

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 04

		2014	2013	
		Year to Date Balance	Year to Date Balance	Final Balance
ASSETS				
Current Assets				
	Cash and cash equivalents	82,653,575.48	82,121,436.68	77,748,894.90
	Short term investments	227,785,738.76	191,783,318.51	141,711,955.96
	Accounts receivable	20,275,387.09	24,285,857.77	22,513,162.80
	Accounts receivable - State of NH appropriations	0.00	1,018,413.13	0.00
	Pledges receivable - current portion	1,106,971.00	597,508.00	1,106,971.00
	Notes receivable - current portion	4,854,764.03	3,956,838.15	4,854,874.03
	Prepaid expenses and other current assets	4,039,433.06	4,020,352.57	8,824,628.75
	Interfund Borrowings	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00
	Total Current Assets	340,715,869.42	307,783,724.81	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	387,504,019.35	352,185,969.55	386,297,296.55
	Endowment and similar investments - affiliated entities	160,396,894.92	136,612,772.57	159,120,718.73
	Pledges Receivable	4,238,615.00	903,355.00	4,238,615.00
	Notes receivable	19,610,542.02	20,959,527.22	19,066,037.48
	Property and equipment, net	955,521,811.00	938,368,693.24	970,814,928.55
	Other assets	0.00	2,000.00	0.00
	Total Noncurrent Assets	1,527,271,882.29	1,455,557,871.11	1,539,537,596.31
	TOTAL ASSETS	1,867,987,751.71	1,763,341,595.92	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	5,631,181.25	5,749,209.41	5,660,688.29
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,262,152.99	50,758,686.13	36,291,660.03
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	28,703,861.66	26,843,813.40	55,301,279.15
	Deposits and unearned revenues	14,156,572.58	19,325,860.81	32,679,258.72
	Accrued employee benefits - current portion	6,776,283.62	7,492,621.34	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	52,257,098.53	51,686,194.97
	Total Current Liabilities	105,267,965.83	111,143,806.08	151,868,069.46
Noncurrent Liabilities				
	Obligations under life income agree	2,486,280.64	2,529,248.93	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	31,639,268.51	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	381,074,390.18	392,285,967.47	390,956,792.21
	Total Noncurrent Liabilities	509,948,192.25	534,856,614.63	519,880,594.28
	TOTAL LIABILITIES	615,216,158.08	646,000,420.71	671,748,663.74
NET POSITION				
Net Investment in Plant		540,998,891.28	507,905,021.98	549,124,350.96
Restricted Nonexpendable				
	Historical gift value of endowment - campuses	89,737,929.86	87,584,010.15	87,811,163.63
	Historical gift value of endowment - affiliated entities	123,639,452.06	115,543,696.94	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	11,646,809.73	12,557,063.67
	Grants, gifts and contracts	23,605,960.67	26,105,276.08	24,750,000.22
	Life income and annuity funds	38,576.70	53,286.13	38,664.09
	Loan funds	6,574,705.10	6,553,334.31	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	16,908,967.87	6,286,245.86	16,651,701.15
Unrestricted		415,945,836.86	364,208,229.71	282,237,929.66
	TOTAL NET POSITION	1,289,032,529.78	1,168,099,861.34	1,160,841,080.04

Not Coded to Attribute

	2014	2013	
	Year to Date Balance	Year to Date Balance	Final Balance
	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	1,216.84	(0.00)	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 04

	2014	2013	Final Balance
	Year to Date Balance	Year to Date Balance	
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	310,439,314.24	273,904,755.19	219,460,850.86
Accounts receivable	20,275,387.09	24,285,857.77	22,513,162.80
Accounts receivable - State of NH appropriations	0.00	1,018,413.13	0.00
Pledges receivable - current portion	1,106,971.00	597,508.00	1,106,971.00
Notes receivable - current portion	4,854,764.03	3,956,838.15	4,854,874.03
Prepaid expenses and other current assets	4,039,433.06	4,020,352.57	8,824,628.75
Total Current Assets	340,715,869.42	307,783,724.81	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	387,504,019.35	352,185,969.55	386,297,296.55
Endowment and similar investments - affiliated entities	160,396,894.92	136,612,772.57	159,120,718.73
Pledges Receivable	4,238,615.00	903,355.00	4,238,615.00
Notes receivable	19,610,542.02	20,959,527.22	19,066,037.48
Property and equipment, net	955,521,811.00	938,368,693.24	970,814,928.55
Other assets	0.00	2,000.00	0.00
Total Noncurrent Assets	1,527,271,882.29	1,455,557,871.11	1,539,537,596.31
TOTAL ASSETS	1,867,987,751.71	1,763,341,595.92	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	5,631,181.25	5,749,209.41	5,660,688.29
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,262,152.99	50,758,686.13	36,291,660.03
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	28,703,861.66	26,843,813.40	55,301,279.15
Deposits and unearned revenues	14,156,572.58	19,325,860.81	32,679,258.72
Accrued employee benefits - current portion	6,776,283.62	7,492,621.34	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	52,257,098.53	51,686,194.97
Total Current Liabilities	105,267,965.83	111,143,806.08	151,868,069.46
Noncurrent Liabilities			
Obligations under life income agree	2,486,280.64	2,529,248.93	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	31,639,268.51	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	381,074,390.18	392,285,967.47	390,956,792.21
Total Noncurrent Liabilities	509,948,192.25	534,856,614.63	519,880,594.28
TOTAL LIABILITIES	615,216,158.08	646,000,420.71	671,748,663.74
NET POSITION			
Net Investment in Plant	540,998,891.28	507,905,021.98	549,124,350.96
Restricted -			
Nonexpendable	213,377,381.92	203,127,707.09	209,875,390.69
Expendable	118,710,419.72	92,858,902.56	119,603,408.73
Unrestricted	415,945,836.86	364,208,229.71	282,237,929.66
TOTAL NET POSITION	1,289,032,529.78	1,168,099,861.34	1,160,841,080.04
Not Coded to Attribute			
	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	1,216.84	(0.00)	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 04

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	P1				
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Assets - Liabilities) - Net Position	0.00	(0.00)	0.00	0.00	0.00	420.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	796.00	0.00	0.00	0.00	1,216.84	(0.00)	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 04

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Q1	Q2	T2	N	X			
ASSETS														
Current Assets														
Cash and cash equivalents	2,594,894.34	237,930.94	0.00	0.00	296,042.97	5,952.66	0.00	0.00	0.00	(913.47)	358,768.57	3,492,676.01	3,770,147.07	175,825.55
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	5,800.00	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	0.00	206,231.12
Total Current Assets	2,594,894.34	237,930.94	0.00	0.00	296,042.97	5,952.66	0.00	0.00	0.00	(913.47)	358,768.57	3,492,676.01	3,775,947.07	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	3,000,064.95	0.00	3,000,064.95	3,007,513.72	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	3,000,064.95	0.00	4,667,795.00	4,562,108.33	4,749,625.09
TOTAL ASSETS	2,594,894.34	237,930.94	0.00	0.00	296,042.97	5,952.66	1,571,910.54	39,137.81	56,681.70	2,999,151.48	358,768.57	8,160,471.01	8,338,055.40	5,131,681.76
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	2,987.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,462.01	112,449.39	24,906.75	67,963.07
Deposits and unearned revenues	(2,808.89)	313.01	0.00	0.00	0.00	5,952.66	0.00	0.00	0.00	0.00	0.00	3,456.78	17,924.73	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	178.49	313.01	0.00	82,320.00	0.00	5,952.66	0.00	0.00	0.00	0.00	109,462.01	198,226.17	121,823.48	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	297,144.33	313.01	0.00	823,195.00	0.00	5,952.66	0.00	0.00	0.00	0.00	109,462.01	1,236,067.01	1,122,187.47	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	2,999,151.48	0.00	2,999,151.48	2,995,065.11	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	296,042.97	0.00	0.00	0.00	0.00	0.00	0.00	296,042.97	173,302.86	217,865.91
Unrestricted	2,297,750.01	237,617.93	0.00	(823,195.00)	0.00	0.00	1,571,910.54	0.00	0.00	0.00	249,306.56	3,533,390.04	3,977,674.92	512,732.15
TOTAL NET POSITION	2,297,750.01	237,617.93	0.00	(823,195.00)	296,042.97	0.00	1,571,910.54	39,137.81	56,681.70	2,999,151.48	249,306.56	6,924,404.00	7,215,867.93	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 04

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	W	G	P1	M	Q1	T2	N	X			
ASSETS													
Current Assets													
Cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses and other current assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Assets													
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits and 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
 Date Balance Balance
 G

ASSETS

Current Assets

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

NET POSITION

Restricted Expendable

Affiliated Entities

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

40 - UNH Foundation Offset

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

G

ASSETS

Current Assets

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

NET POSITION

Restricted Expendable

Campuses

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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 04

	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	5,331,322.91	2,338,326.56	204,840.35	0.00	188,126.18	(150,553.19)	0.00	38,470.38	21,261.89	3,021,636.08	10,993,431.16	8,177,125.35	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	1,569,767.66	0.00	0.00	0.00	0.00	92,406.26	0.00	0.00	0.00	0.00	1,662,173.92	1,748,592.45	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 Borrowwngs	0.00	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	7,034,394.49	2,338,326.56	204,840.35	0.00	188,126.18	(58,146.93)	0.00	38,470.38	21,261.89	3,021,636.08	12,788,909.00	10,027,318.56	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	3,413,190.10	0.00	0.00	3,426,717.11	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	2,633,654.34	0.00	2,633,654.34	2,730,242.06	2,733,002.31
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	13,527.01	3,413,190.10	2,633,654.34	0.00	6,060,371.45	4,742,438.31	4,903,591.13
TOTAL ASSETS	7,034,394.49	2,338,326.56	204,840.35	0.00	188,126.18	(58,146.93)	13,527.01	3,451,660.48	2,654,916.23	3,021,636.08	18,849,280.45	14,769,756.87	14,568,883.32
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	22,733.04	0.00	0.00	0.00	0.00	1,150.00	0.00	0.00	0.00	0.00	23,883.04	31,950.46	209,827.30
Deposits and unearned revenues	(351,492.54)	0.00	0.00	0.00	53.00	(33,443.02)	0.00	0.00	0.00	0.00	(384,882.56)	(216,374.09)	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	21,895.00	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	(328,759.50)	11,896.21	0.00	59,032.00	53.00	(32,293.02)	0.00	0.00	0.00	0.00	(290,071.31)	(105,882.63)	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	468,569.34	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	978,378.34	1,008,558.79
TOTAL LIABILITIES	148,514.29	11,896.21	0.00	590,317.00	53.00	(32,293.02)	0.00	0.00	0.00	0.00	718,487.48	872,495.71	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	2,654,916.23	0.00	2,654,916.23	2,730,242.12	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	3,347,761.48	0.00	0.00	3,347,761.48	2,051,162.81	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	188,073.18	(25,853.91)	0.00	0.00	0.00	0.00	162,219.27	149,619.47	157,886.22
Unrestricted	6,885,880.20	2,326,430.35	204,840.35	(590,317.00)	0.00	0.00	0.00	0.00	0.00	3,021,636.08	11,848,469.98	8,955,203.32	7,516,321.28
TOTAL NET POSITION	6,885,880.20	2,326,430.35	204,840.35	(590,317.00)	188,073.18	(25,853.91)	13,527.01	3,451,660.48	2,654,916.23	3,021,636.08	18,130,792.97	13,897,261.16	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 04

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	12,010,075.51	(256,146,638.46)	(0.21)	26,302.10	376.04	(153,041,793.13)	0.00	0.00	19,231,717.59	1,903,208.00	(376,016,752.56)	(342,650,606.85)	(274,185,404.77)
Short term investments	0.00	227,276,654.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227,276,654.46	189,975,731.50	141,210,363.51
Accounts receivable	18,299.16	32,838.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,138.07	9,993.79	312,406.46
Prepaid expenses and other current assets	145,487.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,487.52	150,486.66	373,198.22
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,643,133.86	0.00	46,643,133.86	47,767,998.42	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	12,173,862.19	(28,837,145.09)	(0.21)	26,302.10	376.04	(153,041,793.13)	0.00	0.00	65,874,851.45	1,903,208.00	(101,900,338.65)	(104,746,396.48)	(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	200,077,001.81	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	350,000.00	350,000.00
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	331,480.13	0.00	331,480.13	392,263.78	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	331,480.13	0.00	221,015,605.95	200,821,277.52	221,035,867.27
TOTAL ASSETS	12,173,862.19	(28,487,145.09)	(0.21)	26,302.10	376.04	67,258,587.93	10,533.02	23,211.74	66,206,331.58	1,903,208.00	119,115,267.30	96,074,881.04	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	5,631,181.25	0.00	5,631,181.25	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	36,262,152.99	0.00	36,262,152.99	50,758,686.13	36,291,660.03
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	9,031,477.55	45.00	(0.21)	0.00	0.00	0.00	0.00	0.00	6,172,693.78	0.00	15,204,216.12	11,768,907.68	24,969,940.34
Deposits and unearned revenues	(2,100.18)	31,785.17	0.00	0.00	376.04	0.00	0.00	0.00	0.00	0.00	30,061.03	(158.51)	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	1,784.00	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	37,331,420.50	0.00	37,331,420.50	38,177,157.86	50,737,314.68
Total Current Liabilities	9,029,377.37	52,133.17	94,775.79	0.00	376.04	0.00	0.00	0.00	43,504,114.28	0.00	52,680,776.65	50,038,636.03	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	608,645.02	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	16,684,686.77	0.00	16,684,686.77	8,969,666.73	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	47,315,658.51	0.00	48,724,633.58	55,406,290.47	40,478,230.52
TOTAL LIABILITIES	9,584,741.11	52,763.50	947,756.79	0.00	376.04	0.00	0.00	0.00	90,819,772.79	0.00	101,405,410.23	105,444,926.50	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	11,648,711.78	0.00	11,648,711.78	18,014,177.53	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	23,983.94	25,020.63
Unrestricted	2,589,121.08	(28,539,908.59)	(947,757.00)	0.00	0.00	67,258,587.93	0.00	0.00	0.00	1,903,208.00	42,263,251.42	23,318,923.33	41,800,480.42
TOTAL NET POSITION	2,589,121.08	(28,539,908.59)	(947,757.00)	26,302.10	(0.00)	67,258,587.93	10,533.02	23,211.74	11,648,711.78	1,903,208.00	53,972,010.06	41,388,640.67	53,799,277.77
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 04

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	30,754,917.55	0.00	0.00	0.00	14,215.61	1,143,463.86	1,464.13	0.00	0.00	3,313,715.69	35,227,776.84	41,370,664.28	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	32,832,671.28	0.00	0.00	0.00	14,215.61	1,143,463.86	1,464.13	0.00	0.00	3,313,715.69	37,305,530.57	44,034,622.67	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	0.00	0.00	0.00	0.00	16,682,870.58	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	1,752,337.15	0.00	1,752,337.15	2,503,081.36	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	0.00	0.00	1,752,337.15	0.00	18,435,207.73	45,666,479.45	43,866,678.96
TOTAL ASSETS	32,832,671.28	0.00	0.00	0.00	14,215.61	17,826,334.44	1,464.13	0.00	1,752,337.15	3,313,715.69	55,740,738.30	89,701,102.12	100,265,040.97
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	6,346,998.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,873.84	6,353,872.47	9,665,125.56	9,844,414.03
Deposits and unearned revenues	0.00	0.00	0.00	0.00	14,490.45	0.00	1,464.13	0.00	0.00	0.00	15,954.58	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	10,129,195.73	0.00	0.00	0.00	14,490.45	691,000.00	1,464.13	0.00	0.00	6,873.84	10,843,024.15	17,676,125.59	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	17,275,774.60	0.00	0.00	0.00	14,490.45	6,026,101.00	1,464.13	0.00	0.00	6,873.84	23,324,704.02	30,259,669.94	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	1,752,337.15	0.00	1,752,337.15	2,503,081.36	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	(616,615.92)	0.00	0.00	(616,615.92)	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	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	2,422,341.20	0.00
Unrestricted	15,556,896.68	0.00	0.00	0.00	(274.84)	11,800,233.44	0.00	0.00	0.00	3,306,841.85	30,663,697.13	31,414,345.79	46,806,234.14
TOTAL NET POSITION	15,556,896.68	0.00	0.00	(0.00)	(274.84)	11,800,233.44	0.00	0.00	1,752,337.15	3,306,841.85	32,416,034.28	59,441,432.18	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

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

