

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 08

		2014	2013	
		Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>				
<b>Current Assets</b>				
	Cash and cash equivalents	78,046,797.61	90,141,400.34	80,119,643.21
	Short term investments	279,602,208.49	256,024,514.68	141,711,955.96
	Accounts receivable	31,160,889.69	30,291,582.35	22,587,822.19
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00
	Pledges receivable - current portion	1,106,971.00	597,508.00	1,106,971.00
	Notes receivable - current portion	4,696,713.53	3,782,838.15	4,697,413.53
	Prepaid expenses and other current assets	4,159,037.43	4,263,247.41	8,860,472.72
	Interfund Borrowings	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00
	<b>Total Current Assets</b>	<b>398,772,617.75</b>	<b>385,101,090.93</b>	<b>259,084,278.61</b>
<b>Noncurrent Assets</b>				
	Debt proceeds held by others	0.00	11.93	0.00
	Long-term operating investments	0.00	6,988,283.19	0.00
	Endowment and similar investments - campuses	425,642,615.25	393,864,183.14	412,177,187.32
	Endowment and similar investments - affiliated entities	174,662,695.63	144,050,946.77	159,120,718.73
	Pledges Receivable	5,476,009.58	1,526,256.76	5,380,219.10
	Notes receivable	21,739,250.10	23,159,351.25	20,547,260.26
	Property and equipment, net	953,072,325.59	942,329,388.81	984,265,690.70
	Other assets	183,037.50	183,037.50	183,037.50
	<b>Total Noncurrent Assets</b>	<b>1,580,775,933.65</b>	<b>1,512,101,459.35</b>	<b>1,581,674,113.61</b>
	<b>TOTAL ASSETS</b>	<b>1,979,548,551.40</b>	<b>1,897,202,550.28</b>	<b>1,840,758,392.22</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
	Accum change in derivative value	30,630,971.74	45,009,476.72	30,630,971.74
	Acctg loss on debt refunding, net	5,601,674.21	5,749,209.41	5,660,688.29
	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,232,645.95</b>	<b>50,758,686.13</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
	Accounts payable and accrued expenses	30,482,176.90	31,601,546.18	57,208,902.10
	Deposits and unearned revenues	13,491,872.05	20,989,930.53	32,989,389.36
	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	51,650,868.13	51,686,194.97
	<b>Total Current Liabilities</b>	<b>106,381,580.54</b>	<b>115,683,035.22</b>	<b>154,085,823.05</b>
<b>Noncurrent Liabilities</b>				
	Obligations under life income agree	2,563,475.20	2,348,582.54	2,486,280.64
	Government advances refundable	16,545,236.00	16,846,932.00	16,545,236.00
	Accrued employee benefits	30,858,035.93	32,073,167.54	30,908,035.93
	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	380,548,093.83	403,815,732.36	402,779,671.63
	<b>Total Noncurrent Liabilities</b>	<b>510,225,734.70</b>	<b>547,203,561.16</b>	<b>532,430,117.94</b>
	<b>TOTAL LIABILITIES</b>	<b>616,607,315.24</b>	<b>662,886,596.38</b>	<b>686,515,940.99</b>
<b>NET POSITION</b>				
<b>Net Investment in Plant</b>		533,250,226.00	505,439,987.10	551,010,356.02
<b>Restricted Nonexpendable</b>				
	Historical gift value of endowment - campuses	92,546,007.39	91,165,702.32	87,933,254.59
	Historical gift value of endowment - affiliated entities	136,866,817.18	123,468,396.91	122,064,227.06
<b>Restricted Expendable</b>				
<b>Campuses</b>				
	Accumulated net gains on endowment	39,661,063.04	32,105,951.27	39,661,063.04
	Market value of funds functioning as endowment	34,801,803.20	31,010,964.91	33,847,006.03
	Grants, gifts and contracts	26,960,969.14	29,040,143.65	26,795,175.14
	Life income and annuity funds	38,950.26	56,208.44	38,664.09
	Loan funds	7,310,309.26	7,133,981.02	7,371,942.13
<b>Affiliated Entities</b>				
	Accumulated net gains on endowment	22,997,319.81	13,515,500.54	22,997,319.81
	Other - affiliated entities	19,473,867.86	6,650,767.83	16,651,701.15
<b>Unrestricted</b>		485,266,548.97	444,642,431.04	282,163,402.20
	<b>TOTAL NET POSITION</b>	<b>1,399,173,882.11</b>	<b>1,284,230,035.03</b>	<b>1,190,534,111.26</b>

Not Coded to Attribute

	2014	2013	Final Balance
	Year to Date Balance	Year to Date Balance	
	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>844,605.00</b>	<b>(0.00)</b>

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	2014	2013	Final Balance
	Year to Date Balance	Year to Date Balance	
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	357,649,006.10	346,165,915.02	221,831,599.17
Accounts receivable	31,160,889.69	30,291,582.35	22,587,822.19
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	1,106,971.00	597,508.00	1,106,971.00
Notes receivable - current portion	4,696,713.53	3,782,838.15	4,697,413.53
Prepaid expenses and other current assets	4,159,037.43	4,263,247.41	8,860,472.72
<b>Total Current Assets</b>	<b>398,772,617.75</b>	<b>385,101,090.93</b>	<b>259,084,278.61</b>
Noncurrent Assets			
Debt proceeds held by others for construction purposes	0.00	11.93	0.00
Long Term Investments	0.00	6,988,283.19	0.00
Endowment and similar investments - campuses	425,642,615.25	393,864,183.14	412,177,187.32
Endowment and similar investments - affiliated entities	174,662,695.63	144,050,946.77	159,120,718.73
Pledges Receivable	5,476,009.58	1,526,256.76	5,380,219.10
Notes receivable	21,739,250.10	23,159,351.25	20,547,260.26
Property and equipment, net	953,072,325.59	942,329,388.81	984,265,690.70
Other assets	183,037.50	183,037.50	183,037.50
<b>Total Noncurrent Assets</b>	<b>1,580,775,933.65</b>	<b>1,512,101,459.35</b>	<b>1,581,674,113.61</b>
<b>TOTAL ASSETS</b>	<b>1,979,548,551.40</b>	<b>1,897,202,550.28</b>	<b>1,840,758,392.22</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	30,630,971.74	45,009,476.72	30,630,971.74
Acctg loss on debt refunding, net	5,601,674.21	5,749,209.41	5,660,688.29
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,232,645.95</b>	<b>50,758,686.13</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	30,482,176.90	31,601,546.18	57,208,902.10
Deposits and unearned revenues	13,491,872.05	20,989,930.53	32,989,389.36
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	51,650,868.13	51,686,194.97
<b>Total Current Liabilities</b>	<b>106,381,580.54</b>	<b>115,683,035.22</b>	<b>154,085,823.05</b>
Noncurrent Liabilities			
Obligations under life income agree	2,563,475.20	2,348,582.54	2,486,280.64
Government advances refundable	16,545,236.00	16,846,932.00	16,545,236.00
Accrued employee benefits	30,858,035.93	32,073,167.54	30,908,035.93
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	380,548,093.83	403,815,732.36	402,779,671.63
<b>Total Noncurrent Liabilities</b>	<b>510,225,734.70</b>	<b>547,203,561.16</b>	<b>532,430,117.94</b>
<b>TOTAL LIABILITIES</b>	<b>616,607,315.24</b>	<b>662,886,596.38</b>	<b>686,515,940.99</b>
<b>NET POSITION</b>			
Net Investment in Plant	533,250,226.00	505,439,987.10	551,010,356.02
Restricted -			
Nonexpendable	229,412,824.57	214,634,099.23	209,997,481.65
Expendable	151,244,282.57	119,513,517.66	147,362,871.39
Unrestricted	485,266,548.97	444,642,431.04	282,163,402.20
<b>TOTAL NET POSITION</b>	<b>1,399,173,882.11</b>	<b>1,284,230,035.03</b>	<b>1,190,534,111.26</b>
Not Coded to Attribute			
	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>844,605.00</b>	<b>(0.00)</b>



	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	78,046,797.61	90,141,400.34	80,119,643.21
Short term investments	279,602,208.49	256,024,514.68	141,711,955.96
Accounts receivable	31,160,889.69	30,291,582.35	22,587,822.19
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	1,106,971.00	597,508.00	1,106,971.00
Notes receivable - current portion	4,696,713.53	3,782,838.15	4,697,413.53
Prepaid expenses and other current assets	4,159,037.43	4,263,247.41	8,860,472.72
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>398,772,617.75</b>	<b>385,101,090.93</b>	<b>259,084,278.61</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	0.00	11.93	0.00
Long-term operating investments	0.00	6,988,283.19	0.00
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Notes receivable	21,739,250.10	23,159,351.25	20,547,260.26
Property and equipment, net	953,072,325.59	942,329,388.81	984,265,690.70
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<b>Total Noncurrent Assets</b>	<b>1,580,775,933.65</b>	<b>1,512,101,459.35</b>	<b>1,581,674,113.61</b>
<b>TOTAL ASSETS</b>	<b>1,979,548,551.40</b>	<b>1,897,202,550.28</b>	<b>1,840,758,392.22</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
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<b>TOTAL DEFERRED OUTFLOWS</b>	<b>36,232,645.95</b>	<b>50,758,686.13</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	30,482,176.90	31,601,546.18	57,208,902.10
Deposits and unearned revenues	13,491,872.05	20,989,930.53	32,989,389.36
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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	51,650,868.13	51,686,194.97
<b>Total Current Liabilities</b>	<b>106,381,580.54</b>	<b>115,683,035.22</b>	<b>154,085,823.05</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,563,475.20	2,348,582.54	2,486,280.64
Government advances refundable	16,545,236.00	16,846,932.00	16,545,236.00
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Long-term debt	380,548,093.83	403,815,732.36	402,779,671.63
<b>Total Noncurrent Liabilities</b>	<b>510,225,734.70</b>	<b>547,203,561.16</b>	<b>532,430,117.94</b>
<b>TOTAL LIABILITIES</b>	<b>616,607,315.24</b>	<b>662,886,596.38</b>	<b>686,515,940.99</b>
<b>NET POSITION</b>			
<b>Net Investment in Plant</b>	533,250,226.00	505,439,987.10	551,010,356.02
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	92,546,007.39	91,165,702.32	87,933,254.59
Historical gift value of endowment - affiliated entities	136,866,817.18	123,468,396.91	122,064,227.06
<b>Restricted Expendable</b>			
Campuses			
Accumulated net gains on endowment	39,661,063.04	32,105,951.27	39,661,063.04
Market value of funds functioning as endowment	34,801,803.20	31,010,964.91	33,847,006.03
Grants, gifts and contracts	26,960,969.14	29,040,143.65	26,795,175.14
Life income and annuity funds	38,950.26	56,208.44	38,664.09
Loan funds	7,310,309.26	7,133,981.02	7,371,942.13
Affiliated Entities			
Accumulated net gains on endowment	22,997,319.81	13,515,500.54	22,997,319.81
Other - affiliated entities	19,473,867.86	6,650,767.83	16,651,701.15
<b>Unrestricted</b>	485,266,548.97	444,642,431.04	282,163,402.20
<b>TOTAL NET POSITION</b>	<b>1,399,173,882.11</b>	<b>1,284,230,035.03</b>	<b>1,190,534,111.26</b>
<b>Not Coded to Attribute</b>	0.00	0.00	0.00

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 08

	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	Plant Funds	Funds Not Coded to Fund Group
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	D	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	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>(Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
(Assets - Liabilities) - Net Position	(0.00)	844,605.00	(0.00)



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	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	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	D	N	X			
<b>ASSETS</b>															
<b>Current Assets</b>															
Cash and cash equivalents	(5,801,505.38)	13,383,733.64	(57,547.05)	508,511.36	5,354,220.92	93,711.93	73,869.57	0.00	0.00	(3,512.61)	(11,494,873.70)	58,828.00	2,115,436.68	3,254,375.25	1,680,111.82
Accounts receivable	4,680,608.99	13,275.00	15,600.00	(65,000.00)	(4,314,455.62)	(108,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	221,528.37	327,172.86	74,659.39
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	(113,000.00)	(44,460.50)	0.00	0.00	0.00	0.00	0.00	(157,460.50)	(174,000.00)	(157,460.50)
Prepaid expenses and other current assets	7,900.00	0.00	23,037.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,937.86	124,162.30	35,843.97
<b>Total Current Assets</b>	<b>(1,112,996.39)</b>	<b>13,397,008.64</b>	<b>(18,909.19)</b>	<b>443,511.36</b>	<b>1,039,765.30</b>	<b>(127,788.07)</b>	<b>29,409.07</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,512.61)</b>	<b>(11,494,873.70)</b>	<b>58,828.00</b>	<b>2,210,442.41</b>	<b>3,531,710.41</b>	<b>1,633,154.68</b>
<b>Noncurrent Assets</b>															
Endowment and similar investments - campuses	0.00	(10,588,751.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,588,751.85)	1,119,138.08	2,340,409.52
Pledges Receivable	74,729.73	0.00	0.00	374,651.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	449,381.25	382,553.09	314,416.97
Notes receivable	0.00	0.00	0.00	51,707.50	7,869.00	1,419,281.65	159,615.03	0.00	0.00	0.00	0.00	0.00	1,638,473.18	1,528,627.05	1,481,222.78
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,189,118.44	0.00	13,189,118.44	14,361,520.84	13,450,762.15
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	183,037.50	0.00	183,037.50	183,037.50	183,037.50
<b>Total Noncurrent Assets</b>	<b>74,729.73</b>	<b>(10,588,751.85)</b>	<b>0.00</b>	<b>426,359.02</b>	<b>7,869.00</b>	<b>1,419,281.65</b>	<b>159,615.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,372,155.94</b>	<b>0.00</b>	<b>4,871,258.52</b>	<b>17,574,876.56</b>	<b>17,769,848.92</b>
<b>TOTAL ASSETS</b>	<b>(1,038,266.66)</b>	<b>2,808,256.79</b>	<b>(18,909.19)</b>	<b>869,870.38</b>	<b>1,047,634.30</b>	<b>1,291,493.58</b>	<b>189,024.10</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,512.61)</b>	<b>1,877,282.24</b>	<b>58,828.00</b>	<b>7,081,700.93</b>	<b>21,106,586.97</b>	<b>19,403,003.60</b>
<b>LIABILITIES</b>															
<b>Current Liabilities</b>															
Accounts payable and accrued expenses	87,693.57	969,839.67	2,076.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,059,610.18	2,054,573.04	1,895,588.54
Deposits and unearned revenues	(21,172.00)	79,172.99	7,588.26	0.00	(14,907.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,682.03	385,264.80	310,130.64
Long-term debt - current portion	(237,603.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	237,603.00	0.00	0.00	0.00	0.00
<b>Total Current Liabilities</b>	<b>(171,081.43)</b>	<b>1,049,012.66</b>	<b>9,665.20</b>	<b>0.00</b>	<b>(14,907.22)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>237,603.00</b>	<b>0.00</b>	<b>1,110,292.21</b>	<b>2,439,837.84</b>	<b>2,205,719.18</b>
<b>Noncurrent Liabilities</b>															
Government advances refundable	0.00	0.00	0.00	0.00	0.00	649,983.00	0.00	0.00	0.00	0.00	0.00	0.00	649,983.00	649,983.00	649,983.00
Accrued employee benefits	0.00	76,661.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,661.24	62,147.80	76,661.24
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,860.09	0.00	17,860.09	12,055,049.31	11,822,879.42
<b>Total Noncurrent Liabilities</b>	<b>0.00</b>	<b>76,661.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>649,983.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,860.09</b>	<b>0.00</b>	<b>744,504.33</b>	<b>12,767,180.11</b>	<b>12,549,523.66</b>
<b>TOTAL LIABILITIES</b>	<b>(171,081.43)</b>	<b>1,125,673.90</b>	<b>9,665.20</b>	<b>0.00</b>	<b>(14,907.22)</b>	<b>649,983.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>255,463.09</b>	<b>0.00</b>	<b>1,854,796.54</b>	<b>15,207,017.95</b>	<b>14,755,242.84</b>
<b>NET POSITION</b>															
<b>Net Investment in Plant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,621,819.15</b>	<b>0.00</b>	<b>1,621,819.15</b>	<b>2,005,237.03</b>	<b>1,886,005.06</b>
<b>Restricted Nonexpendable</b>															
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,250.00	0.00	0.00	0.00	2,250.00	2,250.00	2,250.00
<b>Restricted Expendable</b>															
<b>Campuses</b>															
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,250.00)	0.00	0.00	0.00	(2,250.00)	(2,250.00)	(2,250.00)
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	0.00
Grants, gifts and contracts	0.00	0.00	0.00	869,870.38	1,062,541.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,932,411.90	791,670.00	2,045,174.92
Loan funds	0.00	0.00	0.00	0.00	0.00	641,510.58	0.00	0.00	0.00	0.00	0.00	0.00	641,510.58	758,946.18	791,108.24
<b>Unrestricted</b>	<b>(867,185.23)</b>	<b>1,682,582.89</b>	<b>(28,574.39)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>189,024.10</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,512.61)</b>	<b>0.00</b>	<b>58,828.00</b>	<b>1,031,162.76</b>	<b>1,499,110.81</b>	<b>(74,527.46)</b>
<b>TOTAL NET POSITION</b>	<b>(867,185.23)</b>	<b>1,682,582.89</b>	<b>(28,574.39)</b>	<b>869,870.38</b>	<b>1,062,541.52</b>	<b>641,510.58</b>	<b>189,024.10</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,512.61)</b>	<b>1,621,819.15</b>	<b>58,828.00</b>	<b>5,226,904.39</b>	<b>5,054,964.02</b>	<b>4,647,760.76</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>844,605.00</b>	<b>0.00</b>



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 08

	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			
<b>ASSETS</b>													
<b>Current Assets</b>													
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
<b>Total Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Noncurrent Assets</b>													
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
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
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
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Noncurrent Liabilities</b>													
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
<b>Total Noncurrent Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>													
<b>Net Investment in Plant</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Restricted Nonexpendable</b>													
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
<b>Restricted Expendable</b>													
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
<b>Unrestricted</b>													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Not Coded to Attribute</b>													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>

4C - UNH Foundation Capital Offset

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

G

**ASSETS**

**Current Assets**

Cash and cash equivalents	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**NET POSITION**

**Restricted Expendable**

Affiliated Entities

Other - affiliated entities	0.00	0.00	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



4L - UNH Foundation - UNH School of Law

	Endowment and Similar Funds	Endowment and Similar Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	Q2	T2			
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and cash equivalents	911,136.22	47,765.62	958,901.84	(667,202.70)	690,636.49
Accounts receivable	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>911,136.22</b>	<b>47,765.62</b>	<b>958,901.84</b>	<b>(667,202.70)</b>	<b>690,636.49</b>
<b>Noncurrent Assets</b>					
Endowment and similar investments - campuses	20,579,976.46	3,806,938.79	24,386,915.25	22,917,198.29	23,539,481.25
Pledges Receivable	722,501.19	65,512.14	788,013.33	240,348.67	827,187.13
<b>Total Noncurrent Assets</b>	<b>21,302,477.65</b>	<b>3,872,450.93</b>	<b>25,174,928.58</b>	<b>23,157,546.96</b>	<b>24,366,668.38</b>
<b>TOTAL ASSETS</b>	<b>22,213,613.87</b>	<b>3,920,216.55</b>	<b>26,133,830.42</b>	<b>22,490,344.26</b>	<b>25,057,304.87</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Accounts payable and accrued expenses	(120.00)	0.00	(120.00)	0.00	12,034.41
<b>Total Current Liabilities</b>	<b>(120.00)</b>	<b>0.00</b>	<b>(120.00)</b>	<b>0.00</b>	<b>12,034.41</b>
<b>TOTAL LIABILITIES</b>	<b>(120.00)</b>	<b>0.00</b>	<b>(120.00)</b>	<b>0.00</b>	<b>12,034.41</b>
<b>NET POSITION</b>					
<b>Restricted Nonexpendable</b>					
Historical gift value of endowment - campuses	0.00	284,729.41	284,729.41	53,821.50	119,840.96
<b>Restricted Expendable</b>					
Campuses					
Accumulated net gains on endowment	0.00	3,635,487.14	3,635,487.14	3,409,751.36	3,635,487.14
Market value of funds functioning as endowment	22,213,733.87	0.00	22,213,733.87	19,026,771.40	21,289,942.36
<b>TOTAL NET POSITION</b>	<b>22,213,733.87</b>	<b>3,920,216.55</b>	<b>26,133,950.42</b>	<b>22,490,344.26</b>	<b>25,045,270.46</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	(7,531.24)	(7,531.24)	0.00	0.00
<b>Total Current Assets</b>	<b>(7,531.24)</b>	<b>(7,531.24)</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>(7,531.24)</b>	<b>(7,531.24)</b>	<b>0.00</b>	<b>0.00</b>

**NET POSITION**

**Restricted Expendable**

Campuses

Grants, gifts and contracts	(7,531.24)	(7,531.24)	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>(7,531.24)</b>	<b>(7,531.24)</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>









8N - New Hampshire Public Television (NHPTV)

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	D	W	G	P1	Z	M	Q1	T2	N	X			
<b>ASSETS</b>													
<b>Current Assets</b>													
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
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
<b>Total Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Noncurrent Assets</b>													
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	1,500,107.52	0.00	0.00	0.00	0.00	0.00	1,500,107.52	1,453,141.48	1,497,398.42
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500,107.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500,107.52</b>	<b>1,453,141.48</b>	<b>1,497,398.42</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500,107.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500,107.52</b>	<b>1,453,141.48</b>	<b>1,497,398.42</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	0.00	0.00	0.00	0.00	1,390.19	0.00	0.00	0.00	0.00	0.00	1,390.19	1,352.07	1,390.19
Deposits and unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued employee benefits - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,390.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,390.19</b>	<b>1,352.07</b>	<b>1,390.19</b>
<b>Noncurrent Liabilities</b>													
Obligations under life income agree	0.00	0.00	0.00	0.00	2,340.85	0.00	0.00	0.00	0.00	0.00	2,340.85	3,731.04	2,340.85
Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
<b>Total Noncurrent Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,340.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,340.85</b>	<b>3,731.04</b>	<b>2,340.85</b>
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,731.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,731.04</b>	<b>5,083.11</b>	<b>3,731.04</b>
<b>NET POSITION</b>													
<b>Net Investment in Plant</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	(0.00)	(0.00)	0.00
<b>Restricted Nonexpendable</b>													
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,348.11	0.00	0.00	42,348.11	0.00	42,348.11
<b>Restricted Expendable</b>													
Affiliated Entities													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(42,348.11)	0.00	0.00	(42,348.11)	0.00	(42,348.11)
Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00
<b>Unrestricted</b>													
	0.00	0.00	0.00	0.00	1,496,376.48	0.00	0.00	0.00	0.00	0.00	1,496,376.48	1,448,058.37	1,493,667.38
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,496,376.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>1,496,376.48</b>	<b>1,448,058.37</b>	<b>1,493,667.38</b>
<b>Not Coded to Attribute</b>													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 08

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			
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	13,640,550.23	(304,619,610.18)	0.00	26,345.46	376.04	(154,105,973.44)	0.00	0.00	20,755,325.88	2,335,745.00	(421,967,241.01)	(400,078,327.12)	(274,185,404.77)
Short term investments	0.00	279,081,028.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	279,081,028.50	254,976,387.52	141,210,363.51
Accounts receivable	24,737.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,737.59	21,097.31	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	295,974.18	373,198.22
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,639,024.66	0.00	44,639,024.66	42,136,976.70	45,062,127.56
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>13,810,775.34</b>	<b>(25,538,581.68)</b>	<b>0.00</b>	<b>26,345.46</b>	<b>376.04</b>	<b>(154,105,973.44)</b>	<b>0.00</b>	<b>0.00</b>	<b>65,394,350.54</b>	<b>2,335,745.00</b>	<b>(98,076,962.74)</b>	<b>(102,647,891.41)</b>	<b>(87,227,309.02)</b>
<b>Noncurrent Assets</b>													
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	222,495,738.64	10,533.02	23,211.74	0.00	0.00	222,529,483.40	210,993,508.08	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	311,218.81	0.00	311,218.81	372,002.46	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
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>350,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>222,495,738.64</b>	<b>10,533.02</b>	<b>23,211.74</b>	<b>311,218.81</b>	<b>0.00</b>	<b>223,190,702.21</b>	<b>211,715,522.47</b>	<b>221,035,867.27</b>
<b>TOTAL ASSETS</b>	<b>13,810,775.34</b>	<b>(25,188,581.68)</b>	<b>0.00</b>	<b>26,345.46</b>	<b>376.04</b>	<b>68,389,765.20</b>	<b>10,533.02</b>	<b>23,211.74</b>	<b>65,705,569.35</b>	<b>2,335,745.00</b>	<b>125,113,739.47</b>	<b>109,067,631.06</b>	<b>133,808,558.25</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>													
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	5,601,674.21	0.00	5,601,674.21	5,749,209.41	5,660,688.29
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,232,645.95</b>	<b>0.00</b>	<b>36,232,645.95</b>	<b>50,758,686.13</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	12,213,222.16	45.00	0.00	0.00	0.00	0.00	0.00	0.00	2,684,297.07	0.00	14,897,564.23	11,012,375.56	24,969,940.34
Deposits and unearned revenues	0.00	19,608.80	0.00	0.00	376.04	0.00	0.00	0.00	0.00	0.00	19,984.84	(9,266.06)	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	43,294,367.62	0.00	43,294,367.62	42,863,585.58	50,737,314.68
<b>Total Current Liabilities</b>	<b>12,213,222.16</b>	<b>39,956.80</b>	<b>94,776.00</b>	<b>0.00</b>	<b>376.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,978,664.69</b>	<b>0.00</b>	<b>58,326,995.69</b>	<b>54,529,833.08</b>	<b>75,822,709.99</b>
<b>Noncurrent Liabilities</b>													
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	16,602,248.53	0.00	16,602,248.53	8,887,228.49	8,438,283.71
<b>Total Noncurrent Liabilities</b>	<b>555,363.74</b>	<b>630.33</b>	<b>852,981.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>47,233,220.27</b>	<b>0.00</b>	<b>48,642,195.34</b>	<b>55,328,827.23</b>	<b>40,478,230.52</b>
<b>TOTAL LIABILITIES</b>	<b>12,768,585.90</b>	<b>40,587.13</b>	<b>947,757.00</b>	<b>0.00</b>	<b>376.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>93,211,884.96</b>	<b>0.00</b>	<b>106,969,191.03</b>	<b>109,858,660.31</b>	<b>116,300,940.51</b>
<b>NET POSITION</b>													
<b>Net Investment in Plant</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,726,330.34	0.00	8,726,330.34	12,255,003.06	11,940,031.96
<b>Restricted Nonexpendable</b>													
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	12,244.05	11,503.74
<b>Restricted Expendable</b>													
<b>Campuses</b>													
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	10,185.73	10,533.02
Grants, gifts and contracts	0.00	0.00	0.00	26,345.46	0.00	0.00	0.00	0.00	0.00	0.00	26,345.46	25,150.34	25,020.63
<b>Unrestricted</b>	1,042,189.44	(25,229,168.81)	(947,757.00)	0.00	0.00	68,389,765.20	0.00	0.00	0.00	2,335,745.00	45,590,773.83	37,654,871.35	41,800,480.42
<b>TOTAL NET POSITION</b>	<b>1,042,189.44</b>	<b>(25,229,168.81)</b>	<b>(947,757.00)</b>	<b>26,345.46</b>	<b>0.00</b>	<b>68,389,765.20</b>	<b>10,533.02</b>	<b>23,211.74</b>	<b>8,726,330.34</b>	<b>2,335,745.00</b>	<b>54,377,194.39</b>	<b>49,967,656.88</b>	<b>53,799,277.77</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 08

9S - USNH Central Services Alloc

	Current Funds D	Current Funds W	Current Funds G	Current Funds P1	Current Funds Z	Endowment and Similar Funds Q1	Endowment and Similar Funds T1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	39,683,890.11	0.00	0.00	(5,458.03)	15,820.48	450,000.00	365.65	0.00	0.00	3,827,356.81	43,971,975.02	47,352,399.77	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	188,288.65	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	1,689,597.48	2,300,572.82
<b>Total Current Assets</b>	<b>41,761,643.84</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,458.03)</b>	<b>15,820.48</b>	<b>450,000.00</b>	<b>365.65</b>	<b>0.00</b>	<b>0.00</b>	<b>3,827,356.81</b>	<b>46,049,728.75</b>	<b>49,230,285.90</b>	<b>56,398,362.01</b>
<b>Noncurrent Assets</b>													
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	6,988,283.19	0.00
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	18,069,798.30	0.00	0.00	0.00	0.00	18,069,798.30	39,411,870.22	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	1,571,908.59	0.00	1,571,908.59	2,241,342.25	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
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,069,798.30</b>	<b>0.00</b>	<b>0.00</b>	<b>1,571,908.59</b>	<b>0.00</b>	<b>19,641,706.89</b>	<b>48,641,495.66</b>	<b>43,866,678.96</b>
<b>TOTAL ASSETS</b>	<b>41,761,643.84</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,458.03)</b>	<b>15,820.48</b>	<b>18,519,798.30</b>	<b>365.65</b>	<b>0.00</b>	<b>1,571,908.59</b>	<b>3,827,356.81</b>	<b>65,691,435.64</b>	<b>97,871,781.56</b>	<b>100,265,040.97</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	7,390,200.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,813.13	7,448,013.85	10,202,150.70	9,844,414.03
Deposits and unearned revenues	0.00	0.00	0.00	0.00	14,490.45	0.00	365.65	0.00	0.00	0.00	14,856.10	4,119,601.55	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
<b>Total Current Liabilities</b>	<b>11,172,397.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,490.45</b>	<b>691,000.00</b>	<b>365.65</b>	<b>0.00</b>	<b>0.00</b>	<b>57,813.13</b>	<b>11,936,067.05</b>	<b>18,217,380.50</b>	<b>14,332,101.58</b>
<b>Noncurrent Liabilities</b>													
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
<b>Total Noncurrent Liabilities</b>	<b>7,146,578.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,335,101.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,481,679.87</b>	<b>12,583,544.35</b>	<b>12,481,679.87</b>
<b>TOTAL LIABILITIES</b>	<b>18,318,976.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,490.45</b>	<b>6,026,101.00</b>	<b>365.65</b>	<b>0.00</b>	<b>0.00</b>	<b>57,813.13</b>	<b>24,417,746.92</b>	<b>30,800,924.85</b>	<b>26,813,781.45</b>
<b>NET POSITION</b>													
<b>Net Investment in Plant</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,571,908.59	0.00	1,571,908.59	2,241,342.25	2,013,557.46
<b>Restricted Nonexpendable</b>													
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)	24,732,510.94	24,014,852.00
<b>Restricted Expendable</b>													
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	(5,458.03)	0.00	0.00	0.00	0.00	0.00	0.00	(5,458.03)	2,886,486.36	0.00
<b>Unrestricted</b>	23,442,667.15	0.00	0.00	0.00	1,330.03	12,493,697.30	0.00	0.00	0.00	3,769,543.68	39,707,238.16	38,123,705.33	46,806,234.14
<b>TOTAL NET POSITION</b>	<b>23,442,667.15</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,458.03)</b>	<b>1,330.03</b>	<b>12,493,697.30</b>	<b>0.00</b>	<b>0.00</b>	<b>1,571,908.59</b>	<b>3,769,543.68</b>	<b>41,273,688.72</b>	<b>67,070,856.71</b>	<b>73,451,259.52</b>
<b>Not Coded to Attribute</b>													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>

Not Coded

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

University System of New Hampshire  
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	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
<b>ASSETS</b>										
<b>Current Assets</b>										
Cash and cash equivalents	290,418,403.56	79,734,579.66	74,056,473.18	11,832,607.20	0.00	(377,995,265.99)	0.00	78,046,797.61	90,141,400.34	80,119,643.21
Short term investments	164,452.31	0.00	20,823.98	87,234.54	0.00	279,329,697.66	0.00	279,602,208.49	256,024,514.68	141,711,955.96
Accounts receivable	21,208,664.47	3,728,304.58	4,724,722.06	1,474,460.99	0.00	24,737.59	0.00	31,160,889.69	30,291,582.35	22,587,822.19
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
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	3,261,903.83	793,867.48	640,942.22	0.00	0.00	0.00	0.00	4,696,713.53	3,782,838.15	4,697,413.53
Prepaid expenses and other current assets	1,336,168.80	485,792.00	316,435.16	46,069.38	0.00	1,974,572.09	0.00	4,159,037.43	4,263,247.41	8,860,472.72
Interfund Borrowings	(24,255,447.31)	(16,154,272.50)	(4,229,304.85)	0.00	0.00	44,639,024.66	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
<b>Total Current Assets</b>	<b>293,037,488.66</b>	<b>68,588,271.22</b>	<b>75,733,719.75</b>	<b>13,440,372.11</b>	<b>0.00</b>	<b>(52,027,233.99)</b>	<b>0.00</b>	<b>398,772,617.75</b>	<b>385,101,090.93</b>	<b>259,084,278.61</b>
<b>Noncurrent Assets</b>										
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	6,988,283.19	0.00
Endowment and similar investments - campuses	146,750,080.29	19,349,642.99	15,374,713.82	3,568,896.45	0.00	240,599,281.70	0.00	425,642,615.25	393,864,183.14	412,177,187.32
Endowment and similar investments - affiliated entities	168,448,322.70	6,214,372.93	0.00	0.00	(0.00)	0.00	0.00	174,662,695.63	144,050,946.77	159,120,718.73
Pledges Receivable	5,438,565.58	0.00	37,444.00	0.00	0.00	0.00	0.00	5,476,009.58	1,526,256.76	5,380,219.10
Notes receivable	16,365,155.00	3,494,453.75	1,529,641.35	0.00	0.00	350,000.00	0.00	21,739,250.10	23,159,351.25	20,547,260.26
Property and equipment, net	645,765,071.37	178,325,484.03	124,564,842.65	2,533,800.14	0.00	1,883,127.40	0.00	953,072,325.59	942,329,388.81	984,265,690.70
Other assets	183,037.50	0.00	0.00	0.00	0.00	0.00	0.00	183,037.50	183,037.50	183,037.50
<b>Total Noncurrent Assets</b>	<b>982,950,232.44</b>	<b>207,383,953.70</b>	<b>141,506,641.82</b>	<b>6,102,696.59</b>	<b>(0.00)</b>	<b>242,832,409.10</b>	<b>0.00</b>	<b>1,580,775,933.65</b>	<b>1,512,101,459.35</b>	<b>1,581,674,113.61</b>
<b>TOTAL ASSETS</b>	<b>1,275,987,721.10</b>	<b>275,972,224.92</b>	<b>217,240,361.57</b>	<b>19,543,068.70</b>	<b>(0.00)</b>	<b>190,805,175.11</b>	<b>0.00</b>	<b>1,979,548,551.40</b>	<b>1,897,202,550.28</b>	<b>1,840,758,392.22</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>										
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	5,601,674.21	0.00	5,601,674.21	5,749,209.41	5,660,688.29
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,232,645.95</b>	<b>0.00</b>	<b>36,232,645.95</b>	<b>50,758,686.13</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>										
<b>Current Liabilities</b>										
Accounts payable and accrued expenses	5,523,076.06	1,364,521.64	1,235,736.98	13,264.14	0.00	22,345,578.08	0.00	30,482,176.90	31,601,546.18	57,208,902.10
Deposits and unearned revenues	11,086,097.38	1,014,916.68	2,080,822.61	(724,805.56)	0.00	34,840.94	0.00	13,491,872.05	20,989,930.53	32,989,389.36
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	4,985,076.37	1,017,714.19	909,036.79	0.00	0.00	43,294,367.62	0.00	50,206,194.97	51,650,868.13	51,686,194.97
<b>Total Current Liabilities</b>	<b>27,318,007.81</b>	<b>4,231,358.82</b>	<b>5,209,764.38</b>	<b>(640,613.21)</b>	<b>0.00</b>	<b>70,263,062.74</b>	<b>0.00</b>	<b>106,381,580.54</b>	<b>115,683,035.22</b>	<b>154,085,823.05</b>
<b>Noncurrent Liabilities</b>										
Obligations under life income agree	2,451,771.45	88,503.53	23,200.22	0.00	0.00	0.00	0.00	2,563,475.20	2,348,582.54	2,486,280.64
Government advances refundable	13,308,503.00	1,527,989.00	1,708,744.00	0.00	0.00	0.00	0.00	16,545,236.00	16,846,932.00	16,545,236.00
Accrued employee benefits	12,738,925.07	2,133,966.12	2,470,197.01	477,273.79	0.00	13,037,673.94	0.00	30,858,035.93	32,073,167.54	30,908,035.93
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	210,093,950.51	80,027,002.75	73,824,892.04	0.00	0.00	16,602,248.53	0.00	380,548,093.83	403,815,732.36	402,779,671.63
<b>Total Noncurrent Liabilities</b>	<b>274,098,846.03</b>	<b>89,758,080.40</b>	<b>84,236,374.27</b>	<b>1,008,558.79</b>	<b>0.00</b>	<b>61,123,875.21</b>	<b>0.00</b>	<b>510,225,734.70</b>	<b>547,203,561.16</b>	<b>532,430,117.94</b>
<b>TOTAL LIABILITIES</b>	<b>301,416,853.84</b>	<b>93,989,439.22</b>	<b>89,446,138.65</b>	<b>367,945.58</b>	<b>0.00</b>	<b>131,386,937.95</b>	<b>0.00</b>	<b>616,607,315.24</b>	<b>662,886,596.38</b>	<b>686,515,940.99</b>
<b>NET POSITION</b>										
<b>Net Investment in Plant</b>	389,131,480.09	80,788,744.56	50,476,700.39	2,555,062.03	(0.00)	10,298,238.93	0.00	533,250,226.00	505,439,987.10	551,010,356.02
<b>Restricted Nonexpendable</b>										
Historical gift value of endowment - campuses	62,728,474.67	16,349,600.70	10,585,763.39	3,487,280.81	0.00	(605,112.18)	0.00	92,546,007.39	91,165,702.32	87,933,254.59
Historical gift value of endowment - affiliated entities	133,202,107.58	3,664,709.60	0.00	0.00	0.00	0.00	0.00	136,866,817.18	123,468,396.91	122,064,227.06
<b>Restricted Expendable</b>										
<b>Campuses</b>										
Accumulated net gains on endowment	36,318,957.83	1,794,890.77	814,991.52	103,899.00	0.00	628,323.92	0.00	39,661,063.04	32,105,951.27	39,661,063.04
Market value of funds functioning as endowment	33,716,086.25	840,343.61	221,313.31	13,527.01	0.00	10,533.02	0.00	34,801,803.20	31,010,964.91	33,847,006.03
Grants, gifts and contracts	24,435,933.42	1,570,479.10	812,327.29	121,341.90	0.00	20,887.43	0.00	26,960,969.14	29,040,143.65	26,795,175.14
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	56,208.44	38,664.09
Loan funds	4,786,918.08	1,643,818.82	879,572.36	0.00	0.00	0.00	0.00	7,310,309.26	7,133,981.02	7,371,942.13
<b>Affiliated Entities</b>										
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	19,473,867.86	0.00	0.00	0.00	0.00	0.00	0.00	19,473,867.86	6,650,767.83	16,651,701.15
<b>Unrestricted</b>	250,319,057.25	72,749,395.74	64,006,071.62	12,894,012.37	0.00	85,298,011.99	0.00	485,266,548.97	444,642,431.04	282,163,402.20
<b>TOTAL NET POSITION</b>	<b>974,570,867.26</b>	<b>181,982,785.70</b>	<b>127,794,222.92</b>	<b>19,175,123.12</b>	<b>0.00</b>	<b>95,650,883.11</b>	<b>0.00</b>	<b>1,399,173,882.11</b>	<b>1,284,230,035.03</b>	<b>1,190,534,111.26</b>
<b>Not Coded to Attribute</b>										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>844,605.00</b>	<b>(0.00)</b>

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	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	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
<b>ASSETS</b>																	
<b>Current Assets</b>																	
Cash and cash equivalents	277,979,146.17	2,115,436.68	2,858,339.47	0.00	0.00	6,514,110.64	958,901.84	(7,531.24)	79,723,320.88	11,258.78	74,056,473.18	11,832,607.20	0.00	0.00	(421,967,241.01)	43,971,975.02	0.00
Short term investments	161,946.15	0.00	0.00	0.00	0.00	2,506.16	0.00	0.00	0.00	0.00	20,823.98	87,234.54	0.00	0.00	279,081,028.50	248,669.16	0.00
Accounts receivable	20,985,382.33	221,528.37	1,165.00	0.00	0.00	588.77	0.00	0.00	3,728,304.58	0.00	4,724,722.06	1,474,460.99	0.00	0.00	24,737.59	0.00	0.00
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	203,628.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable - current portion	3,419,364.33	(157,460.50)	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
Prepaid expenses and other current assets	1,305,230.94	30,937.86	0.00	0.00	0.00	0.00	0.00	0.00	485,792.00	0.00	316,435.16	46,069.38	0.00	0.00	145,487.52	1,829,084.57	0.00
Interfund Borrowings	(24,255,447.31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,154,272.50)	0.00	(4,229,304.85)	0.00	0.00	0.00	44,639,024.66	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
<b>Total Current Assets</b>	<b>279,595,622.61</b>	<b>2,210,442.41</b>	<b>2,859,504.47</b>	<b>0.00</b>	<b>0.00</b>	<b>7,420,548.57</b>	<b>958,901.84</b>	<b>(7,531.24)</b>	<b>68,577,012.44</b>	<b>11,258.78</b>	<b>75,733,719.75</b>	<b>13,440,372.11</b>	<b>0.00</b>	<b>0.00</b>	<b>(98,076,962.74)</b>	<b>46,049,728.75</b>	<b>0.00</b>
<b>Noncurrent Assets</b>																	
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
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
Endowment and similar investments - campuses	131,284,186.84	(10,588,751.85)	1,667,730.05	0.00	0.00	0.00	24,386,915.25	0.00	19,349,642.99	0.00	15,374,713.82	3,568,896.45	0.00	0.00	222,529,463.40	18,069,798.30	0.00
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	168,448,322.70	0.00	0.00	6,214,372.93	0.00	0.00	0.00	1,500,107.52	(1,500,107.52)	0.00	0.00	0.00
Pledges Receivable	0.00	449,381.25	0.00	0.00	0.00	4,201,171.00	788,013.33	0.00	0.00	0.00	37,444.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable	14,726,681.82	1,638,473.18	0.00	0.00	0.00	0.00	0.00	0.00	3,494,453.75	0.00	1,529,641.35	0.00	0.00	0.00	350,000.00	0.00	0.00
Property and equipment, net	629,657,718.14	13,189,118.44	2,918,234.79	0.00	0.00	0.00	0.00	0.00	178,325,484.03	0.00	124,564,842.65	2,533,800.14	0.00	0.00	311,218.81	1,571,908.59	0.00
Other assets	0.00	183,037.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>775,668,586.80</b>	<b>4,871,258.52</b>	<b>4,585,964.84</b>	<b>0.00</b>	<b>0.00</b>	<b>172,649,493.70</b>	<b>25,174,928.58</b>	<b>0.00</b>	<b>201,169,580.77</b>	<b>6,214,372.93</b>	<b>141,506,641.82</b>	<b>6,102,696.59</b>	<b>1,500,107.52</b>	<b>(1,500,107.52)</b>	<b>223,190,702.21</b>	<b>19,641,706.89</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>1,055,264,209.41</b>	<b>7,081,700.93</b>	<b>7,445,469.31</b>	<b>0.00</b>	<b>0.00</b>	<b>180,070,042.27</b>	<b>26,133,830.42</b>	<b>(7,531.24)</b>	<b>269,746,593.21</b>	<b>6,225,631.71</b>	<b>217,240,361.57</b>	<b>19,543,068.70</b>	<b>1,500,107.52</b>	<b>(1,500,107.52)</b>	<b>125,113,739.47</b>	<b>65,691,435.64</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																	
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,630,971.74	0.00	0.00
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,601,674.21	0.00	0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,232,645.95</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>																	
<b>Current Liabilities</b>																	
Accounts payable and accrued expenses	4,262,970.77	1,059,610.18	13,955.89	0.00	0.00	186,659.22	(120.00)	0.00	1,364,521.64	0.00	1,235,736.98	13,264.14	1,390.19	(1,390.19)	14,897,564.23	7,448,013.85	0.00
Deposits and unearned revenues	10,940,193.39	50,682.03	(88,760.47)	0.00	0.00	183,982.43	0.00	0.00	1,014,916.68	0.00	2,080,822.61	(724,805.56)	0.00	0.00	19,984.84	14,856.10	0.00
Accrued employee benefits - current portion	1,795,620.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	169,693.31	0.00	305,574.00	11,896.21	0.00	0.00	20,303.00	4,473,197.10	0.00
Postretirement medical benefits-current portion	3,845,818.00	0.00	82,320.00	0.00	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
Long-term debt - current portion	4,985,076.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,017,714.19	0.00	909,036.79	0.00	0.00	0.00	43,294,367.62	0.00	0.00
<b>Total Current Liabilities</b>	<b>25,829,678.53</b>	<b>1,110,292.21</b>	<b>7,515.42</b>	<b>0.00</b>	<b>0.00</b>	<b>370,641.65</b>	<b>(120.00)</b>	<b>0.00</b>	<b>4,231,358.82</b>	<b>0.00</b>	<b>5,209,764.38</b>	<b>(640,613.21)</b>	<b>1,390.19</b>	<b>(1,390.19)</b>	<b>58,326,995.69</b>	<b>11,936,067.05</b>	<b>0.00</b>
<b>Noncurrent Liabilities</b>																	
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	2,451,771.45	0.00	0.00	88,503.53	0.00	23,200.22	0.00	2,340.85	(2,340.85)	0.00	0.00	0.00
Government advances refundable	12,658,520.00	649,983.00	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
Accrued employee benefits	12,365,297.99	76,661.24	296,965.84	0.00	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
Postretirement medical benefits	34,764,821.00	0.00	740,875.00	0.00	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
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,630,971.74	0.00	0.00
Long-term debt	210,076,090.42	17,860.09	0.00	0.00	0.00	0.00	0.00	0.00	80,027,002.75	0.00	73,824,892.04	0.00	0.00	0.00	16,602,248.53	0.00	0.00
<b>Total Noncurrent Liabilities</b>	<b>269,864,729.41</b>	<b>744,504.33</b>	<b>1,037,840.84</b>	<b>0.00</b>	<b>0.00</b>	<b>2,451,771.45</b>	<b>0.00</b>	<b>0.00</b>	<b>89,758,080.40</b>	<b>0.00</b>	<b>84,236,374.27</b>	<b>1,008,558.79</b>	<b>2,340.85</b>	<b>(2,340.85)</b>	<b>48,642,195.34</b>	<b>12,481,679.87</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>295,694,407.94</b>	<b>1,854,796.54</b>	<b>1,045,356.26</b>	<b>0.00</b>	<b>0.00</b>	<b>2,822,413.10</b>	<b>(120.00)</b>	<b>0.00</b>	<b>93,989,439.22</b>	<b>0.00</b>	<b>89,446,138.65</b>	<b>367,945.58</b>	<b>3,731.04</b>	<b>(3,731.04)</b>	<b>106,969,191.03</b>	<b>24,417,746.92</b>	<b>0.00</b>
<b>NET POSITION</b>																	
<b>Net investment in Plant</b>	<b>384,592,339.62</b>	<b>1,621,819.15</b>	<b>2,917,321.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>80,788,744.56</b>	<b>0.00</b>	<b>50,476,700.39</b>	<b>2,555,062.03</b>	<b>(0.00)</b>	<b>0.00</b>	<b>8,726,330.34</b>	<b>1,571,908.59</b>	<b>0.00</b>
<b>Restricted Nonexpendable</b>																	
Historical gift value of endowment - campuses	62,404,130.76	2,250.00	37,364.50	0.00	0.00	0.00	284,729.41	0.00	16,349,600.70	0.00	10,585,763.39	3,487,280.81	0.00	0.00	11,503.74	(616,615.92)	0.00
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	133,202,107.58	0.00	0.00	0.00	3,664,709.60	0.00	0.00	42,348.11	(42,348.11)	0.00	0.00	0.00
<b>Restricted Expendable</b>																	
Campuses																	
Accumulated net gains on endowment	32,666,403.49	(2,250.00)	19,317.20	0.00	0.00	0.00	3,635,487.14	0.00	1,794,890.77	0.00	814,991.52	103,899.00	0.00	0.00	11,708.00	616,615.92	0.00
Market value of funds functioning as endowment	11,463,214.57	0.00	39,137.81	0.00	0.00	0.00	22,213,733.87	0.00	840,343.61	0.00	221,313.31	13,527.01	0.00	0.00	10,533.02	0.00	0.00
Grants, gifts and contracts	22,245,076.55	1,932,411.90	265,976.21	0.00	0.00	0.00	0.00	(7,531.24)	1,570,479.10	0.00	812,327.29	121,341.90	0.00	0.00	26,345.46	(5,458.03)	0.00
Life income and annuity funds	10,327.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,139.47	0.00	(2,516.96)	0.00	0.00	0.00	0.00	0.00	0.00
Loan funds	4,145,407.50	641,510.58	0.00	0.00	0.00	0.00	0.00	0.00	1,643,818.82	0.00	879,572.36	0.00	0.00	0.00	0.00	0.00	0.00
Affiliated Entities																	
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	20,447,656.48	0.00	0.00	0.00	2,549,663.33	0.00	0.00	(42,348.11)	42,348.11	0.00	0.00	0.00
Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	19,473,867.86	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00
<b>Unrestricted</b>	<b>242,042,901.23</b>	<b>1,031,162.76</b>	<b>3,120,996.01</b>	<b>0.00&lt;/</b>													

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	78,046,797.61	90,141,400.34	80,119,643.21
Short term investments	279,602,208.49	256,024,514.68	141,711,955.96
Accounts receivable	31,160,889.69	30,291,582.35	22,587,822.19
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	1,106,971.00	597,508.00	1,106,971.00
Notes receivable - current portion	4,696,713.53	3,782,838.15	4,697,413.53
Prepaid expenses and other current assets	4,159,037.43	4,263,247.41	8,860,472.72
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>398,772,617.75</b>	<b>385,101,090.93</b>	<b>259,084,278.61</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	0.00	11.93	0.00
Long-term operating investments	0.00	6,988,283.19	0.00
Endowment and similar investments - campuses	425,642,615.25	393,864,183.14	412,177,187.32
Endowment and similar investments - affiliated entities	174,662,695.63	144,050,946.77	159,120,718.73
Pledges Receivable	5,476,009.58	1,526,256.76	5,380,219.10
Notes receivable	21,739,250.10	23,159,351.25	20,547,260.26
Property and equipment, net	953,072,325.59	942,329,388.81	984,265,690.70
Other assets	183,037.50	183,037.50	183,037.50
<b>Total Noncurrent Assets</b>	<b>1,580,775,933.65</b>	<b>1,512,101,459.35</b>	<b>1,581,674,113.61</b>
<b>TOTAL ASSETS</b>	<b>1,979,548,551.40</b>	<b>1,897,202,550.28</b>	<b>1,840,758,392.22</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	30,630,971.74	45,009,476.72	30,630,971.74
Acctg loss on debt refunding, net	5,601,674.21	5,749,209.41	5,660,688.29
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,232,645.95</b>	<b>50,758,686.13</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	30,482,176.90	31,601,546.18	57,208,902.10
Deposits and unearned revenues	13,491,872.05	20,989,930.53	32,989,389.36
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	51,650,868.13	51,686,194.97
<b>Total Current Liabilities</b>	<b>106,381,580.54</b>	<b>115,683,035.22</b>	<b>154,085,823.05</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,563,475.20	2,348,582.54	2,486,280.64
Government advances refundable	16,545,236.00	16,846,932.00	16,545,236.00
Accrued employee benefits	30,858,035.93	32,073,167.54	30,908,035.93
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	380,548,093.83	403,815,732.36	402,779,671.63
<b>Total Noncurrent Liabilities</b>	<b>510,225,734.70</b>	<b>547,203,561.16</b>	<b>532,430,117.94</b>
<b>TOTAL LIABILITIES</b>	<b>616,607,315.24</b>	<b>662,886,596.38</b>	<b>686,515,940.99</b>
<b>NET POSITION</b>			
<b>Net investment in Plant</b>	533,250,226.00	505,439,987.10	551,010,356.02
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	92,546,007.39	91,165,702.32	87,933,254.59
Historical gift value of endowment - affiliated entities	136,866,817.18	123,468,396.91	122,064,227.06
<b>Restricted Expendable</b>			
Campuses			
Accumulated net gains on endowment	39,661,063.04	32,105,951.27	39,661,063.04
Market value of funds functioning as endowment	34,801,803.20	31,010,964.91	33,847,006.03
Grants, gifts and contracts	26,960,969.14	29,040,143.65	26,795,175.14
Life income and annuity funds	38,950.26	56,208.44	38,664.09
Loan funds	7,310,309.26	7,133,981.02	7,371,942.13
Affiliated Entities			
Accumulated net gains on endowment	22,997,319.81	13,515,500.54	22,997,319.81
Other - affiliated entities	19,473,867.86	6,650,767.83	16,651,701.15
<b>Unrestricted</b>	485,266,548.97	444,642,431.04	282,163,402.20
<b>TOTAL NET POSITION</b>	<b>1,399,173,882.11</b>	<b>1,284,230,035.03</b>	<b>1,190,534,111.26</b>
<b>Not Coded to Attribute</b>			
	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>844,605.00</b>	<b>(0.00)</b>