

	2013		2012	
	Year to Date Balance	Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and cash equivalents	274,341,149.95	319,005,536.85	175,315,736.74	
Short term investments	1,102,240.91	1,526,208.37	18,256,171.97	
Accounts receivable	26,625,622.02	27,599,908.78	25,346,524.14	
Accounts receivable - State of NH appropriations	0.00	25,097.50	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	3,606,033.62	3,956,838.15	
Prepaid expenses and other current assets	4,503,080.95	4,512,406.06	8,244,006.09	
Interfund Borrowngs	0.00	0.00	0.00	
Current Asset - Other	0.00	171,865.71	0.00	
<b>Total Current Assets</b>	<b>310,976,439.98</b>	<b>356,791,456.89</b>	<b>233,222,955.03</b>	
<b>Noncurrent Assets</b>				
Debt proceeds held by others	11.93	1,035,998.51	556,208.25	
Long-term operating investments	6,988,283.19	6,282,382.33	6,525,541.60	
Endowment and similar investments - campuses	372,315,392.89	276,417,169.58	354,658,397.67	
Endowment and similar investments - affiliated entities	144,231,088.17	130,599,555.54	135,421,238.05	
Pledges Receivable	1,053,355.00	974,264.00	1,053,355.00	
Notes receivable	20,878,297.38	21,073,602.82	19,741,967.67	
Property and equipment, net	956,568,773.32	893,062,779.42	956,600,166.04	
Other assets	0.00	26,774,319.15	0.00	
Noncurrent Asset - Other Investment	0.00	0.00	(943,415.68)	
<b>Total Noncurrent Assets</b>	<b>1,502,035,201.88</b>	<b>1,356,220,071.35</b>	<b>1,473,613,458.60</b>	
<b>TOTAL ASSETS</b>	<b>1,813,011,641.86</b>	<b>1,713,011,528.24</b>	<b>1,706,836,413.63</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
<b>Deferred Outflows</b>				
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	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>50,692,295.29</b>	<b>0.00</b>	<b>50,758,686.13</b>	
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts payable and accrued expenses	37,633,581.29	32,262,318.26	63,162,124.17	
Deposits and deferred revenues	30,724,515.21	29,859,024.89	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	51,903,200.42	9,208,807.92	50,567,942.41	
<b>Total Current Liabilities</b>	<b>131,570,156.30</b>	<b>85,285,308.41</b>	<b>163,612,890.84</b>	
<b>Noncurrent Liabilities</b>				
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	31,694,204.95	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	391,706,768.41	437,482,325.55	401,923,639.48	
<b>Total Noncurrent Liabilities</b>	<b>534,382,460.83</b>	<b>560,116,972.32</b>	<b>545,057,640.40</b>	
<b>TOTAL LIABILITIES</b>	<b>665,952,617.13</b>	<b>645,402,280.73</b>	<b>708,670,531.24</b>	
<b>NET POSITION</b>				
<b>Net Investment in Plant</b>	532,495,444.49	462,181,380.56	521,735,676.59	
<b>Restricted Nonexpendable</b>				
Historical gift value of endowment - campuses	91,741,055.19	77,396,205.38	86,663,483.03	
Historical gift value of endowment - affiliated entities	124,191,449.41	101,943,395.93	113,707,261.83	
<b>Restricted Expendable</b>				
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	12,111,057.93	11,211,336.57	11,646,709.73	
Grants, gifts and contracts	27,559,077.29	24,972,041.37	26,928,593.51	
Life income and annuity funds	56,265.01	47,733.02	53,130.19	
Loan funds	6,418,953.96	6,647,099.62	6,561,184.82	
Affiliated Entities				
Accumulated net gains on endowment	13,515,500.54	21,038,865.78	13,515,500.54	
Other - affiliated entities	6,419,125.39	6,079,111.08	6,082,715.01	
<b>Unrestricted</b>	354,544,940.90	321,301,415.32	233,331,863.36	
<b>TOTAL NET POSITION</b>	<b>1,197,751,320.02</b>	<b>1,067,609,247.51</b>	<b>1,048,924,568.52</b>	

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2013 Fiscal Period 10

		2013		2012
		Year to Date Balance	Year to Date Balance	Final Balance
<b>Not Coded to Attribute</b>	0.00	0.00	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>
		<b>Difference (Assets - Liabilities) - Net Position:</b>	<b>(0.00)</b>	<b>0.00</b>

		2013	2012	
		Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>				
Current Assets				
	Cash, cash equivalents, and operating investments	275,443,390.86	320,531,745.22	193,571,908.71
	Accounts receivable	26,625,622.02	27,599,908.78	25,346,524.14
	Accounts receivable - State of NH appropriations	0.00	25,097.50	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	3,606,033.62	3,956,838.15
	Prepaid expenses and other current assets	4,503,080.95	4,684,271.77	8,244,006.09
	<b>Total Current Assets</b>	<b>310,976,439.98</b>	<b>356,791,456.89</b>	<b>233,222,955.03</b>
Noncurrent Assets				
	Debt proceeds held by others for construction purposes	11.93	1,035,998.51	556,208.25
	Long Term Investments	6,988,283.19	6,282,382.33	6,525,541.60
	Endowment and similar investments - campuses	372,315,392.89	276,417,169.58	354,658,397.67
	Endowment and similar investments - affiliated entities	144,231,088.17	130,599,555.54	135,421,238.05
	Pledges Receivable	1,053,355.00	974,264.00	1,053,355.00
	Notes receivable	20,878,297.38	21,073,602.82	19,741,967.67
	Property and equipment, net	956,568,773.32	893,062,779.42	956,600,166.04
	Other assets	0.00	26,774,319.15	0.00
	Noncurrent Asset - Other Investment	0.00	0.00	(943,415.68)
	<b>Total Noncurrent Assets</b>	<b>1,502,035,201.88</b>	<b>1,356,220,071.35</b>	<b>1,473,613,458.60</b>
	<b>TOTAL ASSETS</b>	<b>1,813,011,641.86</b>	<b>1,713,011,528.24</b>	<b>1,706,836,413.63</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Outflows				
	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
	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>50,692,295.29</b>	<b>0.00</b>	<b>50,758,686.13</b>
<b>LIABILITIES</b>				
Current Liabilities				
	Accounts payable and accrued expenses	37,633,581.29	32,262,318.26	63,162,124.17
	Deposits and deferred revenues	30,724,515.21	29,859,024.89	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	51,903,200.42	9,208,807.92	50,567,942.41
	<b>Total Current Liabilities</b>	<b>131,570,156.30</b>	<b>85,285,308.41</b>	<b>163,612,890.84</b>
Noncurrent Liabilities				
	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
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	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	391,706,768.41	437,482,325.55	401,923,639.48
	<b>Total Noncurrent Liabilities</b>	<b>534,382,460.83</b>	<b>560,116,972.32</b>	<b>545,057,640.40</b>
	<b>TOTAL LIABILITIES</b>	<b>665,952,617.13</b>	<b>645,402,280.73</b>	<b>708,670,531.24</b>
<b>NET POSITION</b>				
	Net Investment in Plant	532,495,444.49	462,181,380.56	521,735,676.59
	Restricted -			
	Nonexpendable	215,932,504.60	179,339,601.31	200,370,744.86
	Expendable	94,778,430.03	104,786,850.32	93,486,283.71
	Unrestricted	354,544,940.90	321,301,415.32	233,331,863.36
	<b>TOTAL NET POSITION</b>	<b>1,197,751,320.02</b>	<b>1,067,609,247.51</b>	<b>1,048,924,568.52</b>
Not Coded to Attribute				
	0.00	0.00	0.00	0.00
	<b>Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Difference (Assets - Liabilities) - Net Position:</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>