

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 09

		2014	2013	
		Year to Date Balance	Year to Date Balance	Final Balance
ASSETS				
Current Assets				
	Cash and cash equivalents	54,576,292.95	72,616,399.48	78,333,302.46
	Short term investments	275,671,822.26	234,304,113.53	144,281,569.73
	Accounts receivable	23,046,452.94	27,745,582.75	22,587,822.19
	Accounts receivable - State of NH appropriations	117,433.06	0.00	0.00
	Pledges receivable - current portion	1,504,403.00	810,129.00	1,504,403.00
	Notes receivable - current portion	4,861,670.03	4,047,429.15	4,906,909.53
	Prepaid expenses and other current assets	4,131,393.18	4,297,076.88	8,860,472.72
	Interfund Borrowings	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00
	Total Current Assets	363,909,467.42	343,820,730.79	260,474,479.63
Noncurrent Assets				
	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	460,714,585.80	392,162,646.59	411,393,914.30
	Endowment and similar investments - affiliated entities	175,322,775.25	144,264,798.70	159,120,718.73
	Pledges Receivable	4,926,080.51	1,250,352.09	4,900,074.96
	Notes receivable	21,168,232.95	22,515,979.79	20,337,128.91
	Property and equipment, net	949,128,350.84	938,934,059.25	984,265,690.70
	Other assets	(183,037.50)	0.00	0.00
	Total Noncurrent Assets	1,611,076,987.85	1,506,116,131.54	1,580,017,527.60
	TOTAL ASSETS	1,974,986,455.27	1,849,936,862.33	1,840,492,007.23
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	5,594,297.45	5,682,818.57	5,660,688.29
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,225,269.19	50,692,295.29	36,291,660.03
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	30,642,771.63	38,248,260.76	57,208,902.10
	Deposits and unearned revenues	16,016,808.90	18,643,444.84	33,925,249.50
	Accrued employee benefits - current portion	6,852,944.86	6,164,871.18	6,852,944.86
	Postretirement medical benefits-current portion	5,425,053.00	5,206,136.00	5,425,053.00
	Long-term debt - current portion	50,453,115.97	52,207,608.94	51,933,115.97
	Total Current Liabilities	109,390,694.36	120,470,321.72	155,345,265.43
Noncurrent Liabilities				
	Obligations under life income agree	2,563,475.20	2,348,576.96	2,486,280.64
	Government advances refundable	16,384,536.00	16,846,932.00	16,545,236.00
	Accrued employee benefits	30,833,564.55	32,011,019.74	30,831,374.69
	Postretirement medical benefits	47,035,661.00	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	380,241,102.26	403,541,352.16	402,517,497.47
	Total Noncurrent Liabilities	507,689,310.75	546,867,027.58	532,091,282.54
	TOTAL LIABILITIES	617,080,005.11	667,337,349.30	687,436,547.97
NET POSITION				
Net Investment in Plant		528,312,968.77	500,535,570.86	550,766,818.88
Restricted Nonexpendable				
	Historical gift value of endowment - campuses	105,695,483.04	94,265,324.00	90,993,089.81
	Historical gift value of endowment - affiliated entities	137,336,564.04	123,705,508.91	122,064,227.06
Restricted Expendable				
Campuses				
	Accumulated net gains on endowment	36,518,515.74	28,963,403.97	36,518,515.74
	Market value of funds functioning as endowment	37,150,497.80	31,009,464.92	34,712,006.06
	Grants, gifts and contracts	24,735,160.41	27,949,602.04	25,661,807.05
	Life income and annuity funds	51,319.16	56,265.01	38,664.09
	Loan funds	7,489,646.23	7,153,187.39	7,371,306.78
Affiliated Entities				
	Accumulated net gains on endowment	22,997,319.81	13,515,500.54	22,997,319.81
	Other - affiliated entities	19,513,334.23	6,213,364.70	16,651,701.15
Unrestricted		474,330,910.12	398,810,673.71	281,571,663.06
	TOTAL NET POSITION	1,394,131,719.35	1,232,177,866.05	1,189,347,119.29

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	1,113,942.27	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 09

	2014	2013	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	330,248,115.21	306,920,513.01	222,614,872.19
Accounts receivable	23,046,452.94	27,745,582.75	22,587,822.19
Accounts receivable - State of NH appropriations	117,433.06	0.00	0.00
Pledges receivable - current portion	1,504,403.00	810,129.00	1,504,403.00
Notes receivable - current portion	4,861,670.03	4,047,429.15	4,906,909.53
Prepaid expenses and other current assets	4,131,393.18	4,297,076.88	8,860,472.72
Total Current Assets	363,909,467.42	343,820,730.79	260,474,479.63
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	460,714,585.80	392,162,646.59	411,393,914.30
Endowment and similar investments - affiliated entities	175,322,775.25	144,264,798.70	159,120,718.73
Pledges Receivable	4,926,080.51	1,250,352.09	4,900,074.96
Notes receivable	21,168,232.95	22,515,979.79	20,337,128.91
Property and equipment, net	949,128,350.84	938,934,059.25	984,265,690.70
Other assets	(183,037.50)	0.00	0.00
Total Noncurrent Assets	1,611,076,987.85	1,506,116,131.54	1,580,017,527.60
TOTAL ASSETS	1,974,986,455.27	1,849,936,862.33	1,840,492,007.23
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	5,594,297.45	5,682,818.57	5,660,688.29
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,225,269.19	50,692,295.29	36,291,660.03
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	30,642,771.63	38,248,260.76	57,208,902.10
Deposits and unearned revenues	16,016,808.90	18,643,444.84	33,925,249.50
Accrued employee benefits - current portion	6,852,944.86	6,164,871.18	6,852,944.86
Postretirement medical benefits-current portion	5,425,053.00	5,206,136.00	5,425,053.00
Long-term debt - current portion	50,453,115.97	52,207,608.94	51,933,115.97
Total Current Liabilities	109,390,694.36	120,470,321.72	155,345,265.43
Noncurrent Liabilities			
Obligations under life income agree	2,563,475.20	2,348,576.96	2,486,280.64
Government advances refundable	16,384,536.00	16,846,932.00	16,545,236.00
Accrued employee benefits	30,833,564.55	32,011,019.74	30,831,374.69
Postretirement medical benefits	47,035,661.00	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	380,241,102.26	403,541,352.16	402,517,497.47
Total Noncurrent Liabilities	507,689,310.75	546,867,027.58	532,091,282.54
TOTAL LIABILITIES	617,080,005.11	667,337,349.30	687,436,547.97
NET POSITION			
Net Investment in Plant	528,312,968.77	500,535,570.86	550,766,818.68
Restricted -			
Nonexpendable	243,032,047.08	217,970,832.91	213,057,316.87
Expendable	148,455,793.38	114,860,788.57	143,951,320.68
Unrestricted	474,330,910.12	398,810,673.71	281,571,663.06
TOTAL NET POSITION	1,394,131,719.35	1,232,177,866.05	1,189,347,119.29
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	1,113,942.27	(0.00)

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	54,576,292.95	72,616,399.48	78,333,302.46
Short term investments	275,671,822.26	234,304,113.53	144,281,569.73
Accounts receivable	23,046,452.94	27,745,582.75	22,587,822.19
Accounts receivable - State of NH appropriations	117,433.06	0.00	0.00
Pledges receivable - current portion	1,504,403.00	810,129.00	1,504,403.00
Notes receivable - current portion	4,861,670.03	4,047,429.15	4,906,909.53
Prepaid expenses and other current assets	4,131,393.18	4,297,076.88	8,860,472.72
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	363,909,467.42	343,820,730.79	260,474,479.63
Noncurrent Assets			
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	460,714,585.80	392,162,646.59	411,393,914.30
Endowment and similar investments - affiliated entities	175,322,775.25	144,264,798.70	159,120,718.73
Pledges Receivable	4,926,080.51	1,250,352.09	4,900,074.96
Notes receivable	21,168,232.95	22,515,979.79	20,337,128.91
Property and equipment, net	949,128,350.84	938,934,059.25	984,265,690.70
Other assets	(183,037.50)	0.00	0.00
Total Noncurrent Assets	1,611,076,987.85	1,506,116,131.54	1,580,017,527.60
TOTAL ASSETS	1,974,986,455.27	1,849,936,862.33	1,840,492,007.23
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	5,594,297.45	5,682,818.57	5,660,688.29
TOTAL DEFERRED OUTFLOWS	36,225,269.19	50,692,295.29	36,291,660.03
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	30,642,771.63	38,248,260.76	57,208,902.10
Deposits and unearned revenues	16,016,808.90	18,643,444.84	33,925,249.50
Accrued employee benefits - current portion	6,852,944.86	6,164,871.18	6,852,944.86
Postretirement medical benefits- current portion	5,425,053.00	5,206,136.00	5,425,053.00
Long-term debt - current portion	50,453,115.97	52,207,608.94	51,933,115.97
Total Current Liabilities	109,390,694.36	120,470,321.72	155,345,265.43
Noncurrent Liabilities			
Obligations under life income agree	2,563,475.20	2,348,576.96	2,486,280.64
Government advances refundable	16,384,536.00	16,846,932.00	16,545,236.00
Accrued employee benefits	30,833,564.55	32,011,019.74	30,831,374.69
Postretirement medical benefits	47,035,661.00	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	380,241,102.26	403,541,352.16	402,517,497.47
Total Noncurrent Liabilities	507,689,310.75	546,867,027.58	532,091,282.54
TOTAL LIABILITIES	617,080,005.11	667,337,349.30	687,436,547.97
NET POSITION			
Net Investment in Plant	528,312,968.77	500,535,570.86	550,766,818.68
Restricted Nonexpendable			
Historical gift value of endowment - campuses	105,695,483.04	94,265,324.00	90,993,089.81
Historical gift value of endowment - affiliated entities	137,336,564.04	123,705,508.91	122,064,227.06
Restricted Expendable			
Campuses			
Accumulated net gains on endowment	36,518,515.74	28,963,403.97	36,518,515.74
Market value of funds functioning as endowment	37,150,497.80	31,009,464.92	34,712,006.06
Grants, gifts and contracts	24,735,160.41	27,949,602.04	25,661,807.05
Life income and annuity funds	51,319.16	56,265.01	38,664.09
Loan funds	7,489,646.23	7,153,187.39	7,371,306.78
Affiliated Entities			
Accumulated net gains on endowment	22,997,319.81	13,515,500.54	22,997,319.81
Other - affiliated entities	19,513,334.23	6,213,364.70	16,651,701.15
Unrestricted	474,330,910.12	398,810,673.71	281,571,663.06
TOTAL NET POSITION	1,394,131,719.35	1,232,177,866.05	1,189,347,119.29
Not Coded to Attribute			
	0.00	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 09

	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
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	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	0.00

	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	1,113,942.27	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 09

	Current Funds U	Current Funds D	Current Funds A	Current Funds G	Current Funds P1	Loan Funds L	Loan Funds LU	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds D	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	(6,477,366.52)	12,789,138.79	(79,070.73)	509,305.28	5,113,500.57	120,104.69	112,559.67	(1,500.00)	0.00	(4,041.70)	(11,808,294.43)	58,828.00	333,163.62	2,587,172.48	584,407.49
Short term investments	0.00	2,569,613.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,569,613.77	1,786,340.75	2,569,613.77
Accounts receivable	4,545,727.62	12,960.00	9,400.00	(66,500.00)	(4,214,205.57)	(108,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	178,882.05	327,172.86	74,659.39
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	85,696.00	(78,200.00)	0.00	0.00	0.00	0.00	0.00	7,496.00	90,591.00	52,035.50
Prepaid expenses and other current assets	7,900.00	0.00	20,364.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,264.07	124,162.30	35,843.97
Total Current Assets	(1,923,738.90)	15,371,712.56	(49,306.66)	442,805.28	899,295.00	97,300.69	34,359.67	(1,500.00)	0.00	(4,041.70)	(11,808,294.43)	58,828.00	3,117,419.51	4,915,439.39	3,316,560.12
Noncurrent Assets															
Endowment and similar investments - campuses	0.00	(13,471,358.23)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,471,358.23)	0.03	(0.01)
Pledges Receivable	(45.66)	0.00	0.00	420,392.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	420,346.65	382,553.09	314,416.97
Notes receivable	0.00	0.00	0.00	54,820.00	0.00	1,195,828.69	155,014.53	0.00	0.00	0.00	0.00	0.00	1,405,663.22	1,264,036.05	1,271,091.43
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,118,270.69	0.00	13,118,270.69	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)	0.00	0.00
Total Noncurrent Assets	(45.66)	(13,471,358.23)	0.00	475,212.31	0.00	1,195,828.69	155,014.53	0.00	0.00	0.00	12,935,233.19	0.00	1,289,884.83	16,008,110.01	15,036,270.54
TOTAL ASSETS	(1,923,784.56)	1,900,354.33	(49,306.66)	918,017.59	899,295.00	1,293,129.38	189,374.20	(1,500.00)	0.00	(4,041.70)	1,126,938.76	58,828.00	4,407,304.34	20,923,549.40	18,352,830.66
LIABILITIES															
Current Liabilities															
Accounts payable and accrued expenses	1,285,993.88	(18,638.13)	28,195.44	5,949.97	1,689.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,303,190.59	2,054,573.04	1,895,588.54
Deposits and unearned revenues	(14,770.00)	2,973.51	7,244.67	0.00	978,530.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	973,978.53	353,194.87	1,245,990.78
Accrued employee benefits - current portion	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 - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	246,921.00	0.00	246,921.00	238,271.00	246,921.00
Total Current Liabilities	1,271,223.88	60,996.62	35,440.11	5,949.97	980,219.78	0.00	0.00	0.00	0.00	0.00	246,921.00	0.00	2,600,751.36	2,708,186.71	3,465,161.56
Noncurrent Liabilities															
Government advances refundable	0.00	0.00	0.00	0.00	0.00	489,283.00	0.00	0.00	0.00	0.00	0.00	0.00	489,283.00	649,983.00	649,983.00
Accrued employee benefits	0.00	52,189.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,189.86	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	(262,174.16)	0.00	(262,174.16)	11,807,626.43	11,560,705.26
Total Noncurrent Liabilities	0.00	52,189.86	0.00	0.00	0.00	489,283.00	0.00	0.00	0.00	0.00	(262,174.16)	0.00	279,298.70	12,457,609.43	12,210,688.26
TOTAL LIABILITIES	1,271,223.88	113,186.48	35,440.11	5,949.97	980,219.78	489,283.00	0.00	0.00	0.00	0.00	(15,253.16)	0.00	2,880,050.06	15,165,796.14	15,675,849.82
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	1,142,191.92	0.00	1,142,191.92	1,344,109.79	1,642,467.72
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	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	0.00
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,500.00)	0.00	0.00	0.00	0.00	(1,500.00)	(1,500.00)	(1,500.00)
Grants, gifts and contracts	0.00	0.00	0.00	912,067.62	(80,924.78)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	831,142.84	602,266.70	911,806.83
Loan funds	0.00	0.00	0.00	0.00	0.00	803,846.38	0.00	0.00	0.00	0.00	0.00	0.00	803,846.38	758,946.18	790,472.89
Unrestricted	(3,195,008.44)	1,787,167.85	(84,746.77)	0.00	0.00	0.00	189,374.20	0.00	0.00	(4,041.70)	0.00	58,828.00	(1,248,426.86)	1,939,988.32	(666,266.60)
TOTAL NET POSITION	(3,195,008.44)	1,787,167.85	(84,746.77)	912,067.62	(80,924.78)	803,846.38	189,374.20	(1,500.00)	0.00	(4,041.70)	1,142,191.92	58,828.00	1,527,254.28	4,643,810.99	2,676,980.84
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)	1,113,942.27	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 09

	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
 Balance

G

ASSETS

Current Assets

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

NET POSITION

Restricted Expendable

Affiliated Entities

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

40 - UNH Foundation Offset

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

G

ASSETS

Current Assets

Cash and cash equivalents	(41,053.57)	(41,053.57)	0.00	0.00
Total Current Assets	(41,053.57)	(41,053.57)	0.00	0.00
TOTAL ASSETS	(41,053.57)	(41,053.57)	0.00	0.00

NET POSITION

Restricted Expendable

Campuses

Grants, gifts and contracts	(41,053.57)	(41,053.57)	0.00	0.00
TOTAL NET POSITION	(41,053.57)	(41,053.57)	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 09

	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	26,597,331.72	12,903,000.44	19,224,116.04	(2,223.69)	1,542,432.11	(280,997.10)	210,940.05	(62,727.57)	12,559.75	0.00	0.00	0.00	78,344.51	28,486.21	12,933,757.16	73,185,019.63	68,656,951.60	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	1,593,865.05	0.00	4,089.44	0.00	0.00	428,104.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,026,058.69	3,856,804.25	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	102,563.06	102,563.06	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	3,603.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	488,317.35	487,977.67	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	(15,993,325.70)	0.00	(15,993,325.70)	(17,906,099.81)	(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	28,191,196.77	13,387,714.60	19,228,205.48	1,379.50	1,542,432.11	147,107.10	767,443.93	174,636.03	12,559.75	0.00	0.00	0.00	78,344.51	(15,964,839.49)	13,036,320.22	60,602,500.51	55,157,825.69	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	125,778.08	370,886.51	919,454.48	130,778.03	19,605,093.65	0.00	0.00	21,151,990.75	13,415,301.81	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	2,405,637.99	1,036,981.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,443,369.38	4,411,716.32	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	177,637,222.67	0.00	177,637,222.67	179,586,661.37	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	2,405,637.99	1,036,981.39	125,778.08	370,886.51	919,454.48	130,778.03	19,605,093.65	177,637,222.67	0.00	202,232,582.80	197,413,679.50	201,485,155.44
TOTAL ASSETS	28,191,946.77	13,387,714.60	19,228,205.48	1,379.50	1,542,432.11	147,107.10	3,173,081.92	1,211,617.42	138,337.83	370,886.51	919,454.48	130,778.03	19,683,438.16	161,672,383.18	13,036,320.22	262,835,083.31	252,571,505.19	235,851,080.50
LIABILITIES																		
Current Liabilities																		
Accounts payable and accrued expenses	411,397.92	15,470.93	(11,222.65)	1,380.00	0.00	5,285.50	0.00	0.00	9,049.84	0.00	0.00	0.00	0.00	0.00	138,649.70	570,011.24	818,283.86	2,475,026.00
Deposits and unearned revenues	299,150.17	73,098.20	385,917.41	0.00	31,183.10	51,432.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	382,802.89	0.00	1,223,584.50	2,422,449.45	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	765,981.71	0.00	765,981.71	1,332,762.30	10,784.28
Total Current Liabilities	710,548.09	258,262.44	374,694.76	665,893.00	31,183.10	56,718.23	0.00	0.00	9,049.84	0.00	0.00	0.00	0.00	1,148,784.60	138,649.70	3,393,783.76	5,782,693.74	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	80,026,104.06	0.00	80,026,104.06	83,068,752.75	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	80,026,104.06	0.00	89,757,181.71	92,952,197.21	92,786,059.67
TOTAL LIABILITIES	2,626,705.89	476,070.76	374,694.76	6,646,512.00	31,183.10	56,718.23	1,527,989.00	0.00	97,553.37	0.00	0.00	0.00	0.00	81,174,888.66	138,649.70	93,150,965.47	98,734,890.95	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	80,497,494.52	0.00	80,497,494.52	77,492,622.44	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	116,409.68	17,902,915.74	0.00	0.00	18,019,325.42	11,627,777.10	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	919,454.48	0.00	0.00	0.00	0.00	919,454.48	624,950.22	809,437.95
Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,511,249.01	90,388.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,601,637.88	1,757,615.64	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	40,784.46	0.00	0.00	0.00	0.00	0.00	0.00	40,784.46	46,873.40	31,139.47
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	1,645,092.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,645,092.92	1,613,527.67	1,611,621.82
Unrestricted	25,565,240.88	12,911,643.84	18,853,510.72	(6,645,132.50)	0.00	0.00	0.00	1,211,617.42	0.00	370,886.51	0.00	0.00	0.00	0.00	12,897,670.52	65,165,437.39	59,630,420.02	36,245,426.13
TOTAL NET POSITION	25,565,240.88	12,911,643.84	18,853,510.72	(6,645,132.50)	1,511,249.01	90,388.87	1,645,092.92	1,211,617.42	40,784.46	370,886.51	919,454.48	130,778.03	19,683,438.16	80,497,494.52	12,897,670.52	169,684,117.84	153,836,614.24	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 09

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	15,232,839.13	(298,125,884.54)	0.00	25,523.71	376.04	(152,999,920.03)	0.00	0.00	20,389,405.54	2,335,745.00	(413,141,915.15)	(369,227,534.83)	(274,185,404.77)
Short term investments	0.00	272,581,028.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	272,581,028.50	231,445,943.94	141,210,363.51
Accounts receivable	(1,115.17)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,115.17)	15,750.75	312,406.46
Prepaid expenses and other current assets	291,777.36	(207,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,777.36	296,656.88	373,198.22
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,137,997.36	0.00	44,137,997.36	41,655,433.79	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	15,523,501.32	(25,751,856.04)	0.00	25,523.71	376.04	(152,999,920.03)	0.00	0.00	64,527,402.90	2,335,745.00	(96,339,227.10)	(95,813,749.47)	(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	243,737,926.34	11,525.77	25,399.48	0.00	0.00	243,774,851.59	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	306,153.48	0.00	306,153.48	366,937.13	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	243,737,926.34	11,525.77	25,399.48	306,153.48	0.00	244,431,005.07	211,710,457.14	221,035,867.27
TOTAL ASSETS	15,523,501.32	(25,401,856.04)	0.00	25,523.71	376.04	90,738,006.31	11,525.77	25,399.48	64,833,556.38	2,335,745.00	148,091,777.97	115,896,707.67	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	5,594,297.45	0.00	5,594,297.45	5,682,818.57	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	36,225,269.19	0.00	36,225,269.19	50,692,295.29	36,291,660.03
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	13,733,670.43	18.00	0.00	0.00	0.00	0.00	0.00	0.00	4,428,078.12	0.00	18,161,766.55	18,305,510.46	24,969,940.34
Deposits and unearned revenues	0.00	0.00	0.00	0.00	376.04	0.00	0.00	0.00	0.00	0.00	376.04	(22,754.63)	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	44,785,104.40	0.00	44,785,104.40	44,035,192.51	50,737,314.68
Total Current Liabilities	13,733,670.43	20,321.00	94,776.00	0.00	376.04	0.00	0.00	0.00	49,213,182.52	0.00	63,062,325.99	62,981,086.34	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	(1,191,280.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,191,280.00)	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	16,581,638.97	0.00	16,581,638.97	8,866,618.93	8,438,283.71
Total Noncurrent Liabilities	555,363.74	630.33	(1,191,280.00)	0.00	0.00	0.00	0.00	0.00	47,212,610.71	0.00	46,577,324.78	55,308,217.67	40,478,230.52
TOTAL LIABILITIES	14,289,034.17	20,951.33	(1,096,504.00)	0.00	376.04	0.00	0.00	0.00	96,425,793.23	0.00	109,639,650.77	118,289,304.01	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	4,633,032.34	0.00	4,633,032.34	9,790,185.16	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	13,691.48	0.00	0.00	13,691.48	12,244.05	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	11,525.77	0.00	0.00	0.00	11,525.77	10,185.73	10,533.02
Grants, gifts and contracts	0.00	0.00	0.00	25,523.71	0.00	0.00	0.00	0.00	0.00	0.00	25,523.71	25,150.34	25,020.63
Unrestricted	1,234,467.15	(25,422,807.37)	1,096,504.00	0.00	0.00	90,738,006.31	0.00	0.00	0.00	2,335,745.00	69,981,915.09	38,451,731.32	41,800,480.42
TOTAL NET POSITION	1,234,467.15	(25,422,807.37)	1,096,504.00	25,523.71	0.00	90,738,006.31	11,525.77	25,399.48	4,633,032.34	2,335,745.00	74,677,396.39	48,299,698.95	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)

Not Coded

	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
P1				
NET POSITION				
Restricted Expendable				
Campuses				
Grants, gifts and contracts	0.00	0.00	0.00	0.00
	TOTAL NET POSITION	0.00	0.00	0.00
	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 09

	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	270,710,199.90	73,196,278.41	67,033,323.76	11,466,651.89	0.00	(367,830,161.01)	0.00	54,576,292.95	72,616,399.48	78,333,302.46
Short term investments	2,734,066.08	0.00	20,823.98	87,234.54	0.00	272,829,697.66	0.00	275,671,822.26	234,304,113.53	144,281,569.73
Accounts receivable	15,780,056.64	2,026,058.69	2,445,636.80	2,795,815.98	0.00	(1,115.17)	0.00	23,046,452.94	27,745,582.75	22,587,822.19
Accounts receivable - State of NH appropriations	1,970.00	102,563.06	12,900.00	0.00	0.00	0.00	0.00	117,433.06	0.00	0.00
Pledges receivable - current portion	1,300,775.00	0.00	203,628.00	0.00	0.00	0.00	0.00	1,504,403.00	810,129.00	1,504,403.00
Notes receivable - current portion	3,426,860.33	793,867.48	640,942.22	0.00	0.00	0.00	0.00	4,861,670.03	4,047,429.15	4,906,909.53
Prepaid expenses and other current assets	1,338,131.67	488,317.35	345,012.85	46,069.38	0.00	1,913,861.93	0.00	4,131,393.13	4,297,076.88	8,860,472.72
Interfund Borrowings	(23,988,416.59)	(15,993,325.70)	(4,156,255.07)	0.00	0.00	44,137,997.36	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	271,303,643.03	60,613,759.29	66,546,012.54	14,395,771.79	0.00	(48,949,719.23)	0.00	363,909,467.42	343,820,730.79	260,474,479.63
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	6,988,283.19	0.00
Endowment and similar investments - campuses	154,907,607.99	21,151,990.75	16,888,458.87	3,897,973.79	0.00	263,868,554.40	0.00	460,714,585.80	392,162,646.59	411,393,914.30
Endowment and similar investments - affiliated entities	168,989,641.55	6,214,372.93	0.00	0.00	118,760.77	0.00	0.00	175,322,775.25	144,264,798.70	159,120,718.73
Pledges Receivable	4,888,636.51	0.00	37,444.00	0.00	0.00	0.00	0.00	4,926,080.51	1,250,352.09	4,900,074.96
Notes receivable	15,845,222.22	3,443,369.38	1,529,641.35	0.00	0.00	350,000.00	0.00	21,168,232.95	22,515,979.79	20,337,128.91
Property and equipment, net	643,116,002.37	177,637,222.67	124,011,036.49	2,508,836.59	0.00	1,855,252.72	0.00	949,128,350.84	938,934,059.25	984,265,690.70
Other assets	(183,037.50)	0.00	0.00	0.00	0.00	0.00	0.00	(183,037.50)	0.00	0.00
Total Noncurrent Assets	987,564,073.14	208,446,955.73	142,466,580.71	6,406,810.38	118,760.77	266,073,807.12	0.00	1,611,076,987.85	1,506,116,131.54	1,580,017,527.60
TOTAL ASSETS	1,258,867,716.17	269,060,715.02	209,012,593.25	20,802,582.17	118,760.77	217,124,087.89	0.00	1,974,986,455.27	1,849,936,862.33	1,840,492,007.23
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	5,594,297.45	0.00	5,594,297.45	5,682,818.57	5,660,688.29
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	36,225,269.19	0.00	36,225,269.19	50,692,295.29	36,291,660.03
LIABILITIES										
Current Liabilities										
Accounts payable and accrued expenses	5,328,144.44	570,011.24	345,764.48	30,121.04	0.00	24,368,730.43	0.00	30,642,771.63	38,248,260.76	57,208,902.10
Deposits and unearned revenues	13,090,698.31	1,223,584.50	2,037,725.57	(350,065.97)	0.00	14,866.49	0.00	16,016,808.90	18,643,444.84	33,925,249.50
Accrued employee benefits - current portion	1,872,281.24	169,693.31	305,574.00	11,896.21	0.00	4,493,500.10	0.00	6,852,944.86	6,164,871.18	6,852,944.86
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	4,207,312.84	765,981.71	694,717.02	0.00	0.00	44,785,104.40	0.00	50,453,115.97	52,207,608.94	51,933,115.97
Total Current Liabilities	28,426,574.83	3,393,783.76	4,062,375.07	(249,016.72)	0.00	73,756,977.42	0.00	109,390,694.36	120,470,321.72	155,345,265.43
Noncurrent Liabilities										
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	2,348,576.96	2,486,280.64
Government advances refundable	13,147,803.00	1,527,989.00	1,708,744.00	0.00	0.00	0.00	0.00	16,384,536.00	16,846,932.00	16,545,236.00
Accrued employee benefits	12,714,453.69	2,133,966.12	2,470,197.01	477,273.79	0.00	13,037,673.94	0.00	30,833,564.55	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	(1,191,280.00)	0.00	47,035,661.00	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	209,812,780.32	80,026,104.06	73,820,578.91	0.00	0.00	16,581,638.97	0.00	380,241,102.26	403,541,352.16	402,517,497.47
Total Noncurrent Liabilities	273,632,504.46	89,757,181.71	84,232,061.14	1,008,558.79	0.00	59,059,004.65	0.00	507,689,310.75	546,867,027.58	532,091,282.54
TOTAL LIABILITIES	302,059,079.29	93,150,965.47	88,294,436.21	759,542.07	0.00	132,815,982.07	0.00	617,080,005.11	667,337,349.30	687,436,547.97
NET POSITION										
Net Investment in Plant	390,498,358.06	80,497,494.52	48,604,886.13	2,530,098.48	(0.00)	6,182,131.58	0.00	528,312,968.77	500,535,570.86	550,766,818.68
Restricted Nonexpendable										
Historical gift value of endowment - campuses	72,837,082.96	18,019,325.42	11,627,523.56	3,814,475.54	0.00	(602,924.44)	0.00	105,695,483.04	94,265,324.00	90,993,089.81
Historical gift value of endowment - affiliated entities	133,671,854.44	3,664,709.60	0.00	0.00	0.00	0.00	0.00	137,336,564.04	123,705,508.91	122,064,227.06
Restricted Expendable										
Campuses										
Accumulated net gains on endowment	33,176,410.53	1,794,890.77	814,991.52	103,899.00	0.00	628,323.92	0.00	36,518,515.74	28,963,403.97	36,518,515.74
Market value of funds functioning as endowment	35,965,118.63	919,454.48	239,745.32	14,653.60	0.00	11,525.77	0.00	37,150,497.80	31,009,464.92	34,712,006.06
Grants, gifts and contracts	22,906,582.10	1,601,637.88	785,109.56	(583,692.84)	0.00	25,523.71	0.00	24,735,160.41	27,949,602.04	25,661,807.05
Life income and annuity funds	10,441.18	40,784.46	93.52	0.00	0.00	0.00	0.00	51,319.16	56,265.01	38,664.09
Loan funds	4,964,980.95	1,645,092.92	879,572.36	0.00	0.00	0.00	0.00	7,489,646.23	7,153,187.39	7,371,306.78
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	19,513,334.23	0.00	0.00	0.00	0.00	0.00	0.00	19,513,334.23	6,213,364.70	16,651,701.15
Unrestricted	222,816,817.32	65,176,696.17	57,766,235.07	14,163,606.32	118,760.77	114,288,794.47	0.00	474,330,910.12	398,810,673.71	281,571,663.06
TOTAL NET POSITION	956,808,636.88	175,909,749.55	120,718,157.04	20,043,040.10	118,760.77	120,533,375.01	0.00	1,394,131,719.35	1,232,177,866.05	1,189,347,119.29
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	1,113,942.27	(0.00)

University System of New Hampshire
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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
ASSETS																	
Current Assets																	
Cash and cash equivalents	261,686,266.81	333,163.62	2,334,655.21	0.00	0.00	6,112,708.75	284,459.08	(41,053.57)	73,185,019.63	11,258.78	67,033,323.76	11,466,651.89	0.00	0.00	(413,141,915.15)	45,311,754.14	0.00
Short term investments	161,946.15	2,569,613.77	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	272,581,028.50	248,669.16	0.00
Accounts receivable	15,597,459.09	178,882.05	2,942.50	0.00	0.00	773.00	0.00	0.00	2,026,058.69	0.00	2,445,636.80	2,795,815.98	0.00	0.00	(1,115.17)	0.00	0.00
Accounts receivable - State of NH appropriations	1,970.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,563.06	0.00	12,900.00	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	397,432.00	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	7,496.00	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	1,309,867.60	28,264.07	0.00	0.00	0.00	0.00	0.00	0.00	488,317.35	0.00	345,012.85	46,069.38	0.00	0.00	84,777.36	1,829,084.57	0.00
Interfund Borrowings	(23,988,416.59)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15,993,325.70)	0.00	(4,156,255.07)	0.00	0.00	0.00	44,137,997.36	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
Total Current Assets	258,188,457.39	3,117,419.51	2,337,597.71	0.00	0.00	7,019,330.91	681,891.08	(41,053.57)	60,602,500.51	11,258.78	66,546,012.54	14,395,771.79	0.00	0.00	(96,339,227.10)	47,389,507.87	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	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	140,100,292.37	(13,471,358.23)	1,806,626.25	0.00	0.00	0.00	26,472,047.60	0.00	21,151,990.75	0.00	16,888,458.87	3,897,973.79	0.00	0.00	243,774,851.59	20,093,702.81	0.00
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	168,989,641.55	0.00	0.00	0.00	6,214,372.93	0.00	0.00	1,617,416.61	(1,498,655.84)	0.00	0.00	0.00
Pledges Receivable	0.00	420,346.65	0.00	0.00	0.00	4,201,171.00	267,118.86	0.00	0.00	0.00	37,444.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable	14,439,559.00	1,405,663.22	0.00	0.00	0.00	0.00	0.00	0.00	3,443,369.38	0.00	1,529,641.35	0.00	0.00	0.00	350,000.00	0.00	0.00
Property and equipment, net	627,099,954.43	13,118,270.69	2,897,777.25	0.00	0.00	0.00	0.00	0.00	177,637,222.67	0.00	124,011,036.49	2,508,836.59	0.00	0.00	306,153.48	1,549,099.24	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
Total Noncurrent Assets	781,639,805.80	1,289,884.83	4,704,403.50	0.00	0.00	173,190,812.55	26,739,166.46	0.00	202,232,582.80	6,214,372.93	142,466,580.71	6,406,810.38	1,617,416.61	(1,498,655.84)	244,431,005.07	21,642,802.05	0.00
TOTAL ASSETS	1,039,828,263.19	4,407,304.34	7,042,001.21	0.00	0.00	180,210,143.46	27,421,057.54	(41,053.57)	262,835,083.31	6,225,631.71	209,012,593.25	20,802,582.17	1,617,416.61	(1,498,655.84)	148,091,777.97	69,032,309.92	0.00
DEFERRED OUTFLOWS OF RESOURCES																	
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	5,594,297.45	0.00	0.00
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	0.00	36,225,269.19	0.00	0.00
LIABILITIES																	
Current Liabilities																	
Accounts payable and accrued expenses	3,792,784.76	1,303,190.59	41,614.10	0.00	0.00	190,264.76	290.23	0.00	570,011.24	0.00	345,764.48	30,121.04	1,390.19	(1,390.19)	18,161,766.55	6,206,963.88	0.00
Deposits and unearned revenues	12,107,104.56	973,978.53	9,615.22	0.00	0.00	0.00	0.00	0.00	1,223,584.50	0.00	2,037,725.57	(350,065.97)	0.00	0.00	376.04	14,490.45	0.00
Accrued employee benefits - current portion	1,795,620.00	76,661.24	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	3,960,391.84	246,921.00	0.00	0.00	0.00	0.00	0.00	0.00	765,981.71	0.00	694,717.02	0.00	0.00	0.00	44,785,104.40	0.00	0.00
Total Current Liabilities	25,501,719.16	2,600,751.36	133,549.32	0.00	0.00	190,264.76	290.23	0.00	3,393,783.76	0.00	4,062,375.07	(249,016.72)	1,390.19	(1,390.19)	63,062,325.99	10,694,651.43	0.00
Noncurrent Liabilities																	
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	489,283.00	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	52,189.86	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	(1,191,280.00)	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	210,074,954.48	(262,174.16)	0.00	0.00	0.00	0.00	0.00	0.00	80,026,104.06	0.00	73,820,578.91	0.00	0.00	0.00	16,581,638.97	0.00	0.00
Total Noncurrent Liabilities	269,863,593.47	279,298.70	1,037,840.84	0.00	0.00	2,451,771.45	0.00	0.00	89,757,181.71	0.00	84,232,061.14	1,008,558.79	2,340.85	(2,340.85)	46,577,324.78	12,481,679.87	0.00
TOTAL LIABILITIES	295,365,312.63	2,880,050.06	1,171,390.16	0.00	0.00	2,642,036.21	290.23	0.00	93,150,965.47	0.00	88,294,436.21	759,542.07	3,731.04	(3,731.04)	109,639,650.77	23,176,331.30	0.00
NET POSITION																	
Net investment in Plant																	
	386,459,302.36	1,142,191.92	2,896,863.78	0.00	0.00	0.00	0.00	0.00	80,497,494.52	0.00	48,604,886.13	2,530,098.48	(0.00)	0.00	4,633,032.34	1,549,099.24	0.00
Restricted Nonexpendable																	
Historical gift value of endowment - campuses	69,361,416.47	0.00	42,085.22	0.00	0.00	0.00	3,433,581.27	0.00	18,019,325.42	0.00	11,627,523.56	3,814,475.54	0.00	0.00	13,691.48	(616,615.92)	0.00
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	133,671,854.44	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
Restricted Expendable																	
Campuses																	
Accumulated net gains on endowment	32,666,403.49	0.00	19,317.20	0.00	0.00	0.00	490,689.84	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	12,427,725.05	(1,500.00)	42,397.38	0.00	0.00	0.00	23,496,496.20	0.00	919,454.48	0.00	239,745.32	14,653.60	0.00	0.00	11,525.77	0.00	0.00
Grants, gifts and contracts	21,828,556.55	831,142.84	287,936.28	0.00	0.00	0.00	0.00	(41,053.57)	1,601,637.88	0.00	785,109.56	(583,692.84)	0.00	0.00	25,523.71	(0.00)	0.00
Life income and annuity funds	10,441.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,784.46	0.00	93.52	0.00	0.00	0.00	0.00	0.00	0.00
Loan funds	4,161,134.57	803,846.38	0.00	0.00	0.00	0.00	0.00	0.00	1,645,092.92	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	19,513,334.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	217,547,970.89	(1,248,426.86)	2,582,011.19	0.00	0.00	3,935,262.10	0.00	0.00	65,165,437.39	11,258.78	57,766,235.07	14,163,606.32	1,613,685.57	(1,494,924.80)	69,981,915.09	44,306,879.38	

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	54,576,292.95	72,616,399.48	78,333,302.46
Short term investments	275,671,822.26	234,304,113.53	144,281,569.73
Accounts receivable	23,046,452.94	27,745,582.75	22,587,822.19
Accounts receivable - State of NH appropriations	117,433.06	0.00	0.00
Pledges receivable - current portion	1,504,403.00	810,129.00	1,504,403.00
Notes receivable - current portion	4,861,670.03	4,047,429.15	4,906,909.53
Prepaid expenses and other current assets	4,131,393.18	4,297,076.88	8,860,472.72
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	363,909,467.42	343,820,730.79	260,474,479.63
Noncurrent Assets			
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	460,714,585.80	392,162,646.59	411,393,914.30
Endowment and similar investments - affiliated entities	175,322,775.25	144,264,798.70	159,120,718.73
Pledges Receivable	4,926,080.51	1,250,352.09	4,900,074.96
Notes receivable	21,168,232.95	22,515,979.79	20,337,128.91
Property and equipment, net	949,128,350.84	938,934,059.25	984,265,690.70
Other assets	(183,037.50)	0.00	0.00
Total Noncurrent Assets	1,611,076,987.85	1,506,116,131.54	1,580,017,527.60
TOTAL ASSETS	1,974,986,455.27	1,849,936,862.33	1,840,492,007.23
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	5,594,297.45	5,682,818.57	5,660,688.29
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,225,269.19	50,692,295.29	36,291,660.03
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	30,642,771.63	38,248,260.76	57,208,902.10
Deposits and unearned revenues	16,016,808.90	18,846,932.00	33,925,249.50
Accrued employee benefits - current portion	6,852,944.86	6,164,871.18	6,852,944.86
Postretirement medical benefits-current portion	5,425,053.00	5,206,136.00	5,425,053.00
Long-term debt - current portion	50,453,115.97	52,207,608.94	51,933,115.97
Total Current Liabilities	109,390,694.36	120,470,321.72	155,345,265.43
Noncurrent Liabilities			
Obligations under life income agree	2,563,475.20	2,348,576.96	2,486,280.64
Government advances refundable	16,384,536.00	16,846,932.00	16,545,236.00
Accrued employee benefits	30,833,564.55	32,011,019.74	30,831,374.69
Postretirement medical benefits	47,035,661.00	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	380,241,102.26	403,541,352.16	402,517,497.47
Total Noncurrent Liabilities	507,689,310.75	546,867,027.58	532,091,282.54
TOTAL LIABILITIES	617,080,005.11	667,337,349.30	687,436,547.97
NET POSITION			
Net investment in Plant	528,312,968.77	500,535,570.86	550,766,818.68
Restricted Nonexpendable			
Historical gift value of endowment - campuses	105,695,483.04	94,265,324.00	90,993,089.81
Historical gift value of endowment - affiliated entities	137,336,564.04	123,705,508.91	122,064,227.06
Restricted Expendable			
Campuses			
Accumulated net gains on endowment	36,518,515.74	28,963,403.97	36,518,515.74
Market value of funds functioning as endowment	37,150,497.80	31,009,464.92	34,712,006.06
Grants, gifts and contracts	24,735,160.41	27,949,602.04	25,661,807.05
Life income and annuity funds	51,319.16	56,265.01	38,664.09
Loan funds	7,489,646.23	7,153,187.39	7,371,306.78
Affiliated Entities			
Accumulated net gains on endowment	22,997,319.81	13,515,500.54	22,997,319.81
Other - affiliated entities	19,513,334.23	6,213,364.70	16,651,701.15
Unrestricted	474,330,910.12	398,810,673.71	281,571,663.06
TOTAL NET POSITION	1,394,131,719.35	1,232,177,866.05	1,189,347,119.29
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	1,113,942.27	(0.00)