## University System of New Hampshire Statement of Net Assets as of Fiscal Year 2013 Fiscal Period 09

			2013 2012		2
			Year to Date Balance	Year to Date Balance	Final Balanc
ASSETS					
Current Assets					
Junent Assets	Cash and cash equivalents		301,448,493.07	392,050,608.57	175,315,736.7
	Short term investments		1,098,506.64	1,524,079.44	18,256,171.97
	Accounts receivable		27,418,409.89	30,865,690.89	25,346,524.14
	Accounts receivable - State of NH appropriations		0.00	1,046,747.08	1,656,169.9
	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	3,956,838.1
	Prepaid expenses and other current assets		4,172,914.58	3,954,308.90	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	338,542,670.33	433,563,734.21	233,222,955.03
Noncurrent Assets					
	Debt proceeds held by others		11.93	1,047,827.39	556,208.2
	Long-term operating investments		6,988,283.19	6,282,382.33	6,525,541.6
	Endowment and similar investments - campuses		369,912,650.97	235,204,758.98	354,658,397.6
	Endowment and similar investments - affiliated en	ntities	144,264,798.70	130,531,439.23	135,421,238.0
	Pledges Receivable		1,053,355.00	974,264.00	1,053,355.0
	Notes receivable		21,251,943.74	21,380,043.61	19,741,967.67
	Property and equipment, net		924,572,538.41	896,443,634.52	956,600,166.0
	Other assets		0.00	26,521,838.99	0.00
	Noncurrent Asset - Other Investment		0.00	0.00	(943,415.68
	Accum change in derivative value		45,009,476.72	0.00	45,009,476.72
	Acctg loss on debt refunding, net		5,682,818.57	0.00	5,749,209.4
		Total Noncurrent Assets	1,518,735,877.23	1,318,386,189.05	1,524,372,144.73
		TOTAL ASSETS	1,857,278,547.56	1,751,949,923.26	1,757,595,099.70
LIABILITIES					
Current Liabilities					
	Accounts payable and accrued expenses		36,193,687.72	30,624,468.63	63,162,124.1
	Deposits and deferred revenues		18,290,249.97	24,495,698.90	38,411,249.9
	Accrued employee benefits - current portion		6,102,723.38	8,719,261.34	6,247,162.3
	Postretirement medical benefits-current portion		5,206,136.00	5,235,896.00	5,224,412.00
	Long-term debt - current portion		51,969,337.94	11,702,588.96	50,567,942.4
		Total Current Liabilities	117,762,135.01	80,777,913.83	163,612,890.84
Noncurrent Liabilities			,		100,012,00010
TOTOGRAPHIC ELECTRICATION	Obligations under life income agree		2,348,576.96	2,675,603.43	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	32,174,136.5
	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				
			391 / 33 / 25 / 3	437 535 616 41	
		Total Noncurrent Liabilities	391,733,725.73 534 409 418 15	437,535,616.41 561 000 475 84	401,923,639.48 545 057 640 40
		TOTAL LIABILITIES	534,409,418.15	561,000,475.84	545,057,640.40
NET ASSETS		Total Noncurrent Liabilities TOTAL LIABILITIES	534,409,418.15		545,057,640.40
NET ASSETS			534,409,418.15	561,000,475.84	545,057,640.40
			534,409,418.15	561,000,475.84	545,057,640.4 708,670,531.2
Net Investment in Plant			534,409,418.15 652,171,553.16	561,000,475.84 641,778,389.67	545,057,640.40 708,670,531.24
Net Investment in Plant			534,409,418.15 652,171,553.16	561,000,475.84 641,778,389.67	545,057,640.40 708,670,531.24 521,735,676.59
Net Investment in Plant	1	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07	561,000,475.84 641,778,389.67 464,740,031.86	545,057,640.40 708,670,531.24 521,735,676.59 86,663,483.00
Net Investment in Plant Restricted Nonexpendable	Historical gift value of endowment - campuses	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63	545,057,640.40 708,670,531.24 521,735,676.59 86,663,483.03
Net Investment in Plant Restricted Nonexpendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63	545,057,640.40 708,670,531.24 521,735,676.59 86,663,483.00
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63	545,057,640.40 708,670,531.24 521,735,676.59 86,663,483.03 113,707,261.83
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81 123,705,508.91 28,698,449.91	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63 101,814,961.83	545,057,640.40 708,670,531.24 521,735,676.50 86,663,483.00 113,707,261.80 28,698,449.90
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit  Accumulated net gains on endowment Market value of funds functioning as endowment	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81 123,705,508.91 28,698,449.91 12,111,007.93	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63 101,814,961.83 34,790,662.88 11,211,336.57	545,057,640.40 708,670,531.24 521,735,676.59 86,663,483.03 113,707,261.83 28,698,449.9 11,646,709.73
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit  Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81 123,705,508.91 28,698,449.91	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63 101,814,961.83 34,790,662.88 11,211,336.57 24,747,414.55	545,057,640.40 708,670,531.24 521,735,676.59 86,663,483.03 113,707,261.83 28,698,449.9 11,646,709.73 26,928,593.5
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit  Accumulated net gains on endowment Market value of funds functioning as endowment	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81 123,705,508.91 28,698,449.91 12,111,007.93 27,347,335.34	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63 101,814,961.83 34,790,662.88 11,211,336.57	545,057,640.40 708,670,531.24 521,735,676.59 86,663,483.03 113,707,261.83 28,698,449.9 11,646,709.73 26,928,593.5 53,130.18
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit  Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81 123,705,508.91 28,698,449.91 12,111,007.93 27,347,335.34 56,265.01	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63 101,814,961.83 34,790,662.88 11,211,336.57 24,747,414.55 47,733.02	545,057,640.40 708,670,531.24 521,735,676.59 86,663,483.03 113,707,261.83 28,698,449.9 11,646,709.73 26,928,593.5 53,130.18
Net Investment in Plant Restricted Nonexpendable Restricted Expendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit  Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81 123,705,508.91 28,698,449.91 12,111,007.93 27,347,335.34 56,265.01 6,394,241.21	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63 101,814,961.83 34,790,662.88 11,211,336.57 24,747,414.55 47,733.02 6,620,068.10	545,057,640.46 708,670,531.24 521,735,676.56 86,663,483.03 113,707,261.83 28,698,449.9 11,646,709.73 26,928,593.5 53,130.19 6,561,184.83
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit  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	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81 123,705,508.91 28,698,449.91 12,111,007.93 27,347,335.34 56,265.01 6,394,241.21 13,515,500.54	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63 101,814,961.83 34,790,662.88 11,211,336.57 24,747,414.55 47,733.02 6,620,068.10 21,038,865.78	545,057,640.40 708,670,531.24 521,735,676.59 86,663,483.03 113,707,261.83 28,698,449.9 11,646,709.73 26,928,593.5 53,130.19 6,561,184.83 13,515,500.54
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit  Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts Life income and annuity funds Loan funds	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81 123,705,508.91 28,698,449.91 12,111,007.93 27,347,335.34 56,265.01 6,394,241.21	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63 101,814,961.83 34,790,662.88 11,211,336.57 24,747,414.55 47,733.02 6,620,068.10	545,057,640.40 708,670,531.20 521,735,676.50 86,663,483.00 113,707,261.80 28,698,449.90 11,646,709.70 26,928,593.50 53,130.10 6,561,184.80 13,515,500.50
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses  Affiliated Entities	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit  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	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81 123,705,508.91 28,698,449.91 12,111,007.93 27,347,335.34 56,265.01 6,394,241.21 13,515,500.54 6,213,364.70	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63 101,814,961.83 34,790,662.88 11,211,336.57 24,747,414.55 47,733.02 6,620,068.10 21,038,865.78 6,070,668.66	545,057,640.40 708,670,531.24 521,735,676.59 86,663,483.03 113,707,261.83 28,698,449.9 11,646,709.73 26,928,593.5 53,130.19 6,561,184.83 13,515,500.54 6,082,715.0
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses  Affiliated Entities	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit  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	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81 123,705,508.91 28,698,449.91 12,111,007.93 27,347,335.34 56,265.01 6,394,241.21 13,515,500.54 6,213,364.70 396,743,870.97	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63 101,814,961.83 34,790,662.88 11,211,336.57 24,747,414.55 47,733.02 6,620,068.10 21,038,865.78 6,070,668.66 363,003,990.71	545,057,640.44 708,670,531.24 521,735,676.59 86,663,483.03 113,707,261.83 28,698,449.9 11,646,709.73 26,928,593.5 53,130.19 6,561,184.83 13,515,500.54 6,082,715.0 233,331,863.33
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses  Affiliated Entities	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit  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	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81 123,705,508.91 28,698,449.91 12,111,007.93 27,347,335.34 56,265.01 6,394,241.21 13,515,500.54 6,213,364.70	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63 101,814,961.83 34,790,662.88 11,211,336.57 24,747,414.55 47,733.02 6,620,068.10 21,038,865.78 6,070,668.66	545,057,640.4 708,670,531.2 521,735,676.5 86,663,483.0 113,707,261.8 28,698,449.9 11,646,709.7 26,928,593.5 53,130.1 6,561,184.8 13,515,500.5 6,082,715.0 233,331,863.3
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses  Affiliated Entities	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit  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	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81 123,705,508.91 28,698,449.91 12,111,007.93 27,347,335.34 56,265.01 6,394,241.21 13,515,500.54 6,213,364.70 396,743,870.97	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63 101,814,961.83 34,790,662.88 11,211,336.57 24,747,414.55 47,733.02 6,620,068.10 21,038,865.78 6,070,668.66 363,003,990.71	545,057,640.44 708,670,531.24 521,735,676.59 86,663,483.03 113,707,261.83 28,698,449.9 11,646,709.73 26,928,593.5 53,130.19 6,561,184.83 13,515,500.54 6,082,715.0 233,331,863.33
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses  Affiliated Entities  Unrestricted	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit  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	TOTAL LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81 123,705,508.91 28,698,449.91 12,111,007.93 27,347,335.34 56,265.01 6,394,241.21 13,515,500.54 6,213,364.70 396,743,870.97	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63 101,814,961.83 34,790,662.88 11,211,336.57 24,747,414.55 47,733.02 6,620,068.10 21,038,865.78 6,070,668.66 363,003,990.71	
Net Investment in Plant Restricted Nonexpendable Restricted Expendable Campuses  Affiliated Entities  Unrestricted	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit  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 LIABILITIES	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81 123,705,508.91 28,698,449.91 12,111,007.93 27,347,335.34 56,265.01 6,394,241.21 13,515,500.54 6,213,364.70 396,743,870.97 1,205,106,994.40	561,000,475.84 641,778,389.67 464,740,031.86 76,085,799.63 101,814,961.83 34,790,662.88 11,211,336.57 24,747,414.55 47,733.02 6,620,068.10 21,038,865.78 6,070,668.66 363,003,990.71 1,110,171,533.59	545,057,640.40 708,670,531.24 521,735,676.59 86,663,483.03 113,707,261.83 28,698,449.91 11,646,709.73 26,928,593.51 53,130.19 6,561,184.82 13,515,500.54 6,082,715.01 233,331,863.36 1,048,924,568.52
	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entit  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	534,409,418.15 652,171,553.16 499,191,461.07 91,129,988.81 123,705,508.91 28,698,449.91 12,111,007.93 27,347,335.34 56,265.01 6,394,241.21 13,515,500.54 6,213,364.70 396,743,870.97 1,205,106,994.40	561,000,475.84 641,778,389.67  464,740,031.86  76,085,799.63 101,814,961.83  34,790,662.88 11,211,336.57 24,747,414.55 47,733.02 6,620,068.10  21,038,865.78 6,070,668.66  363,003,990.71 1,110,171,533.59	545,057,640.40 708,670,531.24 521,735,676.59 86,663,483.03 113,707,261.83 28,698,449.91 11,646,709.73 26,928,593.51 53,130.19 6,561,184.82 13,515,500.54 6,082,715.01 233,331,863.36 1,048,924,568.52

## University System of New Hampshire Statement of Net Assets as of Fiscal Year 2013 Fiscal Period 09

	-	2013	2012	
	-	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS	-			
Current Assets				
	Cash, cash equivalents, and operating investments	302,546,999.71	393,574,688.01	193,571,908.71
	Accounts receivable	27,418,409.89	30,865,690.89	25,346,524.14
	Accounts receivable - State of NH appropriations	0.00	1,046,747.08	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 4,172,914.58	3,606,033.62 4,126,174.61	3,956,838.15 8,244,006.09
	Prepaid expenses and other current assets  Total Current Assets	338,542,670.33	433,563,734.21	233,222,955.03
Noncurrent Assets	Total Garrent Assets	000,042,070.00	400,000,704.21	200,222,000.00
	Debt proceeds held by others for construction purposes	11.93	1,047,827.39	556,208.25
	Long Term Investments	6,988,283.19	6,282,382.33	6,525,541.60
	Endowment and similar investments - campuses	369,912,650.97	235,204,758.98	354,658,397.67
	Endowment and similar investments - affiliated entities	144,264,798.70	130,531,439.23	135,421,238.05
	Pledges Receivable	1,053,355.00	974,264.00	1,053,355.00
	Notes receivable	21,251,943.74	21,380,043.61	19,741,967.67
	Property and equipment, net	924,572,538.41	896,443,634.52	956,600,166.04
	Other assets	0.00	26,521,838.99	0.00
	Noncurrent Asset - Other Investment	0.00	0.00	(943,415.68
	Accum change in derivative value	45,009,476.72	0.00	45,009,476.72
	Acctg loss on debt refunding, net	5,682,818.57	0.00	5,749,209.41
	Total Noncurrent Assets	1,518,735,877.23	1,318,386,189.05	1,524,372,144.73
	TOTAL ASSETS	1,857,278,547.56	1,751,949,923.26	1,757,595,099.76
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	36,193,687.72	30,624,468.63	63,162,124.17
	Deposits and deferred revenues	18,290,249.97	24,495,698.90	38,411,249.92
	Accrued employee benefits - current portion	6,102,723.38	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	51,969,337.94	11,702,588.96	50,567,942.41
Noncurrent Liabilities	Total Current Liabilities	117,762,135.01	80,777,913.83	163,612,890.84
Noncarrent Elabilities	Obligations under life income agree	2,348,576.96	2,675,603.43	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	391,733,725.73	437,535,616.41	401,923,639.48
	Total Noncurrent Liabilities	534,409,418.15	561,000,475.84	545,057,640.40
	TOTAL LIABILITIES	652,171,553.16	641,778,389.67	708,670,531.24
NET ASSETS				
Net Investment in Plant		499,191,461.07	464,740,031.86	521,735,676.59
Restricted -		.55, 151,401.07	104,140,001.00	021,700,070.00
Nonexpendable		214,835,497.72	177,900,761.46	200,370,744.86
Expendable		94,336,164.64	104,526,749.56	93,486,283.71
I largetriate d		206 742 070 07	262 002 000 74	000 004 000 00
Unrestricted	TOTAL NET ASSETS	396,743,870.97 <b>1,205,106,994.40</b>	363,003,990.71 <b>1,110,171,533.59</b>	233,331,863.36 <b>1,048,924,568.52</b>
	TOTAL NET ASSETS	1,200,100,334.40	1,110,171,000.00	1,040,324,300.32
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