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

		2013 201 Year to Date Balance Year to Date Balance		
		Year to Date Balance	Year to Date Balance	Final Balan
SSETS				
urrent Assets				
	Cash and cash equivalents	274,341,149.95	319,005,536.85	175,315,736.
	Short term investments	1,102,240.91	1,526,208.37	18,256,171.
	Accounts receivable	26,625,622.02	27,599,908.78 25.097.50	25,346,524.
	Accounts receivable - State of NH appropriations Pledges receivable - current portion	0.00 447,508.00	25,097.50 344,400.00	1,656,169. 447,508.
	Notes receivable - current portion	3,956,838.15	3,606,033.62	3,956,838.
	Prepaid expenses and other current assets	4,503,080.95	4,512,406.06	8,244,006.
	Interfund Borrowngs	4,505,000.55	4,512,400.00	0,244,000.
	Current Asset - Other	0.00	171,865.71	0.
	Total Current Assets	310,976,439.98	356,791,456.89	233,222,955.
oncurrent Assets				
	Debt proceeds held by others	11.93	1,035,998.51	556,208.
	Long-term operating investments	6,988,283.19	6,282,382.33	6,525,541.
	Endowment and similar investments - campuses	372,315,392.89	276,417,169.58	354,658,397.
	Endowment and similar investments - affiliated entities	144,231,088.17	130,599,555.54	135,421,238.
	Pledges Receivable	1,053,355.00	974,264.00	1,053,355.
	Notes receivable	20,878,297.38	21,073,602.82	19,741,967.
	Property and equipment, net	956,568,773.32	893,062,779.42	956,600,166.
	Other assets	0.00	26,774,319.15	0.
	Noncurrent Asset - Other Investment	0.00	0.00	(943,415.
	Total Noncurrent Assets	1,502,035,201.88	1,356,220,071.35	1,473,613,458.
	TOTAL ASSETS	1,813,011,641.86	1,713,011,528.24	1,706,836,413.0
EFERRED OUTFLOWS OF				
Deferred Outflows				
verented Outnows	Accum change in derivative value	45,009,476.72	0.00	45,009,476.
	Acctg loss on debt refunding, net	5,682,818.57	0.00	5,749,209.4
	TOTAL DEFERRED OUTFLOWS OF RESOURCES		0.00	50,758,686.
Current Liabilities	Accounts payable and accrued expenses Deposits and deferred revenues Accrued employee benefits - current portion	37,633,581.29 30,724,515.21 6,102,723.38	32,262,318.26 29,859,024.89 8,719,261.34	63,162,124.2 38,411,249.9 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	51,903,200.42	9,208,807.92	50,567,942.4
	Total Current Liabilities	131,570,156.30	85,285,308.41	163,612,890.8
oncurrent Liabilities				
	Obligations under life income agree	2,348,576.96	2,675,603.43	2,557,734.
	Government advances refundable	16,196,949.00	16,260,296.00	16,196,949.
	Accrued employee benefits	32,011,019.74	31,694,204.95	32,174,136.
	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.
	Long-term debt	391,706,768.41	437,482,325.55	401,923,639.4
	Total Noncurrent Liabilities	534,382,460.83	560,116,972.32	545,057,640.4
	TOTAL LIABILITIES	665,952,617.13	645,402,280.73	708,670,531.2
ET POSITION				
let Investment in Plant		532,495,444.49	462,181,380.56	521,735,676.
estricted Noneynandable				
Restricted Nonexpendable	Historical gift value of endowment - campuses	91,741 055 19	77,396 205 38	86,663 483
estricted Nonexpendable	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities	91,741,055.19 124,191,449.41	77,396,205.38 101,943,395.93	
	Historical gift value of endowment - campuses Historical gift value of endowment - affiliated entities			
estricted Expendable	Historical gift value of endowment - affiliated entities			
	Historical gift value of endowment - affiliated entities	124,191,449.41	101,943,395.93	113,707,261.
estricted Expendable	Historical gift value of endowment - affiliated entities s Accumulated net gains on endowment	124,191,449.41 28,698,449.91	101,943,395.93 34,790,662.88	113,707,261.4 28,698,449.9
estricted Expendable	Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment	124,191,449.41 28,698,449.91 12,111,057.93	101,943,395.93 34,790,662.88 11,211,336.57	113,707,261. 28,698,449. 11,646,709.
estricted Expendable	Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment Grants, gifts and contracts	124,191,449.41 28,698,449.91 12,111,057.93 27,559,077.29	101,943,395.93 34,790,662.88 11,211,336.57 24,972,041.37	113,707,261. 28,698,449. 11,646,709. 26,928,593.
estricted Expendable	Historical gift value of endowment - affiliated entities Accumulated net gains on endowment Market value of funds functioning as endowment	124,191,449.41 28,698,449.91 12,111,057.93	101,943,395.93 34,790,662.88 11,211,336.57	113,707,261. 28,698,449. 11,646,709. 26,928,593. 53,130.
estricted 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	124,191,449.41 28,698,449.91 12,111,057.93 27,559,077.29 56,265.01	101,943,395.93 34,790,662.88 11,211,336.57 24,972,041.37 47,733.02	113,707,261. 28,698,449. 11,646,709. 26,928,593. 53,130.
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	124,191,449.41 28,698,449.91 12,111,057.93 27,559,077.29 56,265.01 6,418,953.96	101,943,395.93 34,790,662.88 11,211,336.57 24,972,041.37 47,733.02 6,647,099.62	113,707,261. 28,698,449. 11,646,709. 26,928,593. 53,130. 6,561,184.
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	124,191,449.41 28,698,449.91 12,111,057.93 27,559,077.29 56,265.01 6,418,953.96 13,515,500.54	101,943,395.93 34,790,662.88 11,211,336.57 24,972,041.37 47,733.02 6,647,099.62 21,038,865.78	113,707,261. 28,698,449. 11,646,709. 26,928,593. 53,130. 6,561,184. 13,515,500.
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	124,191,449.41 28,698,449.91 12,111,057.93 27,559,077.29 56,265.01 6,418,953.96	101,943,395.93 34,790,662.88 11,211,336.57 24,972,041.37 47,733.02 6,647,099.62	113,707,261. 28,698,449. 11,646,709. 26,928,593. 53,130. 6,561,184. 13,515,500.
	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	124,191,449.41 28,698,449.91 12,111,057.93 27,559,077.29 56,265.01 6,418,953.96 13,515,500.54	101,943,395.93 34,790,662.88 11,211,336.57 24,972,041.37 47,733.02 6,647,099.62 21,038,865.78	86,663,483.4 113,707,261.4 28,698,449.9 11,646,709.7 26,928,593.9 53,130.7 6,561,184.4 13,515,500.4 6,082,715.0 233,331,863.3

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
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 Position:	(0.00)	(0.00)	0.00

0040 - GASB.AUNETAST

05/02/2013 09:33:41 AM

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

	2013		2013 2012		
	-	Year to Date Balance	Year to Date Balance	Final Balanc	
ASSETS	-				
Current Assets					
	Cash, cash equivalents, and operating investments	275,443,390.86	320,531,745.22	193,571,908.7 [.]	
	Accounts receivable	26,625,622.02	27,599,908.78	25,346,524.1	
	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	
	Total Current Assets	310,976,439.98	356,791,456.89	233,222,955.03	
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	135,421,238.0	
	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	
	Total Noncurrent Assets	1,502,035,201.88	1,356,220,071.35	1,473,613,458.60	
	TOTAL ASSETS	1,813,011,641.86	1,713,011,528.24	1,706,836,413.6	
DEFERRED OUTFLOWS OF					
RESOURCES Deferred Outflows					
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	
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	50,692,295.29	0.00	50,758,686.13	
		30,032,233.23	0.00	30,730,000.13	
LIABILITIES					
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	
	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	50,567,942.4	
	Total Current Liabilities	131,570,156.30	85,285,308.41	163,612,890.84	
Noncurrent Liabilities		101,070,100.00	00,200,000.41	100,012,000.0-	
	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	
	Total Noncurrent Liabilities	534,382,460.83	560,116,972.32	545,057,640.40	
	TOTAL LIABILITIES	665,952,617.13	645,402,280.73	708,670,531.24	
NET POSITION			0.10,102,200110		
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	
		354,544,940.90	321,301,415.32	233,331,863.36	
Uprostrictod		334,344,940.90	321,301,415.32	233,331,003.30	
Unrestricted	TOTAL NET POSITION	1,197,751,320.02	1,067,609,247.51	1,048,924,568.5	
	TOTAL NET POSITION	1,197,751,320.02	1,067,609,247.51	1,048,924,568.52	
Unrestricted	0.00	0.00	0.00	0.00	