded to Attribute				
	0.00	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