University System of New Hampshire
Statement of Net Position as of Fiscal Year 2014 Fiscal Period 02



| | | 2014 | 2013 | |
|---|---|---|---|---|
| | | Year to Data Balance | Year to Data Balance | Final Balance |
| **ASSETS** | | | | |
| **Current Assets** | | | | |
| | Cash and cash equivalents | 295,807,035.93 | 258,249,269.32 | 199,270,787.40 |
| | Short term investments | 3,444,742.92 | 1,839,459.06 | 20,190,063.46 |
| | Accounts receivable | 103,945,150.88 | 103,791,228.92 | 22,513,162.80 |
| | Accounts receivable - State of NH appropriations | 0.00 | 45,487.35 | 0.00 |
| | Pledges receivable - current portion | 1,106,971.00 | 597,508.00 | 1,106,971.00 |
| | Notes receivable - current portion | 4,854,674.03 | 3,956,838.15 | 4,854,874.03 |
| | Prepaid expenses and other current assets | 4,189,919.72 | 4,137,370.06 | 8,824,628.75 |
| | Interfund Borrowngs | 0.00 | 0.00 | 0.00 |
| | Current Asset - Other | 0.00 | 0.00 | 0.00 |
| | **Total Current Assets** | **413,348,494.48** | **372,617,160.86** | **256,760,487.44** |
| **Noncurrent Assets** | | | | |
| | Debt proceeds held by others | 0.00 | 11.93 | 0.00 |
| | Long-term operating investments | 0.00 | 6,525,541.60 | 0.00 |
| | Endowment and similar investments - campuses | 386,141,194.88 | 354,589,122.24 | 386,297,296.55 |
| | Endowment and similar investments - affiliated entities | 159,211,458.73 | 134,776,135.69 | 159,120,718.73 |
| | Pledges Receivable | 4,238,615.00 | 903,355.00 | 4,238,615.00 |
| | Notes receivable | 19,875,386.81 | 20,715,181.78 | 19,066,037.48 |
| | Property and equipment, net | 970,205,979.96 | 953,810,373.97 | 970,814,928.55 |
| | Other assets | 0.00 | 2,000.00 | 0.00 |
| | **Total Noncurrent Assets** | **1,539,672,635.38** | **1,471,321,722.21** | **1,539,537,596.31** |
| | **TOTAL ASSETS** | **1,953,021,129.86** | **1,843,938,883.07** | **1,796,298,083.75** |
| **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 | 5,645,934.77 | 5,749,209.41 | 5,660,688.29 |
| | **TOTAL DEFERRED OUTFLOWS OF RESOURCES** | **36,276,906.51** | **50,758,686.13** | **36,291,660.03** |
| **LIABILITIES** | | | | |
| **Current Liabilities** | | | | |
| | Accounts payable and accrued expenses | 18,913,100.30 | 26,953,220.62 | 55,301,279.15 |
| | Deposits and unearned revenues | 16,791,034.81 | 17,115,663.59 | 32,679,258.72 |
| | 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 | 52,016,689.33 | 51,686,194.97 |
| | **Total Current Liabilities** | **98,111,666.70** | **107,557,147.88** | **151,868,069.46** |
| **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 |
| | Derivative instruments - interest rate swaps | 30,630,971.74 | 45,009,476.72 | 30,630,971.74 |
| | Long-term debt | 381,128,304.82 | 392,505,024.46 | 390,956,792.21 |
| | **Total Noncurrent Liabilities** | **510,002,106.89** | **535,639,025.38** | **519,880,594.28** |
| | **TOTAL LIABILITIES** | **608,113,773.59** | **643,196,173.26** | **671,748,663.74** |
| **NET POSITION** | | | | |
| **Net Investment in Plant** | | 555,262,216.23 | 522,291,060.70 | 549,124,350.96 |
| **Restricted Nonexpendable** | | | | |
| | Historical gift value of endowment - campuses | 87,968,144.14 | 86,726,041.17 | 87,811,163.63 |
| | Historical gift value of endowment - affiliated entities | 122,566,017.80 | 115,146,681.87 | 122,064,227.06 |
| **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 | 19,594,411.83 | 15,063,933.85 | 24,750,000.22 |
| | Life income and annuity funds | 38,664.09 | 53,130.19 | 38,664.09 |
| | Loan funds | 6,533,794.75 | 6,524,369.94 | 6,580,833.89 |
| Affiliated Entities | Accumulated net gains on endowment | 22,997,319.81 | 13,515,500.54 | 22,997,319.81 |
| | Other - affiliated entities | 16,790,281.28 | 6,139,236.17 | 16,651,701.15 |
| **Unrestricted** | | 500,484,912.65 | 445,696,281.87 | 282,237,929.66 |
| | **TOTAL NET POSITION** | **1,380,820,652.15** | **1,251,501,395.94** | **1,160,841,080.04** |

**Not Coded to Attribute**

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2014 Fiscal Period 02



| | 2014 | 2013 | |
|---|---|---|---|
| | Year to Data Balance | Year to Data Balance | Final Balance |
| | (363,610.63) | 0.00 | 0.00 |
| **Total Not Coded to Attribute** | **(363,610.63)** | **0.00** | **0.00** |
| **TOTAL** | **(363,610.63)** | **0.00** | **0.00** |
| **Difference (Assets - Liabilities) - Net Position** | **363,610.63** | **(0.00)** | **(0.00)** |

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2014 Fiscal Period 02



| | | 2014 | 2013 | |
|---|---|---|---|---|
| | | Year to Data Balance | Year to Data Balance | Final Balance |
| **ASSETS** | | | | |
| Current Assets | | | | |
| | Cash, cash equivalents, and operating investments | 299,251,778.85 | 260,088,728.38 | 219,460,850.86 |
| | Accounts receivable | 103,945,150.88 | 103,791,228.92 | 22,513,162.80 |
| | Accounts receivable - State of NH appropriations | 0.00 | 45,487.35 | 0.00 |
| | Pledges receivable - current portion | 1,106,971.00 | 597,508.00 | 1,106,971.00 |
| | Notes receivable - current portion | 4,854,674.03 | 3,956,838.15 | 4,854,874.03 |
| | Prepaid expenses and other current assets | 4,189,919.72 | 4,137,370.06 | 8,824,628.75 |
| | **Total Current Assets** | **413,348,494.48** | **372,617,160.86** | **256,760,487.44** |
| Noncurrent Assets | | | | |
| | Debt proceeds held by others for construction purposes | 0.00 | 11.93 | 0.00 |
| | Long Term Investments | 0.00 | 6,525,541.60 | 0.00 |
| | Endowment and similar investments - campuses | 386,141,194.88 | 354,589,122.24 | 386,297,296.55 |
| | Endowment and similar investments - affiliated entities | 159,211,458.73 | 134,776,135.69 | 159,120,718.73 |
| | Pledges Receivable | 4,238,615.00 | 903,355.00 | 4,238,615.00 |
| | Notes receivable | 19,875,386.81 | 20,715,181.78 | 19,066,037.48 |
| | Property and equipment, net | 970,205,979.96 | 953,810,373.97 | 970,814,928.55 |
| | Other assets | 0.00 | 2,000.00 | 0.00 |
| | **Total Noncurrent Assets** | **1,539,672,635.38** | **1,471,321,722.21** | **1,539,537,596.31** |
| | **TOTAL ASSETS** | **1,953,021,129.86** | **1,843,938,883.07** | **1,796,298,083.75** |
| **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 | 5,645,934.77 | 5,749,209.41 | 5,660,688.29 |
| | **TOTAL DEFERRED OUTFLOWS OF RESOURCES** | **36,276,906.51** | **50,758,686.13** | **36,291,660.03** |
| **LIABILITIES** | | | | |
| Current Liabilities | | | | |
| | Accounts payable and accrued expenses | 18,913,100.30 | 26,953,220.62 | 55,301,279.15 |
| | Deposits and unearned revenues | 16,791,034.81 | 17,115,663.59 | 32,679,258.72 |
| | 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 | 52,016,689.33 | 51,686,194.97 |
| | **Total Current Liabilities** | **98,111,666.70** | **107,557,147.88** | **151,868,069.46** |
| 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 |
| | Derivative instruments - interest rate swaps | 30,630,971.74 | 45,009,476.72 | 30,630,971.74 |
| | Long-term debt | 381,128,304.82 | 392,505,024.46 | 390,956,792.21 |
| | **Total Noncurrent Liabilities** | **510,002,106.89** | **535,639,025.38** | **519,880,594.28** |
| | **TOTAL LIABILITIES** | **608,113,773.59** | **643,196,173.26** | **671,748,663.74** |
| **NET POSITION** | | | | |
| Net Investment in Plant | | 555,262,216.23 | 522,291,060.70 | 549,124,350.96 |
| Restricted - | | | | |
| Nonexpenable | | 210,534,161.94 | 201,872,723.04 | 209,875,390.69 |
| Expendable | | 114,539,361.33 | 81,641,330.33 | 119,603,408.73 |
| Unrestricted | | 500,484,912.65 | 445,696,281.87 | 282,237,929.66 |
| | **TOTAL NET POSITION** | **1,380,820,652.15** | **1,251,501,395.94** | **1,160,841,080.04** |
| Not Coded to Attribute | | | | |
| | | (363,610.63) | 0.00 | 0.00 |
| | **Total Not Coded to Attribute** | **(363,610.63)** | **0.00** | **0.00** |
| | **TOTAL** | **(363,610.63)** | **0.00** | **0.00** |
| | **Difference (Assets - Liabilities) - Net Position** | **363,610.63** | **(0.00)** | **(0.00)** |

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2014 Fiscal Period 02



| | | Current Funds U | Current Funds D | Current Funds A | Current Funds W | Current Funds G | Current Funds P1 | Current Funds P2 | Current Funds Z | Loan Funds L | Loan Funds LU | Endowment and Similar Funds M | Endowment and Similar Funds Q1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Funds Not Coded to Fund Group P1 | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | | | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | | | | | | | | | | | |
| | Cash and cash equivalents | 151,060,196.81 | 100,518,693.45 | 101,486,072.45 | (148,935.95) | 22,951,508.01 | (37,298,114.96) | (1,621,588.55) | 29,437.28 | (660,787.46) | 12,567.45 | 13,261.14 | (153,706,221.16) | 0.00 | 0.00 | 497,528.27 | 14,259,326.83 | 98,414,092.32 | 0.00 | 295,807,035.93 | 258,249,269.32 | 199,270,787.40 |
| | Short term investments | 87,234.54 | 3,188,765.55 | 0.00 | 0.00 | 168,718.02 | 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 | 3,444,742.92 | 1,839,459.06 | 20,190,063.46 |
| | Accounts receivable | 61,700,782.68 | 217,241.92 | 757,128.91 | 0.00 | 5,730.00 | 39,058,812.78 | 2,182,448.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23,006.51 | 0.00 | 103,945,150.88 | 103,791,228.92 | 22,513,162.80 |
| | 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 | 45,487.35 | 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 | 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 | 4,615,946.20 | 238,727.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,854,674.03 | 3,956,838.15 | 4,854,874.03 |
| | 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 | 4,189,919.72 | 4,137,370.06 | 8,824,628.75 |
| | Interfund Borrowngs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 |
| | **Total Current Assets** | **213,190,257.59** | **107,906,099.80** | **102,288,678.64** | **(148,935.95)** | **24,053,927.03** | **1,760,697.82** | **560,859.53** | **29,437.28** | **3,955,158.74** | **251,295.28** | **13,261.14** | **(153,706,221.16)** | **0.00** | **0.00** | **497,553.08** | **14,259,326.83** | **98,437,098.83** | **0.00** | **413,348,494.48** | **372,617,160.86** | **256,760,487.44** |
| **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 | 11.93 | 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 | 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 | 147,672.58 | 249,526,378.15 | 12,557,063.67 | 20,941,651.77 | 102,968,428.71 | 0.00 | 0.00 | 0.00 | 386,141,194.88 | 354,589,122.24 | 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 | 9,293,177.28 | 1,886,825.65 | 143,265,436.41 | 0.00 | 0.00 | 0.00 | 159,211,458.73 | 134,776,135.69 | 159,120,718.73 |
| | 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 | 4,238,615.00 | 903,355.00 | 4,238,615.00 |
| | Notes receivable | 0.00 | 350,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,473,889.01 | 1,051,497.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19,875,386.81 | 20,715,181.78 | 19,066,037.48 |
| | 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 | 970,205,979.96 | 0.00 | 0.00 | 970,205,979.96 | 953,810,373.97 | 970,814,928.55 |
| | 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 | 2,000.00 | 0.00 |
| | **Total Noncurrent Assets** | **0.00** | **387,444.00** | **0.00** | **0.00** | **4,201,171.00** | **0.00** | **0.00** | **(0.00)** | **18,473,889.01** | **1,051,497.80** | **4,417,843.41** | **250,022,226.71** | **21,850,240.95** | **22,828,477.42** | **246,233,865.12** | **970,205,979.96** | **0.00** | **0.00** | **1,539,672,635.38** | **1,471,321,722.21** | **1,539,537,596.31** |
| | **TOTAL ASSETS** | **213,190,257.59** | **108,293,543.80** | **102,288,678.64** | **(148,935.95)** | **28,255,098.03** | **1,760,697.82** | **560,859.53** | **29,437.28** | **22,429,047.75** | **1,302,793.08** | **4,431,104.55** | **96,316,005.55** | **21,850,240.95** | **22,828,477.42** | **246,731,418.20** | **984,465,306.79** | **98,437,098.83** | **0.00** | **1,953,021,129.86** | **1,843,938,883.07** | **1,796,298,083.75** |
| **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 | 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 | 5,645,934.77 | 0.00 | 0.00 | 5,645,934.77 | 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** | **36,276,906.51** | **0.00** | **0.00** | **36,276,906.51** | **50,758,686.13** | **36,291,660.03** |
| **LIABILITIES** | | | | | | | | | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 4,840,843.63 | 7,889,684.04 | 2,008,404.89 | 385.60 | 149,699.68 | 656,151.87 | 9,099.13 | 0.00 | 0.00 | 0.00 | 195,949.88 | 0.00 | 0.00 | 0.00 | 0.00 | 2,715,570.44 | 447,311.14 | 0.00 | 18,913,100.30 | 26,953,220.62 | 55,301,279.15 |
| | Deposits and unearned revenues | 8,806,519.29 | 42,954.97 | 2,331,439.08 | 0.00 | 500,478.20 | 3,879,920.61 | 0.00 | 29,713.65 | 0.00 | 0.00 | 0.00 | 764,076.88 | 0.00 | 587.97 | 0.00 | 435,344.47 | (0.31) | 0.00 | 16,791,034.81 | 17,115,663.59 | 32,679,258.72 |
| | 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 | 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 | 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 | 50,206,194.97 | 52,016,689.33 | 51,686,194.97 |
| | **Total Current Liabilities** | **13,697,362.92** | **13,977,218.63** | **4,339,843.97** | **5,416,142.60** | **650,177.88** | **4,536,072.48** | **9,099.13** | **29,713.65** | **0.00** | **0.00** | **195,949.88** | **1,455,076.88** | **0.00** | **587.97** | **0.00** | **53,357,109.88** | **447,310.83** | **0.00** | **98,111,666.70** | **107,557,147.88** | **151,868,069.46** |
| **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 | 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 | 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 | 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 | 49,079,922.00 | 47,195,704.00 | 49,079,922.00 |
| | Derivative instruments - interest rate 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 | 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 | 381,128,304.82 | 0.00 | 0.00 | 381,128,304.82 | 392,505,024.46 | 390,956,792.21 |
| | **Total Noncurrent Liabilities** | **17,151,408.28** | **8,632,987.41** | **0.00** | **48,741,800.00** | **0.00** | **0.00** | **0.00** | **0.00** | **15,895,253.00** | **0.00** | **2,486,280.64** | **5,335,101.00** | **0.00** | **0.00** | **0.00** | **411,759,276.56** | **0.00** | **0.00** | **510,002,106.89** | **535,639,025.38** | **519,880,594.28** |
| | **TOTAL LIABILITIES** | **30,848,771.20** | **22,610,206.04** | **4,339,843.97** | **54,157,942.60** | **650,177.88** | **4,536,072.48** | **9,099.13** | **29,713.65** | **15,895,253.00** | **0.00** | **2,682,230.52** | **6,790,177.88** | **0.00** | **587.97** | **0.00** | **465,116,386.44** | **447,310.83** | **0.00** | **608,113,773.59** | **643,196,173.26** | **671,748,663.74** |
| **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 | 0.00 | 555,262,216.23 | 0.00 | 0.00 | 555,262,216.23 | 522,291,060.70 | 549,124,350.96 |
| **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 | 0.00 | 8,370,450.14 | 79,597,694.00 | 0.00 | 0.00 | 0.00 | 87,968,144.14 | 86,726,041.17 | 87,811,163.63 |
| | 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 | 1,624,161.03 | 120,941,856.77 | 0.00 | 0.00 | 0.00 | 122,566,017.80 | 115,146,681.87 | 122,064,227.06 |
| **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 | 0.00 | 12,570,613.66 | 23,457,212.24 | 0.00 | 0.00 | 0.00 | 36,027,825.90 | 28,698,449.91 | 36,027,825.90 |
| | 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 | 0.00 | 12,557,063.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,557,063.67 | 11,646,709.73 | 12,557,063.67 |
| | Grants, gifts and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 21,818,026.09 | (2,775,374.66) | 551,760.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19,594,411.83 | 15,063,933.85 | 24,750,000.22 |
| | Life income and annuity funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,664.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,664.09 | 53,130.19 | 38,664.09 |
| | Loan funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,533,794.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,533,794.75 | 6,524,369.94 | 6,580,833.89 |
| 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 | 262,664.62 | 22,734,655.19 | 0.00 | 0.00 | 0.00 | 22,997,319.81 | 13,515,500.54 | 22,997,319.81 |
| | Other - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 5,786,894.06 | (0.00) | 0.00 | 0.00 | 0.00 | 0.00 | 1,710,209.94 | 0.00 | 9,293,177.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,790,281.28 | 6,139,236.17 | 16,651,701.15 |
| **Unrestricted** | | 182,342,136.39 | 85,683,337.76 | 97,948,834.67 | (54,307,528.55) | 0.00 | 0.00 | 0.00 | (276.37) | 0.00 | 1,302,793.08 | 0.00 | 89,525,827.67 | 0.00 | 0.00 | 0.00 | 0.00 | 97,989,788.00 | 0.00 | 500,484,912.65 | 445,696,281.87 | 282,237,929.66 |
| | **TOTAL NET POSITION** | **182,342,136.39** | **85,683,337.76** | **97,948,834.67** | **(54,307,528.55)** | **27,604,920.15** | **(2,775,374.66)** | **551,760.40** | **(276.37)** | **6,533,794.75** | **1,302,793.08** | **1,748,874.03** | **89,525,827.67** | **21,850,240.95** | **22,827,889.45** | **246,731,418.20** | **555,262,216.23** | **97,989,788.00** | **0.00** | **1,380,820,652.15** | **1,251,501,395.94** | **1,160,841,080.04** |
| **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 | (363,610.63) | 0.00 | 0.00 | (363,610.63) | 0.00 | 0.00 |

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2014 Fiscal Period 02



| | Current Funds U | Current Funds D | Current Funds A | Current Funds W | Current Funds G | Current Funds P1 | Current Funds P2 | Current Funds Z | Loan Funds L | Loan Funds LU | Endowment and Similar Funds M | Endowment and Similar Funds Q1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Funds Not Coded to Fund Group P1 | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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** | **(363,610.63)** | **0.00** | **0.00** | **(363,610.63)** | **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** | **(363,610.63)** | **0.00** | **0.00** | **(363,610.63)** | **0.00** | **0.00** |
| **(Assets - Liabilities) - Net Position** | **(650.00)** | **(0.00)** | **0.00** | **650.00** | **0.00** | **0.00** | **(0.00)** | **(0.00)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **363,610.63** | **(0.00)** | **0.00** | **363,610.63** | **(0.00)** | **(0.00)** |

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2014 Fiscal Period 02



1D - UNH - Durham

| | | Current Funds U | Current Funds D | Current Funds A | Current Funds W | Current Funds G | Current Funds P1 | Current Funds P2 | Current Funds Z | Loan Funds L | Loan Funds LU | Endowment and Similar Funds M | Endowment and Similar Funds Q1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | | | | | | | | | | |
| | Cash and cash equivalents | 111,999,366.10 | 54,667,497.42 | 62,909,703.31 | (141,635.88) | 18,395,795.26 | (17,811,495.08) | (1,621,588.55) | 4,231.89 | (1,363,564.46) | 80,830.63 | 0.00 | 0.00 | 0.00 | 0.00 | 57,419.53 | (6,150,909.89) | 55,124,033.66 | 276,149,683.94 | 243,767,636.01 | 188,479,397.04 |
| | Short term investments | 0.00 | 0.00 | 0.00 | 0.00 | 147,894.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 147,894.04 | 521,929.60 | 142,358.61 |
| | Accounts receivable | 23,696,921.45 | 183,159.40 | 746,139.92 | 0.00 | 5,730.00 | 22,614,023.30 | 2,182,448.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23,006.51 | 49,451,428.66 | 50,555,656.68 | 19,669,704.96 |
| | 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 | 45,487.35 | 0.00 |
| | Pledges receivable - 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Notes receivable - current portion | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,418,500.10 | 1,364.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,419,864.33 | 3,371,682.26 | 3,420,064.33 |
| | Prepaid expenses and other current assets | 0.00 | 1,234,162.20 | 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 | 1,279,639.48 | 1,373,997.41 | 3,889,942.85 |
| | Interfund Borrowngs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (24,045,923.13) | 0.00 | (24,045,923.13) | (10,800,997.59) | (24,579,984.57) |
| | 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 |
| | **Total Current Assets** | **135,696,287.55** | **56,084,819.02** | **63,701,320.51** | **(141,635.88)** | **18,549,419.30** | **4,802,528.22** | **560,859.53** | **4,231.89** | **2,054,935.64** | **82,194.86** | **0.00** | **0.00** | **0.00** | **0.00** | **57,419.53** | **(30,196,833.02)** | **55,147,040.17** | **306,402,587.32** | **288,835,391.72** | **191,021,483.22** |
| **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 |
| | 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 | 10,041.58 | 7,007,111.77 | 11,463,114.57 | 20,777,855.60 | 56,656,691.90 | 0.00 | 0.00 | 95,914,815.42 | 89,215,917.77 | 95,653,207.12 |
| | Notes receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,644,800.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,644,800.94 | 14,710,518.75 | 13,654,114.39 |
| | 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 | 649,515,673.31 | 0.00 | 649,515,673.31 | 629,674,759.28 | 650,124,621.90 |
| | 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 |
| | **Total Noncurrent Assets** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **14,644,800.94** | **0.00** | **10,041.58** | **7,007,111.77** | **11,463,114.57** | **20,777,855.60** | **56,656,691.90** | **649,515,673.31** | **0.00** | **760,075,289.67** | **733,601,195.80** | **759,431,943.41** |
| | **TOTAL ASSETS** | **135,696,287.55** | **56,084,819.02** | **63,701,320.51** | **(141,635.88)** | **18,549,419.30** | **4,802,528.22** | **560,859.53** | **4,231.89** | **16,699,736.58** | **82,194.86** | **10,041.58** | **7,007,111.77** | **11,463,114.57** | **20,777,855.60** | **56,714,111.43** | **619,318,840.29** | **55,147,040.17** | **1,066,477,876.99** | **1,022,436,587.52** | **950,453,426.63** |
| **LIABILITIES** | | | | | | | | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 2,594,118.53 | 515,490.40 | 1,675,437.26 | 0.00 | 146,308.23 | 648,845.69 | 9,099.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 31,000.00 | 176,084.45 | 5,796,383.69 | 10,011,528.77 | 15,370,185.20 |
| | Deposits and unearned revenues | 7,005,421.26 | 1.71 | 1,455,697.72 | 0.00 | 810.00 | 3,472,761.16 | 0.00 | 4,508.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.31) | 11,939,199.80 | 11,456,072.69 | 24,087,206.63 |
| | Accrued employee benefits - current portion | 30,000.00 | 1,765,620.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,795,620.00 | 1,091,097.00 | 1,795,620.00 |
| | Postretirement medical benefits-current portion | 0.00 | 9,296.00 | 0.00 | 3,836,522.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,845,818.00 | 3,690,736.00 | 3,845,818.00 |
| | 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 | 11,133,183.55 | 0.00 | 11,133,183.55 | 12,521,277.02 | 886,338.46 |
| | **Total Current Liabilities** | **9,629,539.79** | **2,290,408.11** | **3,131,134.98** | **3,836,522.00** | **147,118.23** | **4,121,606.85** | **9,099.13** | **4,508.26** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **11,164,183.55** | **176,084.14** | **34,510,205.04** | **38,770,711.48** | **45,985,168.29** |
| **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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Government advances refundable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,658,520.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,658,520.00 | 12,866,572.00 | 12,658,520.00 |
| | Accrued employee benefits | 11,466,745.44 | 898,552.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,365,297.99 | 13,076,987.43 | 12,395,297.99 |
| | Postretirement medical benefits | 0.00 | 236,129.00 | 0.00 | 34,528,692.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 34,764,821.00 | 33,369,096.00 | 34,764,821.00 |
| | 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 | 0.00 | 210,519,233.22 | 0.00 | 210,519,233.22 | 222,159,452.11 | 223,032,292.00 |
| | **Total Noncurrent Liabilities** | **11,466,745.44** | **1,134,681.55** | **0.00** | **34,528,692.00** | **0.00** | **0.00** | **0.00** | **0.00** | **12,658,520.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **210,519,233.22** | **0.00** | **270,307,872.21** | **281,472,107.54** | **282,850,930.99** |
| | **TOTAL LIABILITIES** | **21,096,285.23** | **3,425,089.66** | **3,131,134.98** | **38,365,214.00** | **147,118.23** | **4,121,606.85** | **9,099.13** | **4,508.26** | **12,658,520.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **221,683,416.77** | **176,084.14** | **304,818,077.25** | **320,242,819.02** | **328,836,099.28** |
| **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 | 0.00 | 397,271,812.89 | 0.00 | 397,271,812.89 | 378,335,864.73 | 395,444,096.98 |
| **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 | 0.00 | 8,240,373.83 | 36,585,189.71 | 0.00 | 0.00 | 44,825,563.54 | 44,580,987.36 | 44,707,748.03 |
| **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 | 0.00 | 12,537,481.77 | 20,128,921.72 | 0.00 | 0.00 | 32,666,403.49 | 28,089,018.24 | 32,666,403.49 |
| | 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 | 0.00 | 11,463,114.57 | 0.00 | 0.00 | 0.00 | 0.00 | 11,463,114.57 | 10,817,554.28 | 11,463,114.57 |
| | Grants, gifts and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 18,402,301.07 | 680,921.37 | 551,760.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19,634,982.84 | 12,000,928.28 | 21,255,224.08 |
| | Life income and annuity funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,041.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,041.58 | 10,027.55 | 10,041.58 |
| | Loan funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,041,216.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,041,216.58 | 4,033,990.13 | 4,025,008.13 |
| **Unrestricted** | | 114,600,002.32 | 52,659,729.36 | 60,570,185.53 | (38,506,849.88) | 0.00 | 0.00 | 0.00 | (276.37) | 0.00 | 82,194.86 | 0.00 | 7,007,111.77 | 0.00 | 0.00 | 0.00 | 0.00 | 54,970,956.03 | 251,383,053.62 | 224,325,397.93 | 112,045,690.49 |
| | **TOTAL NET POSITION** | **114,600,002.32** | **52,659,729.36** | **60,570,185.53** | **(38,506,849.88)** | **18,402,301.07** | **680,921.37** | **551,760.40** | **(276.37)** | **4,041,216.58** | **82,194.86** | **10,041.58** | **7,007,111.77** | **11,463,114.57** | **20,777,855.60** | **56,714,111.43** | **397,271,812.89** | **54,970,956.03** | **761,296,189.11** | **702,193,768.50** | **621,617,327.35** |
| **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 | (363,610.63) | 0.00 | (363,610.63) | 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** | **(363,610.63)** | **0.00** | **(363,610.63)** | **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** | **(363,610.63)** | **0.00** | **(363,610.63)** | **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** | **0.00** | **363,610.63** | **0.00** | **363,610.63** | **0.00** | **0.00** |

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2014 Fiscal Period 02



1M - UNH - Manchester

| | | Current Funds U | Current Funds D | Current Funds A | Current Funds W | Current Funds G | Current Funds P1 | Endowment and Similar Funds Q1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | | | | |
| | Cash and cash equivalents | 4,215,451.36 | 287,951.07 | 0.00 | (8,267.63) | 227,472.92 | (6,773.04) | 0.00 | 0.00 | 0.00 | (913.47) | 167,599.85 | 4,882,521.06 | 5,804,819.59 | 175,825.55 |
| | Accounts receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,500.00 | (2,000.00) | 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** | **4,215,451.36** | **287,951.07** | **0.00** | **(8,267.63)** | **227,472.92** | **1,726.96** | **0.00** | **0.00** | **0.00** | **(913.47)** | **167,599.85** | **4,891,021.06** | **5,802,820.61** | **382,056.67** |
| **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** | **4,215,451.36** | **287,951.07** | **0.00** | **(8,267.63)** | **227,472.92** | **1,726.96** | **1,571,910.54** | **39,137.81** | **56,681.70** | **3,080,981.57** | **167,599.85** | **9,640,646.15** | **10,442,660.30** | **5,131,681.76** |
| **LIABILITIES** | | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 17,228.92 | 0.00 | 0.00 | 0.00 | 1,839.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19,068.17 | 7,126.01 | 67,963.07 |
| | Deposits and unearned revenues | (40,995.17) | 1,534.49 | 0.00 | 0.00 | 0.00 | 1,726.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (37,733.72) | 18,650.48 | 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** | **(23,766.25)** | **1,534.49** | **0.00** | **82,320.00** | **1,839.25** | **1,726.96** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **63,654.45** | **104,768.49** | **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** | **273,199.59** | **1,534.49** | **0.00** | **823,195.00** | **1,839.25** | **1,726.96** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1,101,495.29** | **1,105,132.48** | **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 | 225,633.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 225,633.67 | 164,218.86 | 217,865.91 |
| **Unrestricted** | | 3,942,251.77 | 286,416.58 | 0.00 | (831,462.63) | 0.00 | 0.00 | 1,571,910.54 | 0.00 | 0.00 | 0.00 | 167,599.85 | 5,136,716.11 | 6,030,687.45 | 512,732.15 |
| | **TOTAL NET POSITION** | **3,942,251.77** | **286,416.58** | **0.00** | **(831,462.63)** | **225,633.67** | **0.00** | **1,571,910.54** | **39,137.81** | **56,681.70** | **3,080,981.57** | **167,599.85** | **8,539,150.86** | **9,337,527.82** | **3,907,399.14** |
| **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 02



1N - NH Public Television

| | | Current Funds U | Current Funds D | Current Funds W | Current Funds G | Current Funds P1 | Endowment and Similar Funds M | Endowment and Similar Funds Q1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 unearned 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 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** |

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2014 Fiscal Period 02



4F - UNH Foundation

| | | Current Funds | Current Funds | Endowment and Similar Funds | Endowment and Similar Funds | Endowment and Similar Funds | Endowment and Similar Funds | Endowment and Similar Funds | Plant Funds | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | D | G | M | Q1 | Q2 | T1 | T2 | N | | | |
| **ASSETS** | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | |
| | Cash and cash equivalents | 3,094,521.35 | 1,151,897.13 | 0.00 | 0.00 | 0.00 | 0.00 | 411,050.74 | 0.00 | 4,657,469.22 | 4,072,334.83 | 3,826,019.81 |
| | Short term investments | 2,481.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24.81 | 0.00 | 2,506.16 | 65,704.34 | 2,506.16 |
| | Accounts receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.00 |
| | Pledges receivable - current portion | 0.00 | 903,343.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 903,343.00 | 427,880.00 | 903,343.00 |
| | 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 |
| | **Total Current Assets** | **3,097,002.70** | **2,055,240.13** | **0.00** | **0.00** | **0.00** | **0.00** | **411,075.55** | **0.00** | **5,563,318.38** | **4,565,919.17** | **4,731,875.97** |
| **Noncurrent Assets** | | | | | | | | | | | | |
| | 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 |
| | Endowment and similar investments - affiliated entities | 0.00 | 0.00 | 4,270,170.83 | 495,848.56 | 9,293,177.28 | 1,886,825.65 | 137,051,063.48 | 0.00 | 152,997,085.80 | 129,011,503.22 | 152,997,085.80 |
| | Pledges Receivable | 0.00 | 4,201,171.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,201,171.00 | 693,004.00 | 4,201,171.00 |
| | Notes receivable | 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 |
| | Other assets | 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** | **4,201,171.00** | **4,270,170.83** | **495,848.56** | **9,293,177.28** | **1,886,825.65** | **137,051,063.48** | **0.00** | **157,198,256.80** | **129,704,507.22** | **157,198,256.80** |
| | **TOTAL ASSETS** | **3,097,002.70** | **6,256,411.13** | **4,270,170.83** | **495,848.56** | **9,293,177.28** | **1,886,825.65** | **137,462,139.03** | **0.00** | **162,761,575.18** | **134,270,426.39** | **161,930,132.77** |
| **LIABILITIES** | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 21,387.09 | 1,552.20 | 185,384.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 208,323.29 | 198,221.21 | 259,574.57 |
| | Deposits and unearned revenues | 0.00 | 467,964.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 467,964.87 | 0.00 | 467,964.87 |
| | 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 |
| | **Total Current Liabilities** | **21,387.09** | **469,517.07** | **185,384.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **676,288.16** | **198,221.21** | **727,539.44** |
| **Noncurrent Liabilities** | | | | | | | | | | | | |
| | Obligations under life income agree | 0.00 | 0.00 | 2,374,576.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,374,576.89 | 2,455,707.48 | 2,374,576.89 |
| | Accrued employee benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 28,741.70 | 0.00 |
| | **Total Noncurrent Liabilities** | **0.00** | **0.00** | **2,374,576.89** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **2,374,576.89** | **2,484,449.18** | **2,374,576.89** |
| | **TOTAL LIABILITIES** | **21,387.09** | **469,517.07** | **2,559,960.89** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **3,050,865.05** | **2,682,670.39** | **3,102,116.33** |
| **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 |
| **Restricted Nonexpendable** | | | | | | | | | | | | |
| | Historical gift value of endowment - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,624,161.03 | 117,277,147.17 | 0.00 | 118,901,308.20 | 111,536,864.19 | 118,490,257.46 |
| **Restricted Expendable** | | | | | | | | | | | | |
| Affiliated Entities | Accumulated net gains on endowment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 262,664.62 | 20,184,991.86 | 0.00 | 20,447,656.48 | 11,365,768.86 | 20,447,656.48 |
| | Other - affiliated entities | 0.00 | 5,786,894.06 | 1,710,209.94 | 0.00 | 9,293,177.28 | 0.00 | 0.00 | 0.00 | 16,790,281.28 | 6,139,236.17 | 16,651,701.15 |
| **Unrestricted** | | 3,075,615.61 | 0.00 | 0.00 | 495,848.56 | 0.00 | 0.00 | 0.00 | 0.00 | 3,571,464.17 | 2,545,886.78 | 3,238,401.35 |
| | **TOTAL NET POSITION** | **3,075,615.61** | **5,786,894.06** | **1,710,209.94** | **495,848.56** | **9,293,177.28** | **1,886,825.65** | **137,462,139.03** | **0.00** | **159,710,710.13** | **131,587,756.00** | **158,828,016.44** |
| **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 |
| | **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** |
| | **TOTAL** | **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** |

4O - 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** |

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2014 Fiscal Period 02



5K - Keene State College

| | | Current Funds U | Current Funds D | Current Funds A | Current Funds W | Current Funds G | Current Funds P1 | Loan Funds L | Loan Funds LU | Endowment and Similar Funds M | Endowment and Similar Funds Q1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | | | | | | | | |
| | Cash and cash equivalents | 24,268,692.88 | 11,469,400.05 | 22,271,689.31 | 12.00 | 1,870,839.03 | (18,027,172.16) | 328,778.20 | (97,076.91) | 12,559.75 | 0.00 | 0.00 | 0.00 | 1,358.00 | 52,558.80 | 16,702,924.17 | 58,854,563.12 | 57,206,175.48 | 49,106,602.13 |
| | 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 | 0.00 | 0.00 | 0.00 | 103,573.13 | 0.00 |
| | Accounts receivable | 9,985,184.81 | 0.00 | 10,988.99 | 0.00 | 0.00 | 15,664,140.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,660,314.77 | 24,701,560.01 | 639,136.48 |
| | 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 |
| | Pledges receivable - 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 | 0.00 | 0.00 | 0.00 |
| | Notes receivable - current portion | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 556,503.88 | 237,363.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 793,867.48 | (41,381.15) | 793,867.48 |
| | Prepaid expenses and other current assets | 0.00 | 484,714.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 484,714.16 | 477,015.56 | 1,194,758.87 |
| | Interfund Borrowngs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (17,119,953.30) | 0.00 | (17,119,953.30) | (18,703,413.42) | (17,368,439.90) |
| | 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** | **34,253,877.69** | **11,954,114.21** | **22,282,678.30** | **12.00** | **1,870,839.03** | **(2,363,031.19)** | **885,282.08** | **140,286.69** | **12,559.75** | **0.00** | **0.00** | **0.00** | **1,358.00** | **(17,067,394.50)** | **16,702,924.17** | **68,673,506.23** | **63,743,529.61** | **34,365,925.06** |
| **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 |
| | Endowment and similar investments - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 116,133.09 | 326,601.90 | 809,437.95 | 120,723.61 | 13,056,658.91 | 0.00 | 0.00 | 14,429,555.46 | 12,500,239.16 | 14,436,684.16 |
| | Pledges 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Notes receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,256,419.02 | 1,051,497.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,307,916.82 | 4,280,150.03 | 3,357,377.83 |
| | 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 | 183,691,093.45 | 0.00 | 183,691,093.45 | 184,885,657.04 | 183,691,093.45 |
| | Other assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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** | **2,256,419.02** | **1,051,497.80** | **116,133.09** | **326,601.90** | **809,437.95** | **120,723.61** | **13,056,658.91** | **183,691,093.45** | **0.00** | **201,428,565.73** | **201,666,046.23** | **201,485,155.44** |
| | **TOTAL ASSETS** | **34,253,877.69** | **11,954,114.21** | **22,282,678.30** | **12.00** | **1,870,839.03** | **(2,363,031.19)** | **3,141,701.10** | **1,191,784.49** | **128,692.84** | **326,601.90** | **809,437.95** | **120,723.61** | **13,058,016.91** | **166,623,698.95** | **16,702,924.17** | **270,102,071.96** | **265,409,575.84** | **235,851,080.50** |
| **LIABILITIES** | | | | | | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 403,110.84 | 42,808.66 | 325,692.73 | 0.00 | 0.00 | 6,602.67 | 0.00 | 0.00 | 9,049.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 192,741.68 | 980,006.42 | 598,983.40 | 2,475,026.00 |
| | Deposits and unearned revenues | 1,369,005.11 | 13,400.64 | 858,312.57 | 0.00 | 21,929.33 | 109,586.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 435,344.47 | 0.00 | 2,807,578.43 | 2,461,247.30 | 3,184,506.87 |
| | Accrued employee benefits - current portion | 0.00 | 169,693.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 169,693.31 | 571,545.13 | 169,693.31 |
| | Postretirement medical benefits-current portion | 0.00 | 0.00 | 0.00 | 664,513.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 664,513.00 | 637,653.00 | 664,513.00 |
| | 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 | 2,528,109.07 | 0.00 | 2,528,109.07 | 2,871,011.07 | 10,784.28 |
| | **Total Current Liabilities** | **1,772,115.95** | **225,902.61** | **1,184,005.30** | **664,513.00** | **21,929.33** | **116,188.98** | **0.00** | **0.00** | **9,049.84** | **0.00** | **0.00** | **0.00** | **0.00** | **2,963,453.54** | **192,741.68** | **7,149,900.23** | **7,140,439.90** | **6,504,523.46** |
| **Noncurrent Liabilities** | | | | | | | | | | | | | | | | | | | |
| | Obligations under life income agree | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88,503.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88,503.53 | 77,322.38 | 88,503.53 |
| | Government advances refundable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,527,989.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,527,989.00 | 1,587,472.00 | 1,527,989.00 |
| | Accrued employee benefits | 1,916,157.80 | 217,808.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,133,966.12 | 2,479,782.08 | 2,133,966.12 |
| | Postretirement medical benefits | 0.00 | 0.00 | 0.00 | 5,980,619.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,980,619.00 | 5,738,868.00 | 5,980,619.00 |
| | 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 | 80,032,394.89 | 0.00 | 80,032,394.89 | 82,811,636.05 | 83,054,982.02 |
| | **Total Noncurrent Liabilities** | **1,916,157.80** | **217,808.32** | **0.00** | **5,980,619.00** | **0.00** | **0.00** | **1,527,989.00** | **0.00** | **88,503.53** | **0.00** | **0.00** | **0.00** | **0.00** | **80,032,394.89** | **0.00** | **89,763,472.54** | **92,695,080.51** | **92,786,059.67** |
| | **TOTAL LIABILITIES** | **3,688,273.75** | **443,710.93** | **1,184,005.30** | **6,645,132.00** | **21,929.33** | **116,188.98** | **1,527,989.00** | **0.00** | **97,553.37** | **0.00** | **0.00** | **0.00** | **0.00** | **82,995,848.43** | **192,741.68** | **96,913,372.77** | **99,835,520.41** | **99,290,583.13** |
| **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 | 83,627,850.52 | 0.00 | 83,627,850.52 | 80,322,916.94 | 82,859,089.70 |
| **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 | 106,355.26 | 11,277,494.49 | 0.00 | 0.00 | 11,383,849.75 | 10,762,788.44 | 11,381,249.75 |
| **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 | 14,368.35 | 1,780,522.42 | 0.00 | 0.00 | 1,794,890.77 | 1,042,827.75 | 1,794,890.77 |
| | 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 | 809,437.95 | 0.00 | 0.00 | 0.00 | 0.00 | 809,437.95 | 581,198.48 | 809,437.95 |
| | Grants, gifts and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 1,848,909.70 | (2,479,220.17) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (630,310.47) | (424,017.95) | 1,827,641.78 |
| | Life income and annuity funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 31,139.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 31,139.47 | 44,472.36 | 31,139.47 |
| | Loan funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,613,712.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,613,712.10 | 1,615,178.54 | 1,611,621.82 |
| **Unrestricted** | | 30,565,603.94 | 11,510,403.28 | 21,098,673.00 | (6,645,120.00) | 0.00 | 0.00 | 0.00 | 1,191,784.49 | 0.00 | 326,601.90 | 0.00 | 0.00 | 0.00 | 0.00 | 16,510,182.49 | 74,558,129.10 | 71,628,690.87 | 36,245,426.13 |
| | **TOTAL NET POSITION** | **30,565,603.94** | **11,510,403.28** | **21,098,673.00** | **(6,645,120.00)** | **1,848,909.70** | **(2,479,220.17)** | **1,613,712.10** | **1,191,784.49** | **31,139.47** | **326,601.90** | **809,437.95** | **120,723.61** | **13,058,016.91** | **83,627,850.52** | **16,510,182.49** | **173,188,699.19** | **165,574,055.43** | **136,560,497.37** |
| **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 |
| | **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** |
| | **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** |
| | **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** | **0.00** | **0.00** | **0.00** | **0.00** |

5Z - Keene Endowment Association

| | | Current Funds | Current Funds | Endowment and Similar Funds | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|
| | | D | G | T2 | | | |
| **ASSETS** | | | | | | | |
| **Current Assets** | | | | | | | |
| | Cash and cash equivalents | 11,258.78 | 0.00 | 0.00 | 11,258.78 | 10,403.64 | 11,258.78 |
| | **Total Current Assets** | **11,258.78** | **0.00** | **0.00** | **11,258.78** | **10,403.64** | **11,258.78** |
| **Noncurrent Assets** | | | | | | | |
| | Endowment and similar investments - affiliated entities | 0.00 | 0.00 | 6,214,372.93 | 6,214,372.93 | 5,759,018.12 | 6,123,632.93 |
| | **Total Noncurrent Assets** | **0.00** | **0.00** | **6,214,372.93** | **6,214,372.93** | **5,759,018.12** | **6,123,632.93** |
| | **TOTAL ASSETS** | **11,258.78** | **0.00** | **6,214,372.93** | **6,225,631.71** | **5,769,421.76** | **6,134,891.71** |
| **LIABILITIES** | | | | | | | |
| **Current Liabilities** | | | | | | | |
| | Accounts payable and accrued expenses | 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** |
| | **TOTAL LIABILITIES** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **NET POSITION** | | | | | | | |
| **Restricted Nonexpendable** | | | | | | | |
| | Historical gift value of endowment - affiliated entities | 0.00 | 0.00 | 3,664,709.60 | 3,664,709.60 | 3,609,286.44 | 3,573,969.60 |
| **Restricted Expendable** | | | | | | | |
| Affiliated Entities | Accumulated net gains on endowment | 0.00 | 0.00 | 2,549,663.33 | 2,549,663.33 | 2,149,731.68 | 2,549,663.33 |
| | Other - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Unrestricted** | | 11,258.78 | 0.00 | 0.00 | 11,258.78 | 10,403.64 | 11,258.78 |
| | **TOTAL NET POSITION** | **11,258.78** | **0.00** | **6,214,372.93** | **6,225,631.71** | **5,769,421.76** | **6,134,891.71** |
| | **Difference (Assets - Liabilities) - Net Position** | **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 02



6P - Plymouth State University

| | | 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 | 2,030,488.55 | 12,140,692.44 | 16,099,839.48 | (80.04) | 1,054,823.76 | (485,516.49) | 10,714.94 | 373,998.80 | 28,813.73 | 701.39 | 0.00 | 0.00 | 0.00 | 27,700.00 | 5,333,698.42 | 18,204,671.17 | 54,820,546.15 | 55,131,866.64 | 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 | 25,475,202.76 | 1,243.61 | 0.00 | 0.00 | 0.00 | 582,565.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,059,011.58 | 27,089,927.90 | 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 Borrowngs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (4,667,603.53) | 0.00 | (4,667,603.53) | (7,813,615.69) | (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** | **27,505,691.31** | **12,575,374.00** | **16,099,839.48** | **(80.04)** | **1,100,275.74** | **97,048.72** | **10,714.94** | **1,014,941.02** | **28,813.73** | **701.39** | **0.00** | **0.00** | **0.00** | **27,700.00** | **666,094.89** | **18,204,671.17** | **77,331,786.35** | **75,516,648.00** | **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 | 3,637,502.30 | 221,313.31 | 42,484.59 | 6,386,654.73 | 0.00 | 0.00 | 10,309,452.84 | 9,103,187.38 | 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 | 1,572,669.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,572,669.05 | 1,724,513.00 | 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 | 128,819,016.94 | 0.00 | 128,819,016.94 | 130,469,995.24 | 128,819,016.94 |
| | 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** | **1,572,669.05** | **0.00** | **21,497.91** | **3,637,502.30** | **221,313.31** | **42,484.59** | **6,386,654.73** | **128,819,016.94** | **0.00** | **140,738,582.83** | **141,508,046.62** | **140,742,845.28** |
| | **TOTAL ASSETS** | **27,505,691.31** | **12,612,818.00** | **16,099,839.48** | **(80.04)** | **1,100,275.74** | **97,048.72** | **10,714.94** | **2,587,610.07** | **28,813.73** | **22,199.30** | **3,637,502.30** | **221,313.31** | **42,484.59** | **6,414,354.73** | **129,485,111.83** | **18,204,671.17** | **218,070,369.18** | **217,024,694.62** | **188,154,387.84** |
| **LIABILITIES** | | | | | | | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 155,334.49 | 98,742.15 | 7,274.90 | 0.00 | 0.00 | 703.51 | 0.00 | 0.00 | 0.00 | 1,516.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,249.75 | 287,820.84 | 431,481.37 | 2,104,348.64 |
| | Deposits and unearned revenues | 645,409.20 | 0.00 | 17,428.79 | 0.00 | 0.00 | 294,741.22 | 10,714.94 | 0.00 | 0.00 | 0.00 | 764,076.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,732,371.03 | 934,342.22 | 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 | 2,194,955.41 | 0.00 | 2,194,955.41 | 3,137,008.82 | 51,757.55 |
| | **Total Current Liabilities** | **820,743.69** | **384,316.15** | **24,703.69** | **678,594.00** | **0.00** | **295,444.73** | **10,714.94** | **0.00** | **0.00** | **1,516.04** | **764,076.88** | **0.00** | **0.00** | **0.00** | **2,194,955.41** | **24,249.75** | **5,199,315.28** | **5,228,455.41** | **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 | 73,850,770.82 | 0.00 | 73,850,770.82 | 76,219,567.21 | 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** | **73,850,770.82** | **0.00** | **84,262,253.05** | **86,434,645.83** | **86,862,716.71** |
| | **TOTAL LIABILITIES** | **3,259,645.36** | **517,604.49** | **24,703.69** | **6,785,942.00** | **0.00** | **295,444.73** | **10,714.94** | **1,708,744.00** | **0.00** | **24,716.26** | **764,076.88** | **0.00** | **0.00** | **0.00** | **76,045,726.23** | **24,249.75** | **89,461,568.33** | **91,663,101.24** | **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 | 53,439,385.60 | 0.00 | 53,439,385.60 | 45,514,762.04 | 51,053,590.92 |
| **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 | 5,618,126.75 | 0.00 | 0.00 | 5,641,847.80 | 5,317,382.32 | 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 | 1,100,275.74 | (198,396.01) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 901,879.73 | 777,259.82 | 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 | 878,866.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 878,866.07 | 875,201.27 | 944,203.94 |
| **Unrestricted** | | 24,246,045.95 | 12,095,213.51 | 16,075,135.79 | (6,786,022.04) | 0.00 | 0.00 | 0.00 | 0.00 | 28,813.73 | 0.00 | 2,873,425.42 | 0.00 | 0.00 | 0.00 | 0.00 | 18,180,421.42 | 66,713,033.78 | 72,214,154.70 | 34,061,384.92 |
| | **TOTAL NET POSITION** | **24,246,045.95** | **12,095,213.51** | **16,075,135.79** | **(6,786,022.04)** | **1,100,275.74** | **(198,396.01)** | **0.00** | **878,866.07** | **28,813.73** | **(2,516.96)** | **2,873,425.42** | **221,313.31** | **42,484.59** | **6,414,354.73** | **53,439,385.60** | **18,180,421.42** | **128,608,800.85** | **125,361,593.38** | **93,964,612.05** |
| **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** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **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** | **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 02



7C - Granite State College

| | | Current Funds | Current Funds | Current Funds | Current Funds | Current Funds | Current 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 | Q2 | T2 | N | X | | | |
| **ASSETS** | | | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | | | |
| | Cash and cash equivalents | 4,394,877.47 | 2,342,507.45 | 204,840.35 | 0.00 | 224,377.81 | (962,925.71) | 0.00 | 0.00 | 0.06 | 3,027,601.23 | 9,231,278.66 | 6,400,289.56 | 8,599,712.67 |
| | Short term investments | 87,234.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 87,234.54 | 55,531.38 | 87,234.54 |
| | Accounts receivable | 2,540,377.67 | 0.00 | 0.00 | 0.00 | 0.00 | 189,583.30 | 0.00 | 0.00 | 0.00 | 0.00 | 2,729,960.97 | 1,373,078.67 | 721,073.40 |
| | 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 | 46,069.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 46,069.38 | 46,069.38 | 257,271.58 |
| | Interfund Borrowngs | 0.00 | 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** | **7,068,559.06** | **2,342,507.45** | **204,840.35** | **0.00** | **224,377.81** | **(773,342.41)** | **0.00** | **0.00** | **0.06** | **3,027,601.23** | **12,094,543.55** | **7,874,968.99** | **9,665,292.19** |
| **Noncurrent Assets** | | | | | | | | | | | | | | |
| | Endowment and similar investments - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,527.01 | 2,157,061.81 | 0.00 | 0.00 | 2,170,588.82 | 2,012,196.25 | 2,170,588.82 |
| | Property and equipment, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,733,002.31 | 0.00 | 2,733,002.31 | 2,779,007.13 | 2,733,002.31 |
| | **Total Noncurrent Assets** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **13,527.01** | **2,157,061.81** | **2,733,002.31** | **0.00** | **4,903,591.13** | **4,791,203.38** | **4,903,591.13** |
| | **TOTAL ASSETS** | **7,068,559.06** | **2,342,507.45** | **204,840.35** | **0.00** | **224,377.81** | **(773,342.41)** | **13,527.01** | **2,157,061.81** | **2,733,002.37** | **3,027,601.23** | **16,998,134.68** | **12,666,172.37** | **14,568,883.32** |
| **LIABILITIES** | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 22,394.21 | 157.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,551.44 | 43,951.90 | 209,827.30 |
| | Deposits and unearned revenues | (172,321.11) | 0.00 | 0.00 | 0.00 | 9,774.00 | 728.99 | 0.00 | 0.00 | 0.00 | 0.00 | (161,818.12) | (2,184,741.57) | 701,770.33 |
| | Accrued employee benefits - current portion | 0.00 | 11,896.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,896.21 | 29,632.00 | 11,896.21 |
| | Postretirement medical benefits-current portion | 0.00 | 0.00 | 0.00 | 59,032.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 59,032.00 | 56,646.00 | 59,032.00 |
| | **Total Current Liabilities** | **(149,926.90)** | **12,053.44** | **0.00** | **59,032.00** | **9,774.00** | **728.99** | **0.00** | **0.00** | **0.00** | **0.00** | **(68,338.47)** | **(2,054,511.67)** | **982,525.84** |
| **Noncurrent Liabilities** | | | | | | | | | | | | | | |
| | Accrued employee benefits | 477,273.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 477,273.79 | 450,175.34 | 477,273.79 |
| | Postretirement medical benefits | 0.00 | 0.00 | 0.00 | 531,285.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 531,285.00 | 509,809.00 | 531,285.00 |
| | **Total Noncurrent Liabilities** | **477,273.79** | **0.00** | **0.00** | **531,285.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1,008,558.79** | **959,984.34** | **1,008,558.79** |
| | **TOTAL LIABILITIES** | **327,346.89** | **12,053.44** | **0.00** | **590,317.00** | **9,774.00** | **728.99** | **0.00** | **0.00** | **0.00** | **0.00** | **940,220.32** | **(1,094,527.33)** | **1,991,084.63** |
| **NET POSITION** | | | | | | | | | | | | | | |
| **Net Investment in Plant** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,733,002.37 | 0.00 | 2,733,002.37 | 2,779,007.19 | 2,733,002.37 |
| **Restricted Nonexpendable** | | | | | | | | | | | | | | |
| | Historical gift value of endowment - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,053,162.81 | 0.00 | 0.00 | 2,053,162.81 | 2,001,162.81 | 2,053,162.81 |
| **Restricted Expendable** | | | | | | | | | | | | | | |
| Campuses | Accumulated net gains on endowment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 103,899.00 | 0.00 | 0.00 | 103,899.00 | (1,743.69) | 103,899.00 |
| | Market value of funds functioning as endowment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,527.01 | 0.00 | 0.00 | 0.00 | 13,527.01 | 12,777.13 | 13,527.01 |
| | Grants, gifts and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 214,603.81 | (774,071.40) | 0.00 | 0.00 | 0.00 | 0.00 | (559,467.59) | 125,568.54 | 157,886.22 |
| **Unrestricted** | | 6,741,212.17 | 2,330,454.01 | 204,840.35 | (590,317.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,027,601.23 | 11,713,790.76 | 8,843,927.72 | 7,516,321.28 |
| | **TOTAL NET POSITION** | **6,741,212.17** | **2,330,454.01** | **204,840.35** | **(590,317.00)** | **214,603.81** | **(774,071.40)** | **13,527.01** | **2,157,061.81** | **2,733,002.37** | **3,027,601.23** | **16,057,914.36** | **13,760,699.70** | **12,577,798.69** |
| **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** |

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2014 Fiscal Period 02



8N - New Hampshire Public Television (NHPTV)

| | | 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 | 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 | 2,164,460.02 | 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 | 3,876.08 | 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 | 37,657.78 | 0.00 |
| | Interfund Borrowngs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (350,000.00) | 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** | **1,855,993.88** | **0.00** |
| **Noncurrent Assets** | | | | | | | | | | | | | | |
| | Endowment and similar investments - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 1,498,249.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,498,249.13 | 949,030.03 | 1,497,398.42 |
| | 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 | 4,281,438.75 | 0.00 |
| | **Total Noncurrent Assets** | **0.00** | **0.00** | **0.00** | **0.00** | **1,498,249.13** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1,498,249.13** | **5,230,468.78** | **1,497,398.42** |
| | **TOTAL ASSETS** | **0.00** | **0.00** | **0.00** | **0.00** | **1,498,249.13** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1,498,249.13** | **7,086,462.66** | **1,497,398.42** |
| **LIABILITIES** | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 0.00 | 0.00 | 0.00 | 0.00 | 1,390.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,390.19 | 194,826.79 | 1,390.19 |
| | Deposits and unearned revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 267,988.09 | 0.00 |
| | Accrued employee 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 | 12,607.96 | 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 | 18,276.00 | 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** | **1,390.19** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1,390.19** | **493,698.84** | **1,390.19** |
| **Noncurrent Liabilities** | | | | | | | | | | | | | | |
| | Obligations under life income agree | 0.00 | 0.00 | 0.00 | 0.00 | 2,340.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,340.85 | 3,731.04 | 2,340.85 |
| | 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 | 163,116.77 | 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 | 86,034.00 | 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** | **2,340.85** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **2,340.85** | **252,881.81** | **2,340.85** |
| | **TOTAL LIABILITIES** | **0.00** | **0.00** | **0.00** | **0.00** | **3,731.04** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **3,731.04** | **746,580.65** | **3,731.04** |
| **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) | 4,281,438.75 | 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 | 42,348.11 | 0.00 | 0.00 | 42,348.11 | 42,879.35 | 42,348.11 |
| **Restricted Expendable** | | | | | | | | | | | | | | |
| Affiliated Entities | Accumulated net gains on endowment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (42,348.11) | 0.00 | 0.00 | (42,348.11) | 0.00 | (42,348.11) |
| | 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 | 386,535.47 | 0.00 |
| **Unrestricted** | | 0.00 | 0.00 | 0.00 | 0.00 | 1,494,518.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,494,518.09 | 1,629,028.44 | 1,493,667.38 |
| | **TOTAL NET POSITION** | **0.00** | **0.00** | **0.00** | **(0.00)** | **1,494,518.09** | **0.00** | **0.00** | **0.00** | **(0.00)** | **0.00** | **1,494,518.09** | **6,339,882.01** | **1,493,667.38** |
| **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** |

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2014 Fiscal Period 02



8S - NHPB Disaffiliation

| | | 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 | Z | 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 | (950,225.30) | 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** | **(950,225.30)** | **0.00** |
| **Noncurrent Assets** | | | | | | | | | | | | | |
| | Endowment and similar investments - affiliated entities | 0.00 | 0.00 | 0.00 | (1,498,249.13) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,498,249.13) | (943,415.68) | (1,497,398.42) |
| | Property and equipment, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (4,543,438.75) | 0.00 |
| | **Total Noncurrent Assets** | **0.00** | **0.00** | **0.00** | **(1,498,249.13)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(1,498,249.13)** | **(5,486,854.43)** | **(1,497,398.42)** |
| | **TOTAL ASSETS** | **0.00** | **0.00** | **0.00** | **(1,498,249.13)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(1,498,249.13)** | **(6,437,079.73)** | **(1,497,398.42)** |
| **LIABILITIES** | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 0.00 | 0.00 | 0.00 | (1,390.19) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,390.19) | 0.00 | (1,390.19) |
| | **Total Current Liabilities** | **0.00** | **0.00** | **0.00** | **(1,390.19)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(1,390.19)** | **0.00** | **(1,390.19)** |
| **Noncurrent Liabilities** | | | | | | | | | | | | | |
| | Obligations under life income agree | 0.00 | 0.00 | 0.00 | (2,340.85) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,340.85) | 0.00 | (2,340.85) |
| | **Total Noncurrent Liabilities** | **0.00** | **0.00** | **0.00** | **(2,340.85)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(2,340.85)** | **0.00** | **(2,340.85)** |
| | **TOTAL LIABILITIES** | **0.00** | **0.00** | **0.00** | **(3,731.04)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(3,731.04)** | **0.00** | **(3,731.04)** |
| **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 | (4,543,438.75) | 0.00 |
| **Restricted Nonexpendable** | | | | | | | | | | | | | |
| | Historical gift value of endowment - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (42,348.11) | 0.00 | 0.00 | (42,348.11) | (42,348.11) | (42,348.11) |
| **Restricted Expendable** | | | | | | | | | | | | | |
| Affiliated Entities | Accumulated net gains on endowment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 42,348.11 | 0.00 | 0.00 | 42,348.11 | 0.00 | 42,348.11 |
| | Other - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (386,535.47) | 0.00 |
| **Unrestricted** | | 0.00 | 0.00 | 0.00 | (1,494,518.09) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,494,518.09) | (1,464,757.40) | (1,493,667.38) |
| | **TOTAL NET POSITION** | **0.00** | **0.00** | **0.00** | **(1,494,518.09)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(1,494,518.09)** | **(6,437,079.73)** | **(1,493,667.38)** |
| | **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** |

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2014 Fiscal Period 02



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 | 4,151,320.45 | (30,467,948.84) | 1,035.60 | 26,302.10 | 375.97 | (154,156,221.16) | 0.00 | 0.00 | 15,024,892.91 | 1,903,208.00 | (163,517,034.97) | (153,919,278.08) | (152,663,512.27) |
| | 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 | 26,677.80 | 19,688,471.01 |
| | Accounts receivable | 3,095.99 | 32,838.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,934.90 | 69,129.58 | 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 Borrowngs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45,833,479.96 | 0.00 | 45,833,479.96 | 37,668,026.70 | 45,062,127.56 |
| | 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** | **4,450,390.62** | **(27,497,494.89)** | **1,035.60** | **26,302.10** | **375.97** | **(154,156,221.16)** | **0.00** | **0.00** | **60,858,372.87** | **1,903,208.00** | **(114,414,030.89)** | **(115,863,034.78)** | **(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 | 11.93 | 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 | 203,565,130.58 | 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 |
| | **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** | **203,979,667.61** | **221,035,867.27** |
| | **TOTAL ASSETS** | **4,450,390.62** | **(27,147,494.89)** | **1,035.60** | **26,302.10** | **375.97** | **66,144,159.90** | **10,533.02** | **23,211.74** | **61,210,114.32** | **1,903,208.00** | **106,621,836.38** | **88,116,632.83** | **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 | 5,645,934.77 | 0.00 | 5,645,934.77 | 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** | **36,276,906.51** | **0.00** | **36,276,906.51** | **50,758,686.13** | **36,291,660.03** |
| **LIABILITIES** | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 1,648,656.64 | 18.00 | 385.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,684,570.44 | 0.00 | 4,333,630.68 | 4,556,112.28 | 24,969,940.34 |
| | Deposits and unearned revenues | 0.00 | 28,018.13 | 0.00 | 0.00 | 375.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 28,394.10 | 46,732.60 | 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 | 34,349,946.94 | 0.00 | 34,349,946.94 | 33,487,392.42 | 50,737,314.68 |
| | **Total Current Liabilities** | **1,648,656.64** | **48,339.13** | **95,161.60** | **0.00** | **375.97** | **0.00** | **0.00** | **0.00** | **37,034,517.38** | **0.00** | **38,827,050.72** | **38,753,375.30** | **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 |
| | Derivative instruments - interest rate 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 | 16,725,905.89 | 0.00 | 16,725,905.89 | 11,314,369.09 | 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** | **47,356,877.63** | **0.00** | **48,765,852.70** | **57,755,967.83** | **40,478,230.52** |
| | **TOTAL LIABILITIES** | **2,204,020.38** | **48,969.46** | **948,142.60** | **0.00** | **375.97** | **0.00** | **0.00** | **0.00** | **84,391,395.01** | **0.00** | **87,592,903.42** | **96,509,343.13** | **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 | 13,095,625.82 | 0.00 | 13,095,625.82 | 9,762,528.23 | 11,940,031.96 |
| **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 | 26,302.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,302.10 | 23,599.43 | 25,020.63 |
| **Unrestricted** | | 2,247,020.24 | (27,196,464.35) | (947,757.00) | 0.00 | 0.00 | 66,144,159.90 | 0.00 | 0.00 | 0.00 | 1,903,208.00 | 42,150,166.79 | 32,548,292.30 | 41,800,480.42 |
| | **TOTAL NET POSITION** | **2,247,020.24** | **(27,196,464.35)** | **(947,757.00)** | **26,302.10** | **0.00** | **66,144,159.90** | **10,533.02** | **23,211.74** | **13,095,625.82** | **1,903,208.00** | **55,305,839.47** | **42,365,975.83** | **53,799,277.77** |
| | **Difference (Assets - Liabilities) - Net Position** | **(650.00)** | **(0.00)** | **650.00** | **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 02



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 | 46,972,813.73 | 0.00 | 0.00 | (4,608.45) | 14,490.45 | 450,000.00 | 0.00 | 0.00 | 0.00 | 3,284,054.24 | 50,716,749.97 | 38,560,786.93 | 53,849,120.03 |
| | 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** | **49,050,567.46** | **0.00** | **0.00** | **(4,608.45)** | **14,490.45** | **450,000.00** | **0.00** | **0.00** | **0.00** | **3,284,054.24** | **52,794,503.70** | **41,224,745.32** | **56,398,362.01** |
| **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 | 16,682,870.58 | 587.97 | 24,631,467.92 | 0.00 | 0.00 | 41,314,926.47 | 36,637,856.49 | 41,763,121.50 |
| | Notes 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 | 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** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **16,682,870.58** | **587.97** | **24,631,467.92** | **2,013,557.46** | **0.00** | **43,328,483.93** | **45,928,583.19** | **43,866,678.96** |
| | **TOTAL ASSETS** | **49,050,567.46** | **0.00** | **0.00** | **(4,608.45)** | **14,490.45** | **17,132,870.58** | **587.97** | **24,631,467.92** | **2,013,557.46** | **3,284,054.24** | **96,122,987.63** | **87,153,328.51** | **100,265,040.97** |
| **LIABILITIES** | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 7,211,080.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54,235.26 | 7,265,315.77 | 10,910,988.89 | 9,844,414.03 |
| | Deposits and unearned revenues | 0.00 | 0.00 | 0.00 | 0.00 | 14,490.45 | 0.00 | 587.97 | 0.00 | 0.00 | 0.00 | 15,078.42 | 4,115,371.78 | 14,490.45 |
| | 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** | **10,993,277.61** | **0.00** | **0.00** | **0.00** | **14,490.45** | **691,000.00** | **587.97** | **0.00** | **0.00** | **54,235.26** | **11,753,591.29** | **18,921,988.92** | **14,332,101.58** |
| **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** | **18,139,856.48** | **0.00** | **0.00** | **0.00** | **14,490.45** | **6,026,101.00** | **587.97** | **0.00** | **0.00** | **54,235.26** | **24,235,271.16** | **31,505,533.27** | **26,813,781.45** |
| **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 | (4,608.45) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (4,608.45) | 2,396,376.87 | 0.00 |
| **Unrestricted** | | 30,910,710.98 | 0.00 | 0.00 | 0.00 | 0.00 | 11,106,769.58 | 0.00 | 0.00 | 0.00 | 3,229,818.98 | 45,247,299.54 | 27,384,569.44 | 46,806,234.14 |
| | **TOTAL NET POSITION** | **30,910,710.98** | **0.00** | **0.00** | **(4,608.45)** | **0.00** | **11,106,769.58** | **0.00** | **24,631,467.92** | **2,013,557.46** | **3,229,818.98** | **71,887,716.47** | **55,647,795.24** | **73,451,259.52** |
| **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** |

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2014 Fiscal Period 02



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 02



| | | 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 | 285,689,674.22 | 58,865,821.90 | 54,820,546.15 | 9,231,278.66 | 0.00 | (112,800,285.00) | 0.00 | 295,807,035.93 | 258,249,269.32 | 199,270,787.40 |
| | Short term investments | 150,400.20 | 0.00 | 20,823.98 | 87,234.54 | 0.00 | 3,186,284.20 | 0.00 | 3,444,742.92 | 1,839,459.06 | 20,190,063.46 |
| | Accounts receivable | 49,459,928.66 | 25,660,314.77 | 26,059,011.58 | 2,729,960.97 | 0.00 | 35,934.90 | 0.00 | 103,945,150.88 | 103,791,228.92 | 22,513,162.80 |
| | Accounts receivable - State of NH appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45,487.35 | 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 | 3,419,864.33 | 793,867.48 | 640,942.22 | 0.00 | 0.00 | 0.00 | 0.00 | 4,854,674.03 | 3,956,838.15 | 4,854,874.03 |
| | 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 | 4,137,370.06 | 8,824,628.75 |
| | Interfund Borrowngs | (24,045,923.13) | (17,119,953.30) | (4,667,603.53) | 0.00 | 0.00 | 45,833,479.96 | 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** | **316,856,926.76** | **68,684,765.01** | **77,331,786.35** | **12,094,543.55** | **0.00** | **(61,619,527.19)** | **0.00** | **413,348,494.48** | **372,617,160.86** | **256,760,487.44** |
| **Noncurrent Assets** | | | | | | | | | | | |
| | Debt proceeds held by others | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11.93 | 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 | 97,582,545.47 | 14,429,555.46 | 10,309,452.84 | 2,170,588.82 | 0.00 | 261,649,052.29 | 0.00 | 386,141,194.88 | 354,589,122.24 | 386,297,296.55 |
| | Endowment and similar investments - affiliated entities | 152,997,085.80 | 6,214,372.93 | 0.00 | 0.00 | (0.00) | 0.00 | 0.00 | 159,211,458.73 | 134,776,135.69 | 159,120,718.73 |
| | 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 | 14,644,800.94 | 3,307,916.82 | 1,572,669.05 | 0.00 | 0.00 | 350,000.00 | 0.00 | 19,875,386.81 | 20,715,181.78 | 19,066,037.48 |
| | Property and equipment, net | 652,597,568.35 | 183,691,093.45 | 128,819,016.94 | 2,733,002.31 | 0.00 | 2,365,298.91 | 0.00 | 970,205,979.96 | 953,810,373.97 | 970,814,928.55 |
| | Other assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 0.00 |
| | **Total Noncurrent Assets** | **922,023,171.56** | **207,642,938.66** | **140,738,582.83** | **4,903,591.13** | **(0.00)** | **264,364,351.20** | **0.00** | **1,539,672,635.38** | **1,471,321,722.21** | **1,539,537,596.31** |
| | **TOTAL ASSETS** | **1,238,880,098.32** | **276,327,703.67** | **218,070,369.18** | **16,998,134.68** | **(0.00)** | **202,744,824.01** | **0.00** | **1,953,021,129.86** | **1,843,938,883.07** | **1,796,298,083.75** |
| **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 | 5,645,934.77 | 0.00 | 5,645,934.77 | 5,749,209.41 | 5,660,688.29 |
| | **TOTAL DEFERRED OUTFLOWS OF RESOURCES** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **36,276,906.51** | **0.00** | **36,276,906.51** | **50,758,686.13** | **36,291,660.03** |
| **LIABILITIES** | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 6,023,775.15 | 980,006.42 | 287,820.84 | 22,551.44 | 0.00 | 11,598,946.45 | 0.00 | 18,913,100.30 | 26,953,220.62 | 55,301,279.15 |
| | Deposits and unearned revenues | 12,369,430.95 | 2,807,578.43 | 1,732,371.03 | (161,818.12) | 0.00 | 43,472.52 | 0.00 | 16,791,034.81 | 17,115,663.59 | 32,679,258.72 |
| | 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 | 11,133,183.55 | 2,528,109.07 | 2,194,955.41 | 0.00 | 0.00 | 34,349,946.94 | 0.00 | 50,206,194.97 | 52,016,689.33 | 51,686,194.97 |
| | **Total Current Liabilities** | **35,250,147.65** | **7,149,900.23** | **5,199,315.28** | **(68,338.47)** | **0.00** | **50,580,642.01** | **0.00** | **98,111,666.70** | **107,557,147.88** | **151,868,069.46** |
| **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 |
| | Derivative instruments - interest rate 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 | 210,519,233.22 | 80,032,394.89 | 73,850,770.82 | 0.00 | 0.00 | 16,725,905.89 | 0.00 | 381,128,304.82 | 392,505,024.46 | 390,956,792.21 |
| | **Total Noncurrent Liabilities** | **273,720,289.94** | **89,763,472.54** | **84,262,253.05** | **1,008,558.79** | **0.00** | **61,247,532.57** | **0.00** | **510,002,106.89** | **535,639,025.38** | **519,880,594.28** |
| | **TOTAL LIABILITIES** | **308,970,437.59** | **96,913,372.77** | **89,461,568.33** | **940,220.32** | **0.00** | **111,828,174.58** | **0.00** | **608,113,773.59** | **643,196,173.26** | **671,748,663.74** |
| **NET POSITION** | | | | | | | | | | | |
| **Net Investment in Plant** | | 400,352,794.46 | 83,627,850.52 | 53,439,385.60 | 2,733,002.37 | 0.00 | 15,109,183.28 | 0.00 | 555,262,216.23 | 522,291,060.70 | 549,124,350.96 |
| **Restricted Nonexpendable** | | | | | | | | | | | |
| | Historical gift value of endowment - campuses | 44,862,928.04 | 11,383,849.75 | 5,641,847.80 | 2,053,162.81 | 0.00 | 24,026,355.74 | 0.00 | 87,968,144.14 | 86,726,041.17 | 87,811,163.63 |
| | Historical gift value of endowment - affiliated entities | 118,901,308.20 | 3,664,709.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 122,566,017.80 | 115,146,681.87 | 122,064,227.06 |
| **Restricted Expendable** | | | | | | | | | | | |
| 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 | 19,860,616.51 | (630,310.47) | 901,879.73 | (559,467.59) | 0.00 | 21,693.65 | 0.00 | 19,594,411.83 | 15,063,933.85 | 24,750,000.22 |
| | 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 | 4,041,216.58 | 1,613,712.10 | 878,866.07 | 0.00 | 0.00 | 0.00 | 0.00 | 6,533,794.75 | 6,524,369.94 | 6,580,833.89 |
| Affiliated Entities | Accumulated net gains on endowment | 20,447,656.48 | 2,549,663.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,997,319.81 | 13,515,500.54 | 22,997,319.81 |
| | Other - affiliated entities | 16,790,281.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,790,281.28 | 6,139,236.17 | 16,651,701.15 |
| **Unrestricted** | | 260,091,233.90 | 74,569,387.88 | 66,713,033.78 | 11,713,790.76 | 0.00 | 87,397,466.33 | 0.00 | 500,484,912.65 | 445,696,281.87 | 282,237,929.66 |
| | **TOTAL NET POSITION** | **929,546,050.10** | **179,414,330.90** | **128,608,800.85** | **16,057,914.36** | **0.00** | **127,193,555.94** | **0.00** | **1,380,820,652.15** | **1,251,501,395.94** | **1,160,841,080.04** |
| **Not Coded to Attribute** | | | | | | | | | | | |
| | | (363,610.63) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (363,610.63) | 0.00 | 0.00 |
| | **Total Not Coded to Attribute** | **(363,610.63)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(363,610.63)** | **0.00** | **0.00** |
| | **TOTAL** | **(363,610.63)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(363,610.63)** | **0.00** | **0.00** |
| | **Difference (Assets - Liabilities) - Net Position** | **363,610.63** | **0.00** | **(0.00)** | **0.00** | **(0.00)** | **0.00** | **0.00** | **363,610.63** | **(0.00)** | **(0.00)** |

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2014 Fiscal Period 02



| | | 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 | 276,149,683.94 | 4,882,521.06 | 0.00 | 0.00 | 4,657,469.22 | 0.00 | 58,854,563.12 | 11,258.78 | 54,820,546.15 | 9,231,278.66 | 0.00 | 0.00 | (163,517,034.97) | 50,716,749.97 | 0.00 | 295,807,035.93 | 258,249,269.32 | 199,270,787.40 |
| | Short term investments | 147,894.04 | 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 | 3,444,742.92 | 1,839,459.06 | 20,190,063.46 |
| | Accounts receivable | 49,451,428.66 | 8,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,660,314.77 | 0.00 | 26,059,011.58 | 2,729,960.97 | 0.00 | 0.00 | 35,934.90 | 0.00 | 0.00 | 103,945,150.88 | 103,791,228.92 | 22,513,162.80 |
| | 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 | 45,487.35 | 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 | 3,419,864.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 793,867.48 | 0.00 | 640,942.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,854,674.03 | 3,956,838.15 | 4,854,874.03 |
| | 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 | 4,137,370.06 | 8,824,628.75 |
| | Interfund Borrowngs | (24,045,923.13) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (17,119,953.30) | 0.00 | (4,667,603.53) | 0.00 | 0.00 | 0.00 | 45,833,479.96 | 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** | **306,402,587.32** | **4,891,021.06** | **0.00** | **0.00** | **5,563,318.38** | **0.00** | **68,673,506.23** | **11,258.78** | **77,331,786.35** | **12,094,543.55** | **0.00** | **0.00** | **(114,414,030.89)** | **52,794,503.70** | **0.00** | **413,348,494.48** | **372,617,160.86** | **256,760,487.44** |
| **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 | 11.93 | 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 | 95,914,815.42 | 1,667,730.05 | 0.00 | 0.00 | 0.00 | 0.00 | 14,429,555.46 | 0.00 | 10,309,452.84 | 2,170,588.82 | 0.00 | 0.00 | 220,334,125.82 | 41,314,926.47 | 0.00 | 386,141,194.88 | 354,589,122.24 | 386,297,296.55 |
| | Endowment and similar investments - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 152,997,085.80 | 0.00 | 0.00 | 6,214,372.93 | 0.00 | 0.00 | 1,498,249.13 | (1,498,249.13) | 0.00 | 0.00 | 0.00 | 159,211,458.73 | 134,776,135.69 | 159,120,718.73 |
| | 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 | 14,644,800.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,307,916.82 | 0.00 | 1,572,669.05 | 0.00 | 0.00 | 0.00 | 350,000.00 | 0.00 | 0.00 | 19,875,386.81 | 20,715,181.78 | 19,066,037.48 |
| | Property and equipment, net | 649,515,673.31 | 3,081,895.04 | 0.00 | 0.00 | 0.00 | 0.00 | 183,691,093.45 | 0.00 | 128,819,016.94 | 2,733,002.31 | 0.00 | 0.00 | 351,741.45 | 2,013,557.46 | 0.00 | 970,205,979.96 | 953,810,373.97 | 970,814,928.55 |
| | 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 |
| | **Total Noncurrent Assets** | **760,075,289.67** | **4,749,625.09** | **0.00** | **0.00** | **157,198,256.80** | **0.00** | **201,428,565.73** | **6,214,372.93** | **140,738,582.83** | **4,903,591.13** | **1,498,249.13** | **(1,498,249.13)** | **221,035,867.27** | **43,328,483.93** | **0.00** | **1,539,672,635.38** | **1,471,321,722.21** | **1,539,537,596.31** |
| | **TOTAL ASSETS** | **1,066,477,876.99** | **9,640,646.15** | **0.00** | **0.00** | **162,761,575.18** | **0.00** | **270,102,071.96** | **6,225,631.71** | **218,070,369.18** | **16,998,134.68** | **1,498,249.13** | **(1,498,249.13)** | **106,621,836.38** | **96,122,987.63** | **0.00** | **1,953,021,129.86** | **1,843,938,883.07** | **1,796,298,083.75** |
| **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 | 5,645,934.77 | 0.00 | 0.00 | 5,645,934.77 | 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** | **36,276,906.51** | **0.00** | **0.00** | **36,276,906.51** | **50,758,686.13** | **36,291,660.03** |
| **LIABILITIES** | | | | | | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 5,796,383.69 | 19,068.17 | 0.00 | 0.00 | 208,323.29 | 0.00 | 980,006.42 | 0.00 | 287,820.84 | 22,551.44 | 1,390.19 | (1,390.19) | 4,333,630.68 | 7,265,315.77 | 0.00 | 18,913,100.30 | 26,953,220.62 | 55,301,279.15 |
| | Deposits and unearned revenues | 11,939,199.80 | (37,733.72) | 0.00 | 0.00 | 467,964.87 | 0.00 | 2,807,578.43 | 0.00 | 1,732,371.03 | (161,818.12) | 0.00 | 0.00 | 28,394.10 | 15,078.42 | 0.00 | 16,791,034.81 | 17,115,663.59 | 32,679,258.72 |
| | 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 | 11,133,183.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,528,109.07 | 0.00 | 2,194,955.41 | 0.00 | 0.00 | 0.00 | 34,349,946.94 | 0.00 | 0.00 | 50,206,194.97 | 52,016,689.33 | 51,686,194.97 |
| | **Total Current Liabilities** | **34,510,205.04** | **63,654.45** | **0.00** | **0.00** | **676,288.16** | **0.00** | **7,149,900.23** | **0.00** | **5,199,315.28** | **(68,338.47)** | **1,390.19** | **(1,390.19)** | **38,827,050.72** | **11,753,591.29** | **0.00** | **98,111,666.70** | **107,557,147.88** | **151,868,069.46** |
| **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 |
| | Derivative instruments - interest rate 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 | 210,519,233.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80,032,394.89 | 0.00 | 73,850,770.82 | 0.00 | 0.00 | 0.00 | 16,725,905.89 | 0.00 | 0.00 | 381,128,304.82 | 392,505,024.46 | 390,956,792.21 |
| | **Total Noncurrent Liabilities** | **270,307,872.21** | **1,037,840.84** | **0.00** | **0.00** | **2,374,576.89** | **0.00** | **89,763,472.54** | **0.00** | **84,262,253.05** | **1,008,558.79** | **2,340.85** | **(2,340.85)** | **48,765,852.70** | **12,481,679.87** | **0.00** | **510,002,106.89** | **535,639,025.38** | **519,880,594.28** |
| | **TOTAL LIABILITIES** | **304,818,077.25** | **1,101,495.29** | **0.00** | **0.00** | **3,050,865.05** | **0.00** | **96,913,372.77** | **0.00** | **89,461,568.33** | **940,220.32** | **3,731.04** | **(3,731.04)** | **87,592,903.42** | **24,235,271.16** | **0.00** | **608,113,773.59** | **643,196,173.26** | **671,748,663.74** |
| **NET POSITION** | | | | | | | | | | | | | | | | | | | |
| **Net Investment in Plant** | | 397,271,812.89 | 3,080,981.57 | 0.00 | 0.00 | 0.00 | 0.00 | 83,627,850.52 | 0.00 | 53,439,385.60 | 2,733,002.37 | (0.00) | 0.00 | 13,095,625.82 | 2,013,557.46 | 0.00 | 555,262,216.23 | 522,291,060.70 | 549,124,350.96 |
| **Restricted Nonexpendable** | | | | | | | | | | | | | | | | | | | |
| | Historical gift value of endowment - campuses | 44,825,563.54 | 37,364.50 | 0.00 | 0.00 | 0.00 | 0.00 | 11,383,849.75 | 0.00 | 5,641,847.80 | 2,053,162.81 | 0.00 | 0.00 | 11,503.74 | 24,014,852.00 | 0.00 | 87,968,144.14 | 86,726,041.17 | 87,811,163.63 |
| | Historical gift value of endowment - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 118,901,308.20 | 0.00 | 0.00 | 3,664,709.60 | 0.00 | 0.00 | 42,348.11 | (42,348.11) | 0.00 | 0.00 | 0.00 | 122,566,017.80 | 115,146,681.87 | 122,064,227.06 |
| **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 | 0.00 | 0.00 | 0.00 | 809,437.95 | 0.00 | 221,313.31 | 13,527.01 | 0.00 | 0.00 | 10,533.02 | 0.00 | 0.00 | 12,557,063.67 | 11,646,709.73 | 12,557,063.67 |
| | Grants, gifts and contracts | 19,634,982.84 | 225,633.67 | 0.00 | 0.00 | 0.00 | 0.00 | (630,310.47) | 0.00 | 901,879.73 | (559,467.59) | 0.00 | 0.00 | 26,302.10 | (4,608.45) | 0.00 | 19,594,411.83 | 15,063,933.85 | 24,750,000.22 |
| | Life income and annuity funds | 10,041.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 31,139.47 | 0.00 | (2,516.96) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,664.09 | 53,130.19 | 38,664.09 |
| | Loan funds | 4,041,216.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,613,712.10 | 0.00 | 878,866.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,533,794.75 | 6,524,369.94 | 6,580,833.89 |
| Affiliated Entities | Accumulated net gains on endowment | 0.00 | 0.00 | 0.00 | 0.00 | 20,447,656.48 | 0.00 | 0.00 | 2,549,663.33 | 0.00 | 0.00 | (42,348.11) | 42,348.11 | 0.00 | 0.00 | 0.00 | 22,997,319.81 | 13,515,500.54 | 22,997,319.81 |
| | Other - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 16,790,281.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,790,281.28 | 6,139,236.17 | 16,651,701.15 |
| **Unrestricted** | | 251,383,053.62 | 5,136,716.11 | 0.00 | 0.00 | 3,571,464.17 | 0.00 | 74,558,129.10 | 11,258.78 | 66,713,033.78 | 11,713,790.76 | 1,494,518.09 | (1,494,518.09) | 42,150,166.79 | 45,247,299.54 | 0.00 | 500,484,912.65 | 445,696,281.87 | 282,237,929.66 |
| | **TOTAL NET POSITION** | **761,296,189.11** | **8,539,150.86** | **0.00** | **0.00** | **159,710,710.13** | **0.00** | **173,188,699.19** | **6,225,631.71** | **128,608,800.85** | **16,057,914.36** | **1,494,518.09** | **(1,494,518.09)** | **55,305,839.47** | **71,887,716.47** | **0.00** | **1,380,820,652.15** | **1,251,501,395.94** | **1,160,841,080.04** |
| **Not Coded to Attribute** | | | | | | | | | | | | | | | | | | | |
| | | (363,610.63) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (363,610.63) | 0.00 | 0.00 |
| | **Total Not Coded to Attribute** | **(363,610.63)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(363,610.63)** | **0.00** | **0.00** |
| | **TOTAL** | **(363,610.63)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(363,610.63)** | **0.00** | **0.00** |
| | **Difference (Assets - Liabilities) - Net Position** | **363,610.63** | **0.00** | **(0.00)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **363,610.63** | **(0.00)** | **(0.00)** |