

	2013		2012
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	288,107,858.34	363,128,675.37	175,315,736.74
Short term investments	1,829,097.88	7,384,664.50	18,256,171.97
Accounts receivable	158,125,731.13	169,864,647.95	25,346,524.14
Accounts receivable - State of NH appropriations	0.00	22,907.05	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	3,606,111.86	3,956,838.15
Prepaid expenses and other current assets	3,982,359.00	3,982,910.43	8,244,006.09
Interfund Borrowwngs	0.00	0.00	0.00
Current Asset - Other	0.00	171,865.71	0.00
	Total Current Assets	456,449,392.50	548,506,182.87
Noncurrent Assets			
Debt proceeds held by others	11.93	1,584,121.32	556,208.25
Long-term operating investments	6,525,541.60	6,593,410.63	6,525,541.60
Endowment and similar investments - campuses	354,272,937.31	231,557,072.62	354,658,397.67
Endowment and similar investments - affiliated entities	137,403,308.13	140,668,514.20	135,421,238.05
Pledges Receivable	1,053,355.00	974,264.00	1,053,355.00
Notes receivable	20,541,884.61	20,450,598.94	19,741,967.67
Property and equipment, net	935,075,635.82	907,533,915.61	956,600,166.04
Other assets	45,009,476.72	26,313,261.27	45,009,476.72
Noncurrent Asset - Other Investment	(943,415.68)	0.00	(943,415.68)
	Total Noncurrent Assets	1,498,938,735.44	1,335,675,158.59
	TOTAL ASSETS	1,955,388,127.94	1,884,181,341.46
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	31,545,700.18	29,731,651.02	63,162,124.17
Deposits and deferred revenues	11,653,229.40	17,945,525.35	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	50,775,209.24	96,634,811.19	49,548,981.64
	Total Current Liabilities	105,414,829.20	158,267,144.90
Noncurrent Liabilities			
Obligations under life income agree	2,400,940.82	2,562,845.21	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	47,917,866.01	47,195,704.00
Deferred obligations - interest swaps	45,009,476.72	24,705,494.39	45,009,476.72
Long-term debt	387,294,230.21	353,491,323.79	397,193,390.84
	Total Noncurrent Liabilities	530,022,286.49	477,462,243.01
	TOTAL LIABILITIES	635,437,115.69	635,729,387.91
NET ASSETS			
Net Investment in Plant	506,785,676.80	472,477,334.73	521,735,676.59
Restricted Nonexpendable			
Historical gift value of endowment - campuses	88,142,229.39	84,097,622.85	86,663,483.03
Historical gift value of endowment - affiliated entities	117,597,512.04	112,319,064.89	113,707,261.83
Restricted Expendable			
Campuses			
Accumulated net gains on endowment	28,698,449.91	34,790,662.88	28,698,449.91
Market value of funds functioning as endowment	11,773,959.73	12,260,756.37	11,646,709.73
Grants, gifts and contracts	24,476,879.92	23,431,801.31	26,573,555.36
Life income and annuity funds	53,397.61	100,565.81	53,130.19
Loan funds	6,353,217.79	6,528,084.28	6,561,184.82
Affiliated Entities			
Accumulated net gains on endowment	13,515,500.54	21,038,929.62	13,515,500.54
Other - affiliated entities	6,430,643.88	6,262,205.39	6,437,753.16
Unrestricted	516,123,544.64	475,102,962.42	233,331,863.36
	TOTAL NET ASSETS	1,319,951,012.25	1,248,409,990.55
Not Coded to Attribute			
0.00	0.00	(41,963.00)	0.00
	Not Coded to Attribute	0.00	(41,963.00)
	TOTAL	0.00	0.00
	Difference (Assets - Liabilities) - Net Assets:	(0.00)	41,963.00

University System of New Hampshire
Statement of Net Assets as of Fiscal Year 2013 Fiscal Period 06

		2013	2012	
		Year to Date Balance	Year to Date Balance	Final Balance
ASSETS				
Current Assets				
Cash, cash equivalents, and operating investments		289,936,956.22	370,513,339.87	193,571,908.71
Accounts receivable		158,125,731.13	169,864,647.95	25,346,524.14
Accounts receivable - State of NH appropriations		0.00	22,907.05	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	3,606,111.86	3,956,838.15
Prepaid expenses and other current assets		3,982,359.00	4,154,776.14	8,244,006.09
	Total Current Assets	456,449,392.50	548,506,182.87	233,222,955.03
Noncurrent Assets				
Debt proceeds held by others for construction purposes		11.93	1,584,121.32	556,208.25
Long Term Investments		6,525,541.60	6,593,410.63	6,525,541.60
Endowment and similar investments - campuses		354,272,937.31	231,557,072.62	354,658,397.67
Endowment and similar investments - affiliated entities		137,403,308.13	140,668,514.20	135,421,238.05
Pledges Receivable		1,053,355.00	974,264.00	1,053,355.00
Notes receivable		20,541,884.61	20,450,598.94	19,741,967.67
Property and equipment, net		935,075,635.82	907,533,915.61	956,600,166.04
Other assets		45,009,476.72	26,313,261.27	45,009,476.72
Noncurrent Asset - Other Investment		(943,415.68)	0.00	(943,415.68)
	Total Noncurrent Assets	1,498,938,735.44	1,335,675,158.59	1,518,622,935.32
	TOTAL ASSETS	1,955,388,127.94	1,884,181,341.46	1,751,845,890.35
LIABILITIES				
Current Liabilities				
Accounts payable and accrued expenses		31,545,700.18	29,731,651.02	63,162,124.17
Deposits and deferred revenues		11,653,229.40	17,945,525.35	38,411,249.92
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Postretirement medical benefits-current portion		5,206,136.00	5,235,896.00	5,224,412.00
Long-term debt - current portion		50,775,209.24	96,634,811.19	49,548,981.64
	Total Current Liabilities	105,414,829.20	158,267,144.90	162,593,930.07
Noncurrent Liabilities				
Obligations under life income agree		2,400,940.82	2,562,845.21	2,557,734.69
Government advances refundable		16,196,949.00	16,260,296.00	16,196,949.00
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Deferred obligations - interest swaps		45,009,476.72	24,705,494.39	45,009,476.72
Long-term debt		387,294,230.21	353,491,323.79	397,193,390.84
	Total Noncurrent Liabilities	530,022,286.49	477,462,243.01	540,327,391.76
	TOTAL LIABILITIES	635,437,115.69	635,729,387.91	702,921,321.83
NET ASSETS				
Net Investment in Plant		506,785,676.80	472,477,334.73	521,735,676.59
Restricted -				
Nonexpendable		205,739,741.43	196,416,687.74	200,370,744.86
Expendable		91,302,049.38	104,413,005.66	93,486,283.71
Unrestricted		516,123,544.64	475,102,962.42	233,331,863.36
	TOTAL NET ASSETS	1,319,951,012.25	1,248,409,990.55	1,048,924,568.52
Not Coded to Attribute				
	0.00	0.00	(41,963.00)	0.00
	Not Coded to Attribute	0.00	(41,963.00)	0.00
	TOTAL	0.00	(41,963.00)	0.00
	Difference (Assets - Liabilities) - Net Assets:	(0.00)	41,963.00	0.00