		2013	201	2
			Year to Date Balance	Final Balanc
ASSETS				
Current Assets	Cook and sook assistants	242 502 027 54	445 074 507 45	475 045 700 7
	Cash and cash equivalents Short term investments	342,503,937.51 1,074,804.96	445,271,537.15 1,518,145.96	175,315,736.74 18,256,171.97
	Accounts receivable	29,964,409.49	38,404,783.06	25,346,524.14
	Accounts receivable - State of NH appropriations	0.00	1,048,032.52	1,656,169.9 447,508.0
	Pledges receivable - current portion	447,508.00	344,400.00	
	Notes receivable - current portion	3,956,838.15	3,606,033.62	3,956,838.1
	Prepaid expenses and other current assets	4,139,085.11	4,358,710.97	8,244,006.09
	Interfund Borrowngs	0.00	0.00	0.00
	Current Asset - Other	0.00	171,865.71	0.00
Noncomment Access	Total Current Assets	382,086,583.22	494,723,508.99	233,222,955.0
Noncurrent Assets	Debt proceeds held by others	11.02	1 255 207 52	EEC 200 2
	Debt proceeds held by others	11.93	1,255,297.52	556,208.2
	Long-term operating investments	6,988,283.19	6,282,382.33	6,525,541.60
	Endowment and similar investments - campuses	368,401,160.45	218,036,338.70	354,658,397.6
	Endowment and similar investments - affiliated entities	145,477,633.09	130,530,106.14	135,421,238.0
	Pledges Receivable	1,053,355.00	974,264.00	1,053,355.0
	Notes receivable	21,630,724.20	21,712,270.04	19,741,967.6
	Property and equipment, net	927,967,867.97	899,791,551.79	956,600,166.0
	Other assets	45,009,476.72	26,251,491.77	45,009,476.7
	Noncurrent Asset - Other Investment	0.00	0.00	(943,415.6
	Total Noncurrent Assets	,,,-	1,304,833,702.29	1,518,622,935.3
	TOTAL ASSETS	1,898,615,095.77	1,799,557,211.28	1,751,845,890.3
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	29,546,973.14	30,349,208.64	63,162,124.1
	Deposits and deferred revenues	20,604,665.73	24,453,547.99	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	50,631,907.36	11,702,588.96	49,548,981.6
	Total Current Liabilities		80,460,502.93	162,593,930.07
Noncurrent Liabilities		, ,	00,100,002.00	102,000,000101
Noncarrent Liabilities	Obligations under life income agree	2,348,582.54	2,679,232.43	2,557,734.69
	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	387,030,434.41	437,895,897.32	397,193,390.8
	Total Noncurrent Liabilities		561,364,385.75	540,327,391.70
	TOTAL LIABILITIES		641,824,888.68	702,921,321.8
	TOTAL LIABILITIES	041,930,303.02	041,024,000.00	702,321,321.00
NET ASSETS				
NET ASSETS				
		503.434 750 07	468,989,971,41	521.735 676 5
Net Investment in Plant		503,434,750.07	468,989,971.41	521,735,676.5
Net Investment in Plant	Historical gift value of endowment - campuses			
Net Investment in Plant	Historical gift value of endowment - campuses	91,109,630.82	76,032,569.52	86,621,134.9
Net Investment in Plant Restricted Nonexpendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities			86,621,134.9
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - affiliated entities	91,109,630.82	76,032,569.52	86,621,134.9
Net Investment in Plant Restricted Nonexpendable	Historical gift value of endowment - affiliated entities	91,109,630.82 123,468,396.91	76,032,569.52 101,566,646.05	86,621,134.9 113,749,609.9
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - affiliated entities s Accumulated net gains on endowment	91,109,630.82 123,468,396.91 28,698,449.91	76,032,569.52 101,566,646.05 34,790,662.88	86,621,134.9 113,749,609.9 28,698,449.9
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment	91,109,630.82 123,468,396.91 28,698,449.91 12,111,007.93	76,032,569.52 101,566,646.05 34,790,662.88 11,211,336.57	86,621,134.9 113,749,609.9 28,698,449.9 11,646,709.7
Net Investment in Plant 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	91,109,630.82 123,468,396.91 28,698,449.91 12,111,007.93 28,248,473.65	76,032,569.52 101,566,646.05 34,790,662.88 11,211,336.57 24,409,012.14	86,621,134.9. 113,749,609.9. 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 - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds	91,109,630.82 123,468,396.91 28,698,449.91 12,111,007.93 28,248,473.65 56,208.44	76,032,569.52 101,566,646.05 34,790,662.88 11,211,336.57 24,409,012.14 70,824.78	86,621,134.9 113,749,609.9 28,698,449.9 11,646,709.7 26,573,555.3 21,632.8
Net Investment in Plant 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	91,109,630.82 123,468,396.91 28,698,449.91 12,111,007.93 28,248,473.65	76,032,569.52 101,566,646.05 34,790,662.88 11,211,336.57 24,409,012.14	86,621,134.9 113,749,609.9 28,698,449.9 11,646,709.7 26,573,555.3 21,632.8
Net Investment in Plant 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 Loan funds	91,109,630.82 123,468,396.91 28,698,449.91 12,111,007.93 28,248,473.65 56,208.44 6,375,034.84	76,032,569.52 101,566,646.05 34,790,662.88 11,211,336.57 24,409,012.14 70,824.78 6,583,805.62	86,621,134.9 113,749,609.9 28,698,449.9 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8
Net Investment in Plant 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	91,109,630.82 123,468,396.91 28,698,449.91 12,111,007.93 28,248,473.65 56,208.44 6,375,034.84 13,515,500.54	76,032,569.52 101,566,646.05 34,790,662.88 11,211,336.57 24,409,012.14 70,824.78 6,583,805.62 21,038,865.78	86,621,134.9 113,749,609.9 28,698,449.9 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8
Net Investment in Plant 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	91,109,630.82 123,468,396.91 28,698,449.91 12,111,007.93 28,248,473.65 56,208.44 6,375,034.84	76,032,569.52 101,566,646.05 34,790,662.88 11,211,336.57 24,409,012.14 70,824.78 6,583,805.62	86,621,134.9 113,749,609.9 28,698,449.9 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8
Net Investment in Plant 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	91,109,630.82 123,468,396.91 28,698,449.91 12,111,007.93 28,248,473.65 56,208.44 6,375,034.84 13,515,500.54	76,032,569.52 101,566,646.05 34,790,662.88 11,211,336.57 24,409,012.14 70,824.78 6,583,805.62 21,038,865.78 6,082,454.14	86,621,134.9 113,749,609.9 28,698,449.9 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8 13,515,500.5 6,469,250.4
Net Investment in Plant 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	91,109,630.82 123,468,396.91 28,698,449.91 12,111,007.93 28,248,473.65 56,208.44 6,375,034.84 13,515,500.54	76,032,569.52 101,566,646.05 34,790,662.88 11,211,336.57 24,409,012.14 70,824.78 6,583,805.62 21,038,865.78	86,621,134.9 113,749,609.9 28,698,449.9 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8 13,515,500.5 6,469,250.4
Net Investment in Plant 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	91,109,630.82 123,468,396.91 28,698,449.91 12,111,007.93 28,248,473.65 56,208.44 6,375,034.84 13,515,500.54 6,650,767.83	76,032,569.52 101,566,646.05 34,790,662.88 11,211,336.57 24,409,012.14 70,824.78 6,583,805.62 21,038,865.78 6,082,454.14	86,621,134.9 113,749,609.9 28,698,449.9 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8 13,515,500.5 6,469,250.4 233,331,863.3
Net Investment in Plant 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	91,109,630.82 123,468,396.91 28,698,449.91 12,111,007.93 28,248,473.65 56,208.44 6,375,034.84 13,515,500.54 6,650,767.83	76,032,569.52 101,566,646.05 34,790,662.88 11,211,336.57 24,409,012.14 70,824.78 6,583,805.62 21,038,865.78 6,082,454.14 406,948,558.71	86,621,134.9 113,749,609.9 28,698,449.9 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8 13,515,500.5 6,469,250.4 233,331,863.3
Net Investment in Plant 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	91,109,630.82 123,468,396.91 28,698,449.91 12,111,007.93 28,248,473.65 56,208.44 6,375,034.84 13,515,500.54 6,650,767.83 443,016,505.81 1,256,684,726.75	76,032,569.52 101,566,646.05 34,790,662.88 11,211,336.57 24,409,012.14 70,824.78 6,583,805.62 21,038,865.78 6,082,454.14 406,948,558.71 1,157,724,707.60	86,621,134.9 113,749,609.9 28,698,449.9 11,646,709.7 26,573,555.3 21,632.8 6,561,184.8 13,515,500.5 6,469,250.4 233,331,863.3 1,048,924,568.5
Net Investment in Plant 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	91,109,630.82 123,468,396.91 28,698,449.91 12,111,007.93 28,248,473.65 56,208.44 6,375,034.84 13,515,500.54 6,650,767.83 443,016,505.81 1,256,684,726.75	76,032,569.52 101,566,646.05 34,790,662.88 11,211,336.57 24,409,012.14 70,824.78 6,583,805.62 21,038,865.78 6,082,454.14 406,948,558.71 1,157,724,707.60	521,735,676.59 86,621,134.92 113,749,609.94 28,698,449.91 11,646,709.73 26,573,555.36 21,632.81 6,561,184.82 13,515,500.54 6,469,250.44 233,331,863.36 1,048,924,568.52
	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	91,109,630.82 123,468,396.91 28,698,449.91 12,111,007.93 28,248,473.65 56,208.44 6,375,034.84 13,515,500.54 6,650,767.83 443,016,505.81 1,256,684,726.75	76,032,569.52 101,566,646.05 34,790,662.88 11,211,336.57 24,409,012.14 70,824.78 6,583,805.62 21,038,865.78 6,082,454.14 406,948,558.71 1,157,724,707.60	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 6,469,250.44 233,331,863.33 1,048,924,568.52

University System of New Hampshire Statement of Net Assets as of Fiscal Year 2013 Fiscal Period 08

	-			
	-	2013	2012	
	-	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS				
Current Assets	One has a substitute and according in a street	040 570 740 47	440 700 000 44	100 574 000 74
	Cash, cash equivalents, and operating investments Accounts receivable	343,578,742.47 29,964,409.49	446,789,683.11 38,404,783.06	193,571,908.71 25,346,524.14
	Accounts receivable - State of NH appropriations	29,964,409.49	1,048,032.52	25,346,524.14 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	3,606,033.62	3,956,838.15
	Prepaid expenses and other current assets	4,139,085.11	4,530,576.68	8,244,006.09
	Total Current Assets	382,086,583.22	494,723,508.99	233,222,955.03
Noncurrent Assets			,,	,,
	Debt proceeds held by others for construction purposes	11.93	1,255,297.52	556,208.25
	Long Term Investments	6,988,283.19	6,282,382.33	6,525,541.60
	Endowment and similar investments - campuses	368,401,160.45	218,036,338.70	354,658,397.67
	Endowment and similar investments - affiliated entities	145,477,633.09	130,530,106.14	135,421,238.05
	Pledges Receivable	1,053,355.00	974,264.00	1,053,355.00
	Notes receivable	21,630,724.20	21,712,270.04	19,741,967.67
	Property and equipment, net	927,967,867.97	899,791,551.79	956,600,166.04
	Other assets	45,009,476.72	26,251,491.77	45,009,476.72
	Noncurrent Asset - Other Investment	0.00	0.00	(943,415.68
	Total Noncurrent Assets	1,516,528,512.55	1,304,833,702.29	1,518,622,935.32
	TOTAL ASSETS	1,898,615,095.77	1,799,557,211.28	1,751,845,890.35
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	29,546,973.14	30,349,208.64	63,162,124.17
	Deposits and deferred revenues	20,604,665.73	24,453,547.99	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	50,631,907.36	11,702,588.96	49,548,981.64
Noncurrent Liabilities	Total Current Liabilities	112,224,236.61	80,460,502.93	162,593,930.07
Noncurrent Liabilities	Obligations under life income agree	2,348,582.54	2.679,232.43	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	387,030,434.41	437,895,897.32	397,193,390.84
	Total Noncurrent Liabilities	529,706,132.41	561,364,385.75	540,327,391.76
	TOTAL LIABILITIES	641,930,369.02	641,824,888.68	702,921,321.83
NET ASSETS		· · · · · · · · · · · · · · · · · · ·	· · ·	
Net Investment in Plant		503,434,750.07	468,989,971.41	521,735,676.59
Restricted -				
Nonexpendable		214,578,027.73	177,599,215.57	200,370,744.86
Expendable		95,655,443.14	104,186,961.91	93,486,283.71
Unrostricted		442.046.505.04	400 040 EE0 74	222 224 062 00
Unrestricted	TOTAL NET ASSETS	443,016,505.81 1,256,684,726.75	406,948,558.71 1,157,724,707.60	233,331,863.36 1,048,924,568.52
	TOTAL NET ASSETS	1,230,004,720.73	1,107,724,707.00	1,040,324,300.32
Not Coded to Attribute				
	0.00	0.00	(7,615.00)	0.00
	Not Coded to Attribute	0.00	(7,615.00)	0.00
	TOTAL	0.00	(7,615.00)	0.00
	Difference (Assets - Liabilities) - Net Assets:	0.00	7,615.00	0.00