University System of New Hampshire Statement of Net Assets as of Fiscal Year 2013 Fiscal Period 07

			004	0
		2013 Year to Date Balance	201 Year to Date Balance	2 Final Balanc
ASSETS				
Current Assets				
	Cash and cash equivalents	343,825,022.13	428,375,081.04	175,315,736.74
	Short term investments	1,827,741.45	1,497,070.54	18,256,171.9
	Accounts receivable	59,800,430.34	77,776,364.22	25,346,524.14
	Accounts receivable - State of NH appropriations	501,141.02	31,870.50	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	3,605,533.62	3,956,838.1
	Prepaid expenses and other current assets	4,096,774.26	4,401,435.06	8,244,006.09
	Interfund Borrowngs	0.00	(0.00)	0.00
	Current Asset - Other	0.00	171,865.71	0.0
1	Total Current Asset	s 414,455,455.35	516,203,620.69	233,222,955.03
Ioncurrent Assets	Debt proceeds held by others	11.93	1,553,828.52	556,208.2
	Long-term operating investments	6,525,541.60	6,593,410.63	6,525,541.6
	Endowment and similar investments - campuses	355,267,146.67	234,126,764.40	354,658,397.67
	Endowment and similar investments - campuses	139,764,044.05	141,936,578.49	135,421,238.0
	Pledges Receivable	1,053,355.00	974,264.00	1,053,355.00
	Notes receivable	21,705,303.83	21,511,407.54	19,741,967.67
	Property and equipment, net	931,320,035.33	903,842,136.99	956,600,166.04
	Other assets	45,009,476.72	26,282,376.52	45,009,476.72
	Noncurrent Asset - Other Investment	45,009,470.72	20,202,370.52	(943,415.68
	Total Noncurrent Asset		1,336,820,767.09	1,518,622,935.32
	TOTAL ASSET		1,853,024,387.78	1,751,845,890.3
IABILITIES			, ,	, , , , , , , , , , , , , , , , , , , ,
Current Liabilities				
	Accounts payable and accrued expenses	24,431,395.18	26,351,926.93	63,162,124.17
	Deposits and deferred revenues	22,281,210.99	29,129,832.95	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	50,703,558.30	11,702,588.96	49,548,981.64
	Total Current Liabilitie:		81,139,506.18	162,593,930.07
Noncurrent Liabilities				. ,
	Obligations under life income agree	2,348,582.54	2,669,471.69	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	47,299,048.00	47,195,704.00
	Deferred obligations - interest swaps	45,009,476.72	24,705,494.39	45,009,476.72
	Long-term debt	387,267,272.89	438,383,680.50	397,193,390.84
	Total Noncurrent Liabilitie	s 529,942,970.89	561,842,408.19	540,327,391.76
	TOTAL LIABILITIE	S 638,799,825.74	642,981,914.37	702,921,321.83
NET ASSETS				
		505,202,516.27	471,560,278.46	521,735,676.59
	Historical gift value of endowment - campuses	88,299,985.41	84,798,290.82	86,621,134.92
	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities			86,621,134.92
Restricted Nonexpendable	-	88,299,985.41	84,798,290.82	86,621,134.92
Restricted Nonexpendable	-	88,299,985.41	84,798,290.82	86,621,134.92
Restricted Nonexpendable Restricted Expendable	-	88,299,985.41	84,798,290.82	86,621,134.92 113,749,609.94
Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - affiliated entities	88,299,985.41 117,881,778.12	84,798,290.82 112,756,189.75	86,621,134.92 113,749,609.94 28,698,449.9
Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - affiliated entities Accumulated net gains on endowment	88,299,985.41 117,881,778.12 28,698,449.91	84,798,290.82 112,756,189.75 34,790,662.88	86,621,134.92 113,749,609.94 28,698,449.9 11,646,709.73
Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment	88,299,985.41 117,881,778.12 28,698,449.91 11,775,059.73	84,798,290.82 112,756,189.75 34,790,662.88 12,261,656.37	86,621,134.92 113,749,609.94 28,698,449.9 11,646,709.75 26,573,555.36
Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts	88,299,985.41 117,881,778.12 28,698,449.91 11,775,059.73 22,659,246.23	84,798,290.82 112,756,189.75 34,790,662.88 12,261,656.37 14,198,924.38	86,621,134.92 113,749,609.94 28,698,449.9 11,646,709.73 26,573,555.36 21,632.8
Restricted Nonexpendable Restricted Expendable	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	88,299,985.41 117,881,778.12 28,698,449.91 11,775,059.73 22,659,246.23 53,397.61	84,798,290.82 112,756,189.75 34,790,662.88 12,261,656.37 14,198,924.38 100,495.17	86,621,134.92 113,749,609.94 28,698,449.9 11,646,709.73 26,573,555.36 21,632.87
Restricted Nonexpendable Restricted Expendable 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	88,299,985.41 117,881,778.12 28,698,449.91 11,775,059.73 22,659,246.23 53,397.61 6,372,223.44	84,798,290.82 112,756,189.75 34,790,662.88 12,261,656.37 14,198,924.38 100,495.17 6,556,569.70	86,621,134.92 113,749,609.94 28,698,449.9 11,646,709.73 26,573,555.36 21,632.87 6,561,184.82
Restricted Nonexpendable Restricted Expendable 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	88,299,985.41 117,881,778.12 28,698,449.91 11,775,059.73 22,659,246.23 53,397.61	84,798,290.82 112,756,189.75 34,790,662.88 12,261,656.37 14,198,924.38 100,495.17	86,621,134.92 113,749,609.94 28,698,449.9 11,646,709.72 26,573,555.30 21,632.8 6,561,184.82 13,515,500.54
Restricted Nonexpendable Restricted Expendable 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	88,299,985.41 117,881,778.12 28,698,449.91 11,775,059.73 22,659,246.23 53,397.61 6,372,223.44 13,515,500.54	84,798,290.82 112,756,189.75 34,790,662.88 12,261,656.37 14,198,924.38 100,495.17 6,556,569.70 21,038,865.78	86,621,134.92 113,749,609.94 28,698,449.9 11,646,709.72 26,573,555.30 21,632.83 6,561,184.82 13,515,500.54
Restricted Nonexpendable Restricted Expendable Campuses Affiliated Entities	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	88,299,985.41 117,881,778.12 28,698,449.91 11,775,059.73 22,659,246.23 53,397.61 6,372,223.44 13,515,500.54	84,798,290.82 112,756,189.75 34,790,662.88 12,261,656.37 14,198,924.38 100,495.17 6,556,569.70 21,038,865.78	86,621,134.92 113,749,609.94 28,698,449.9 11,646,709.73 26,573,555.34 21,632.83 6,561,184.82 13,515,500.54 6,469,250.44
Restricted Nonexpendable Restricted Expendable Campuses Affiliated Entities	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	88,299,985.41 117,881,778.12 28,698,449.91 11,775,059.73 22,659,246.23 53,397.61 6,372,223.44 13,515,500.54 6,587,591.90 475,254,795.58	84,798,290.82 112,756,189.75 34,790,662.88 12,261,656.37 14,198,924.38 100,495.17 6,556,569.70 21,038,865.78 6,547,207.36	86,621,134.92 113,749,609.94 28,698,449.97 11,646,709.73 26,573,555.36 21,632.87 6,561,184.82 13,515,500.54 6,469,250.48 233,331,863.36
Restricted Nonexpendable Restricted Expendable Campuses Affiliated Entities	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	88,299,985.41 117,881,778.12 28,698,449.91 11,775,059.73 22,659,246.23 53,397.61 6,372,223.44 13,515,500.54 6,587,591.90 475,254,795.58	84,798,290.82 112,756,189.75 34,790,662.88 12,261,656.37 14,198,924.38 100,495.17 6,556,569.70 21,038,865.78 6,547,207.36 445,433,332.74	86,621,134.92 113,749,609.94 28,698,449.9 11,646,709.73 26,573,555.36 21,632.83 6,561,184.82 13,515,500.54 6,469,250.44 233,331,863.36
Restricted Nonexpendable Restricted Expendable Campuses Affiliated Entities	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	88,299,985.41 117,881,778.12 28,698,449.91 11,775,059.73 22,659,246.23 53,397.61 6,372,223.44 13,515,500.54 6,587,591.90 475,254,795.58	84,798,290.82 112,756,189.75 34,790,662.88 12,261,656.37 14,198,924.38 100,495.17 6,556,569.70 21,038,865.78 6,547,207.36 445,433,332.74	86,621,134.92 113,749,609.94 28,698,449.9 11,646,709.73 26,573,555.34 21,632.8 6,561,184.82 13,515,500.54 6,469,250.44 233,331,863.34
	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	88,299,985.41 117,881,778.12 28,698,449.91 11,775,059.73 22,659,246.23 53,397.61 6,372,223.44 13,515,500.54 6,587,591.90 475,254,795.58 5 1,276,300,544.74	84,798,290.82 112,756,189.75 34,790,662.88 12,261,656.37 14,198,924.38 100,495.17 6,556,569.70 21,038,865.78 6,547,207.36 445,433,332.74 1,210,042,473.41	86,621,134.92 113,749,609.94 28,698,449.9 11,646,709.73 26,573,555.36 21,632.83 6,561,184.82 13,515,500.54 6,469,250.44 233,331,863.36 1,048,924,568.5 2
Restricted Nonexpendable Restricted Expendable Campuses Affiliated Entities	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 0.00	88,299,985.41 117,881,778.12 28,698,449.91 11,775,059.73 22,659,246.23 53,397.61 6,372,223.44 13,515,500.54 6,587,591.90 475,254,795.58 5 1,276,300,544.74	84,798,290.82 112,756,189.75 34,790,662.88 12,261,656.37 14,198,924.38 100,495.17 6,556,569.70 21,038,865.78 6,547,207.36 445,433,332.74 1,210,042,473.41	86,621,134.92 113,749,609.94 28,698,449.91 11,646,709.73 26,573,555.36 21,632.87 6,561,184.82 13,515,500.54 6,469,250.48 233,331,863.36 1,048,924,568.52 0.00
Restricted Nonexpendable Restricted Expendable Campuses Affiliated Entities	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	88,299,985.41 117,881,778.12 28,698,449.91 11,775,059.73 22,659,246.23 53,397.61 6,372,223.44 13,515,500.54 6,587,591.90 475,254,795.58 5 1,276,300,544.74 0.00 e 0.00	84,798,290.82 112,756,189.75 34,790,662.88 12,261,656.37 14,198,924.38 100,495.17 6,556,569.70 21,038,865.78 6,547,207.36 445,433,332.74 1,210,042,473.41	521,735,676.59 86,621,134.92 113,749,609.94 28,698,449.91 11,646,709.73 26,573,555.36 21,632.87 6,561,184.82 13,515,500.54 6,469,250.48 233,331,863.36 1,048,924,568.52 0.00 0.00

University System of New Hampshire Statement of Net Assets as of Fiscal Year 2013 Fiscal Period 07

	-	2013 2012		
	-	Year to Date Balance	Year to Date Balance	Final Balanc
00570	-	fear to Date Balance		
ASSETS Current Assets				
Current Assets	Cook cook equivalents and exercting investments	245 652 762 59	400 070 161 60	102 571 000 7
	Cash, cash equivalents, and operating investments Accounts receivable	345,652,763.58 59,800,430.34	429,872,151.58 77,776,364.22	193,571,908.7 25,346,524.1
	Accounts receivable - State of NH appropriations	59,800,430.34	31,870.50	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	3,605,533.62	3,956,838.1
	Prepaid expenses and other current assets Total Current Assets	4,096,774.26	4,573,300.77	8,244,006.0
Noncurrent Assets	Total Current Assets	414,455,455.35	516,203,620.69	233,222,955.0
Noncurrent Assets	Daht proceeds hold by others for construction purposes	11.02	1 552 929 52	556 208 2
	Debt proceeds held by others for construction purposes	11.93	1,553,828.52	556,208.2
	Long Term Investments	6,525,541.60	6,593,410.63	6,525,541.6
	Endowment and similar investments - campuses	355,267,146.67	234,126,764.40	354,658,397.6
	Endowment and similar investments - affiliated entities	139,764,044.05	141,936,578.49	135,421,238.0
	Pledges Receivable	1,053,355.00	974,264.00	1,053,355.0
	Notes receivable	21,705,303.83	21,511,407.54	19,741,967.6
	Property and equipment, net	931,320,035.33	903,842,136.99	956,600,166.0
	Other assets	45,009,476.72	26,282,376.52	45,009,476.72
	Noncurrent Asset - Other Investment	0.00	0.00	(943,415.6
	Total Noncurrent Assets	1,500,644,915.13	1,336,820,767.09	1,518,622,935.32
	TOTAL ASSETS	1,915,100,370.48	1,853,024,387.78	1,751,845,890.3
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	24,431,395.18	26,351,926.93	63,162,124.1
	Deposits and deferred revenues	22,281,210.99	29,129,832.95	
	•			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	50,703,558.30	11,702,588.96	49,548,981.6
	Total Current Liabilities	108,856,854.85	81,139,506.18	162,593,930.0
Noncurrent Liabilities	Obligations under life in enne	0.040 500 54	0.000 474.00	0 557 704 0
	Obligations under life income agree	2,348,582.54	2,669,471.69	2,557,734.6
	Government advances refundable	16,196,949.00	16,260,296.00	16,196,949.0
	Accrued employee benefits	32,011,019.74	32,524,417.61	32,174,136.5
	Postretirement medical benefits	47,109,670.00	47,299,048.00	47,195,704.0
	Deferred obligations - interest swaps	45,009,476.72	24,705,494.39	45,009,476.7
	Long-term debt	387,267,272.89	438,383,680.50	397,193,390.8
	Total Noncurrent Liabilities	529,942,970.89	561,842,408.19	540,327,391.7
	TOTAL LIABILITIES	638,799,825.74	642,981,914.37	702,921,321.8
NET ASSETS				
Net Investment in Plant		505,202,516.27	471,560,278.46	521,735,676.5
Restricted -				
Nonexpendable		206,181,763.53	197,554,480.57	200,370,744.8
Nonexpendable		200,101,703.55	197,334,400.37	200,570,744.0
Expendable		89,661,469.36	95,494,381.64	93,486,283.7
		33,331,400.00	00,-10-1,001.0-1	30,400,200.7
Unrestricted		475,254,795.58	445,433,332.74	233,331,863.3
-	TOTAL NET ASSETS	1,276,300,544.74	1,210,042,473.41	1,048,924,568.5
				. , , ,
Not Coded to Attribute				
	0.00	0.00	0.00	0.0
	Not Coded to Attribute	0.00	0.00	0.0

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