

	2013		2012	
	Year to Date Balance	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS				
Current Assets				
Cash and cash equivalents	251,119,795.02	295,634,490.08	175,315,736.74	
Short term investments	1,077,808.97	1,719,486.37	18,256,171.97	
Accounts receivable	20,084,483.28	21,138,147.78	25,346,524.14	
Accounts receivable - State of NH appropriations	0.00	1,204,639.34	1,656,169.94	
Pledges receivable - current portion	447,508.00	344,400.00	447,508.00	
Notes receivable - current portion	3,959,338.15	3,605,920.99	3,956,838.15	
Prepaid expenses and other current assets	5,187,484.44	4,602,304.38	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	281,876,417.86	328,421,254.65	233,222,955.03	
Noncurrent Assets				
Debt proceeds held by others	0.00	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	372,387,417.96	276,671,068.97	354,658,397.67	
Endowment and similar investments - affiliated entities	144,900,666.74	131,225,055.68	135,421,238.05	
Pledges Receivable	1,053,355.00	974,264.00	1,053,355.00	
Notes receivable	20,529,136.36	20,707,377.14	19,741,967.67	
Property and equipment, net	957,049,101.44	934,443,263.96	956,600,166.04	
Other assets	0.00	26,658,332.14	0.00	
Noncurrent Asset - Other Investment	0.00	0.00	(943,415.68)	
Total Noncurrent Assets	1,502,907,960.69	1,397,997,742.73	1,473,613,458.60	
TOTAL ASSETS	1,784,784,378.55	1,726,418,997.38	1,706,836,413.63	
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows				
Accum change in derivative value	45,009,476.72	0.00	45,009,476.72	
Acctg loss on debt refunding, net	5,675,441.81	0.00	5,749,209.41	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	50,684,918.53	0.00	50,758,686.13	
LIABILITIES				
Current Liabilities				
Accounts payable and accrued expenses	40,430,115.27	34,543,524.51	63,162,124.17	
Deposits and deferred revenues	35,276,074.60	36,467,922.45	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	51,446,942.15	11,877,588.96	50,567,942.41	
Total Current Liabilities	138,461,991.40	96,844,193.26	163,612,890.84	
Noncurrent Liabilities				
Obligations under life income agree	2,302,600.53	2,640,361.98	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	391,467,597.10	434,877,533.74	401,923,639.48	
Total Noncurrent Liabilities	534,097,313.09	557,476,939.06	545,057,640.40	
TOTAL LIABILITIES	672,559,304.49	654,321,132.32	708,670,531.24	
NET POSITION				
Net Investment in Plant	534,965,863.19	505,023,020.80	521,735,676.59	
Restricted Nonexpendable				
Historical gift value of endowment - campuses	91,874,312.95	77,417,271.25	86,663,483.03	
Historical gift value of endowment - affiliated entities	126,185,876.16	102,009,148.42	113,707,261.83	
Restricted Expendable				
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	12,112,057.93	11,212,836.57	11,646,709.73	
Grants, gifts and contracts	29,063,886.43	26,847,811.72	26,928,593.51	
Life income and annuity funds	56,265.01	47,733.02	53,130.19	
Loan funds	6,437,594.79	6,666,167.44	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	6,186,104.47	6,491,043.44	6,082,715.01	
Unrestricted	313,814,081.21	280,553,303.74	233,331,863.36	
TOTAL NET POSITION	1,162,909,992.59	1,072,097,865.06	1,048,924,568.52	

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2013 Fiscal Period 11

		2013	2012	
		Year to Date Balance	Year to Date Balance	Final Balance
Not Coded to Attribute	0.00	0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		(0.00)	(0.00)	0.00

		2013	2012	
		Year to Date Balance	Year to Date Balance	Final Balance
ASSETS				
Current Assets				
	Cash, cash equivalents, and operating investments	252,197,603.99	297,353,976.45	193,571,908.71
	Accounts receivable	20,084,483.28	21,138,147.78	25,346,524.14
	Accounts receivable - State of NH appropriations	0.00	1,204,639.34	1,656,169.94
	Pledges receivable - current portion	447,508.00	344,400.00	447,508.00
	Notes receivable - current portion	3,959,338.15	3,605,920.99	3,956,838.15
	Prepaid expenses and other current assets	5,187,484.44	4,774,170.09	8,244,006.09
	Total Current Assets	281,876,417.86	328,421,254.65	233,222,955.03
Noncurrent Assets				
	Debt proceeds held by others for construction purposes	0.00	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	372,387,417.96	276,671,068.97	354,658,397.67
	Endowment and similar investments - affiliated entities	144,900,666.74	131,225,055.68	135,421,238.05
	Pledges Receivable	1,053,355.00	974,264.00	1,053,355.00
	Notes receivable	20,529,136.36	20,707,377.14	19,741,967.67
	Property and equipment, net	957,049,101.44	934,443,263.96	956,600,166.04
	Other assets	0.00	26,658,332.14	0.00
	Noncurrent Asset - Other Investment	0.00	0.00	(943,415.68)
	Total Noncurrent Assets	1,502,907,960.69	1,397,997,742.73	1,473,613,458.60
	TOTAL ASSETS	1,784,784,378.55	1,726,418,997.38	1,706,836,413.63
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows				
	Accum change in derivative value	45,009,476.72	0.00	45,009,476.72
	Acctg loss on debt refunding, net	5,675,441.81	0.00	5,749,209.41
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	50,684,918.53	0.00	50,758,686.13
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	40,430,115.27	34,543,524.51	63,162,124.17
	Deposits and deferred revenues	35,276,074.60	36,467,922.45	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	51,446,942.15	11,877,588.96	50,567,942.41
	Total Current Liabilities	138,461,991.40	96,844,193.26	163,612,890.84
Noncurrent Liabilities				
	Obligations under life income agree	2,302,600.53	2,640,361.98	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	391,467,597.10	434,877,533.74	401,923,639.48
	Total Noncurrent Liabilities	534,097,313.09	557,476,939.06	545,057,640.40
	TOTAL LIABILITIES	672,559,304.49	654,321,132.32	708,670,531.24
NET POSITION				
	Net Investment in Plant	534,965,863.19	505,023,020.80	521,735,676.59
	Restricted -			
	Nonexpendable	218,060,189.11	179,426,419.67	200,370,744.86
	Expendable	96,069,859.08	107,095,120.85	93,486,283.71
	Unrestricted	313,814,081.21	280,553,303.74	233,331,863.36
	TOTAL NET POSITION	1,162,909,992.59	1,072,097,865.06	1,048,924,568.52
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