

	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	207,645,401.60	246,241,416.76	175,315,736.74	
Short term investments	17,819,390.34	17,980,747.13	18,256,171.97	
Accounts receivable	21,104,687.49	27,984,482.13	25,346,524.14	
Accounts receivable - State of NH appropriations	0.00	1,676,027.37	1,656,169.94	
Pledges receivable - current portion	447,508.00	447,508.00	447,508.00	
Notes receivable - current portion	3,989,781.15	3,907,675.59	3,956,838.15	
Prepaid expenses and other current assets	7,542,344.01	8,204,444.19	8,244,006.09	
Interfund Borrowngs	0.00	0.00	0.00	
Current Asset - Other	0.00	158,285.48	0.00	
<b>Total Current Assets</b>	<b>258,549,112.59</b>	<b>306,600,586.65</b>	<b>233,222,955.03</b>	
<b>Noncurrent Assets</b>				
Debt proceeds held by others	0.00	556,208.25	556,208.25	
Long-term operating investments	(111,716.81)	6,282,382.33	6,525,541.60	
Endowment and similar investments - campuses	373,933,841.39	277,779,353.40	354,658,397.67	
Endowment and similar investments - affiliated entities	147,365,780.94	131,530,534.04	135,421,238.05	
Pledges Receivable	1,053,355.00	1,053,353.00	1,053,355.00	
Notes receivable	20,139,875.00	19,791,130.23	19,741,967.67	
Property and equipment, net	957,899,275.58	935,990,968.40	956,600,166.04	
Other assets	0.00	47,004,516.73	0.00	
Noncurrent Asset - Other Investment	0.00	0.00	(943,415.68)	
<b>Total Noncurrent Assets</b>	<b>1,500,280,411.10</b>	<b>1,419,988,446.38</b>	<b>1,473,613,458.60</b>	
<b>TOTAL ASSETS</b>	<b>1,758,829,523.69</b>	<b>1,726,589,033.03</b>	<b>1,706,836,413.63</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
<b>Deferred Outflows</b>				
Accum change in derivative value	30,630,971.74	0.00	45,009,476.72	
Acctg loss on debt refunding, net	5,660,688.29	0.00	5,749,209.41	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,291,660.03</b>	<b>0.00</b>	<b>50,758,686.13</b>	
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts payable and accrued expenses	34,589,649.87	55,832,010.94	63,162,124.17	
Deposits and deferred revenues	37,261,444.59	41,874,995.17	38,411,249.92	
Accrued employee benefits - current portion	6,102,723.38	7,224,196.37	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	51,686,194.97	49,726,835.92	50,567,942.41	
<b>Total Current Liabilities</b>	<b>134,846,148.81</b>	<b>159,893,934.40</b>	<b>163,612,890.84</b>	
<b>Noncurrent Liabilities</b>				
Obligations under life income agree	2,302,600.53	2,557,734.69	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	14,817,558.30	32,174,136.51	
Postretirement medical benefits	47,109,670.00	47,299,048.00	47,195,704.00	
Deferred obligations - interest swaps	30,630,971.74	45,009,476.72	45,009,476.72	
Long-term debt	390,956,792.21	396,794,448.74	401,923,639.48	
<b>Total Noncurrent Liabilities</b>	<b>519,208,003.22</b>	<b>522,738,562.45</b>	<b>545,057,640.40</b>	
<b>TOTAL LIABILITIES</b>	<b>654,054,152.03</b>	<b>682,632,496.85</b>	<b>708,670,531.24</b>	
<b>NET POSITION</b>				
<b>Net Investment in Plant</b>	536,167,455.21	508,761,721.86	521,735,676.59	
<b>Restricted Nonexpendable</b>				
Historical gift value of endowment - campuses	91,903,898.04	76,795,611.84	86,663,483.03	
Historical gift value of endowment - affiliated entities	126,881,510.50	102,467,955.63	113,707,261.83	
<b>Restricted Expendable</b>				
<b>Campuses</b>				
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	28,473,531.26	26,406,129.19	26,928,593.51	
Life income and annuity funds	56,265.01	47,817.74	53,130.19	
Loan funds	6,390,191.63	6,497,837.82	6,561,184.82	
<b>Affiliated Entities</b>				
Accumulated net gains on endowment	13,515,500.54	21,038,865.78	13,515,500.54	
Other - affiliated entities	11,114,285.81	6,378,646.10	6,082,715.01	
<b>Unrestricted</b>	285,753,885.85	249,558,450.77	233,331,863.36	
<b>TOTAL NET POSITION</b>	<b>1,141,067,031.69</b>	<b>1,043,956,536.18</b>	<b>1,048,924,568.52</b>	

University System of New Hampshire  
Statement of Net Position as of Fiscal Year 2013 Fiscal Period 12

		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>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>(0.00)</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	225,464,791.94	264,222,163.89	193,571,908.71
	Accounts receivable	21,104,687.49	27,984,482.13	25,346,524.14
	Accounts receivable - State of NH appropriations	0.00	1,676,027.37	1,656,169.94
	Pledges receivable - current portion	447,508.00	447,508.00	447,508.00
	Notes receivable - current portion	3,989,781.15	3,907,675.59	3,956,838.15
	Prepaid expenses and other current assets	7,542,344.01	8,362,729.67	8,244,006.09
	<b>Total Current Assets</b>	<b>258,549,112.59</b>	<b>306,600,586.65</b>	<b>233,222,955.03</b>
Noncurrent Assets				
	Debt proceeds held by others for construction purposes	0.00	556,208.25	556,208.25
	Long Term Investments	(111,716.81)	6,282,382.33	6,525,541.60
	Endowment and similar investments - campuses	373,933,841.39	277,779,353.40	354,658,397.67
	Endowment and similar investments - affiliated entities	147,365,780.94	131,530,534.04	135,421,238.05
	Pledges Receivable	1,053,355.00	1,053,353.00	1,053,355.00
	Notes receivable	20,139,875.00	19,791,130.23	19,741,967.67
	Property and equipment, net	957,899,275.58	935,990,968.40	956,600,166.04
	Other assets	0.00	47,004,516.73	0.00
	Noncurrent Asset - Other Investment	0.00	0.00	(943,415.68)
	<b>Total Noncurrent Assets</b>	<b>1,500,280,411.10</b>	<b>1,419,988,446.38</b>	<b>1,473,613,458.60</b>
	<b>TOTAL ASSETS</b>	<b>1,758,829,523.69</b>	<b>1,726,589,033.03</b>	<b>1,706,836,413.63</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Outflows				
	Accum change in derivative value	30,630,971.74	0.00	45,009,476.72
	Acctg loss on debt refunding, net	5,660,688.29	0.00	5,749,209.41
	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,291,660.03</b>	<b>0.00</b>	<b>50,758,686.13</b>
<b>LIABILITIES</b>				
Current Liabilities				
	Accounts payable and accrued expenses	34,589,649.87	55,832,010.94	63,162,124.17
	Deposits and deferred revenues	37,261,444.59	41,874,995.17	38,411,249.92
	Accrued employee benefits - current portion	6,102,723.38	7,224,196.37	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	51,686,194.97	49,726,835.92	50,567,942.41
	<b>Total Current Liabilities</b>	<b>134,846,148.81</b>	<b>159,893,934.40</b>	<b>163,612,890.84</b>
Noncurrent Liabilities				
	Obligations under life income agree	2,302,600.53	2,557,734.69	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	14,817,558.30	32,174,136.51
	Postretirement medical benefits	47,109,670.00	47,299,048.00	47,195,704.00
	Deferred obligations - interest swaps	30,630,971.74	45,009,476.72	45,009,476.72
	Long-term debt	390,956,792.21	396,794,448.74	401,923,639.48
	<b>Total Noncurrent Liabilities</b>	<b>519,208,003.22</b>	<b>522,738,562.45</b>	<b>545,057,640.40</b>
	<b>TOTAL LIABILITIES</b>	<b>654,054,152.03</b>	<b>682,632,496.85</b>	<b>708,670,531.24</b>
<b>NET POSITION</b>				
	Net Investment in Plant	536,167,455.21	508,761,721.86	521,735,676.59
Restricted -				
	Nonexpendable	218,785,408.54	179,263,567.47	200,370,744.86
	Expendable	100,360,282.09	106,372,796.08	93,486,283.71
	Unrestricted	285,753,885.85	249,558,450.77	233,331,863.36
	<b>TOTAL NET POSITION</b>	<b>1,141,067,031.69</b>	<b>1,043,956,536.18</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>