

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 01

	2014	2013	Final Balance
	Year to Date Balance	Year to Date Balance	
ASSETS			
Current Assets			
Cash and cash equivalents	199,929,889.62	168,625,715.72	199,270,787.40
Short term investments	3,439,207.49	15,252,214.22	20,190,063.46
Accounts receivable	226,743,082.69	226,584,932.41	21,492,487.79
Accounts receivable - State of NH appropriations	0.00	(19,857.43)	0.00
Pledges receivable - current portion	1,106,971.00	597,508.00	1,106,971.00
Notes receivable - current portion	4,041,168.40	3,956,838.15	4,041,868.40
Prepaid expenses and other current assets	4,189,919.72	4,158,604.06	8,824,628.75
Interfund Borrowings	(0.00)	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	439,450,238.92	419,155,955.13	254,926,806.80
Noncurrent Assets			
Debt proceeds held by others	0.00	789,885.42	0.00
Long-term operating investments	0.00	6,525,541.60	0.00
Endowment and similar investments - campuses	386,297,296.55	354,658,397.67	386,297,296.55
Endowment and similar investments - affiliated entities	159,211,459.08	135,421,238.05	159,120,719.08
Pledges Receivable	4,238,615.00	903,355.00	4,238,615.00
Notes receivable	19,877,979.54	19,743,718.89	19,879,043.11
Property and equipment, net	969,655,940.31	956,667,760.12	970,563,833.48
Other assets	0.00	2,000.00	0.00
Noncurrent Asset - Other Investment	0.00	(943,415.68)	0.00
Total Noncurrent Assets	1,539,281,290.48	1,473,768,481.07	1,540,099,507.22
TOTAL ASSETS	1,978,731,529.40	1,892,924,436.20	1,795,026,314.02
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	30,630,971.74	45,009,476.72	30,630,971.74
Acctg loss on debt refunding, net	5,653,311.53	5,749,209.41	5,660,688.29
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,284,283.27	50,758,686.13	36,291,660.03
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	19,705,851.23	37,326,800.19	53,707,806.06
Deposits and deferred revenues	12,946,678.94	13,179,121.96	32,551,700.78
Accrued employee benefits - current portion	6,776,283.62	6,247,162.34	6,776,283.62
Postretirement medical benefits-current portion	5,425,053.00	5,224,412.00	5,425,053.00
Long-term debt - current portion	50,206,194.97	50,571,280.13	51,686,194.97
Total Current Liabilities	95,060,061.76	112,548,776.62	150,147,038.43
Noncurrent Liabilities			
Obligations under life income agree	2,486,280.64	2,557,734.69	2,486,280.64
Government advances refundable	15,895,253.00	16,196,949.00	15,895,253.00
Accrued employee benefits	30,781,374.69	32,174,136.51	30,831,374.69
Postretirement medical benefits	49,079,922.00	47,195,704.00	49,079,922.00
Deferred obligations - interest swaps	30,630,971.74	45,009,476.72	30,630,971.74
Long-term debt	381,369,834.89	401,880,367.71	390,956,792.21
Total Noncurrent Liabilities	510,243,636.96	545,014,368.63	519,880,594.28
TOTAL LIABILITIES	605,303,698.72	657,563,145.25	670,027,632.71
NET POSITION			
Net Investment in Plant	550,199,008.82	523,885,478.47	548,873,255.89
Restricted Nonexpendable			
Historical gift value of endowment - campuses	87,824,542.47	86,667,302.72	87,811,163.63
Historical gift value of endowment - affiliated entities	127,993,197.98	113,966,648.61	127,794,473.69
Restricted Expendable			
Campuses			
Accumulated net gains on endowment	36,027,825.90	28,698,449.91	36,027,825.90
Market value of funds functioning as endowment	12,557,063.67	11,646,709.73	12,557,063.67
Grants, gifts and contracts	23,374,797.28	24,915,213.33	24,791,704.15
Life income and annuity funds	38,664.09	53,130.19	38,664.09
Loan funds	6,580,833.89	6,495,769.12	6,580,833.89
Affiliated Entities			
Accumulated net gains on endowment	23,972,105.12	13,515,500.54	23,972,105.12
Other - affiliated entities	10,049,549.34	6,108,193.67	9,946,669.56
Unrestricted	531,094,525.39	470,167,580.79	282,896,581.75
TOTAL NET POSITION	1,409,712,113.95	1,286,119,977.08	1,161,290,341.34

	2014	2013	Final Balance
	Year to Date Balance	Year to Date Balance	
Not Coded to Attribute	0.00	0.00	0.00
Total 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)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 01

	2014	2013	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	203,369,097.11	183,877,929.94	219,460,850.86
Accounts receivable	226,743,082.69	226,584,932.41	21,492,487.79
Accounts receivable - State of NH appropriations	0.00	(19,857.43)	0.00
Pledges receivable - current portion	1,106,971.00	597,508.00	1,106,971.00
Notes receivable - current portion	4,041,168.40	3,956,838.15	4,041,868.40
Prepaid expenses and other current assets	4,189,919.72	4,158,604.06	8,824,628.75
Total Current Assets	439,450,238.92	419,155,955.13	254,926,806.80
Noncurrent Assets			
Debt proceeds held by others for construction purposes	0.00	789,885.42	0.00
Long Term Investments	0.00	6,525,541.60	0.00
Endowment and similar investments - campuses	386,297,296.55	354,658,397.67	386,297,296.55
Endowment and similar investments - affiliated entities	159,211,459.08	135,421,238.05	159,120,719.08
Pledges Receivable	4,238,615.00	903,355.00	4,238,615.00
Notes receivable	19,877,979.54	19,743,718.89	19,879,043.11
Property and equipment, net	969,655,940.31	956,667,760.12	970,563,833.48
Other assets	0.00	2,000.00	0.00
Noncurrent Asset - Other Investment	0.00	(943,415.68)	0.00
Total Noncurrent Assets	1,539,281,290.48	1,473,768,481.07	1,540,099,507.22
TOTAL ASSETS	1,978,731,529.40	1,892,924,436.20	1,795,026,314.02
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	30,630,971.74	45,009,476.72	30,630,971.74
Acctg loss on debt refunding, net	5,653,311.53	5,749,209.41	5,660,688.29
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,284,283.27	50,758,686.13	36,291,660.03
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	19,705,851.23	37,326,800.19	53,707,806.06
Deposits and deferred revenues	12,946,678.94	13,179,121.96	32,551,700.78
Accrued employee benefits - current portion	6,776,283.62	6,247,162.34	6,776,283.62
Postretirement medical benefits-current portion	5,425,053.00	5,224,412.00	5,425,053.00
Long-term debt - current portion	50,206,194.97	50,571,280.13	51,686,194.97
Total Current Liabilities	95,060,061.76	112,548,776.62	150,147,038.43
Noncurrent Liabilities			
Obligations under life income agree	2,486,280.64	2,557,734.69	2,486,280.64
Government advances refundable	15,895,253.00	16,196,949.00	15,895,253.00
Accrued employee benefits	30,781,374.69	32,174,136.51	30,831,374.69
Postretirement medical benefits	49,079,922.00	47,195,704.00	49,079,922.00
Deferred obligations - interest swaps	30,630,971.74	45,009,476.72	30,630,971.74
Long-term debt	381,369,834.89	401,880,367.71	390,956,792.21
Total Noncurrent Liabilities	510,243,636.96	545,014,368.63	519,880,594.28
TOTAL LIABILITIES	605,303,698.72	657,563,145.25	670,027,632.71
NET POSITION			
Net Investment in Plant	550,199,008.82	523,885,478.47	548,873,255.89
Restricted -			
Nonexpendable	215,817,740.45	200,633,951.33	215,605,637.32
Expendable	112,600,839.29	91,432,966.49	113,914,866.38
Unrestricted	531,094,525.39	470,167,580.79	282,896,581.75
TOTAL NET POSITION	1,409,712,113.95	1,286,119,977.08	1,161,290,341.34
Not Coded to Attribute			
	0.00	0.00	0.00
Total 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)

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2014 Fiscal Period 01

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance																				
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	P1																								
ASSETS																																										
Current Assets																																										
Cash and cash equivalents	25,202,851.96	98,900,932.87	116,454,161.03	(1,391,290.87)	20,963,222.96	(3,814,404.80)	(1,864,677.52)	29,658.95	302,984.31	(6,834.00)	4,877.44	(153,963,378.78)	50.00	220.87	131,571.25	7,880,146.02	91,099,797.93	0.00	0.00	199,929,889.62	168,625,715.72	199,270,787.40																				
Short term investments	87,234.54	3,188,765.55	0.00	0.00	163,182.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.81	0.00	0.00	0.00	0.00	3,439,207.49	15,252,214.22	20,190,063.46																				
Accounts receivable	212,058,087.61	301,956.05	549,002.23	0.00	6,030.00	11,140,054.99	2,664,945.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,006.51	0.00	0.00	226,743,082.69	226,584,932.41	21,492,487.79																				
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	0.00	0.00	0.00	(19,857.43)	0.00																				
Pledges receivable - current portion	0.00	179,000.00	0.00	0.00	927,971.00	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	1,106,971.00	597,508.00	1,106,971.00																				
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,035,510.76	5,657.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,041,168.40	3,956,838.15	4,041,868.40																				
Prepaid expenses and other current assets	342,043.56	3,802,398.88	45,477.28	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	4,189,919.72	4,158,604.06	8,824,628.75																				
Interfund Borrowings	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	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	0.00	0.00	0.00	0.00	0.00	0.00																				
Total Current Assets	237,690,217.67	106,373,053.35	117,048,640.54	(1,391,290.87)	22,060,406.55	7,325,650.19	800,267.78	29,658.95	4,338,495.07	(1,176.36)	4,877.44	(153,963,378.78)	50.00	220.87	131,596.06	7,880,146.02	91,122,804.44	0.00	0.00	439,450,238.92	419,155,955.13	254,926,806.80																				
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	0.00	0.00	0.00	0.00	789,885.42	0.00																				
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	0.00	0.00	0.00	0.00	0.00	6,525,541.60	0.00																				
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156,056.28	249,755,445.19	12,557,013.67	20,883,939.84	102,944,841.57	0.00	0.00	0.00	0.00	386,297,296.55	354,658,397.67	386,297,296.55																				
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,270,170.83	495,848.56	2,588,145.69	1,886,825.65	149,970,468.35	0.00	0.00	0.00	0.00	159,211,459.08	135,421,238.05	159,120,719.08																				
Pledges Receivable	0.00	37,444.00	0.00	0.00	4,201,171.00	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	4,238,615.00	903,355.00	4,238,615.00																				
Notes receivable	0.00	440,000.00	0.00	0.00	0.00	0.00	0.00	0.00	18,137,591.82	1,300,387.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,877,979.54	19,743,718.89	19,879,043.11																				
Property and equipment, 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	0.00	0.00	0.00	969,655,940.31	0.00	0.00	969,655,940.31	956,667,760.12	970,563,833.48																					
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	0.00	0.00	0.00	0.00	0.00	2,000.00	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	0.00	0.00	0.00	(943,415.68)	0.00																				
Total Noncurrent Assets	0.00	477,444.00	0.00	0.00	4,201,171.00	0.00	0.00	(0.00)	18,137,591.82	1,300,387.72	4,426,227.11	250,251,293.75	15,145,159.36	22,770,765.49	252,915,309.92	969,655,940.31	0.00	0.00	0.00	1,539,281,290.48	1,473,768,481.07	1,540,099,507.22																				
TOTAL ASSETS	237,690,217.67	106,850,497.35	117,048,640.54	(1,391,290.87)	26,261,577.55	7,325,650.19	800,267.78	29,658.95	22,476,086.89	1,299,211.36	4,431,104.55	96,287,914.97	15,145,209.36	22,770,986.36	253,046,905.98	977,536,086.33	91,122,804.44	0.00	0.00	1,978,731,529.40	1,892,924,436.20	1,795,026,314.02																				
DEFERRED OUTFLOWS OF RESOURCES																																										
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	0.00	0.00	0.00	30,630,971.74	0.00	0.00	0.00	30,630,971.74	45,009,476.72	30,630,971.74																				
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	0.00	0.00	0.00	5,653,311.53	0.00	0.00	0.00	5,653,311.53	5,749,209.41	5,660,688.29																				
TOTAL DEFERRED OUTFLOWS	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	36,284,283.27	0.00	0.00	0.00	36,284,283.27	50,758,686.13	36,291,660.03																				
LIABILITIES																																										
Current Liabilities																																										
Accounts payable and accrued expenses	8,533,238.16	7,366,459.16	1,360,076.06	517.82	47,728.42	828,839.87	7,817.20	0.00	0.00	0.00	195,949.88	0.00	0.00	0.00	0.00	971,508.77	393,715.89	0.00	0.00	19,705,851.23	37,326,800.19	53,707,806.06																				
Deposits and deferred revenues	5,179,025.90	93,788.94	2,061,133.56	0.00	716,109.65	3,661,009.39	0.00	29,713.65	0.00	0.00	0.00	776,826.88	0.00	220.87	0.00	442,850.41	(14,000.31)	0.00	0.00	12,946,678.94	13,179,121.96	32,551,700.78																				
Accrued employee benefits - current portion	50,000.00	6,035,283.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	691,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,776,283.62	6,247,162.34	6,776,283.62																				
Postretirement medical benefits- current portion	0.00	9,296.00	0.00	5,415,757.00	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	5,425,053.00	5,224,412.00	5,425,053.00																				
Long-term debt - current portion	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	50,206,194.97	0.00	0.00	0.00	50,206,194.97	50,571,280.13	51,686,194.97																				
Total Current Liabilities	13,762,264.06	13,504,827.72	3,421,209.62	5,416,274.82	763,838.07	4,489,849.26	7,817.20	29,713.65	0.00	0.00	195,949.88	1,467,826.88	0.00	220.87	0.00	51,620,554.15	379,715.58	0.00	0.00	95,060,061.76	112,548,776.62	150,147,038.43																				
Noncurrent Liabilities																																										
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,486,280.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,486,280.64	2,557,734.69	2,486,280.64																				
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,895,253.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,895,253.00	16,196,949.00	15,895,253.00																				
Accrued employee benefits	17,151,408.28	8,294,865.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,335,101.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,781,374.69	32,174,136.51	30,831,374.69																				
Postretirement medical benefits	0.00	338,122.00	0.00	48,741,800.00	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	49,079,922.00	47,195,704.00	49,079,922.00																				
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	0.00	0.00	0.00	30,630,971.74	0.00	0.00	0.00	30,630,971.74	45,009,476.72	30,630,971.74																				
Long-term debt	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	381,369,834.89	0.00	0.00	0.00	381,369,834.89	401,880,367.71	390,956,792.21																				

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 01

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	P1				
Total 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	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	0.00	0.00	0.00	0.00	0.00
(Assets - Liabilities) - Net Position	(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	0.00	0.00	(0.00)	(0.00)	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 01

1M - UNH - Manchester

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Q1	Q2	T2	N	X			
ASSETS														
Current Assets														
Cash and cash equivalents	3,854,298.50	461,440.55	0.00	(18,156.07)	229,759.92	(773.04)	0.00	0.00	0.00	(913.47)	81,349.85	4,607,006.24	5,526,807.98	286,847.55
Accounts receivable	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00
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
Prepaid expenses and other current 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	1.02	206,231.12
Total Current Assets	3,854,298.50	461,440.55	0.00	(18,156.07)	229,759.92	1,726.96	0.00	0.00	0.00	(913.47)	81,349.85	4,609,506.24	5,526,809.00	493,078.67
Noncurrent Assets														
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	1,571,910.54	39,137.81	56,681.70	0.00	0.00	1,667,730.05	1,554,594.61	1,667,730.05
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,081,895.04	0.00	3,081,895.04	3,085,245.08	3,081,895.04
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	1,571,910.54	39,137.81	56,681.70	3,081,895.04	0.00	4,749,625.09	4,639,839.69	4,749,625.09
TOTAL ASSETS	3,854,298.50	461,440.55	0.00	(18,156.07)	229,759.92	1,726.96	1,571,910.54	39,137.81	56,681.70	3,080,981.57	81,349.85	9,359,131.33	10,166,648.69	5,242,703.76
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	10,363.95	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,369.95	16,250.00	67,963.07
Deposits and deferred revenues	(33,374.53)	1,503.01	0.00	0.00	0.00	1,726.96	0.00	0.00	0.00	0.00	0.00	(30,144.56)	6,623.45	36,158.71
Postretirement medical benefits-current portion	0.00	0.00	0.00	82,320.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,320.00	78,992.00	82,320.00
Total Current Liabilities	(23,010.58)	1,509.01	0.00	82,320.00	0.00	1,726.96	0.00	0.00	0.00	0.00	0.00	62,545.39	101,865.45	186,441.78
Noncurrent Liabilities														
Accrued employee benefits	296,965.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	296,965.84	289,436.99	296,965.84
Postretirement medical benefits	0.00	0.00	0.00	740,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	740,875.00	710,927.00	740,875.00
Total Noncurrent Liabilities	296,965.84	0.00	0.00	740,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,037,840.84	1,000,363.99	1,037,840.84
TOTAL LIABILITIES	273,955.26	1,509.01	0.00	823,195.00	0.00	1,726.96	0.00	0.00	0.00	0.00	0.00	1,100,386.23	1,102,229.44	1,224,282.62
NET POSITION														
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,080,981.57	0.00	3,080,981.57	3,072,796.47	3,080,981.57
Restricted Nonexpendable														
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,364.50	0.00	0.00	37,364.50	37,364.50	37,364.50
Restricted Expendable														
Campuses														
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,317.20	0.00	0.00	19,317.20	16,175.00	19,317.20
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,137.81	0.00	0.00	0.00	39,137.81	16,285.54	39,137.81
Grants, gifts and contracts	0.00	0.00	0.00	0.00	229,759.92	0.00	0.00	0.00	0.00	0.00	0.00	229,759.92	163,793.14	217,865.91
Unrestricted	3,580,343.24	459,931.54	0.00	(841,351.07)	0.00	0.00	1,571,910.54	0.00	0.00	0.00	81,349.85	4,852,184.10	5,758,004.60	623,754.15
TOTAL NET POSITION	3,580,343.24	459,931.54	0.00	(841,351.07)	229,759.92	0.00	1,571,910.54	39,137.81	56,681.70	3,080,981.57	81,349.85	8,258,745.10	9,064,419.25	4,018,421.14
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	0.00
Total 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	0.00
TOTAL	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
Difference (Assets - Liabilities) - Net Position	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)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 01

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	W	G	P1	M	Q1	T2	N	X			
ASSETS													
Current Assets													
Cash and cash equivalents	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
Short term 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
Accounts receivable	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
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
Prepaid expenses and other current 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
Total Current 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
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
Endowment and similar investments - affiliated entities	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
Property and equipment, 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	0.00
Total Noncurrent 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
TOTAL 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
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	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
Deposits and deferred revenues	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
Postretirement medical benefits-current portion	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
Long-term debt - current portion	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
Total Current Liabilities	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
Noncurrent Liabilities													
Obligations under life income agree	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
Accrued employee benefits	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
Postretirement medical benefits	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
Long-term debt	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
Total Noncurrent Liabilities	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
TOTAL LIABILITIES	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
NET POSITION													
Net Investment in Plant	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
Restricted Nonexpendable													
Historical gift value of endowment - affiliated entities	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
Restricted Expendable													
Affiliated Entities													
Accumulated net gains on endowment	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
Other - affiliated entities	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
Unrestricted													
	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
TOTAL NET POSITION	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
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
Total 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
TOTAL	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
Difference (Assets - Liabilities) - Net Position	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

4C - UNH Foundation Capital Offset

Current Funds Total Year to
 Date Balance Prior Year to
 Date Balance Prior Year Final
 Date Balance

G

ASSETS

Current Assets

Cash and cash equivalents	0.00	0.00	0.00	0.00
Total Current Assets	0.00	0.00	0.00	0.00
TOTAL ASSETS	0.00	0.00	0.00	0.00

NET POSITION

Restricted Expendable

Affiliated Entities

Other - affiliated entities	0.00	0.00	0.00	0.00
TOTAL NET POSITION	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00

40 - UNH Foundation Offset

Current Funds Total Year to
 Date Balance Prior Year to
 Date Balance Prior Year Final
 Balance

G

ASSETS

Current Assets

Cash and cash equivalents	0.00	0.00	0.00	0.00
Total Current Assets	0.00	0.00	0.00	0.00
TOTAL ASSETS	0.00	0.00	0.00	0.00

NET POSITION

Restricted Expendable

Campuses

Grants, gifts and contracts	0.00	0.00	0.00	0.00
TOTAL NET POSITION	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00

6P - Plymouth State University

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Z	L	LU	M	Q1	Q2	T1	T2	N	X				
ASSETS																				
Current Assets																				
Cash and cash equivalents	(146,743.75)	13,235,141.82	18,587,174.05	(185,151.98)	930,017.04	(438,737.11)	10,714.94	397,460.46	28,813.73	701.39	0.00	0.00	0.00	17,897.80	2,005,727.61	18,170,380.94	52,613,396.94	53,859,312.55	47,886,363.66	
Short term investments	0.00	0.00	0.00	0.00	20,823.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,823.98	122,754.16	20,823.98	
Accounts receivable	31,690,521.57	1,243.61	5,901.00	0.00	0.00	604,673.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,302,340.02	34,102,706.57	1,170,834.50	
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	0.00	0.00	
Pledges receivable - current portion	0.00	179,000.00	0.00	0.00	24,628.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	203,628.00	169,628.00	203,628.00	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	640,942.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	640,942.22	626,537.04	640,942.22	
Prepaid expenses and other current assets	0.00	254,437.95	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	254,437.95	189,549.95	602,653.29	
Interfund Borrowings	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	(3,040,653.31)	0.00	(3,040,653.31)	(7,883,606.95)	(3,113,703.09)	
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	0.00	0.00	0.00	
Total Current Assets	31,543,777.82	13,669,823.38	18,593,075.05	(185,151.98)	975,469.02	165,936.73	10,714.94	1,038,402.68	28,813.73	701.39	0.00	0.00	0.00	17,897.80	(1,034,925.70)	18,170,380.94	82,994,915.80	81,186,881.32	47,411,542.56	
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	0.00	0.00	0.00	
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	0.00	0.00	0.00	0.00	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,497.91	3,617,786.34	221,313.31	42,484.59	6,368,756.93	0.00	0.00	10,271,839.08	9,081,642.75	10,271,839.08	
Pledges Receivable	0.00	37,444.00	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	37,444.00	210,351.00	37,444.00	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,614,545.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,614,545.26	1,763,853.01	1,614,545.26	
Property and equipment, 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	0.00	0.00	128,439,974.72	0.00	128,439,974.72	130,594,512.92	128,439,974.72	
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	0.00	0.00	0.00	0.00	
Total Noncurrent Assets	0.00	37,444.00	0.00	0.00	0.00	0.00	0.00	1,614,545.26	0.00	21,497.91	3,617,786.34	221,313.31	42,484.59	6,368,756.93	128,439,974.72	0.00	140,363,803.06	141,650,359.68	140,363,803.06	
TOTAL ASSETS	31,543,777.82	13,707,267.38	18,593,075.05	(185,151.98)	975,469.02	165,936.73	10,714.94	2,652,947.94	28,813.73	22,199.30	3,617,786.34	221,313.31	42,484.59	6,386,654.73	127,405,049.02	18,170,380.94	223,358,718.86	222,837,241.00	187,775,345.62	
LIABILITIES																				
Current Liabilities																				
Accounts payable and accrued expenses	497,971.65	482.00	101,556.91	0.00	3,402.00	3,729.34	0.00	0.00	0.00	1,516.04	0.00	0.00	0.00	0.00	0.00	21,149.48	629,807.42	787,718.47	2,104,348.64	
Deposits and deferred revenues	1,033,717.71	0.00	18,876.44	0.00	0.00	311,433.98	10,714.94	0.00	0.00	0.00	776,826.88	0.00	0.00	0.00	0.00	0.00	2,151,569.95	1,177,229.58	4,186,784.89	
Accrued employee benefits - current portion	20,000.00	285,574.00	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	305,574.00	74,459.00	305,574.00	
Postretirement medical benefits-current portion	0.00	0.00	0.00	678,594.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	678,594.00	651,164.00	678,594.00	
Long-term debt - current portion	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	2,409,275.18	0.00	2,409,275.18	3,249,937.34	51,757.55	
Total Current Liabilities	1,551,689.36	286,056.00	120,433.35	678,594.00	3,402.00	315,163.32	10,714.94	0.00	0.00	1,516.04	776,826.88	0.00	0.00	0.00	2,409,275.18	21,149.48	6,174,820.55	5,940,508.39	7,327,059.08	
Noncurrent Liabilities																				
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,200.22	0.00	0.00	0.00	0.00	0.00	0.00	23,200.22	20,973.79	23,200.22	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,708,744.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,708,744.00	1,742,905.00	1,708,744.00	
Accrued employee benefits	2,438,901.67	31,295.34	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	2,470,197.01	2,488,731.83	2,490,197.01	
Postretirement medical benefits	0.00	101,993.00	0.00	6,107,348.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,209,341.00	5,962,468.00	6,209,341.00	
Long-term debt	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	73,855,083.95	0.00	73,855,083.95	76,993,665.72	76,431,234.48	
Total Noncurrent Liabilities	2,438,901.67	133,288.34	0.00	6,107,348.00	0.00	0.00	0.00	1,708,744.00	0.00	23,200.22	0.00	0.00	0.00	0.00	73,855,083.95	0.00	84,266,566.18	87,208,744.34	86,862,716.71	
TOTAL LIABILITIES	3,990,591.03	419,344.34	120,433.35	6,785,942.00	3,402.00	315,163.32	10,714.94	1,708,744.00	0.00	24,716.26	776,826.88	0.00	0.00	0.00	76,264,359.13	21,149.48	90,441,386.73	93,149,252.73	94,189,775.79	
NET POSITION																				
Net Investment in Plant																				
	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	51,140,689.89	0.00	51,140,689.89	49,983,705.76	50,674,548.70	
Restricted Nonexpendable																				
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,721.05	5,590,426.75	0.00	0.00	5,614,147.80	5,309,492.32	5,605,282.80	
Restricted Expendable																				
Campuses																				
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,763.54	796,227.98	0.00	0.00	814,991.52	455,158.43	814,991.52	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	221,313.31	0.00	0.00	0.00	0.00	221,313.31	209,044.52	221,313.31	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	972,067.02	(149,226.59)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	822,840.43	563,722.24	1,266,361.60	
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,516.96)	0.00	0.00	0.00	0.00	0.00	0.00	(2,516.96)	(1,369.72)	(2,516.96)	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	944,203.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	944,203.94	870,678.06	944,203.94	
Unrestricted	27,553,186.79	13,287,923.04	18,472,641.70	(6,971,093.98)	0.00	0.00	0.00	0.00	28,813.73	0.00	2,840,959.46	0.00	0.00	0.00	0.00	18,149,231.46	73,361,662.20	72,297,556.66	34,061,384.92	
TOTAL NET POSITION	27,553,186.79	13,287,923.04	18,472,641.70	(6,971,093.98)	972,067.02	(149,226.59)	0.00	944,203.94	28,813.73	(2,516.96)	2,840,959.46	221,313.31	42,484.59	6,386,654.73	51,140,689.89	18,149,231.46	132,917,332.13	129,687,988.27	93,585,569.83	
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	0.00	0.00	0.00	0.00	0.00	0.00	
Total 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	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	0.00	0.00																		

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 01

9C - USNH Executive Allocation

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	W	G	P1	Q1	Q2	T2	N	X			
ASSETS													
Current Assets													
Cash and cash equivalents	7,406,605.96	(29,696,469.72)	517.82	26,005.92	375.97	(154,164,595.78)	0.00	0.00	11,973,682.91	1,903,208.00	(162,550,668.92)	(157,976,952.46)	(152,736,919.27)
Short term investments	0.00	2,937,615.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,937,615.04	13,441,997.34	19,688,471.01
Accounts receivable	288,692.32	32,838.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	321,531.23	58,462.99	312,406.46
Prepaid expenses and other current assets	295,974.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	295,974.18	292,409.22	373,198.22
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,634,507.26	0.00	44,634,507.26	37,945,707.71	45,135,534.56
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
Total Current Assets	7,991,272.46	(26,726,015.77)	517.82	26,005.92	375.97	(154,164,595.78)	0.00	0.00	56,608,190.17	1,903,208.00	(114,361,041.21)	(106,238,375.20)	(87,227,309.02)
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	789,885.42	0.00
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
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	220,300,381.06	10,533.02	23,211.74	0.00	0.00	220,334,125.82	203,535,631.04	220,334,125.82
Notes receivable	0.00	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	350,000.00	0.00	350,000.00
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	351,741.45	0.00	351,741.45	412,525.10	351,741.45
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	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
Total Noncurrent Assets	0.00	350,000.00	0.00	0.00	0.00	220,300,381.06	10,533.02	23,211.74	351,741.45	0.00	221,035,867.27	204,740,041.56	221,035,867.27
TOTAL ASSETS	7,991,272.46	(26,376,015.77)	517.82	26,005.92	375.97	66,135,785.28	10,533.02	23,211.74	56,959,931.62	1,903,208.00	106,674,826.06	98,501,666.36	133,808,558.25
DEFERRED OUTFLOWS OF RESOURCES													
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,630,971.74	0.00	30,630,971.74	45,009,476.72	30,630,971.74
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,653,311.53	0.00	5,653,311.53	5,749,209.41	5,660,688.29
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,284,283.27	0.00	36,284,283.27	50,758,686.13	36,291,660.03
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	5,997,746.77	28,845.00	517.82	0.00	0.00	0.00	0.00	0.00	940,508.77	0.00	6,967,618.36	12,194,346.81	24,969,940.34
Deposits and deferred revenues	70.00	2,697.10	0.00	0.00	375.97	0.00	0.00	0.00	0.00	0.00	3,143.07	(16,446.50)	375.97
Accrued employee benefits - current portion	0.00	20,303.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,303.00	572,193.00	20,303.00
Postretirement medical benefits-current portion	0.00	0.00	94,776.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,776.00	90,945.00	94,776.00
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,859,210.16	0.00	32,859,210.16	31,929,054.70	50,737,314.68
Total Current Liabilities	5,997,816.77	51,845.10	95,293.82	0.00	375.97	0.00	0.00	0.00	33,799,718.93	0.00	39,945,050.59	44,770,093.01	75,822,709.99
Noncurrent Liabilities													
Accrued employee benefits	555,363.74	630.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	555,994.07	613,620.02	555,994.07
Postretirement medical benefits	0.00	0.00	852,981.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	852,981.00	818,502.00	852,981.00
Deferred obligations - interest swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,630,971.74	0.00	30,630,971.74	45,009,476.72	30,630,971.74
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,746,515.45	0.00	16,746,515.45	16,618,641.10	8,438,283.71
Total Noncurrent Liabilities	555,363.74	630.33	852,981.00	0.00	0.00	0.00	0.00	0.00	47,377,487.19	0.00	48,786,462.26	63,060,239.84	40,478,230.52
TOTAL LIABILITIES	6,553,180.51	52,475.43	948,274.82	0.00	375.97	0.00	0.00	0.00	81,177,206.12	0.00	88,731,512.85	107,830,332.85	116,300,940.51
NET POSITION													
Net Investment in Plant													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,067,008.77	0.00	12,067,008.77	2,616,366.30	12,013,438.96
Restricted Nonexpendable													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,503.74	0.00	0.00	11,503.74	11,503.74	11,503.74
Restricted Expendable													
Campuses													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,708.00	0.00	0.00	11,708.00	10,202.35	11,708.00
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	10,533.02	0.00	0.00	0.00	10,533.02	9,849.78	10,533.02
Grants, gifts and contracts	0.00	0.00	0.00	26,005.92	0.00	0.00	0.00	0.00	0.00	0.00	26,005.92	23,530.45	25,020.63
Unrestricted													
	1,438,091.95	(26,428,491.20)	(947,757.00)	0.00	0.00	66,135,785.28	0.00	0.00	0.00	1,903,208.00	42,100,837.03	38,758,567.02	41,727,073.42
TOTAL NET POSITION	1,438,091.95	(26,428,491.20)	(947,757.00)	26,005.92	0.00	66,135,785.28	10,533.02	23,211.74	12,067,008.77	1,903,208.00	54,227,596.48	41,430,019.64	53,799,277.77
Difference (Assets - Liabilities) - Net Position	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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 01

9S - USNH Central Services Alloc

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	D	W	G	P1	Z	Q1	T1	T2	N	X			
ASSETS													
Current Assets													
Cash and cash equivalents	46,405,707.61	0.00	0.00	0.00	14,490.45	1,217.00	220.87	0.00	0.00	2,806,500.36	49,228,136.29	37,568,536.63	53,849,095.03
Short term investments	248,669.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248,669.16	943,288.65	248,669.16
Accounts receivable	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
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
Prepaid expenses and other current assets	1,829,084.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,829,084.57	1,720,669.74	2,300,572.82
Total Current Assets	48,483,461.34	0.00	0.00	0.00	14,490.45	1,217.00	220.87	0.00	0.00	2,806,500.36	51,305,890.02	40,232,495.02	56,398,337.01
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
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	6,525,541.60	0.00
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	17,131,653.58	0.00	24,631,467.92	0.00	0.00	41,763,121.50	36,831,444.34	41,763,121.50
Notes receivable	90,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,000.00	0.00	90,000.00
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,013,557.46	0.00	2,013,557.46	2,765,185.10	2,013,557.46
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
Total Noncurrent Assets	90,000.00	0.00	0.00	0.00	0.00	17,131,653.58	0.00	24,631,467.92	2,013,557.46	0.00	43,866,678.96	46,122,171.04	43,866,678.96
TOTAL ASSETS	48,573,461.34	0.00	0.00	0.00	14,490.45	17,132,870.58	220.87	24,631,467.92	2,013,557.46	2,806,500.36	95,172,568.98	86,354,666.06	100,265,015.97
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	7,156,897.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,768.00	7,169,665.01	10,295,437.61	9,844,414.03
Deposits and deferred revenues	0.00	0.00	0.00	(126,556.13)	14,490.45	0.00	220.87	0.00	0.00	0.00	(111,844.81)	4,115,773.38	(112,065.68)
Accrued employee benefits - current portion	3,782,197.10	0.00	0.00	0.00	0.00	691,000.00	0.00	0.00	0.00	0.00	4,473,197.10	3,895,628.25	4,473,197.10
Total Current Liabilities	10,939,094.11	0.00	0.00	(126,556.13)	14,490.45	691,000.00	220.87	0.00	0.00	12,768.00	11,531,017.30	18,306,839.24	14,205,545.45
Noncurrent Liabilities													
Obligations under life income agree	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
Accrued employee benefits	7,146,578.87	0.00	0.00	0.00	0.00	5,335,101.00	0.00	0.00	0.00	0.00	12,481,679.87	12,583,544.35	12,481,679.87
Long-term debt	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
Total Noncurrent Liabilities	7,146,578.87	0.00	0.00	0.00	0.00	5,335,101.00	0.00	0.00	0.00	0.00	12,481,679.87	12,583,544.35	12,481,679.87
TOTAL LIABILITIES	18,085,672.98	0.00	0.00	(126,556.13)	14,490.45	6,026,101.00	220.87	0.00	0.00	12,768.00	24,012,697.17	30,890,383.59	26,687,225.32
NET POSITION													
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,013,557.46	0.00	2,013,557.46	2,765,185.10	2,013,557.46
Restricted Nonexpendable													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,014,852.00	0.00	0.00	24,014,852.00	24,014,852.00	24,014,852.00
Restricted Expendable													
Campuses													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	616,615.92	0.00	0.00	616,615.92	(913,188.17)	616,615.92
Grants, gifts and contracts	0.00	0.00	0.00	126,556.13	0.00	0.00	0.00	0.00	0.00	0.00	126,556.13	2,425,388.48	126,556.13
Unrestricted	30,487,788.36	0.00	0.00	0.00	0.00	11,106,769.58	0.00	0.00	0.00	2,793,732.36	44,388,290.30	27,172,045.06	46,806,209.14
TOTAL NET POSITION	30,487,788.36	0.00	0.00	126,556.13	0.00	11,106,769.58	0.00	24,631,467.92	2,013,557.46	2,793,732.36	71,159,871.81	55,464,282.47	73,577,790.65
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
Total 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
TOTAL	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
Difference (Assets - Liabilities) - Net Position	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

Not Coded

		Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		P1			
NET POSITION					
Restricted Expendable					
Campuses	Grants, gifts and contracts	0.00	0.00	0.00	0.00
TOTAL NET POSITION		0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position		0.00	0.00	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 01

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/System	Funds Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS										
Current Assets										
Cash and cash equivalents	197,165,530.87	53,861,366.00	52,613,396.94	9,606,100.32	6,028.12	(113,322,532.63)	0.00	199,929,889.62	168,625,715.72	199,270,787.40
Short term investments	144,864.77	0.00	20,823.98	87,234.54	0.00	3,186,284.20	0.00	3,439,207.49	15,252,214.22	20,190,063.46
Accounts receivable	147,579,665.80	45,069,329.08	32,302,340.02	1,470,216.56	0.00	321,531.23	0.00	226,743,082.69	226,584,932.41	21,492,487.79
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(19,857.43)	0.00
Pledges receivable - current portion	903,343.00	0.00	203,628.00	0.00	0.00	0.00	0.00	1,106,971.00	597,508.00	1,106,971.00
Notes receivable - current portion	3,419,364.33	(19,138.15)	640,942.22	0.00	0.00	0.00	0.00	4,041,168.40	3,956,838.15	4,041,868.40
Prepaid expenses and other current assets	1,279,639.48	484,714.16	254,437.95	46,069.38	0.00	2,125,058.75	0.00	4,189,919.72	4,158,604.06	8,824,628.75
Interfund Borrowwngs	(24,312,953.85)	(17,280,900.10)	(3,040,653.31)	0.00	0.00	44,634,507.26	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
Total Current Assets	326,179,454.40	82,115,370.99	82,994,915.80	11,209,620.80	6,028.12	(63,055,151.19)	0.00	439,450,238.92	419,155,955.13	254,926,806.80
Noncurrent Assets										
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	789,885.42	0.00
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,525,541.60	0.00
Endowment and similar investments - campuses	97,320,937.17	14,436,684.16	10,271,839.08	2,170,588.82	0.00	262,097,247.32	0.00	386,297,296.55	354,658,397.67	386,297,296.55
Endowment and similar investments - affiliated entities	152,997,086.15	6,214,372.93	0.00	0.00	(0.00)	0.00	0.00	159,211,459.08	135,421,238.05	159,120,719.08
Pledges Receivable	4,201,171.00	0.00	37,444.00	0.00	0.00	0.00	0.00	4,238,615.00	903,355.00	4,238,615.00
Notes receivable	13,652,934.88	4,170,499.40	1,614,545.26	0.00	0.00	440,000.00	0.00	19,877,979.54	19,743,718.89	19,879,043.11
Property and equipment, net	652,426,570.92	183,691,093.45	128,439,974.72	2,733,002.31	0.00	2,365,298.91	0.00	969,655,940.31	956,667,760.12	970,563,833.48
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	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)	0.00
Total Noncurrent Assets	920,598,700.12	208,512,649.94	140,363,803.06	4,903,591.13	(0.00)	264,902,546.23	0.00	1,539,281,290.48	1,473,768,481.07	1,540,099,507.22
TOTAL ASSETS	1,246,778,154.52	290,628,020.93	223,358,718.86	16,113,211.93	6,028.12	201,847,395.04	0.00	1,978,731,529.40	1,892,924,436.20	1,795,026,314.02
DEFERRED OUTFLOWS OF RESOURCES										
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	45,009,476.72	30,630,971.74
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	5,653,311.53	0.00	5,653,311.53	5,749,209.41	5,660,688.29
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	36,284,283.27	0.00	36,284,283.27	50,758,686.13	36,291,660.03
LIABILITIES										
Current Liabilities										
Accounts payable and accrued expenses	4,160,103.27	739,923.54	629,807.42	38,733.63	0.00	14,137,283.37	0.00	19,705,851.23	37,326,800.19	53,707,806.06
Deposits and deferred revenues	8,059,260.04	3,139,606.45	2,151,569.95	(301,083.88)	6,028.12	(108,701.74)	0.00	12,946,678.94	13,179,121.96	32,551,700.78
Accrued employee benefits - current portion	1,795,620.00	169,693.31	305,574.00	11,896.21	0.00	4,493,500.10	0.00	6,776,283.62	6,247,162.34	6,776,283.62
Postretirement medical benefits-current portion	3,928,138.00	664,513.00	678,594.00	59,032.00	0.00	94,776.00	0.00	5,425,053.00	5,224,412.00	5,425,053.00
Long-term debt - current portion	12,157,868.08	2,779,841.55	2,409,275.18	0.00	0.00	32,859,210.16	0.00	50,206,194.97	50,571,280.13	51,686,194.97
Total Current Liabilities	30,100,989.39	7,493,577.85	6,174,820.55	(191,422.04)	6,028.12	51,476,067.89	0.00	95,060,061.76	112,548,776.62	150,147,038.43
Noncurrent Liabilities										
Obligations under life income agree	2,374,576.89	88,503.53	23,200.22	0.00	0.00	0.00	0.00	2,486,280.64	2,557,734.69	2,486,280.64
Government advances refundable	12,658,520.00	1,527,989.00	1,708,744.00	0.00	0.00	0.00	0.00	15,895,253.00	16,196,949.00	15,895,253.00
Accrued employee benefits	12,662,263.83	2,133,966.12	2,470,197.01	477,273.79	0.00	13,037,673.94	0.00	30,781,374.69	32,174,136.51	30,831,374.69
Postretirement medical benefits	35,505,696.00	5,980,619.00	6,209,341.00	531,285.00	0.00	852,981.00	0.00	49,079,922.00	47,195,704.00	49,079,922.00
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	30,630,971.74
Long-term debt	210,734,941.91	80,033,293.58	73,855,083.95	0.00	0.00	16,746,515.45	0.00	381,369,834.89	401,880,367.71	390,956,792.21

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 01

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/System	Funds Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Total Noncurrent Liabilities	273,935,998.63	89,764,371.23	84,266,566.18	1,008,558.79	0.00	61,268,142.13	0.00	510,243,636.96	545,014,368.63	519,880,594.28
TOTAL LIABILITIES	304,036,988.02	97,257,949.08	90,441,386.73	817,136.75	6,028.12	112,744,210.02	0.00	605,303,698.72	657,563,145.25	670,027,632.71
NET POSITION										
Net Investment in Plant	399,037,983.72	83,206,766.61	51,140,689.89	2,733,002.37	(0.00)	14,080,566.23	0.00	550,199,008.82	523,885,478.47	548,873,255.89
Restricted Nonexpendable										
Historical gift value of endowment - campuses	44,748,384.37	11,382,491.75	5,614,147.80	2,053,162.81	0.00	24,026,355.74	0.00	87,824,542.47	86,667,302.72	87,811,163.63
Historical gift value of endowment - affiliated entities	124,328,488.38	3,664,709.60	0.00	0.00	0.00	0.00	0.00	127,993,197.98	113,966,648.61	127,794,473.69
Restricted Expendable										
Affiliated Entities										
Accumulated net gains on endowment	21,422,441.79	2,549,663.33	0.00	0.00	0.00	0.00	0.00	23,972,105.12	13,515,500.54	23,972,105.12
Other - affiliated entities	10,049,549.34	0.00	0.00	0.00	0.00	0.00	0.00	10,049,549.34	6,108,193.67	9,946,669.56
Campuses										
Accumulated net gains on endowment	32,685,720.69	1,794,890.77	814,991.52	103,899.00	0.00	628,323.92	0.00	36,027,825.90	28,698,449.91	36,027,825.90
Market value of funds functioning as endowment	11,502,252.38	809,437.95	221,313.31	13,527.01	0.00	10,533.02	0.00	12,557,063.67	11,646,709.73	12,557,063.67
Grants, gifts and contracts	20,588,003.70	1,732,004.59	822,840.43	79,386.51	0.00	152,562.05	0.00	23,374,797.28	24,915,213.33	24,791,704.15
Life income and annuity funds	10,041.58	31,139.47	(2,516.96)	0.00	0.00	0.00	0.00	38,664.09	53,130.19	38,664.09
Loan funds	4,025,008.13	1,611,621.82	944,203.94	0.00	0.00	0.00	0.00	6,580,833.89	6,495,769.12	6,580,833.89
Unrestricted	274,343,292.42	86,587,345.96	73,361,662.20	10,313,097.48	0.00	86,489,127.33	0.00	531,094,525.39	470,167,580.79	282,896,581.75
TOTAL NET POSITION	942,741,166.50	193,370,071.85	132,917,332.13	15,296,075.18	(0.00)	125,387,468.29	0.00	1,409,712,113.95	1,286,119,977.08	1,161,290,341.34
Not Coded to Attribute										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	(0.00)	0.00	(0.00)	0.00	(0.00)	(0.00)	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 01

	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	188,714,267.21	4,607,006.24	0.00	0.00	3,844,257.42	0.00	53,850,107.22	11,258.78	52,613,396.94	9,606,100.32	6,028.12	0.00	(162,550,668.92)	49,228,136.29	0.00	199,929,889.62	168,625,715.72	199,270,787.40	
Short term investments	142,358.61	0.00	0.00	0.00	2,506.16	0.00	0.00	0.00	20,823.98	87,234.54	0.00	0.00	2,937,615.04	248,669.16	0.00	3,439,207.49	15,252,214.22	20,190,063.46	
Accounts receivable	147,577,165.80	2,500.00	0.00	0.00	0.00	0.00	45,069,329.08	0.00	32,302,340.02	1,470,216.56	0.00	0.00	321,531.23	0.00	0.00	226,743,082.69	226,584,932.41	21,492,487.79	
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	(19,857.43)	0.00	
Pledges receivable - current portion	0.00	0.00	0.00	0.00	903,343.00	0.00	0.00	0.00	203,628.00	0.00	0.00	0.00	0.00	0.00	0.00	1,106,971.00	597,508.00	1,106,971.00	
Notes receivable - current portion	3,419,364.33	0.00	0.00	0.00	0.00	0.00	(19,138.15)	0.00	640,942.22	0.00	0.00	0.00	0.00	0.00	0.00	4,041,168.40	3,956,838.15	4,041,868.40	
Prepaid expenses and other current assets	1,279,639.48	0.00	0.00	0.00	0.00	0.00	484,714.16	0.00	254,437.95	46,069.38	0.00	0.00	295,974.18	1,829,084.57	0.00	4,189,919.72	4,158,604.06	8,824,628.75	
Interfund Borrowings	(24,312,953.85)	0.00	0.00	0.00	0.00	0.00	(17,280,900.10)	0.00	(3,040,653.31)	0.00	0.00	0.00	44,634,507.26	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	0.00	0.00	
Total Current Assets	316,819,841.58	4,609,506.24	0.00	0.00	4,750,106.58	0.00	82,104,112.21	11,258.78	82,994,915.80	11,209,620.80	6,028.12	0.00	(114,361,041.21)	51,305,890.02	0.00	439,450,238.92	419,155,955.13	254,926,806.80	
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	789,885.42	0.00	
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	0.00	6,525,541.60	0.00	
Endowment and similar investments - campuses	95,653,207.12	1,667,730.05	0.00	0.00	0.00	0.00	14,436,684.16	0.00	10,271,839.08	2,170,588.82	0.00	0.00	220,334,125.82	41,763,121.50	0.00	386,297,296.55	354,658,397.67	386,297,296.55	
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	152,997,086.15	0.00	0.00	6,214,372.93	0.00	0.00	1,497,398.42	(1,497,398.42)	0.00	0.00	0.00	159,211,459.08	135,421,238.05	159,120,719.08	
Pledges Receivable	0.00	0.00	0.00	0.00	4,201,171.00	0.00	0.00	0.00	37,444.00	0.00	0.00	0.00	0.00	0.00	0.00	4,238,615.00	903,355.00	4,238,615.00	
Notes receivable	13,652,934.88	0.00	0.00	0.00	0.00	0.00	4,170,499.40	0.00	1,614,545.26	0.00	0.00	0.00	350,000.00	90,000.00	0.00	19,877,979.54	19,743,718.89	19,879,043.11	
Property and equipment, net	649,344,675.88	3,081,895.04	0.00	0.00	0.00	0.00	183,691,093.45	0.00	128,439,974.72	2,733,002.31	0.00	0.00	351,741.45	2,013,557.46	0.00	969,655,940.31	956,667,760.12	970,563,833.48	
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	0.00	2,000.00	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	(943,415.68)	0.00	
Total Noncurrent Assets	758,650,817.88	4,749,625.09	0.00	0.00	157,198,257.15	0.00	202,298,277.01	6,214,372.93	140,363,803.06	4,903,591.13	1,497,398.42	(1,497,398.42)	221,035,867.27	43,866,678.96	0.00	1,539,281,290.48	1,473,768,481.07	1,540,099,507.22	
TOTAL ASSETS	1,075,470,659.46	9,359,131.33	0.00	0.00	161,948,363.73	0.00	284,402,389.22	6,225,631.71	223,358,718.86	16,113,211.93	1,503,426.54	(1,497,398.42)	106,674,826.06	95,172,568.98	0.00	1,978,731,529.40	1,892,924,436.20	1,795,026,314.02	
DEFERRED OUTFLOWS OF RESOURCES																			
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	45,009,476.72	30,630,971.74	
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	5,653,311.53	0.00	0.00	5,653,311.53	5,749,209.41	5,660,688.29	
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	36,284,283.27	0.00	0.00	36,284,283.27	50,758,686.13	36,291,660.03	
LIABILITIES																			
Current Liabilities																			
Accounts payable and accrued expenses	3,961,501.82	10,369.95	0.00	0.00	188,231.50	0.00	739,923.54	0.00	629,807.42	38,733.63	1,390.19	(1,390.19)	6,967,618.36	7,169,665.01	0.00	19,705,851.23	37,326,800.19	53,707,806.06	
Deposits and deferred revenues	7,621,439.73	(30,144.56)	0.00	0.00	467,964.87	0.00	3,139,606.45	0.00	2,151,569.95	(301,083.88)	6,028.12	0.00	3,143.07	(111,844.81)	0.00	12,946,678.94	13,179,121.96	32,551,700.78	
Accrued employee benefits - current portion	1,795,620.00	0.00	0.00	0.00	0.00	0.00	169,693.31	0.00	305,574.00	11,896.21	0.00	0.00	20,303.00	4,473,197.10	0.00	6,776,283.62	6,247,162.34	6,776,283.62	
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	5,224,412.00	5,425,053.00	
Long-term debt - current portion	12,157,868.08	0.00	0.00	0.00	0.00	0.00	2,779,841.55	0.00	2,409,275.18	0.00	0.00	0.00	32,859,210.16	0.00	0.00	50,206,194.97	50,571,280.13	51,686,194.97	
Total Current Liabilities	29,382,247.63	62,545.39	0.00	0.00	656,196.37	0.00	7,493,577.85	0.00	6,174,820.55	(191,422.04)	7,418.31	(1,390.19)	39,945,050.59	11,531,017.30	0.00	95,060,061.76	112,548,776.62	150,147,038.43	
Noncurrent Liabilities																			
Obligations under life income agree	0.00	0.00	0.00	0.00	2,374,576.89	0.00	88,503.53	0.00	23,200.22	0.00	2,340.85	(2,340.85)	0.00	0.00	0.00	2,486,280.64	2,557,734.69	2,486,280.64	
Government advances refundable	12,658,520.00	0.00	0.00	0.00	0.00	0.00	1,527,989.00	0.00	1,708,744.00	0.00	0.00	0.00	0.00	0.00	0.00	15,895,253.00	16,196,949.00	15,895,253.00	
Accrued employee benefits	12,365,297.99	296,965.84	0.00	0.00	0.00	0.00	2,133,966.12	0.00	2,470,197.01	477,273.79	0.00	0.00	555,994.07	12,481,679.87	0.00	30,781,374.69	32,174,136.51	30,831,374.69	
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	47,195,704.00	49,079,922.00	
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	30,630,971.74	
Long-term debt	210,734,941.91	0.00	0.00	0.00	0.00	0.00	80,033,293.58	0.00	73,855,083.95	0.00	0.00	0.00	16,746,515.45	0.00	0.00	381,369,834.89	401,880,367.71	390,956,792.21	
Total Noncurrent Liabilities	270,523,580.90	1,037,840.84	0.00	0.00	2,374,576.89	0.00	89,764,371.23	0.00	84,266,566.18	1,008,558.79	2,340.85	(2,340.85)	48,786,462.26	12,481,679.87	0.00	510,243,636.96	545,014,368.63	519,880,594.28	
TOTAL LIABILITIES	299,905,828.53	1,100,386.23	0.00	0.00	3,030,773.26	0.00	97,257,949.08	0.00	90,441,386.73	817,136.75	9,759.16	(3,731.04)	88,731,512.85	24,012,697.17	0.00	605,303,698.72	657,563,145.25	670,027,632.71	
NET POSITION																			
Net Investment in Plant	395,957,002.15	3,080,981.57	0.00	0.00	0.00	0.00	83,206,766.61	0.00	51,140,689.89	2,733,002.37	(0.00)	0.00	12,067,008.77	2,013,557.46	0.00	550,199,008.82	523,885,478.47	548,873,255.89	
Restricted Nonexpendable																			
Historical gift value of endowment - campuses	44,711,019.87	37,364.50	0.00	0.00	0.00	0.00	11,382,491.75	0.00	5,614,147.80	2,053,162.81	0.00	0.00	11,503.74	24,014,852.00	0.00	87,824,542.47	86,667,302.72	87,811,163.63	
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	124,328,488.38	0.00	0.00	3,664,709.60	0.00	0.00	42,348.11	(42,348.11)	0.00	0.00	0.00	127,993,197.98	113,966,648.61	127,794,473.69	
Restricted Expendable																			
Campuses																			
Accumulated net gains on endowment	32,666,403.49	19,317.20	0.00	0.00	0.00	0.00	1,794,890.77	0.00	814,991.52	103,899.00	0.00	0.00	11,708.00	616,615.92	0.00	36,027,825.90	28,698,449.91	36,027,825.90	
Market value of funds functioning as endowment	11,463,114.57	39,137.81	0.00	0															