

**Pennsylvania State System of Higher Education  
Unrestricted Net Assets Analysis**

**As of June 30, 2013**

University	Healthcare	E&G	Plant		Life Cycle	Retirement	Plant Other	Subtotal	Auxiliary Enterprises	Subtotal with Auxiliary	Compensated		Total
	Reserve	Encumbrances	E&G Other	Encumbrances	Maintenance	of Debt					Absences	Postretirement	
Bloomsburg	942,527	2,040,849	22,797,563	1,421,215	0	(14,518)	26,080,569	53,268,205	29,347,759	82,615,964	(8,901,332)	(69,188,855)	4,525,777
California	705,957	305,982	8,040,359	45,135	2,501,497	0	1,931,142	13,530,072	11,370,822	24,900,894	(7,008,746)	(58,560,305)	(40,668,157)
Cheyney	256,085	0	(2,870,668)	0	0	0	(66,119)	(2,680,702)	106,160	(2,574,542)	(1,850,644)	(21,117,821)	(25,543,007)
Clarion	651,421	3,804,198	13,118,438	580,392	40,563	0	788,168	18,983,180	15,253,185	34,236,365	(6,928,176)	(57,434,479)	(30,126,290)
East Stroudsburg	687,579	1,122,964	4,562,687	870,442	0	0	6,900,363	14,144,035	24,214,973	38,359,008	(6,531,366)	(52,820,218)	(20,992,576)
Edinboro	768,191	722,714	1,272,001	18,147,091	7,738,535	1,009,390	6,361,465	36,019,387	8,242,830	44,262,217	(6,766,081)	(68,276,055)	(30,779,919)
Indiana	1,462,188	3,423,433	49,640,681	2,539,892	5,335,642	21,067,908	786,968	84,256,712	20,671,468	104,928,180	(15,282,872)	(127,531,377)	(37,886,069)
Kutztown	1,004,621	2,257,970	26,908,186	4,170,622	0	0	23,550,526	57,891,925	28,616,095	86,508,020	(7,848,189)	(75,320,030)	3,339,801
Lock Haven	540,987	10,673,472	6,349,066	18,955,230	2,820,776	0	1,555,000	40,894,531	15,602,086	56,496,617	(4,853,377)	(42,507,707)	9,135,533
Mansfield	383,736	2,645,352	2,579,240	3,181,351	49,928	74,827	5,253,178	14,167,612	10,326,327	24,493,939	(3,680,094)	(35,266,596)	(14,452,751)
Millersville	819,297	2,258,486	15,243,831	14,673,818	0	0	3,935,977	36,931,409	20,035,928	56,967,337	(8,475,518)	(69,163,262)	(20,671,443)
Shippensburg	810,720	11,738,118	12,402,341	6,319,748	0	1,141,503	9,959,191	42,371,621	28,124,593	70,496,214	(8,119,542)	(61,707,386)	669,286
Slippery Rock	857,805	4,810,953	30,097,034	1,935,317	1,500,000	1,572,532	4,536,661	45,310,302	15,944,658	61,254,960	(8,570,819)	(71,915,550)	(19,231,409)
West Chester	1,469,264	3,813,232	12,500,000	6,036,747	0	1,878,943	83,400,000	109,098,186	49,345,093	158,443,279	(12,710,022)	(104,875,639)	40,857,618
<b>11,360,378</b>	<b>49,617,723</b>	<b>202,640,759</b>	<b>78,877,000</b>	<b>19,986,941</b>	<b>26,730,585</b>	<b>174,973,089</b>	<b>564,186,475</b>	<b>277,201,977</b>	<b>841,388,452</b>	<b>(107,526,778)</b>	<b>(915,685,280)</b>	<b>(181,823,606)</b>	

**As of June 30, 2012**

University	Healthcare	E&G	Plant		Life Cycle	Retirement	Plant Other	Subtotal	Auxiliary Enterprises	Subtotal with Auxiliary	Compensated		Total
	Reserve	Encumbrances	E&G Other	Encumbrances	Maintenance	of Debt					Absences	Postretirement	
Bloomsburg	974,109	2,522,526	21,242,201	931,136	0	(15,391)	24,543,206	50,197,787	27,035,386	77,233,173	(8,664,690)	(63,463,238)	5,105,245
California	824,511	344,728	5,522,410	147,866	0	0	878,787	7,718,302	10,751,864	18,470,166	(6,746,388)	(53,378,794)	(41,655,016)
Cheyney	278,666	0	0	0	0	0	(261,898)	16,768	(202,164)	(185,396)	(1,993,052)	(19,360,908)	(21,539,356)
Clarion	691,273	3,048,880	17,022,533	959,184	41,205	0	493,662	22,256,737	14,468,937	36,725,674	(7,034,560)	(53,167,950)	(23,476,836)
East Stroudsburg	741,428	1,278,670	7,273,573	727,901	1,827,154	0	5,911,425	17,760,151	21,199,777	38,959,928	(6,723,192)	(48,379,267)	(16,142,531)
Edinboro	806,813	1,330,817	1,472,131	11,964,005	4,749,431	1,046,277	14,818,862	36,188,336	16,893,797	53,082,133	(6,790,141)	(63,513,005)	(17,221,013)
Indiana	1,544,306	3,303,334	45,305,561	3,053,827	5,166,321	8,554,137	1,589,417	68,516,903	16,582,219	85,099,122	(15,299,179)	(118,204,258)	(48,404,315)
Kutztown	1,065,303	2,831,833	23,199,435	9,916,017	0	0	19,490,024	56,502,612	23,726,255	80,228,867	(7,819,927)	(69,017,340)	3,391,600
Lock Haven	565,575	9,642,528	7,652,118	13,939,984	2,769,883	0	2,145,000	36,715,088	15,634,899	52,349,987	(4,723,368)	(39,224,397)	8,402,222
Mansfield	392,465	2,367,458	5,195,313	6,687,451	228,344	0	3,500,551	18,371,582	8,675,853	27,047,435	(3,734,475)	(32,979,783)	(9,666,823)
Millersville	856,455	3,734,459	18,522,227	16,663,376	0	0	6,299,757	46,076,274	16,940,184	63,016,458	(8,260,994)	(64,180,908)	(9,425,444)
Shippensburg	848,469	10,382,606	16,717,749	7,573,690	0	1,229,096	10,140,857	46,892,467	26,795,973	73,688,440	(7,917,606)	(56,471,005)	9,299,829
Slippery Rock	910,103	4,347,006	30,127,775	2,976,778	1,500,000	1,539,777	4,612,874	46,014,313	15,671,111	61,685,424	(8,181,490)	(66,301,530)	(12,797,596)
West Chester	1,506,332	2,921,209	23,500,000	6,977,669	0	2,135,716	56,819,000	93,859,926	46,191,906	140,051,832	(12,033,288)	(95,093,957)	32,924,587
<b>12,005,808</b>	<b>48,056,054</b>	<b>222,753,026</b>	<b>82,518,884</b>	<b>16,282,338</b>	<b>14,489,612</b>	<b>150,981,524</b>	<b>547,087,246</b>	<b>260,365,997</b>	<b>807,453,243</b>	<b>(105,922,350)</b>	<b>(842,736,340)</b>	<b>(141,205,447)</b>	

**June 30, 2013 less June 30, 2012**

University	Healthcare	E&G	Plant		Life Cycle	Retirement	Plant Other	Change Subtotal	Auxiliary Enterprises	Subtotal with Auxiliary	Compensated		Total Change in Net Assets
	Reserve	Encumbrances	E&G Other	Encumbrances	Maintenance	of Debt					Absences	Postretirement	
Bloomsburg	(31,582)	(481,677)	1,555,362	490,079	0	873	1,537,363	3,070,418	2,312,373	5,382,791	(236,642)	(5,725,617)	(579,468)
California	(118,554)	(38,746)	2,517,949	(102,731)	2,501,497	0	1,052,355	5,811,770	618,958	6,430,728	(262,358)	(5,181,511)	986,859
Cheyney	(22,581)	0	(2,870,668)	0	0	0	195,779	(2,697,470)	308,324	(2,389,146)	142,408	(1,756,913)	(4,003,651)
Clarion	(39,852)	755,318	(3,904,095)	(378,792)	(642)	0	294,506	(3,273,557)	784,248	(2,489,309)	106,384	(4,266,529)	(6,649,454)
East Stroudsburg	(53,849)	(155,706)	(2,710,886)	142,541	(1,827,154)	0	988,938	(3,616,116)	3,015,196	(600,920)	191,826	(4,440,951)	(4,850,045)
Edinboro	(38,622)	(608,103)	(200,130)	6,183,086	2,989,104	(36,887)	(8,457,397)	(168,949)	(8,650,967)	(8,819,916)	24,060	(4,763,050)	(13,558,906)
Indiana	(82,118)	120,099	4,335,120	(513,935)	169,321	12,513,771	(802,449)	15,739,809	4,089,249	19,829,058	16,307	(9,327,119)	10,518,246
Kutztown	(60,682)	(573,863)	3,708,751	(5,745,395)	0	0	4,060,502	1,389,313	4,889,840	6,279,153	(28,262)	(6,302,690)	(51,799)
Lock Haven	(24,588)	1,030,944	(1,303,052)	5,015,246	50,893	0	(590,000)	4,179,443	(32,813)	4,146,630	(130,009)	(3,283,310)	733,311
Mansfield	(8,729)	277,894	(2,616,073)	(3,506,100)	(178,416)	74,827	1,752,627	(4,203,970)	1,650,474	(2,553,496)	54,381	(2,286,813)	(4,785,928)
Millersville	(37,158)	(1,475,973)	(3,278,396)	(1,989,558)	0	0	(2,363,780)	(9,144,865)	3,095,744	(6,049,121)	(214,524)	(4,982,354)	(11,245,999)
Shippensburg	(37,749)	1,355,512	(4,315,408)	(1,253,942)	0	(87,593)	(181,666)	(4,520,846)	3,328,620	(3,192,226)	(201,936)	(5,236,381)	(8,630,543)
Slippery Rock	(52,298)	463,947	(30,741)	(1,041,461)	0	32,755	(76,213)	(704,011)	273,547	(430,464)	(389,329)	(5,614,020)	(6,433,813)
West Chester	(37,068)	892,023	(11,000,000)	(940,922)	0	(256,773)	26,581,000	15,238,260	3,153,187	18,391,447	(676,734)	(9,781,682)	7,933,031
<b>(645,430)</b>	<b>1,561,669</b>	<b>(20,112,267)</b>	<b>(3,641,884)</b>	<b>3,704,603</b>	<b>12,240,973</b>	<b>23,991,565</b>	<b>17,099,229</b>	<b>16,835,980</b>	<b>33,935,209</b>	<b>(1,604,428)</b>	<b>(72,948,940)</b>	<b>(40,618,159)</b>	