

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	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS									
Current Assets									
Cash and cash equivalents	192,509,312.79	49,698,994.81	47,884,604.66	8,603,253.24	0.00	(104,152,317.90)	194,543,847.60	246,241,416.76	175,315,736.74
Short term investments	606,094.55	103,573.13	122,792.63	55,531.38	0.00	19,876,759.66	20,764,751.35	17,980,747.13	18,256,171.97
Accounts receivable	20,171,380.11	(12,212.62)	2,285,322.22	2,734,314.15	0.00	40,933.64	25,219,737.50	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	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	447,508.00	447,508.00	447,508.00
Notes receivable - current portion	3,420,064.33	(19,138.15)	626,537.04	0.00	0.00	0.00	4,027,463.22	3,907,675.59	3,956,838.15
Prepaid expenses and other current assets	3,541,191.50	1,189,829.06	540,364.60	257,271.58	0.00	2,615,029.04	8,143,685.78	8,204,444.19	8,244,006.09
Interfund Borrowngs	(24,579,984.57)	(17,441,846.90)	(3,113,703.09)	0.00	0.00	45,135,534.56	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158,285.48	0.00
Total Current Assets	195,945,938.71	33,519,199.33	48,515,546.06	11,650,370.35	0.00	(36,484,061.00)	253,146,993.45	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	556,208.25	556,208.25
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	(111,716.81)	(111,716.81)	6,282,382.33	6,525,541.60
Endowment and similar investments - campuses	94,470,228.64	13,491,128.46	9,936,845.76	2,099,020.49	0.00	253,566,103.72	373,563,327.07	277,779,353.40	354,658,397.67
Endowment and similar investments - affiliated entities	148,011,383.44	6,123,632.93	0.00	0.00	528.08	0.00	154,135,544.45	131,530,534.04	135,421,238.05
Pledges Receivable	843,004.00	0.00	210,351.00	0.00	0.00	0.00	1,053,355.00	1,053,353.00	1,053,355.00
Notes receivable	13,744,114.39	4,170,383.46	1,628,950.44	0.00	0.00	350,000.00	19,893,448.29	19,791,130.23	19,741,967.67
Property and equipment, net	649,859,839.66	183,909,714.77	128,226,979.20	2,733,002.31	0.00	2,331,455.66	967,060,991.60	935,990,968.40	956,600,166.04
Other assets	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	(943,415.68)
Total Noncurrent Assets	906,928,570.13	207,694,859.62	140,003,126.40	4,832,022.80	528.08	256,135,842.57	1,515,594,949.60	1,419,988,446.38	1,473,613,458.60
TOTAL ASSETS	1,102,874,508.84	241,214,058.95	188,518,672.46	16,482,393.15	528.08	219,651,781.57	1,768,741,943.05	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	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	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	36,291,660.03	0.00	50,758,686.13
LIABILITIES									
Current Liabilities									
Accounts payable and accrued expenses	15,333,616.88	2,399,751.37	1,645,689.94	209,827.30	0.00	26,266,973.98	45,855,859.47	55,832,010.94	63,162,124.17
Deposits and deferred revenues	26,443,830.65	2,533,659.58	5,302,713.88	2,715,011.08	0.00	(879,575.97)	36,115,639.22	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	4,335,386.25	6,102,119.38	7,224,196.37	6,247,162.34
Postretirement medical benefits-current portion	3,928,138.00	664,513.00	678,594.00	59,032.00	0.00	94,776.00	5,425,053.00	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	51,686,194.97	49,726,835.92	50,567,942.41
Total Current Liabilities	47,683,020.99	6,180,253.36	7,753,214.37	3,013,502.38	0.00	80,554,874.94	145,184,866.04	159,893,934.40	163,612,890.84
Noncurrent Liabilities									
Obligations under life income agree	2,154,732.47	77,322.38	20,973.79	0.00	0.00	0.00	2,253,028.64	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	16,196,949.00	16,260,296.00	16,196,949.00
Accrued employee benefits	13,896,455.06	2,280,810.14	2,671,196.32	457,466.63	0.00	13,897,649.61	33,203,577.76	14,817,558.30	32,174,136.51
Postretirement medical benefits	35,505,696.00	5,980,619.00	6,209,341.00	531,285.00	0.00	852,981.00	49,079,922.00	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	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	390,956,792.21	396,794,448.74	401,923,639.48
Total Noncurrent Liabilities	287,455,747.53	92,981,205.54	87,075,650.59	988,751.63	0.00	53,819,886.06	522,321,241.35	522,738,562.45	545,057,640.40
TOTAL LIABILITIES	335,138,768.52	99,161,458.90	94,828,864.96	4,002,254.01	0.00	134,374,761.00	667,506,107.39	682,632,496.85	708,670,531.24
NET POSITION									
Net Investment in Plant									
Restricted Nonexpendable	394,990,090.61	83,004,304.02	50,461,553.18	2,733,002.37	0.00	13,993,153.17	545,182,103.35	508,761,721.86	521,735,676.59
Historical gift value of endowment - campuses	47,250,021.65	11,702,952.25	5,755,439.41	2,087,683.18	0.00	24,744,754.99	91,540,851.48	76,795,611.84	86,663,483.03
Historical gift value of endowment - affiliated entities	129,421,103.28	3,973,901.25	0.00	0.00	0.00	0.00	133,395,004.53	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)	28,698,449.91	34,790,662.88	28,698,449.91
Market value of funds functioning as endowment	11,123,060.35	624,950.22	214,016.21	13,081.00	0.00	10,185.73	11,985,293.51	11,212,836.57	11,646,709.73
Grants, gifts and contracts	21,304,227.93	1,991,591.78	1,265,860.90	157,886.22	0.00	(86,696.11)	24,632,870.72	26,406,129.19	26,928,593.51
Life income and annuity funds	10,041.58	38,489.70	(959.93)	0.00	0.00	0.00	47,571.35	47,817.74	53,130.19
Loan funds	4,003,254.61	1,552,138.82	909,842.94	0.00	0.00	0.00	6,465,236.37	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	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	188,748,579.84	218,292.94	0.00	0.00	3,542,440.01	0.00	49,683,736.03	11,258.78	47,884,604.66	8,603,253.24	0.00	0.00	(160,075,613.52)	55,923,295.62	4,000.00	194,543,847.60	246,241,416.76	175,315,736.74	
Short term investments	549,846.69	0.00	0.00	0.00	56,247.86	0.00	103,573.13	0.00	122,792.63	55,531.38	0.00	0.00	19,688,471.01	188,288.65	0.00	20,764,751.35	17,980,747.13	18,256,171.97	
Accounts receivable	20,171,373.11	0.00	0.00	0.00	7.00	0.00	(12,212.62)	0.00	2,285,322.22	2,734,314.15	0.00	0.00	40,933.64	0.00	0.00	25,219,737.50	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	3,420,064.33	0.00	0.00	0.00	0.00	0.00	(19,138.15)	0.00	626,537.04	0.00	0.00	0.00	0.00	0.00	0.00	4,027,463.22	3,907,675.59	3,956,838.15	
Prepaid expenses and other current assets	3,341,147.58	200,043.92	0.00	0.00	0.00	0.00	1,189,829.06	0.00	540,364.60	257,271.58	0.00	0.00	373,198.22	2,241,830.82	0.00	8,143,685.78	8,204,444.19	8,244,006.09	
Interfund Borrowings	(24,579,984.57)	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	45,135,534.56	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	191,651,026.98	418,336.86	0.00	0.00	3,876,574.87	0.00	33,503,940.55	11,258.78	48,515,546.06	11,650,370.35	0.00	0.00	(94,837,476.09)	58,353,415.09	4,000.00	253,146,993.45	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	(111,716.81)	0.00	(111,716.81)	6,282,382.33	6,525,541.60	
Endowment and similar investments - campuses	92,857,486.73	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	373,563,327.07	277,779,353.40	354,658,397.67	
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	148,011,383.44	0.00	0.00	6,123,632.93	0.00	0.00	1,450,381.78	(1,449,853.70)	0.00	0.00	0.00	154,135,544.45	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	13,654,114.39	0.00	0.00	0.00	90,000.00	0.00	4,170,383.46	0.00	1,628,950.44	0.00	0.00	0.00	350,000.00	0.00	0.00	19,893,448.29	19,791,130.23	19,741,967.67	
Property and equipment, net	646,777,944.62	3,081,895.04	0.00	0.00	0.00	0.00	183,909,714.77	0.00	128,226,979.20	2,733,002.31	0.00	0.00	351,741.45	1,979,714.21	0.00	967,060,991.60	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	753,289,545.74	4,694,636.95	0.00	0.00	148,944,387.44	0.00	201,571,226.69	6,123,632.93	140,003,126.40	4,832,022.80	1,450,381.78	(1,449,853.70)	213,849,358.17	42,286,484.40	0.00	1,515,594,949.60	1,419,988,446.38	1,473,613,458.60	
TOTAL ASSETS	944,940,572.72	5,112,973.81	0.00	0.00	152,820,962.31	0.00	235,075,167.24	6,134,891.71	188,518,672.46	16,482,393.15	1,450,381.78	(1,449,853.70)	119,011,882.08	100,639,899.49	4,000.00	1,768,741,943.05	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	14,998,161.24	67,963.07	0.00	0.00	267,492.57	0.00	2,399,751.37	0.00	1,645,689.94	209,827.30	1,352.07	(1,352.07)	18,256,486.38	8,010,487.60	0.00	45,855,859.47	55,832,010.94	63,162,124.17	
Deposits and deferred revenues	25,938,407.07	37,458.71	0.00	0.00	467,964.87	0.00	2,533,659.58	0.00	5,302,713.88	2,715,011.08	0.00	0.00	(893,892.15)	14,316.18	0.00	36,115,639.22	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	3,763,193.25	0.00	6,102,119.38	7,224,196.37	6,247,162.34	
Postretirement medical benefits-current portion	3,845,818.00	82,320.00	0.00	0.00	0.00	0.00	664,513.00	0.00	678,594.00	59,032.00	0.00	0.00	94,776.00	0.00	0.00	5,425,053.00	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	46,759,821.77	187,741.78	0.00	0.00	735,457.44	0.00	6,180,253.36	0.00	7,753,214.37	3,013,502.38	1,352.07	(1,352.07)	68,766,877.91	11,787,997.03	0.00	145,184,866.04	159,893,934.40	163,612,890.84	
Noncurrent Liabilities																			
Obligations under life income agree	0.00	0.00	0.00	0.00	2,154,732.47	0.00	77,322.38	0.00	20,973.79	0.00	3,731.04	(3,731.04)	0.00	0.00	0.00	2,253,028.64	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	13,639,302.13	228,411.23	0.00	0.00	28,741.70	0.00	2,280,810.14	0.00	2,671,196.32	457,466.63	0.00	0.00	560,338.74	13,337,310.87	0.00	33,203,577.76	14,817,558.30	32,174,136.51	
Postretirement medical benefits	34,764,821.00	740,875.00	0.00	0.00	0.00	0.00	5,980,619.00	0.00	6,209,341.00	531,285.00	0.00	0.00	852,981.00	0.00	0.00	49,079,922.00	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	284,302,987.13	969,286.23	0.00	0.00	2,183,474.17	0.00	92,981,205.54	0.00	87,075,650.59	988,751.63	3,731.04	(3,731.04)	40,482,575.19	13,337,310.87	0.00	522,321,241.35	522,738,562.45	545,057,640.40	
TOTAL LIABILITIES	331,062,808.90	1,157,028.01	0.00	0.00	2,918,931.61	0.00	99,161,458.90	0.00	94,828,864.96	4,002,254.01	5,083.11	(5,083.11)	109,249,453.10	25,125,307.90	0.00	667,506,107.39	682,632,496.85	708,670,531.24	
NET POSITION																			
Net Investment in Plant																			
Restricted Nonexpendable	391,909,109.04	3,080,981.57	0.00	0.00	0.00	0.00	83,004,304.02	0.00	50,461,553.18	2,733,002.37	0.00	0.00	12,013,438.96	1,979,714.21	0.00	545,182,103.35	508,761,721.86	521,735,676.59	
Historical gift value of endowment - campuses	47,211,383.84	38,637.81	0.00	0.00	0.00	0.00	11,702,952.25	0.00	5,755,439.41	2,087,683.18	0.00	0.00	12,244.05	24,732,510.94	0.00	91,540,851.48	76,795,611.84	86,863,483.03	
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	129,421,103.28	0.00	0.00	3,973,901.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133,395,004.53	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	11,085,212.98	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	11,985,293.5			