

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 06

	2014	2013	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	80,240,376.04	102,374,163.12	77,748,894.90
Short term investments	217,142,440.27	187,562,793.10	141,711,955.96
Accounts receivable	151,279,290.76	158,125,731.13	22,513,162.80
Accounts receivable - State of NH appropriations	27,029.84	0.00	0.00
Pledges receivable - current portion	1,106,971.00	597,508.00	1,106,971.00
Notes receivable - current portion	4,854,174.03	3,956,838.15	4,854,874.03
Prepaid expenses and other current assets	4,039,433.06	3,982,359.00	8,824,628.75
Interfund Borrowings	(0.00)	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	458,689,715.00	456,599,392.50	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	408,367,588.02	354,272,937.31	386,297,296.55
Endowment and similar investments - affiliated entities	160,829,845.08	136,459,892.45	159,120,718.73
Pledges Receivable	4,238,615.00	903,355.00	4,238,615.00
Notes receivable	19,147,498.28	20,541,884.61	19,066,037.48
Property and equipment, net	951,116,983.59	935,075,635.82	970,814,928.55
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	1,543,700,529.97	1,453,779,258.72	1,539,537,596.31
TOTAL ASSETS	2,002,390,244.97	1,910,378,651.22	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	5,616,427.73	5,749,209.41	5,660,688.29
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,247,399.47	50,758,686.13	36,291,660.03
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	19,255,658.43	31,545,700.18	55,301,279.15
Deposits and unearned revenues	6,582,617.74	11,653,229.40	32,679,258.72
Accrued employee benefits - current portion	6,776,283.62	6,234,554.38	6,776,283.62
Postretirement medical benefits-current portion	5,425,053.00	5,206,136.00	5,425,053.00
Long-term debt - current portion	50,206,194.97	51,794,170.01	51,686,194.97
Total Current Liabilities	88,245,807.76	106,433,789.97	151,868,069.46
Noncurrent Liabilities			
Obligations under life income agree	2,569,841.47	2,400,940.82	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	32,011,019.74	30,831,374.69
Postretirement medical benefits	49,079,922.00	47,109,670.00	49,079,922.00
Derivative instruments - interest rate swaps	30,630,971.74	45,009,476.72	30,630,971.74
Long-term debt	380,803,517.70	392,024,478.85	390,956,792.21
Total Noncurrent Liabilities	509,760,880.60	534,752,535.13	519,880,594.28
TOTAL LIABILITIES	598,006,688.36	641,186,325.10	671,748,663.74
NET POSITION			
Net Investment in Plant	539,829,234.80	506,785,676.80	549,124,350.96
Restricted Nonexpendable			
Historical gift value of endowment - campuses	90,719,090.57	88,142,229.39	87,811,163.63
Historical gift value of endowment - affiliated entities	124,682,437.47	117,598,725.72	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	12,587,969.33	11,648,959.73	12,557,063.67
Grants, gifts and contracts	21,722,894.66	24,476,879.92	24,750,000.22
Life income and annuity funds	38,950.26	53,397.61	38,664.09
Loan funds	6,630,271.22	6,353,217.79	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	17,298,344.11	6,431,426.47	16,651,701.15
Unrestricted	568,096,617.95	516,246,548.37	282,237,929.66
TOTAL NET POSITION	1,440,630,956.08	1,319,951,012.25	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	(0.00)	(0.00)	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 06

	2014	2013	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	297,382,816.31	289,936,956.22	219,460,850.86
Accounts receivable	151,279,290.76	158,125,731.13	22,513,162.80
Accounts receivable - State of NH appropriations	27,029.84	0.00	0.00
Pledges receivable - current portion	1,106,971.00	597,508.00	1,106,971.00
Notes receivable - current portion	4,854,174.03	3,956,838.15	4,854,874.03
Prepaid expenses and other current assets	4,039,433.06	3,982,359.00	8,824,628.75
Total Current Assets	458,689,715.00	456,599,392.50	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	408,367,588.02	354,272,937.31	386,297,296.55
Endowment and similar investments - affiliated entities	160,829,845.08	136,459,892.45	159,120,718.73
Pledges Receivable	4,238,615.00	903,355.00	4,238,615.00
Notes receivable	19,147,498.28	20,541,884.61	19,066,037.48
Property and equipment, net	951,116,983.59	935,075,635.82	970,814,928.55
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	1,543,700,529.97	1,453,779,258.72	1,539,537,596.31
TOTAL ASSETS	2,002,390,244.97	1,910,378,651.22	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	5,616,427.73	5,749,209.41	5,660,688.29
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,247,399.47	50,758,686.13	36,291,660.03
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	19,255,658.43	31,545,700.18	55,301,279.15
Deposits and unearned revenues	6,582,617.74	11,653,229.40	32,679,258.72
Accrued employee benefits - current portion	6,776,283.62	6,234,554.38	6,776,283.62
Postretirement medical benefits-current portion	5,425,053.00	5,206,136.00	5,425,053.00
Long-term debt - current portion	50,206,194.97	51,794,170.01	51,686,194.97
Total Current Liabilities	88,245,807.76	106,433,789.97	151,868,069.46
Noncurrent Liabilities			
Obligations under life income agree	2,569,841.47	2,400,940.82	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	32,011,019.74	30,831,374.69
Postretirement medical benefits	49,079,922.00	47,109,670.00	49,079,922.00
Derivative instruments - interest rate swaps	30,630,971.74	45,009,476.72	30,630,971.74
Long-term debt	380,803,517.70	392,024,478.85	390,956,792.21
Total Noncurrent Liabilities	509,760,880.60	534,752,535.13	519,880,594.28
TOTAL LIABILITIES	598,006,688.36	641,186,325.10	671,748,663.74
NET POSITION			
Net Investment in Plant	539,829,234.80	506,785,676.80	549,124,350.96
Restricted -			
Nonexpendable	215,401,528.04	205,740,955.11	209,875,390.69
Expendable	117,303,575.29	91,177,831.97	119,603,408.73
Unrestricted	568,096,617.95	516,246,548.37	282,237,929.66
TOTAL NET POSITION	1,440,630,956.08	1,319,951,012.25	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	(0.00)	(0.00)	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 06

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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 06

1D - UNH - Durham

	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	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			
ASSETS																					
Current Assets																					
Cash and cash equivalents	73,521,960.41	67,436,519.53	72,655,338.10	(894.29)	17,285,216.25	(2,795,600.17)	(1,594,221.13)	6,837.09	(562,886.88)	81,330.63	0.00	(18,000,000.00)	0.00	0.00	0.00	324,872.03	(5,596,409.28)	49,009,848.13	251,771,910.42	237,381,443.98	188,479,397.04
Short term investments	0.00	0.00	0.00	0.00	161,661.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,661.77	521,024.90	142,358.61
Accounts receivable	85,355,055.89	392,632.97	212,918.88	0.00	4,730.00	7,817,314.85	2,231,917.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,554.95	96,082,124.83	99,432,793.84	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	23,536.76	23,536.76	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	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	864.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,419,364.33	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	0.00	1,279,639.48	1,395,467.70	3,889,942.85
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(24,789,508.75)	0.00	(24,789,508.75)	(21,196,059.15)	(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	0.00
Total Current Assets	158,877,016.30	69,063,314.70	72,913,734.26	(894.29)	17,451,608.02	5,021,714.68	637,696.16	6,837.09	2,855,613.22	82,194.86	0.00	(18,000,000.00)	0.00	0.00	0.00	324,872.03	(30,385,918.03)	49,100,939.84	327,948,728.84	320,906,353.53	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	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	10,327.75	25,007,111.77	11,463,114.57	21,309,975.86	72,325,537.58	0.00	0.00	0.00	130,116,067.53	90,297,463.69	95,653,207.12
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,920,933.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,920,933.30	14,020,290.95	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	0.00	637,090,548.38	0.00	637,090,548.38	617,693,532.56	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	0.00
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,920,933.30	0.00	10,327.75	25,007,111.77	11,463,114.57	21,309,975.86	72,325,537.58	637,090,548.38	0.00	0.00	781,127,549.21	722,011,287.20	759,431,943.41
TOTAL ASSETS	158,877,016.30	69,063,314.70	72,913,734.26	(894.29)	17,451,608.02	5,021,714.68	637,696.16	6,837.09	16,776,546.52	82,194.86	10,327.75	7,007,111.77	11,463,114.57	21,309,975.86	72,650,409.61	606,704,630.35	49,100,939.84	1,109,076,278.05	1,042,917,640.73	950,453,426.63	
LIABILITIES																					
Current Liabilities																					
Accounts payable and accrued expenses	1,178,379.27	231,716.92	800,722.37	0.00	62,644.05	523,820.79	1,233.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,000.00	359,024.13	3,188,540.88	3,410,311.02	15,370,185.20
Deposits and unearned revenues	464,730.93	1.71	643,018.39	0.00	810.00	2,832,907.75	0.00	4,508.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.31)	3,945,976.73	4,413,873.96	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	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	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	0.00	7,034,445.43	0.00	7,034,445.43	7,403,872.76	886,338.46
Total Current Liabilities	1,673,110.20	2,006,634.63	1,443,740.76	3,836,522.00	63,454.05	3,356,728.54	1,233.35	4,508.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,065,445.43	359,023.82	19,810,401.04	20,009,890.74	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	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	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	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	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	0.00	210,297,731.62	0.00	210,297,731.62	223,448,137.05	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	0.00	210,297,731.62	0.00	270,086,370.61	282,760,792.48	282,850,930.99
TOTAL LIABILITIES	13,139,855.64	3,141,316.18	1,443,740.76	38,365,214.00	63,454.05	3,356,728.54	1,233.35	4,508.26	12,658,520.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	217,363,177.05	359,023.82	289,896,771.65	302,770,683.22	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	0.00	389,341,453.30	0.00	389,341,453.30	359,991,632.39	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	0.00	8,772,494.09	52,521,487.89	0.00	0.00	61,293,981.98	45,245,168.54	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	10,819,754.28	11,463,114.57	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	17,388,153.97	1,664,986.14	636,462.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,689,602.92	19,703,512.90	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	10,327.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,327.75	10,294.97	10,041.58
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,118,026.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,118,026.52	3,834,894.01	4,025,008.13
Unrestricted	145,737,160.66	65,921,998.52	71,469,993.50	(38,366,108.29)	0.00	0.00	0.00	2,328.83	0.00	82,194.86	0.00	7,007,111.77	0.00	0.00	0.00	0.00	0.00	48,741,916.02	300,596,595.87	272,452,682.18	112,045,690.49
TOTAL NET POSITION	145,737,160.66	65,921,998.52	71,469,993.50	(38,366,108.29)	17,388,153.97	1,664,986.14	636,462.81	2,328.83	4,118,026.52	82,194.86	10,327.75	7,007,111.77	11,463,114.57	21,309,975.86	72,650,409.61	389,341,453.30					

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 06

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan 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	G	P1	L	LU	Q2	T2	N	X			
ASSETS														
Current Assets														
Cash and cash equivalents	(2,287.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,287.61)	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	0.00
Notes 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
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	0.00
Total Current Assets	(2,287.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,287.61)	0.00	0.00
Noncurrent Assets														
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	0.00	0.00	0.00	0.00
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
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	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	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	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	0.00
TOTAL ASSETS	(2,287.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,287.61)	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	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	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	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	0.00
Noncurrent Liabilities														
Government advances refundable	0.00	0.00	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	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	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	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	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	0.00
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	0.00
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	0.00
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	0.00	0.00
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	(0.00)	0.00	0.00
Loan funds	0.00	0.00	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	(2,287.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,287.61)	0.00	0.00
TOTAL NET POSITION	(2,287.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,287.61)	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 06

	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

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
 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

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 06

	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	L	LU	M	Q1	Q2	T1	T2	N	X			
ASSETS																		
Current Assets																		
Cash and cash equivalents	14,796,688.24	13,963,809.80	26,729,059.19	(0.50)	1,411,978.16	194,972.67	297,418.72	(73,710.20)	12,559.75	0.00	0.00	0.00	86,347.90	52,558.80	14,188,981.17	71,660,663.70	65,865,667.35	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	27,492,252.86	0.00	(262.63)	0.00	0.00	229,861.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,721,851.68	28,544,213.03	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 Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,476,166.10)	0.00	(16,476,166.10)	(18,370,352.72)	(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	42,288,941.10	14,448,523.96	26,728,796.56	(0.50)	1,411,978.16	424,834.12	853,922.60	163,653.40	12,559.75	0.00	0.00	0.00	86,347.90	(16,423,607.30)	14,188,981.17	84,184,930.92	76,578,735.20	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	327,072.01	840,343.61	120,723.61	17,780,051.77	0.00	0.00	19,184,324.09	12,676,817.87	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	750.00	0.00	0.00	0.00	0.00	0.00	2,306,738.74	1,039,434.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,346,923.63	4,367,532.19	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	180,330,694.79	0.00	180,330,694.79	181,282,321.90	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	750.00	0.00	0.00	0.00	0.00	0.00	2,306,738.74	1,039,434.89	116,133.09	327,072.01	840,343.61	120,723.61	17,780,051.77	180,330,694.79	0.00	202,861,942.51	198,326,671.96	201,485,155.44
TOTAL ASSETS	42,289,691.10	14,448,523.96	26,728,796.56	(0.50)	1,411,978.16	424,834.12	3,160,661.34	1,203,088.29	128,692.84	327,072.01	840,343.61	120,723.61	17,866,399.67	163,907,087.49	14,188,981.17	287,046,873.43	274,905,407.16	235,851,080.50
LIABILITIES																		
Current Liabilities																		
Accounts payable and accrued expenses	235,623.03	5,056.24	(134,297.14)	0.00	11,032.30	4,155.76	0.00	0.00	9,049.84	0.00	0.00	0.00	0.00	0.00	92,095.76	222,715.79	120,970.16	2,475,026.00
Deposits and unearned revenues	50,021.76	13,321.14	348,427.23	0.00	74,371.33	134,061.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	405,320.71	0.00	1,025,524.07	1,387,581.35	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	1,521,179.15	0.00	1,521,179.15	1,845,511.89	10,784.28
Total Current Liabilities	285,644.79	188,070.69	214,130.09	664,513.00	85,403.63	138,217.66	0.00	0.00	9,049.84	0.00	0.00	0.00	0.00	1,926,499.86	92,095.76	3,603,625.32	4,563,261.53	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	80,028,800.13	0.00	80,028,800.13	83,149,960.07	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	80,028,800.13	0.00	89,759,877.78	93,033,404.53	92,786,059.67
TOTAL LIABILITIES	2,201,802.59	405,879.01	214,130.09	6,645,132.00	85,403.63	138,217.66	1,527,989.00	0.00	97,553.37	0.00	0.00	0.00	0.00	81,955,299.99	92,095.76	93,363,503.10	97,596,666.06	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	81,951,787.50	0.00	81,951,787.50	77,978,610.86	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	16,085,877.25	0.00	0.00	16,192,232.51	11,293,290.48	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	840,343.61	0.00	0.00	0.00	0.00	840,343.61	581,248.48	809,437.95
Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,326,574.53	286,616.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,613,190.99	1,937,745.81	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	1,632,672.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,632,672.34	1,629,151.57	1,611,621.82
Unrestricted	40,087,888.51	14,042,644.95	26,514,666.47	(6,645,132.50)	0.00	0.00	0.00	1,203,088.29	0.00	327,072.01	0.00	0.00	0.00	0.00	14,096,885.41	89,627,113.14	82,801,393.79	36,245,426.13
TOTAL NET POSITION	40,087,888.51	14,042,644.95	26,514,666.47	(6,645,132.50)	1,326,574.53	286,616.46	1,632,672.34	1,203,088.29	31,139.47	327,072.01	840,343.61	120,723.61	17,866,399.67	81,951,787.50	14,096,885.41	193,683,370.33	177,308,741.10	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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 06

6P - Plymouth State University

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Z	L	LU	M	Q1	Q2	T1	T2	N	X				
ASSETS																				
Current Assets																				
Cash and cash equivalents	10,297,656.87	14,569,122.73	18,871,924.74	0.00	997,802.85	(363,720.97)	16,662.44	417,732.79	28,813.73	701.39	0.00	0.00	0.00	89,323.31	5,308,251.99	16,193,619.12	66,427,890.99	59,113,525.10	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	24,172,059.51	1,343.61	0.00	0.00	0.00	486,583.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,659,986.78	27,438,567.70	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	3,493.08	0.00	3,493.08	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	192,649.96	602,653.29	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,375,404.41)	0.00	(4,375,404.41)	(3,533,650.65)	(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	34,469,716.38	15,003,904.29	18,871,924.74	0.00	1,043,254.83	122,862.69	16,662.44	1,058,675.01	28,813.73	701.39	0.00	0.00	0.00	89,323.31	936,340.66	16,193,619.12	87,835,798.59	84,130,011.31	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	3,740,217.20	221,313.31	42,484.59	11,069,208.84	0.00	0.00	15,094,721.85	9,236,643.88	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	1,529,641.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,529,641.35	1,714,061.47	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	126,168,707.89	0.00	126,168,707.89	127,675,687.51	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	1,529,641.35	0.00	21,497.91	3,740,217.20	221,313.31	42,484.59	11,069,208.84	126,168,707.89	0.00	142,830,515.09	138,836,743.86	140,742,845.28	
TOTAL ASSETS	34,469,716.38	15,041,348.29	18,871,924.74	0.00	1,043,254.83	122,862.69	16,662.44	2,588,316.36	28,813.73	22,199.30	3,740,217.20	221,313.31	42,484.59	11,158,532.15	127,105,048.55	16,193,619.12	230,666,313.68	222,966,755.17	188,154,387.84	
LIABILITIES																				
Current Liabilities																				
Accounts payable and accrued expenses	432,195.98	600.00	(206.05)	0.00	0.00	0.00	0.00	0.00	0.00	1,516.04	0.00	0.00	0.00	0.00	0.00	0.00	434,105.97	113,671.35	2,104,348.64	
Deposits and unearned revenues	735,902.61	0.00	28,462.81	0.00	0.00	318,312.18	10,714.94	0.00	0.00	0.00	713,076.88	0.00	0.00	0.00	0.00	0.00	1,806,469.42	1,888,024.89	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	1,337,676.33	0.00	1,337,676.33	2,024,413.64	51,757.55	
Total Current Liabilities	1,188,098.59	286,174.00	28,256.76	678,594.00	0.00	318,312.18	10,714.94	0.00	0.00	1,516.04	713,076.88	0.00	0.00	0.00	1,337,676.33	0.00	4,562,419.72	4,751,732.88	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	73,833,518.30	0.00	73,833,518.30	76,497,934.12	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	73,833,518.30	0.00	84,245,000.53	86,713,012.74	86,862,716.71	
TOTAL LIABILITIES	3,627,000.26	419,462.34	28,256.76	6,785,942.00	0.00	318,312.18	10,714.94	1,708,744.00	0.00	24,716.26	713,076.88	0.00	0.00	0.00	75,171,194.63	0.00	88,807,420.25	91,464,745.62	94,189,775.79	
NET POSITION																				
Net Investment in Plant																				
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,933,853.92	0.00	51,933,853.92	48,011,890.21	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	10,362,304.17	0.00	0.00	10,386,025.22	5,487,887.32	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	1,043,254.83	(195,449.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	847,805.34	793,517.57	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	879,572.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	879,572.36	889,172.21	944,203.94	
Unrestricted	30,842,716.12	14,621,885.95	18,843,667.98	(6,785,942.00)	0.00	0.00	5,947.50	0.00	28,813.73	0.00	3,027,140.32	0.00	0.00	0.00	0.00	16,193,619.12	76,777,848.72	75,656,709.01	34,061,384.92	
TOTAL NET POSITION	30,842,716.12	14,621,885.95	18,843,667.98	(6,785,942.00)	1,043,254.83	(195,449.49)	5,947.50	879,572.36	28,813.73	(2,516.96)	3,027,140.32	221,313.31	42,484.59	11,158,532.15	51,933,853.92	16,193,619.12	141,858,893.43	131,502,009.55	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																

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 06

	Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	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	5,511,732.79	2,405,853.55	204,840.35	0.00	218,657.86	(1,090,138.70)	0.00	35,419.10	21,261.89	3,014,500.86	10,322,127.70	7,147,116.47	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	2,640,553.21	0.00	0.00	0.00	0.00	104,627.45	0.00	0.00	0.00	0.00	2,745,180.66	2,681,735.16	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	8,285,589.92	2,405,853.55	204,840.35	0.00	218,657.86	(985,511.25)	0.00	35,419.10	21,261.89	3,014,500.86	13,200,612.28	9,930,452.39	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	3,483,078.44	0.00	0.00	3,496,605.45	2,062,196.25	2,170,588.82
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,605,431.99	0.00	2,605,431.99	2,692,142.48	2,733,002.31
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	13,527.01	3,483,078.44	2,605,431.99	0.00	6,102,037.44	4,754,338.73	4,903,591.13
TOTAL ASSETS	8,285,589.92	2,405,853.55	204,840.35	0.00	218,657.86	(985,511.25)	13,527.01	3,518,497.54	2,626,693.88	3,014,500.86	19,302,649.72	14,684,791.12	14,568,883.32
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	15,243.11	0.00	0.00	0.00	0.00	1,762.50	0.00	0.00	0.00	0.00	17,005.61	9,828.12	209,827.30
Deposits and unearned revenues	(385,233.63)	0.00	0.00	0.00	70.00	(36,085.02)	0.00	0.00	0.00	0.00	(421,248.65)	(112,242.76)	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	(369,990.52)	11,896.21	0.00	59,032.00	70.00	(34,322.52)	0.00	0.00	0.00	0.00	(333,314.83)	(16,136.64)	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	107,283.27	11,896.21	0.00	590,317.00	70.00	(34,322.52)	0.00	0.00	0.00	0.00	675,243.96	943,847.70	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	2,626,693.88	0.00	2,626,693.88	2,692,142.54	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	3,414,598.54	0.00	0.00	3,414,598.54	2,052,162.81	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	218,587.86	(951,188.73)	0.00	0.00	0.00	0.00	(732,600.87)	(614,930.19)	157,886.22
Unrestricted	8,178,306.65	2,393,957.34	204,840.35	(590,317.00)	0.00	0.00	0.00	0.00	0.00	3,014,500.86	13,201,288.20	9,600,534.82	7,516,321.28
TOTAL NET POSITION	8,178,306.65	2,393,957.34	204,840.35	(590,317.00)	218,587.86	(951,188.73)	13,527.01	3,518,497.54	2,626,693.88	3,014,500.86	18,627,405.76	13,740,943.42	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 06

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	11,777,481.90	(244,033,075.41)	0.00	26,049.28	376.04	(153,025,043.89)	0.00	0.00	14,753,622.96	1,835,745.00	(368,664,844.12)	(324,339,275.50)	(274,185,404.77)
Short term investments	0.00	216,621,544.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	216,621,544.66	185,760,373.02	141,210,363.51
Accounts receivable	35,543.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,543.77	28,421.40	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	45,641,079.26	0.00	45,641,079.26	43,100,062.52	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	11,958,513.19	(27,411,530.75)	0.00	26,049.28	376.04	(153,025,043.89)	0.00	0.00	60,394,702.22	1,835,745.00	(106,221,188.91)	(95,299,931.90)	(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	221,398,059.85	10,533.02	23,211.74	0.00	0.00	221,431,804.61	201,154,056.13	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	326,414.80	0.00	326,414.80	382,133.12	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	0.00	0.00
Total Noncurrent Assets	0.00	350,000.00	0.00	0.00	0.00	221,398,059.85	10,533.02	23,211.74	326,414.80	0.00	222,108,219.41	201,886,201.18	221,035,867.27
TOTAL ASSETS	11,958,513.19	(27,061,530.75)	0.00	26,049.28	376.04	68,373,015.96	10,533.02	23,211.74	60,721,117.02	1,835,745.00	115,887,030.50	106,586,269.28	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	5,616,427.73	0.00	5,616,427.73	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	36,247,399.47	0.00	36,247,399.47	50,758,686.13	36,291,660.03
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	8,940,866.93	18.00	0.00	0.00	0.00	0.00	0.00	0.00	9.11	0.00	8,940,894.04	17,458,400.33	24,969,940.34
Deposits and unearned revenues	56,657.54	1,822.92	0.00	0.00	376.04	0.00	0.00	0.00	0.00	0.00	58,856.50	2,792.32	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	40,312,894.06	0.00	40,312,894.06	40,520,371.72	50,737,314.68
Total Current Liabilities	8,997,524.47	22,143.92	94,776.00	0.00	376.04	0.00	0.00	0.00	40,312,903.17	0.00	49,427,723.60	58,644,702.37	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	16,643,467.65	0.00	16,643,467.65	8,928,447.61	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	47,274,439.39	0.00	48,683,414.46	55,370,046.35	40,478,230.52
TOTAL LIABILITIES	9,552,888.21	22,774.25	947,757.00	0.00	376.04	0.00	0.00	0.00	87,587,342.56	0.00	98,111,138.06	114,014,748.72	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	9,381,173.93	0.00	9,381,173.93	12,774,031.16	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	26,049.28	0.00	0.00	0.00	0.00	0.00	0.00	26,049.28	24,099.87	25,020.63
Unrestricted	2,405,624.98	(27,084,305.00)	(947,757.00)	0.00	0.00	68,373,015.96	0.00	0.00	0.00	1,835,745.00	44,582,323.94	30,500,519.79	41,800,480.42
TOTAL NET POSITION	2,405,624.98	(27,084,305.00)	(947,757.00)	26,049.28	0.00	68,373,015.96	10,533.02	23,211.74	9,381,173.93	1,835,745.00	54,023,291.91	43,330,206.69	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 06

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	33,120,822.50	0.00	0.00	(5,632.01)	15,439.88	1,143,463.86	0.00	0.00	0.00	3,737,981.73	38,012,075.96	45,557,151.41	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	35,198,576.23	0.00	0.00	(5,632.01)	15,439.88	1,143,463.86	0.00	0.00	0.00	3,737,981.73	40,089,829.69	48,221,109.80	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	17,376,334.44	0.00	0.00	0.00	0.00	17,376,334.44	37,291,164.88	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	1,617,527.29	0.00	1,617,527.29	2,372,156.27	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	17,376,334.44	0.00	0.00	1,617,527.29	0.00	18,993,861.73	46,188,862.75	43,866,678.96
TOTAL ASSETS	35,198,576.23	0.00	0.00	(5,632.01)	15,439.88	18,519,798.30	0.00	0.00	1,617,527.29	3,737,981.73	59,083,691.42	94,409,972.55	100,265,040.97
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	6,261,959.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,636.84	6,266,595.91	10,231,622.53	9,844,414.03
Deposits and unearned revenues	0.00	0.00	0.00	0.00	14,490.45	0.00	0.00	0.00	0.00	0.00	14,490.45	4,115,416.48	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	10,044,156.17	0.00	0.00	0.00	14,490.45	691,000.00	0.00	0.00	0.00	4,636.84	10,754,283.46	18,242,667.26	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	17,190,735.04	0.00	0.00	0.00	14,490.45	6,026,101.00	0.00	0.00	0.00	4,636.84	23,235,963.33	30,826,211.61	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	1,617,527.29	0.00	1,617,527.29	2,372,156.27	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	(5,632.01)	0.00	0.00	0.00	0.00	0.00	0.00	(5,632.01)	2,423,274.72	0.00
Unrestricted	18,007,841.19	0.00	0.00	0.00	949.43	12,493,697.30	0.00	0.00	0.00	3,733,344.89	34,235,832.81	35,686,666.12	46,806,234.14
TOTAL NET POSITION	18,007,841.19	0.00	0.00	(5,632.01)	949.43	12,493,697.30	0.00	(0.00)	1,617,527.29	3,733,344.89	35,847,728.09	63,583,760.94	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				
ASSETS				
Current Assets				
Cash and cash equivalents	(16,620.60)	(16,620.60)	0.00	0.00
Accounts receivable	33,648.10	33,648.10	0.00	0.00
Total Current Assets	17,027.50	17,027.50	0.00	0.00
TOTAL ASSETS	17,027.50	17,027.50	0.00	0.00
LIABILITIES				
Current Liabilities				
Accounts payable and accrued expenses	0.00	0.00	0.00	0.00
Deposits and unearned revenues	17,027.50	17,027.50	0.00	0.00
Total Current Liabilities	17,027.50	17,027.50	0.00	0.00
TOTAL LIABILITIES	17,027.50	17,027.50	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 06

	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	262,487,823.63	71,671,922.48	66,427,890.99	10,322,127.70	0.00	(330,652,768.16)	(16,620.60)	80,240,376.04	102,374,163.12	77,748,894.90
Short term investments	164,167.93	0.00	20,823.98	87,234.54	0.00	216,870,213.82	0.00	217,142,440.27	187,562,793.10	141,711,955.96
Accounts receivable	96,083,079.77	27,721,851.68	24,659,986.78	2,745,180.66	0.00	35,543.77	33,648.10	151,279,290.76	158,125,731.13	22,513,162.80
Accounts receivable - State of NH appropriations	23,536.76	0.00	3,493.08	0.00	0.00	0.00	0.00	27,029.84	0.00	0.00
Pledges receivable - current portion	903,343.00	0.00	203,628.00	0.00	0.00	0.00	0.00	1,106,971.00	597,508.00	1,106,971.00
Notes receivable - current portion	3,419,364.33	793,867.48	640,942.22	0.00	0.00	0.00	0.00	4,854,174.03	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	1,974,572.09	0.00	4,039,433.06	3,982,359.00	8,824,628.75
Interfund Borrowings	(24,789,508.75)	(16,476,166.10)	(4,375,404.41)	0.00	0.00	45,641,079.26	0.00	(0.00)	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets	339,571,446.15	84,196,189.70	87,835,798.59	13,200,612.28	0.00	(66,131,359.22)	17,027.50	458,689,715.00	456,599,392.50	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	6,525,541.80	0.00
Endowment and similar investments - campuses	131,783,797.58	19,184,324.09	15,094,721.85	3,496,605.45	0.00	238,808,139.05	0.00	408,367,588.02	354,272,937.31	386,297,296.55
Endowment and similar investments - affiliated entities	154,615,472.15	6,214,372.93	0.00	0.00	(0.00)	0.00	0.00	160,829,845.08	136,459,892.45	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	13,920,933.30	3,346,923.63	1,529,641.35	0.00	0.00	350,000.00	0.00	19,147,498.28	20,541,884.61	19,066,037.48
Property and equipment, net	640,068,206.83	180,330,694.79	126,168,707.89	2,605,431.99	0.00	1,943,942.09	0.00	951,116,983.59	935,075,635.82	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
Total Noncurrent Assets	944,589,580.86	209,076,315.44	142,830,515.09	6,102,037.44	(0.00)	241,102,081.14	0.00	1,543,700,529.97	1,453,779,258.72	1,539,537,596.31
TOTAL ASSETS	1,284,161,027.01	293,272,505.14	230,666,313.68	19,302,649.72	(0.00)	174,970,721.92	17,027.50	2,002,390,244.97	1,910,378,651.22	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	5,616,427.73	0.00	5,616,427.73	5,749,209.41	5,660,688.29
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	36,247,399.47	0.00	36,247,399.47	50,758,686.13	36,291,660.03
LIABILITIES										
Current Liabilities										
Accounts payable and accrued expenses	3,374,341.11	222,715.79	434,105.97	17,005.61	0.00	15,207,489.95	0.00	19,255,658.43	31,545,700.18	55,301,279.15
Deposits and unearned revenues	4,081,498.45	1,025,524.07	1,806,469.42	(421,248.65)	0.00	73,346.95	17,027.50	6,582,617.74	11,653,229.40	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	6,234,554.38	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	5,206,136.00	5,425,053.00
Long-term debt - current portion	7,034,445.43	1,521,179.15	1,337,676.33	0.00	0.00	40,312,894.06	0.00	50,206,194.97	51,794,170.01	51,686,194.97
Total Current Liabilities	20,214,042.99	3,603,625.32	4,562,419.72	(333,314.83)	0.00	60,182,007.06	17,027.50	88,245,807.76	106,433,789.97	151,868,069.46
Noncurrent Liabilities										
Obligations under life income agree	2,458,137.72	88,503.53	23,200.22	0.00	0.00	0.00	0.00	2,569,841.47	2,400,940.82	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	32,011,019.74	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	47,109,670.00	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	210,297,731.62	80,028,800.13	73,833,518.30	0.00	0.00	16,643,467.65	0.00	380,803,517.70	392,024,478.85	390,956,792.21
Total Noncurrent Liabilities	273,582,349.17	89,759,877.78	84,245,000.53	1,008,558.79	0.00	61,165,094.33	0.00	509,760,880.60	534,752,535.13	519,880,594.28
TOTAL LIABILITIES	293,796,392.16	93,363,503.10	88,807,420.25	675,243.96	0.00	121,347,101.39	17,027.50	598,006,688.36	641,186,325.10	671,748,663.74
NET POSITION										
Net Investment in Plant	392,318,198.28	81,951,787.50	51,933,853.92	2,626,693.88	(0.00)	10,998,701.22	0.00	539,829,234.80	506,785,676.80	549,124,350.96
Restricted Nonexpendable										
Historical gift value of endowment - campuses	61,331,346.48	16,192,232.51	10,386,025.22	3,414,598.54	0.00	(605,112.18)	0.00	90,719,090.57	88,142,229.39	87,811,163.63
Historical gift value of endowment - affiliated entities	121,017,727.87	3,664,709.60	0.00	0.00	0.00	0.00	0.00	124,682,437.47	117,598,725.72	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	840,343.61	221,313.31	13,527.01	0.00	10,533.02	0.00	12,587,969.33	11,648,959.73	12,557,063.67
Grants, gifts and contracts	19,974,081.93	1,613,190.99	847,805.34	(732,600.87)	0.00	20,417.27	(0.00)	21,722,894.66	24,476,879.92	24,750,000.22
Life income and annuity funds	10,327.75	31,139.47	(2,516.96)	0.00	0.00	0.00	0.00	38,950.26	53,397.61	38,664.09
Loan funds	4,118,026.52	1,632,672.34	879,572.36	0.00	0.00	0.00	0.00	6,630,271.22	6,353,217.79	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	17,298,344.11	0.00	0.00	0.00	(0.00)	0.00	0.00	17,298,344.11	6,431,426.47	16,651,701.15
Unrestricted	309,660,952.36	89,638,371.92	76,777,848.72	13,201,288.20	0.00	78,818,156.75	0.00	568,096,617.95	516,246,548.37	282,237,929.66
TOTAL NET POSITION	990,364,634.85	199,909,002.04	141,858,893.43	18,627,405.76	0.00	89,871,020.00	(0.00)	1,440,630,956.08	1,319,951,012.25	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
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	0.00	(0.00)	0.00	(0.00)	0.00	0.00	(0.00)	(0.00)	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 06

	UNH - Durham	UNH School of Law	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	251,771,910.42	(2,287.61)	4,622,030.79	0.00	0.00	6,096,170.03	0.00	71,660,663.70	11,258.78	66,427,890.99	10,322,127.70	0.00	0.00	(368,664,844.12)	38,012,075.96	(16,620.60)	80,240,376.04	102,374,163.12	77,748,894.90	
Short term investments	161,661.77	0.00	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	216,621,544.66	248,669.16	0.00	217,142,440.27	187,562,793.10	141,711,955.96	
Accounts receivable	96,082,124.83	0.00	89.25	0.00	0.00	865.69	0.00	27,721,851.68	0.00	24,659,986.78	2,745,180.66	0.00	0.00	35,543.77	0.00	33,648.10	151,279,290.76	158,125,731.13	22,513,162.80	
Accounts receivable - State of NH appropriations	23,536.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,493.08	0.00	0.00	0.00	0.00	0.00	0.00	27,029.84	0.00	0.00	
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	903,343.00	0.00	0.00	0.00	203,628.00	0.00	0.00	0.00	0.00	0.00	0.00	1,106,971.00	597,508.00	1,106,971.00	
Notes receivable - current portion	3,419,364.33	0.00	0.00	0.00	0.00	0.00	0.00	793,867.48	0.00	640,942.22	0.00	0.00	0.00	0.00	0.00	0.00	4,854,174.03	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	0.00	484,714.16	0.00	254,437.95	46,069.38	0.00	0.00	145,487.52	1,829,084.57	0.00	4,039,433.06	3,982,359.00	8,824,628.75	
Interfund Borrowings	(24,789,508.75)	0.00	0.00	0.00	0.00	0.00	0.00	(16,476,166.10)	0.00	(4,375,404.41)	0.00	0.00	0.00	45,641,079.26	0.00	0.00	(0.00)	0.00	0.00	
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Current Assets	327,948,728.84	(2,287.61)	4,622,120.04	0.00	0.00	7,002,884.88	0.00	84,184,930.92	11,258.78	87,835,798.59	13,200,612.28	0.00	0.00	(106,221,188.91)	40,089,829.69	17,027.50	458,689,715.00	456,599,392.50	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	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	6,525,541.60	0.00	
Endowment and similar investments - campuses	130,116,067.53	0.00	1,667,730.05	0.00	0.00	0.00	0.00	19,184,324.09	0.00	15,094,721.85	3,496,605.45	0.00	0.00	221,431,804.61	17,376,334.44	0.00	408,367,588.02	354,272,937.31	386,297,296.55	
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	154,615,472.15	0.00	0.00	6,214,372.93	0.00	0.00	1,500,145.81	(1,500,145.81)	0.00	0.00	0.00	160,829,845.08	136,459,892.45	159,120,718.73	
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	4,201,171.00	0.00	0.00	0.00	37,444.00	0.00	0.00	0.00	0.00	0.00	0.00	4,238,615.00	903,355.00	4,238,615.00	
Notes receivable	13,920,933.30	0.00	0.00	0.00	0.00	0.00	0.00	3,346,923.63	0.00	1,529,641.35	0.00	0.00	0.00	350,000.00	0.00	0.00	19,147,498.28	20,541,884.61	19,066,037.48	
Property and equipment, net	637,090,548.38	0.00	2,977,658.45	0.00	0.00	0.00	0.00	180,330,694.79	0.00	126,168,707.89	2,605,431.99	0.00	0.00	326,414.80	1,617,527.29	0.00	951,116,983.59	935,075,635.82	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	
Total Noncurrent Assets	781,127,549.21	0.00	4,645,388.50	0.00	0.00	158,816,643.15	0.00	202,861,942.51	6,214,372.93	142,830,515.09	6,102,037.44	1,500,145.81	(1,500,145.81)	222,108,219.41	18,993,861.73	0.00	1,543,700,529.97	1,453,779,258.72	1,539,537,596.31	
TOTAL ASSETS	1,109,076,278.05	(2,287.61)	9,267,508.54	0.00	0.00	165,819,528.03	0.00	287,046,873.43	6,225,631.71	230,666,313.68	19,302,649.72	1,500,145.81	(1,500,145.81)	115,887,030.50	59,083,691.42	17,027.50	2,002,390,244.97	1,910,378,651.22	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	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	5,616,427.73	0.00	0.00	5,616,427.73	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	0.00	36,247,399.47	0.00	0.00	36,247,399.47	50,758,686.13	36,291,660.03	
LIABILITIES																				
Current Liabilities																				
Accounts payable and accrued expenses	3,188,540.88	0.00	310.74	0.00	0.00	185,489.49	0.00	222,715.79	0.00	434,105.97	17,005.61	1,390.19	(1,390.19)	8,940,894.04	6,266,595.91	0.00	19,255,658.43	31,545,700.18	55,301,279.15	
Deposits and unearned revenues	3,945,976.73	0.00	(48,460.71)	0.00	0.00	183,982.43	0.00	1,025,524.07	0.00	1,806,469.42	(421,248.65)	0.00	0.00	58,856.50	14,490.45	17,027.50	6,582,617.74	11,653,229.40	32,679,258.72	
Accrued employee benefits - current portion	1,795,620.00	0.00	0.00	0.00	0.00	169,693.31	0.00	305,574.00	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	6,234,554.38	6,776,283.62	
Postretirement medical benefits-current portion	3,845,818.00	0.00	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	5,206,136.00	5,425,053.00	
Long-term debt - current portion	7,034,445.43	0.00	0.00	0.00	0.00	0.00	0.00	1,521,179.15	0.00	1,337,676.33	0.00	0.00	0.00	40,312,894.06	0.00	0.00	50,206,194.97	51,794,170.01	51,686,194.97	
Total Current Liabilities	19,810,401.04	0.00	34,170.03	0.00	0.00	369,471.92	0.00	3,603,625.32	0.00	4,562,419.72	(333,314.83)	1,390.19	(1,390.19)	49,427,723.60	10,754,283.46	17,027.50	88,245,807.76	106,433,789.97	151,868,069.46	
Noncurrent Liabilities																				
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	2,458,137.72	0.00	88,503.53	0.00	23,200.22	0.00	2,340.85	(2,340.85)	0.00	0.00	0.00	2,569,841.47	2,400,940.82	2,486,280.64	
Government advances refundable	12,658,520.00	0.00	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	0.00	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	32,011,019.74	30,831,374.69	
Postretirement medical benefits	34,764,821.00	0.00	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	47,109,670.00	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	30,630,971.74	0.00	0.00	30,630,971.74	45,009,476.72	30,630,971.74	
Long-term debt	210,297,731.62	0.00	0.00	0.00	0.00	0.00	0.00	80,028,800.13	0.00	73,833,518.30	0.00	0.00	0.00	16,643,467.65	0.00	0.00	380,803,517.70	392,024,478.85	390,956,792.21	
Total Noncurrent Liabilities	270,086,370.61	0.00	1,037,840.84	0.00	0.00	2,458,137.72	0.00	89,759,877.78	0.00	84,245,000.53	1,008,558.79	2,340.85	(2,340.85)	48,683,414.46	12,481,679.87	0.00	509,760,880.60	534,752,535.13	519,880,594.28	
TOTAL LIABILITIES	289,896,771.65	0.00	1,072,010.87	0.00	0.00	2,827,609.64	0.00	93,363,503.10	0.00	88,807,420.25	675,243.96	3,731.04	(3,731.04)	98,111,138.06	23,235,963.33	17,027.50	598,006,688.36	641,186,325.10	671,748,663.74	
NET POSITION																				
Net investment in Plant	389,341,453.30	0.00	2,976,744.98	0.00	0.00	0.00	0.00	81,951,787.50	0.00	51,933,853.92	2,626,693.88	(0.00)	0.00	9,381,173.93	1,617,527.29	0.00	539,829,234.80	506,785,676.80	549,124,350.96	
Restricted Nonexpendable																				
Historical gift value of endowment - campuses	61,293,981.98	0.00	37,364.50	0.00	0.00	0.00	0.00	16,192,232.51	0.00	10,386,025.22	3,414,598.54	0.00	0.00	11,503.74	(616,615.92)	0.00	90,719,090.57	88,142,229.39	87,811,163.63	
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	121,017,727.87	0.00	0.00	3,664,709.60	0.00	0.00	42,348.11	(42,348.11)	0.00	0.00	0.00	124,682,437.47	117,598,725.72	122,064,227.06	
Restricted Expendable																				
Campuses																				
Accumulated net gains on endowment	32,666,403.49	0.00	19,317																	