University System of New Hampshire Statement of Net Assets as of Fiscal Year 2013 Fiscal Period 05

		2013	201	2
		Year to Date Balance	Year to Date Balance	Final Baland
ASSETS				
Current Assets				
Julielli Assets	Cash and cash equivalents	266,154,584.34	350,814,741.78	175,315,736.7
	Short term investments	1,830,212.45	1,498,506.98	18,256,171.9
	Accounts receivable	209,438,410.19	222,689,362.50	25,346,524.1
	Accounts receivable - State of NH appropriations	0.00	1,033,654.15	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	3,606,150.90	3,956,838.1
	Prepaid expenses and other current assets	3,982,359.00	2,766,879.27	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	485,809,912.13	582,925,561.29	233,222,955.0
Noncurrent Assets				
	Debt proceeds held by others	11.93	2,533,180.98	556,208.2
	Long-term operating investments	6,525,541.60	6,593,410.63	6,525,541.6
	Endowment and similar investments - campuses	354,171,524.86	231,446,107.73	354,658,397.6
	Endowment and similar investments - affiliated entities	137,682,090.27	140,177,224.78	135,421,238.0
	Pledges Receivable	1,053,355.00	974,264.00	1,053,355.0
	Notes receivable	20,681,162.61	20,703,310.48	19,741,967.6
	Property and equipment, net	937,672,846.11	910,993,171.45	956,600,166.0
	Other assets	45,009,476.72	26,344,146.02	45,009,476.7
	Noncurrent Asset - Other Investment	(943,415.68)	0.00	(943,415.6
	Total Noncurrent Assets	1,501,852,593.42	1,339,764,816.07	1,518,622,935.3
	TOTAL ASSETS	1,987,662,505.55	1,922,690,377.36	1,751,845,890.3
LADILITIES		.,,,	.,0,000,011100	1,101,010,00010
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	35,512,807.49	28,723,030.56	63,162,124.1
	Deposits and deferred revenues	14,957,509.38	20,900,059.29	38,411,249.9
	Accrued employee benefits - current portion	6,234,554.38	8,719,261.34	6,247,162.3
	Postretirement medical benefits-current portion	5,206,136.00	5,235,896.00	5,224,412.0
	Long-term debt - current portion	50,831,673.50	96,634,811.19	49,548,981.6
	Total Current Liabilities	112,742,680.75	160,213,058.38	162,593,930.07
Noncurrent Liabilities				
	Obligations under life income agree	2,529,248.93	2,562,860.40	2,557,734.69
	Government advances refundable	16,196,949.00	16,260,296.00	16,196,949.00
	Accrued employee benefits	32,011,019.74	32,524,417.61	32,174,136.5
	Postretirement medical benefits	47,109,670.00	47,814,729.01	47,195,704.00
	Deferred obligations - interest swaps	45,009,476.72	24,705,494.39	
	·	·		45,009,476.7
	Long-term debt Total Noncurrent Liabilities	387,528,761.51	353,678,957.27	397,193,390.8
				E40 007 004 7
		530,385,125.90	477,546,754.68	540,327,391.70
	TOTAL LIABILITIES		477,546,754.68 637,759,813.06	
NET ASSETS			· · ·	
NET ASSETS			· · ·	
NET ASSETS			· · ·	
		643,127,806.65	637,759,813.06	702,921,321.8
Net Investment in Plant			· · ·	702,921,321.8
Net Investment in Plant	TOTAL LIABILITIES	643,127,806.65 508,569,795.74	637,759,813.06 477,409,150.10	702,921,321.8 521,735,676.5
Net Investment in Plant	TOTAL LIABILITIES Historical gift value of endowment - campuses	643,127,806.65 508,569,795.74 87,649,185.83	637,759,813.06 477,409,150.10 84,027,459.93	702,921,321.8 521,735,676.5 86,663,483.0
Net Investment in Plant Restricted Nonexpendable	TOTAL LIABILITIES	643,127,806.65 508,569,795.74	637,759,813.06 477,409,150.10	702,921,321.8 : 521,735,676.59 86,663,483.00
Net Investment in Plant Restricted Nonexpendable	TOTAL LIABILITIES Historical gift value of endowment - campuses	643,127,806.65 508,569,795.74 87,649,185.83	637,759,813.06 477,409,150.10 84,027,459.93	702,921,321.8 521,735,676.5 86,663,483.0
Net Investment in Plant Restricted Nonexpendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities	643,127,806.65 508,569,795.74 87,649,185.83	637,759,813.06 477,409,150.10 84,027,459.93	702,921,321.8 521,735,676.5 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	643,127,806.65 508,569,795.74 87,649,185.83	637,759,813.06 477,409,150.10 84,027,459.93	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	TOTAL LIABILITIES Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18	637,759,813.06 477,409,150.10 84,027,459.93 111,658,857.42	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9
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	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91	637,759,813.06 477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9 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	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91 11,646,809.73	637,759,813.06 477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88 12,208,087.54	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9 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	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91 11,646,809.73 23,757,871.59	637,759,813.06 477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88 12,208,087.54 23,691,688.08	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9 11,646,709.7 26,573,555.3 53,130.1
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	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91 11,646,809.73 23,757,871.59 53,286.13	637,759,813.06 477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88 12,208,087.54 23,691,688.08 100,578.81	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9 11,646,709.7 26,573,555.3 53,130.1
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	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91 11,646,809.73 23,757,871.59 53,286.13 6,584,331.63	477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9 11,646,709.7 26,573,555.3 53,130.1 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 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	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91 11,646,809.73 23,757,871.59 53,286.13 6,584,331.63 13,515,500.54	637,759,813.06 477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,929.62	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9 11,646,709.7 26,573,555.3 53,130.1 6,561,184.8 13,515,500.5
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	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91 11,646,809.73 23,757,871.59 53,286.13 6,584,331.63	477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9 11,646,709.7 26,573,555.3 53,130.1 6,561,184.8 13,515,500.5
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuse Affiliated Entitie	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities 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	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91 11,646,809.73 23,757,871.59 53,286.13 6,584,331.63 13,515,500.54 6,327,767.49	637,759,813.06 477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,929.62 9,151,281.72	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9 11,646,709.7 26,573,555.3 53,130.1 6,561,184.8 13,515,500.5 6,437,753.1
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 S Accumulated net gains on endowment	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91 11,646,809.73 23,757,871.59 53,286.13 6,584,331.63 13,515,500.54	637,759,813.06 477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,929.62	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9 11,646,709.7 26,573,555.3 53,130.1 6,561,184.8 13,515,500.5 6,437,753.1
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 S Accumulated net gains on endowment	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91 11,646,809.73 23,757,871.59 53,286.13 6,584,331.63 13,515,500.54 6,327,767.49	637,759,813.06 477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,929.62 9,151,281.72	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9 11,646,709.7 26,573,555.3 53,130.1 6,561,184.8 13,515,500.5 6,437,753.1 233,331,863.3
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	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91 11,646,809.73 23,757,871.59 53,286.13 6,584,331.63 13,515,500.54 6,327,767.49 541,409,159.13	637,759,813.06 477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,929.62 9,151,281.72 504,348,818.93	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9 11,646,709.7 26,573,555.3 53,130.1 6,561,184.8 13,515,500.5 6,437,753.1 233,331,863.3
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	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91 11,646,809.73 23,757,871.59 53,286.13 6,584,331.63 13,515,500.54 6,327,767.49 541,409,159.13	637,759,813.06 477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,929.62 9,151,281.72 504,348,818.93	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9 11,646,709.7 26,573,555.3 53,130.1 6,561,184.8 13,515,500.5 6,437,753.1 233,331,863.3
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 TOTAL NET ASSETS	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91 11,646,809.73 23,757,871.59 53,286.13 6,584,331.63 13,515,500.54 6,327,767.49 541,409,159.13 1,344,534,698.90	637,759,813.06 477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,929.62 9,151,281.72 504,348,818.93 1,284,930,564.30	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9 11,646,709.7 26,573,555.3 53,130.1 6,561,184.8 13,515,500.5 6,437,753.1 233,331,863.3
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 TOTAL NET ASSETS	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91 11,646,809.73 23,757,871.59 53,286.13 6,584,331.63 13,515,500.54 6,327,767.49 541,409,159.13 1,344,534,698.90	637,759,813.06 477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,929.62 9,151,281.72 504,348,818.93 1,284,930,564.30	702,921,321.8 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9 11,646,709.7 26,573,555.3 53,130.1 6,561,184.8 13,515,500.5 6,437,753.1 233,331,863.3 1,048,924,568.5
	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	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91 11,646,809.73 23,757,871.59 53,286.13 6,584,331.63 13,515,500.54 6,327,767.49 541,409,159.13 1,344,534,698.90	637,759,813.06 477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,929.62 9,151,281.72 504,348,818.93 1,284,930,564.30	540,327,391.76 702,921,321.83 521,735,676.56 86,663,483.03 113,707,261.83 28,698,449.99 11,646,709.73 26,573,555.36 53,130.19 6,561,184.83 13,515,500.54 6,437,753.16 233,331,863.36 1,048,924,568.52
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	643,127,806.65 508,569,795.74 87,649,185.83 116,322,541.18 28,698,449.91 11,646,809.73 23,757,871.59 53,286.13 6,584,331.63 13,515,500.54 6,327,767.49 541,409,159.13 1,344,534,698.90	637,759,813.06 477,409,150.10 84,027,459.93 111,658,857.42 34,790,662.88 12,208,087.54 23,691,688.08 100,578.81 6,505,049.27 21,038,929.62 9,151,281.72 504,348,818.93 1,284,930,564.30	702,921,321.83 521,735,676.59 86,663,483.03 113,707,261.83 28,698,449.9 11,646,709.73 26,573,555.36 53,130.19 6,561,184.83 13,515,500.56 6,437,753.10 233,331,863.33 1,048,924,568.53

University System of New Hampshire Statement of Net Assets as of Fiscal Year 2013 Fiscal Period 05

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	-	2013	2012	
	_	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS				
Current Assets				
	Cash, cash equivalents, and operating investments	267,984,796.79	352,313,248.76	193,571,908.71
	Accounts receivable	209,438,410.19	222,689,362.50	25,346,524.14
	Accounts receivable - State of NH appropriations	0.00	1,033,654.15	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	3,982,359.00	2,938,744.98	8,244,006.09
Nanaumant Assats	Total Current Assets	485,809,912.13	582,925,561.29	233,222,955.03
Noncurrent Assets	Dobt proceeds hold by others for construction purposes	11.93	2,533,180.98	556,208.25
	Debt proceeds held by others for construction purposes	6,525,541.60	6,593,410.63	6,525,541.60
	Long Term Investments Endowment and similar investments - campuses	354,171,524.86	, ,	354,658,397.67
	Endowment and similar investments - campuses Endowment and similar investments - affiliated entities		231,446,107.73	135,421,238.05
		137,682,090.27	140,177,224.78	
	Pledges Receivable Notes receivable	1,053,355.00 20,681,162.61	974,264.00 20,703,310.48	1,053,355.00 19,741,967.67
		937,672,846.11	, ,	, ,
	Property and equipment, net Other assets	45,009,476.72	910,993,171.45 26,344,146.02	956,600,166.04
	Noncurrent Asset - Other Investment	(943,415.68)	0.00	45,009,476.72
	Total Noncurrent Assets	1,501,852,593.42	1,339,764,816.07	(943,415.68 1,518,622,935.32
	TOTAL ASSETS			
LIABILITIES	TOTAL ASSETS	1,987,662,505.55	1,922,690,377.36	1,751,845,890.35
LIABILITIES				
Current Liabilities	A consists a single and consist a superior	25 542 207 40	00 700 000 50	00 400 404 47
	Accounts payable and accrued expenses	35,512,807.49	28,723,030.56	63,162,124.17
	Deposits and deferred revenues	14,957,509.38	20,900,059.29	38,411,249.92
	Accrued employee benefits - current portion	6,234,554.38	8,719,261.34	6,247,162.34
	Postretirement medical benefits-current portion	5,206,136.00	5,235,896.00	5,224,412.00
	Long-term debt - current portion Total Current Liabilities	50,831,673.50	96,634,811.19	49,548,981.64
Noncurrent Liabilities	Total Current Liabilities	112,742,680.75	160,213,058.38	162,593,930.07
Noncarrent Liabilities	Obligations under life income agree	2,529,248.93	2.562.860.40	2,557,734.69
	Government advances refundable	16,196,949.00	16,260,296.00	16,196,949.00
	Accrued employee benefits	32,011,019.74	32,524,417.61	32,174,136.51
	Postretirement medical benefits	47,109,670.00	47,814,729.01	47,195,704.00
	Deferred obligations - interest swaps	45,009,476.72	24,705,494.39	45,009,476.72
	Long-term debt	387,528,761.51	353,678,957.27	397,193,390.84
	Total Noncurrent Liabilities	530,385,125.90	477,546,754.68	540,327,391.76
	TOTAL LIABILITIES	643,127,806.65	637,759,813.06	702,921,321.83
NET ASSETS	TOTAL EASIENTED	040,127,000.00	007,700,010.00	702,021,021.00
Net Investment in Plant		508,569,795.74	477,409,150.10	521,735,676.59
Restricted -				
Nonexpendable		203,971,727.01	195,686,317.35	200,370,744.86
Expendable		90,584,017.02	107,486,277.92	93,486,283.71
Unrestricted		541,409,159.13	504,348,818.93	233,331,863.36
	TOTAL NET ASSETS	1,344,534,698.90	1,284,930,564.30	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