

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

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/System	Fund Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS										
Current Assets										
Cash and cash equivalents	206,705,414.68	50,641,617.01	48,319,292.84	8,850,005.15	0.00	(106,846,936.35)	(23,991.73)	207,645,401.60	246,241,416.76	175,315,736.74
Short term investments	607,651.77	103,573.13	122,754.16	55,531.38	0.00	16,929,879.90	0.00	17,819,390.34	17,980,747.13	18,256,171.97
Accounts receivable	17,233,150.35	(259,304.82)	2,030,599.61	2,037,425.73	0.00	38,824.89	23,991.73	21,104,687.49	27,984,482.13	25,346,524.14
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,676,027.37	1,656,169.94
Pledges receivable - current portion	277,880.00	0.00	169,628.00	0.00	0.00	0.00	0.00	447,508.00	447,508.00	447,508.00
Notes receivable - current portion	3,372,382.26	(9,138.15)	626,537.04	0.00	0.00	0.00	0.00	3,989,781.15	3,907,675.59	3,956,838.15
Prepaid expenses and other current assets	3,198,649.98	1,016,837.41	457,991.88	254,855.65	0.00	2,614,009.09	0.00	7,542,344.01	8,204,444.19	8,244,006.09
Interfund Borrowngs	(31,447,712.07)	(17,441,846.90)	(3,113,703.09)	0.00	0.00	52,003,262.06	0.00	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158,285.48	0.00
Total Current Assets	199,947,416.97	34,051,737.68	48,613,100.44	11,197,817.91	0.00	(35,260,960.41)	0.00	258,549,112.59	306,600,586.65	233,222,955.03
Noncurrent Assets										
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	556,208.25	556,208.25
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	(111,716.81)	0.00	(111,716.81)	6,282,382.33	6,525,541.60
Endowment and similar investments - campuses	94,840,742.96	13,491,128.46	9,936,845.76	2,099,020.49	0.00	253,566,103.72	0.00	373,933,841.39	277,779,353.40	354,658,397.67
Endowment and similar investments - affiliated entities	141,146,657.34	6,218,595.52	0.00	0.00	528.08	0.00	0.00	147,365,780.94	131,530,534.04	135,421,238.05
Pledges Receivable	843,004.00	0.00	210,351.00	0.00	0.00	0.00	0.00	1,053,355.00	1,053,353.00	1,053,355.00
Notes receivable	13,930,330.01	4,206,981.17	1,652,563.82	0.00	0.00	350,000.00	0.00	20,139,875.00	19,791,130.23	19,741,967.67
Property and equipment, net	642,888,892.15	182,655,909.08	127,290,016.38	2,733,002.31	0.00	2,331,455.66	0.00	957,899,275.58	935,990,968.40	956,600,166.04
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,004,516.73	0.00
Noncurrent Asset - Other Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(943,415.68)
Total Noncurrent Assets	893,649,626.46	206,572,614.23	139,089,776.96	4,832,022.80	528.08	256,135,842.57	0.00	1,500,280,411.10	1,419,988,446.38	1,473,613,458.60
TOTAL ASSETS	1,093,597,043.43	240,624,351.91	187,702,877.40	16,029,840.71	528.08	220,874,882.16	0.00	1,758,829,523.69	1,726,589,033.03	1,706,836,413.63
DEFERRED OUTFLOWS OF RESOURCES										
Deferred Outflows										
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	30,630,971.74	0.00	30,630,971.74	0.00	45,009,476.72
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	5,660,688.29	0.00	5,660,688.29	0.00	5,749,209.41
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	36,291,660.03	0.00	36,291,660.03	0.00	50,758,686.13
LIABILITIES										
Current Liabilities										
Accounts payable and accrued expenses	7,665,372.00	918,216.74	968,083.36	68,364.44	0.00	24,969,613.33	0.00	34,589,649.87	55,832,010.94	63,162,124.17
Deposits and deferred revenues	30,447,087.18	2,272,412.37	5,298,270.57	2,222,476.87	0.00	(2,978,802.40)	0.00	37,261,444.59	41,874,995.17	38,411,249.92
Accrued employee benefits - current portion	1,091,097.00	571,545.13	74,459.00	29,632.00	0.00	4,335,990.25	0.00	6,102,723.38	7,224,196.37	6,247,162.34
Postretirement medical benefits-current portion	3,769,728.00	637,653.00	651,164.00	56,646.00	0.00	90,945.00	0.00	5,206,136.00	5,235,896.00	5,224,412.00
Long-term debt - current portion	886,338.46	10,784.28	51,757.55	0.00	0.00	50,737,314.68	0.00	51,686,194.97	49,726,835.92	50,567,942.41
Total Current Liabilities	43,859,622.64	4,410,611.52	7,043,734.48	2,377,119.31	0.00	77,155,060.86	0.00	134,846,148.81	159,893,934.40	163,612,890.84
Noncurrent Liabilities										
Obligations under life income agree	2,204,304.36	77,322.38	20,973.79	0.00	0.00	0.00	0.00	2,302,600.53	2,557,734.69	2,557,734.69
Government advances refundable	12,866,572.00	1,587,472.00	1,742,905.00	0.00	0.00	0.00	0.00	16,196,949.00	16,260,296.00	16,196,949.00
Accrued employee benefits	13,395,166.12	2,479,782.08	2,488,731.83	450,175.34	0.00	13,197,164.37	0.00	32,011,019.74	14,817,558.30	32,174,136.51
Postretirement medical benefits	34,080,023.00	5,738,868.00	5,962,468.00	509,809.00	0.00	818,502.00	0.00	47,109,670.00	47,299,048.00	47,195,704.00
Deferred obligations - interest swaps	0.00	0.00	0.00	0.00	0.00	30,630,971.74	0.00	30,630,971.74	45,009,476.72	45,009,476.72
Long-term debt	223,032,292.00	83,054,982.02	76,431,234.48	0.00	0.00	8,438,283.71	0.00	390,956,792.21	396,794,448.74	401,923,639.48
Total Noncurrent Liabilities	285,578,357.48	92,938,426.48	86,646,313.10	959,984.34	0.00	53,084,921.82	0.00	519,208,003.22	522,738,562.45	545,057,640.40
TOTAL LIABILITIES	329,437,980.12	97,349,038.00	93,690,047.58	3,337,103.65	0.00	130,239,982.68	0.00	654,054,152.03	682,632,496.85	708,670,531.24
NET POSITION										
Net Investment in Plant										
Restricted Nonexpendable	381,168,937.78	81,881,546.92	49,518,590.36	2,733,002.37	0.00	20,865,377.78	0.00	536,167,455.21	508,761,721.86	521,735,676.59
Historical gift value of endowment - campuses	47,620,226.01	11,702,952.25	5,748,281.61	2,087,683.18	0.00	24,744,754.99	0.00	91,903,898.04	76,795,611.84	86,663,483.03
Historical gift value of endowment - affiliated entities	122,789,068.15	4,092,442.35	0.00	0.00	0.00	0.00	0.00	126,881,510.50	102,467,955.63	113,707,261.83
Restricted Expendable Campuses										
Accumulated net gains on endowment	28,105,193.24	1,042,827.75	455,158.43	(1,743.69)	0.00	(902,985.82)	0.00	28,698,449.91	34,790,662.88	28,698,449.91
Market value of funds functioning as endowment	11,249,824.77	624,950.22	214,016.21	13,081.00	0.00	10,185.73	0.00	12,112,057.93	11,212,836.57	11,646,709.73
Grants, gifts and contracts	22,715,505.16	2,014,962.51	970,952.49	(140,137.19)	0.00	2,912,248.29	(0.00)	28,473,531.26	26,406,129.19	26,928,593.51
Life income and annuity funds	10,351.54	46,873.40	(959.93)	0.00	0.00	0.00	0.00	56,265.01	47,817.74	53,130.19
Loan funds	3,928,702.74	1,547,864.14	913,624.75	0.00	0.00	0.00	0.00	6,390,191.63	6,497,837.82	6,561,184.82
Affiliated Entities										
Accumulated net gains on endowment	11,365,768.86	2,149,731.68	0.00	0.00	0.00	0.00	0.00	13,515,500.54	21,038,865.78	13,515,500.54

	UNH - Durham	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	USNH Executive Allocation	USNH Central Services Alloc	SubCampus Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
ASSETS																			
Current Assets																			
Cash and cash equivalents	193,316,797.75	771,498.89	0.00	0.00	12,617,118.04	0.00	50,602,779.72	34,837.29	48,319,292.84	8,850,005.15	0.00	0.00	(162,108,550.37)	55,261,614.02	(19,991.73)	207,645,401.60	246,241,416.76	175,315,736.74	
Short term investments	551,403.91	0.00	0.00	0.00	56,247.86	0.00	103,573.13	0.00	122,754.16	55,531.38	0.00	0.00	16,741,591.25	188,288.65	0.00	17,819,390.34	17,980,747.13	18,256,171.97	
Accounts receivable	17,232,850.35	0.00	0.00	0.00	300.00	0.00	(259,304.82)	0.00	2,030,599.61	2,037,425.73	0.00	0.00	38,824.89	0.00	23,991.73	21,104,687.49	27,984,482.13	25,346,524.14	
Accounts receivable - State of NH appropriations	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	0.00	0.00	0.00	0.00	1,656,169.94	
Pledges receivable - current portion	0.00	0.00	0.00	0.00	277,880.00	0.00	0.00	0.00	169,628.00	0.00	0.00	0.00	0.00	0.00	0.00	447,508.00	447,508.00	447,508.00	
Notes receivable - current portion	3,372,382.26	0.00	0.00	0.00	0.00	0.00	(9,138.15)	0.00	626,537.04	0.00	0.00	0.00	0.00	0.00	0.00	3,989,781.15	3,907,675.59	3,956,838.15	
Prepaid expenses and other current assets	3,011,422.05	187,227.93	0.00	0.00	0.00	0.00	1,016,837.41	0.00	457,991.88	254,855.65	0.00	0.00	372,178.27	2,241,830.82	0.00	7,542,344.01	8,204,444.19	8,244,006.09	
Interfund Borrowings	(31,447,712.07)	0.00	0.00	0.00	0.00	0.00	(17,441,846.90)	0.00	(3,113,703.09)	0.00	0.00	0.00	52,003,262.06	0.00	0.00	0.00	0.00	0.00	
Current Asset - Other	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	0.00	0.00	0.00	158,285.48	0.00	
Total Current Assets	186,037,144.25	958,726.82	0.00	0.00	12,951,545.90	0.00	34,012,900.39	34,837.29	48,613,100.44	11,197,817.91	0.00	0.00	(92,952,693.90)	57,691,733.49	4,000.00	258,549,112.59	306,600,586.65	233,222,955.03	
Noncurrent Assets																			
Debt proceeds held by others	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	0.00	0.00	0.00	556,208.25	556,208.25	
Long-term operating investments	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	0.00	0.00	(111,716.81)	6,282,382.33	6,525,541.60	
Endowment and similar investments - campuses	93,228,001.05	1,612,741.91	0.00	0.00	0.00	0.00	13,491,128.46	0.00	9,936,845.76	2,099,020.49	0.00	0.00	213,147,616.72	40,418,487.00	0.00	373,933,841.39	277,779,353.40	354,658,397.67	
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	141,146,657.34	0.00	0.00	6,218,595.52	0.00	0.00	1,452,211.01	(1,451,682.93)	0.00	0.00	0.00	147,365,780.94	131,530,534.04	135,421,238.05	
Pledges Receivable	0.00	0.00	0.00	0.00	843,004.00	0.00	0.00	0.00	210,351.00	0.00	0.00	0.00	0.00	0.00	0.00	1,053,355.00	1,053,355.00	1,053,355.00	
Notes receivable	13,840,330.01	0.00	0.00	0.00	90,000.00	0.00	4,206,981.17	0.00	1,652,563.82	0.00	0.00	0.00	350,000.00	0.00	0.00	20,139,875.00	19,791,130.23	19,741,967.67	
Property and equipment, net	639,826,603.96	3,062,288.19	0.00	0.00	0.00	0.00	182,655,909.08	0.00	127,290,016.38	2,733,002.31	0.00	0.00	351,741.45	1,979,714.21	0.00	957,899,275.58	935,990,968.40	956,600,166.04	
Other assets	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	0.00	0.00	47,004,516.73	0.00	0.00	
Noncurrent Asset - Other Investment	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	0.00	0.00	0.00	0.00	(943,415.68)	
Total Noncurrent Assets	746,894,935.02	4,675,030.10	0.00	0.00	142,079,661.34	0.00	200,354,018.71	6,218,595.52	139,089,776.96	4,832,022.80	1,452,211.01	(1,451,682.93)	213,849,358.17	42,286,484.40	0.00	1,500,280,411.10	1,419,988,446.38	1,473,613,458.60	
TOTAL ASSETS	932,932,079.27	5,633,756.92	0.00	0.00	155,031,207.24	0.00	234,366,919.10	6,253,432.81	187,702,877.40	16,029,840.71	1,452,211.01	(1,451,682.93)	120,896,664.27	99,978,217.89	4,000.00	1,758,829,523.69	1,726,589,033.03	1,706,836,413.63	
DEFERRED OUTFLOWS OF RESOURCES																			
Deferred Outflows																			
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,630,971.74	0.00	0.00	30,630,971.74	0.00	45,009,476.72	
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,660,688.29	0.00	0.00	5,660,688.29	0.00	5,749,209.41	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,291,660.03	0.00	0.00	36,291,660.03	0.00	50,758,686.13	
LIABILITIES																			
Current Liabilities																			
Accounts payable and accrued expenses	7,409,746.65	3,080.46	0.00	0.00	252,544.89	0.00	918,216.74	0.00	968,083.36	68,364.44	1,352.07	(1,352.07)	16,706,633.48	8,262,979.85	0.00	34,589,649.87	55,832,010.94	63,162,124.17	
Deposits and deferred revenues	26,290,123.27	55,908.31	0.00	0.00	4,101,055.60	0.00	2,272,412.37	0.00	5,298,270.57	2,222,476.87	0.00	0.00	5,825.82	(2,984,628.22)	0.00	37,261,444.59	41,874,995.17	38,411,249.92	
Accrued employee benefits - current portion	1,091,097.00	0.00	0.00	0.00	0.00	0.00	571,545.13	0.00	74,459.00	29,632.00	0.00	0.00	572,193.00	3,763,797.25	0.00	6,102,723.38	7,224,196.37	6,247,162.34	
Postretirement medical benefits-current portion	3,690,736.00	78,992.00	0.00	0.00	0.00	0.00	637,653.00	0.00	651,164.00	56,646.00	0.00	0.00	90,945.00	0.00	0.00	5,206,136.00	5,235,896.00	5,224,412.00	
Long-term debt - current portion	886,338.46	0.00	0.00	0.00	0.00	0.00	10,784.28	0.00	51,757.55	0.00	0.00	0.00	50,737,314.68	0.00	0.00	51,686,194.97	49,726,835.92	50,567,942.41	
Total Current Liabilities	39,368,041.38	137,980.77	0.00	0.00	4,353,600.49	0.00	4,410,611.52	0.00	7,043,734.48	2,377,119.31	1,352.07	(1,352.07)	68,112,911.98	9,042,148.88	0.00	134,846,148.81	159,893,934.40	163,612,890.84	
Noncurrent Liabilities																			
Obligations under life income agree	0.00	0.00	0.00	0.00	2,204,304.36	0.00	77,322.38	0.00	20,973.79	0.00	3,731.04	(3,731.04)	0.00	0.00	0.00	2,302,600.53	2,557,734.69	2,557,734.69	
Government advances refundable	12,866,572.00	0.00	0.00	0.00	0.00	0.00	1,587,472.00	0.00	1,742,905.00	0.00	0.00	0.00	0.00	0.00	0.00	16,196,949.00	16,260,296.00	16,196,949.00	
Accrued employee benefits	13,076,987.43	289,436.99	0.00	0.00	28,741.70	0.00	2,479,782.08	0.00	2,488,731.83	450,175.34	0.00	0.00	613,620.02	12,583,544.35	0.00	32,011,019.74	14,817,558.30	32,174,136.51	
Postretirement medical benefits	33,369,096.00	710,927.00	0.00	0.00	0.00	0.00	5,738,868.00	0.00	5,962,468.00	509,809.00	0.00	0.00	818,502.00	0.00	0.00	47,109,670.00	47,299,048.00	47,195,704.00	
Deferred obligations - interest swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,630,971.74	0.00	0.00	30,630,971.74	45,009,476.72	45,009,476.72	
Long-term debt	223,032,292.00	0.00	0.00	0.00	0.00	0.00	83,054,982.02	0.00	76,431,234.48	0.00	0.00	0.00	8,438,283.71	0.00	0.00	390,956,792.21	396,794,448.74	401,923,639.48	
Total Noncurrent Liabilities	282,344,947.43	1,000,363.99	0.00	0.00	2,233,046.06	0.00	92,938,426.48	0.00	86,646,313.10	959,984.34	3,731.04	(3,731.04)	40,501,377.47	12,583,544.35	0.00	519,208,003.22	522,738,562.45	545,057,640.40	
TOTAL LIABILITIES	321,712,988.81	1,138,344.76	0.00	0.00	6,586,646.55	0.00	97,349,038.00	0.00	93,690,047.58	3,337,103.65	5,083.11	(5,083.11)	108,614,289.45	21,625,693.23	0.00	654,054,152.03	682,632,496.85	708,670,531.24	
NET POSITION																			
Net Investment in Plant																			
Restricted Nonexpendable	378,107,563.06	3,061,374.72	0.00	0.00	0.00	0.00	81,881,546.92	0.00	49,518,590.36	2,733,002.37	0.00	0.00	18,885,663.57	1,979,714.21	0.00	536,167,455.21	508,761,721.86	521,735,676.59	
Historical gift value of endowment - campuses	47,581,588.20	38,637.81	0.00	0.00	0.00	0.00	11,702,952.25	0.00	5,748,281.61	2,087,683.18	0.00	0.00	12,244.05	24,732,510.94	0.00	91,903,898.04	76,795,611.84	86,863,483.03	
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	122,789,068.15	0.00	0.00	4,092,442.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	126,881,510.50	102,467,955.63	113,707,261.83	
Restricted Expendable Campuses																			
Accumulated net gains on endowment	28,089,018.24	16,175.00	0.00	0.00	0.00	0.00	1,042,827.75	0.00	455,158.43	(1,743.69)	0.00	0.00	10,202.35	(913,188.17)	0.00	28,698,449.91	34,790,662.88	28,698,449.91	
Market value of funds functioning as endowment	11,211,977.40	37,847.37	0.00	0.00	0.00	0.00	624,950.22	0.00	214,016.21	13,081.00	0.00	0.00	10,185.73	0.00	0.00	12,112,057			