

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 10

		2014	2013	
		Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>				
<b>Current Assets</b>				
	Cash and cash equivalents	40,887,118.44	72,406,504.55	80,119,643.21
	Short term investments	261,963,082.19	207,410,399.61	142,495,228.98
	Accounts receivable	21,883,473.84	26,952,794.88	22,587,822.19
	Accounts receivable - State of NH appropriations	144,576.96	0.00	0.00
	Pledges receivable - current portion	1,377,492.00	810,129.00	1,504,403.00
	Notes receivable - current portion	4,864,195.03	4,047,429.15	4,906,909.53
	Prepaid expenses and other current assets	4,706,186.41	4,627,243.25	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>335,826,124.87</b>	<b>316,254,500.44</b>	<b>260,474,479.63</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	464,245,512.86	394,565,388.51	411,393,914.34
	Endowment and similar investments - affiliated entities	175,476,257.74	144,231,088.17	159,120,718.73
	Pledges Receivable	5,065,159.99	1,250,352.09	4,900,074.96
	Notes receivable	20,670,363.06	22,142,333.43	20,337,128.91
	Property and equipment, net	945,418,227.53	970,930,294.16	984,265,690.70
	Other assets	0.00	0.00	0.00
	<b>Total Noncurrent Assets</b>	<b>1,610,875,521.18</b>	<b>1,540,107,751.48</b>	<b>1,580,017,527.64</b>
	<b>TOTAL ASSETS</b>	<b>1,946,701,646.05</b>	<b>1,856,362,251.92</b>	<b>1,840,492,007.27</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	5,586,920.69	5,682,818.57	5,660,688.29
	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,217,892.43</b>	<b>50,692,295.29</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
	Accounts payable and accrued expenses	37,852,260.67	39,688,154.33	57,208,902.10
	Deposits and unearned revenues	26,201,412.14	31,077,710.08	33,925,249.50
	Accrued employee benefits - current portion	6,905,134.72	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	50,206,194.97	52,141,471.42	51,933,115.97
	<b>Total Current Liabilities</b>	<b>126,590,055.50</b>	<b>134,278,343.01</b>	<b>155,345,265.43</b>
<b>Noncurrent Liabilities</b>				
	Obligations under life income agree	2,554,664.81	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	30,781,374.69	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	380,476,319.10	403,514,394.84	402,517,497.47
	<b>Total Noncurrent Liabilities</b>	<b>507,863,527.34</b>	<b>546,840,070.26</b>	<b>532,091,282.54</b>
	<b>TOTAL LIABILITIES</b>	<b>634,453,582.84</b>	<b>681,118,413.27</b>	<b>687,436,547.97</b>
<b>NET POSITION</b>				
<b>Net Investment in Plant</b>		537,585,834.28	533,839,554.28	550,766,818.68
<b>Restricted Nonexpendable</b>				
	Historical gift value of endowment - campuses	106,319,439.44	94,876,390.38	90,993,089.81
	Historical gift value of endowment - affiliated entities	137,564,181.75	124,191,449.41	122,064,227.06
<b>Restricted Expendable</b>				
<b>Campuses</b>				
	Accumulated net gains on endowment	36,518,515.71	28,963,403.94	36,518,515.71
	Market value of funds functioning as endowment	23,714,555.55	30,833,949.91	33,981,095.47
	Grants, gifts and contracts	26,831,555.18	28,336,908.99	26,392,717.63
	Life income and annuity funds	51,319.16	56,265.01	38,664.09
	Loan funds	7,500,045.16	7,177,900.14	7,371,306.78
<b>Affiliated Entities</b>				
	Accumulated net gains on endowment	22,997,319.81	13,515,500.54	22,997,319.81
	Other - affiliated entities	19,721,007.69	6,419,125.39	16,651,701.15
<b>Unrestricted</b>		429,662,181.91	356,611,743.68	281,571,663.14
	<b>TOTAL NET POSITION</b>	<b>1,348,465,955.64</b>	<b>1,224,822,191.67</b>	<b>1,189,347,119.33</b>

Not Coded to Attribute

	2014	2013	
	Year to Date Balance	Year to Date Balance	Final 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>1,113,942.27</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 10

	2014	2013	
	Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	302,850,200.63	279,816,904.16	222,614,872.19
Accounts receivable	21,883,473.84	26,952,794.88	22,587,822.19
Accounts receivable - State of NH appropriations	144,576.96	0.00	0.00
Pledges receivable - current portion	1,377,492.00	810,129.00	1,504,403.00
Notes receivable - current portion	4,864,195.03	4,047,429.15	4,906,909.53
Prepaid expenses and other current assets	4,706,186.41	4,627,243.25	8,860,472.72
<b>Total Current Assets</b>	<b>335,826,124.87</b>	<b>316,254,500.44</b>	<b>260,474,479.63</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	464,245,512.86	394,565,388.51	411,393,914.34
Endowment and similar investments - affiliated entities	175,476,257.74	144,231,088.17	159,120,718.73
Pledges Receivable	5,065,159.99	1,250,352.09	4,900,074.96
Notes receivable	20,670,363.06	22,142,333.43	20,337,128.91
Property and equipment, net	945,418,227.53	970,930,294.16	984,265,690.70
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,610,875,521.18</b>	<b>1,540,107,751.48</b>	<b>1,580,017,527.64</b>
<b>TOTAL ASSETS</b>	<b>1,946,701,646.05</b>	<b>1,856,362,251.92</b>	<b>1,840,492,007.27</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	5,586,920.69	5,682,818.57	5,660,688.29
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,217,892.43</b>	<b>50,692,295.29</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	37,852,260.67	39,688,154.33	57,208,902.10
Deposits and unearned revenues	26,201,412.14	31,077,710.08	33,925,249.50
Accrued employee benefits - current portion	6,905,134.72	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	50,206,194.97	52,141,471.42	51,933,115.97
<b>Total Current Liabilities</b>	<b>126,590,055.50</b>	<b>134,278,343.01</b>	<b>155,345,265.43</b>
Noncurrent Liabilities			
Obligations under life income agree	2,554,664.81	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	30,781,374.69	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	380,476,319.10	403,514,394.84	402,517,497.47
<b>Total Noncurrent Liabilities</b>	<b>507,863,527.34</b>	<b>546,840,070.26</b>	<b>532,091,282.54</b>
<b>TOTAL LIABILITIES</b>	<b>634,453,582.84</b>	<b>681,118,413.27</b>	<b>687,436,547.97</b>
<b>NET POSITION</b>			
Net Investment in Plant	537,585,834.28	533,839,554.28	550,766,818.68
Restricted -			
Nonexpendable	243,883,621.19	219,067,839.79	213,057,316.87
Expendable	137,334,318.26	115,303,053.92	143,951,320.64
Unrestricted	429,662,181.91	356,611,743.68	281,571,663.14
<b>TOTAL NET POSITION</b>	<b>1,348,465,955.64</b>	<b>1,224,822,191.67</b>	<b>1,189,347,119.33</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>1,113,942.27</b>	<b>(0.00)</b>

University System of New Hampshire  
Statement of Net Position as of Fiscal Year 2014 Fiscal Period 10

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	P1				
<b>ASSETS</b>																						
<b>Current Assets</b>																						
Cash and cash equivalents	154,817,869.12	(145,089,949.72)	67,419,735.96	(186,600.60)	26,921,316.82	581,970.37	(910,438.44)	46,277.64	160,679.95	194,072.34	13,261.14	(172,539,224.20)	221,103.31	1,975.74	769,609.19	23,893,932.44	84,571,527.38	0.00	0.00	40,887,118.44	72,406,504.55	80,119,643.21
Short term investments	87,234.54	261,705,624.64	0.00	0.00	170,198.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.81	0.00	0.00	0.00	0.00	261,963,082.19	207,410,399.61	142,495,228.98
Accounts receivable	12,454,045.52	397,870.00	901,180.98	0.00	(61,270.00)	6,540,000.49	1,684,853.85	0.00	(108,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,000.00	10,293.00	21,883,473.84	26,952,794.88	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	0.00	0.00	0.00	0.00	0.00	40,977.00	103,599.96	0.00	0.00	144,576.96	0.00	0.00
Pledges receivable - current portion	0.00	179,000.00	0.00	0.00	1,198,492.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,377,492.00	810,129.00	1,504,403.00
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,645,508.20	218,686.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,864,195.03	4,047,429.15	4,906,909.53
Prepaid expenses and other current assets	345,746.74	4,086,799.58	72,072.13	201,567.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,706,186.41	4,627,243.25	8,860,472.72
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>167,704,895.92</b>	<b>121,279,344.50</b>	<b>68,392,989.07</b>	<b>14,967.36</b>	<b>28,228,737.02</b>	<b>7,121,970.86</b>	<b>774,415.41</b>	<b>46,277.64</b>	<b>4,697,688.15</b>	<b>412,759.17</b>	<b>13,261.14</b>	<b>(172,539,224.20)</b>	<b>221,103.31</b>	<b>1,975.74</b>	<b>769,634.00</b>	<b>23,934,909.44</b>	<b>84,740,127.34</b>	<b>10,293.00</b>	<b>0.00</b>	<b>335,826,124.87</b>	<b>316,254,500.44</b>	<b>260,474,479.63</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	0.00	0.00	0.00	11.93	0.00
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,988,283.19	0.00
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160,327.85	298,308,312.68	23,481,678.06	22,674,269.39	119,620,925.08	0.00	0.00	0.00	0.00	464,245,512.86	394,565,388.51	411,393,914.34
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,760.77	0.00	0.00	4,638,516.34	541,600.29	9,842,752.10	2,045,865.47	158,288,762.77	0.00	0.00	0.00	0.00	175,476,257.74	144,231,088.17	159,120,718.73
Pledges Receivable	0.00	37,444.00	0.00	0.00	5,027,715.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,065,159.99	1,250,352.09	4,900,074.96
Notes receivable	750.00	350,000.00	0.00	0.00	30,324.00	0.00	0.00	0.00	19,186,893.01	1,102,396.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,670,363.06	22,142,333.43	20,337,128.91
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	945,418,227.53	0.00	0.00	0.00	945,418,227.53	970,930,294.16	984,265,690.70
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>750.00</b>	<b>387,444.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,058,039.99</b>	<b>0.00</b>	<b>0.00</b>	<b>118,760.77</b>	<b>19,186,893.01</b>	<b>1,102,396.05</b>	<b>4,798,843.99</b>	<b>298,849,912.97</b>	<b>33,324,430.16</b>	<b>24,720,134.86</b>	<b>277,909,687.85</b>	<b>945,418,227.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,610,875,521.18</b>	<b>1,540,107,751.48</b>	<b>1,580,017,527.64</b>
<b>TOTAL ASSETS</b>	<b>167,705,645.92</b>	<b>121,666,788.50</b>	<b>68,392,989.07</b>	<b>14,967.36</b>	<b>33,286,777.01</b>	<b>7,121,970.86</b>	<b>774,415.41</b>	<b>165,038.41</b>	<b>23,884,581.16</b>	<b>1,515,155.22</b>	<b>4,812,105.13</b>	<b>126,310,688.77</b>	<b>33,545,533.47</b>	<b>24,722,110.60</b>	<b>278,679,321.85</b>	<b>969,353,136.97</b>	<b>84,740,127.34</b>	<b>10,293.00</b>	<b>0.00</b>	<b>1,946,701,646.05</b>	<b>1,856,362,251.92</b>	<b>1,840,492,007.27</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	0.00	30,630,971.74	0.00	0.00	0.00	30,630,971.74	45,009,476.72	30,630,971.74
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,586,920.69	0.00	0.00	0.00	5,586,920.69	5,682,818.57	5,680,688.29
<b>TOTAL DEFERRED OUTFLOWS</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>36,217,892.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,217,892.43</b>	<b>50,692,295.29</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>																						
<b>Current Liabilities</b>																						
Accounts payable and accrued expenses	19,872,490.01	7,555,991.43	2,596,197.28	20,230.00	69,193.82	635,804.39	35,710.83	0.00	0.00	0.00	195,949.88	0.00	(11,774.18)	0.00	0.00	6,296,412.36	586,054.85	0.00	0.00	37,852,260.67	39,688,154.33	57,208,902.10
Deposits and unearned revenues	14,877,540.76	236,063.09	4,247,444.62	18,192.70	26,337.15	5,716,477.60	0.00	29,713.65	0.00	0.00	0.00	662,076.88	0.00	1,975.74	0.00	375,296.95	0.00	10,293.00	0.00	26,201,412.14	31,077,710.08	33,925,249.50
Accrued employee benefits - current portion	50,000.00	6,164,134.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	691,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,905,134.72	6,164,871.18	6,852,944.86
Postretirement medical benefits-current portion	0.00	9,296.00	0.00	5,415,757.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,425,053.00	5,206,136.00	5,425,053.00
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,206,194.97	0.00	0.00	0.00	50,206,194.97	52,141,471.42	51,933,115.97
<b>Total Current Liabilities</b>	<b>34,800,030.77</b>	<b>13,965,485.24</b>	<b>6,843,641.90</b>	<b>5,454,179.70</b>	<b>95,530.97</b>	<b>6,352,281.99</b>	<b>35,710.83</b>	<b>29,713.65</b>	<b>0.00</b>	<b>0.00</b>	<b>195,949.88</b>	<b>1,353,076.88</b>	<b>(11,774.18)</b>	<b>1,975.74</b>	<b>0.00</b>	<b>56,877,904.28</b>	<b>586,054.85</b>	<b>10,293.00</b>	<b>0.00</b>	<b>126,590,055.50</b>	<b>134,278,343.01</b>	<b>155,345,265.43</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	2,554,664.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,554,664.81	2,348,576.96	2,486,280.64
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,384,536.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,384,536.00	16,846,932.00	16,545,236.00
Accrued employee benefits	17,151,408.28	8,294,865.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,335,101.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,781,374.69	32,011,019.74	30,831,374.69
Postretirement medical benefits	0.00	338,122.00	0.00	46,697,539.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00	30,630,971.74	45,009,476.72	30,630,971.74
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	380,476,319.10	0.00	0.00	0.00	380,476,319.10	403,514,394.84	402,517,497.47
<b>Total Noncurrent Liabilities</b>	<b>17,151,408.28</b>	<b>8,632,987.41</b>	<b>0.00</b>	<b>46,697,539.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,384,536.00</b>	<b>0.00</b>	<b>2,554,664.81</b>	<b>5,335,101.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>411,107,290.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>507,863,527.34</b>	<b>546,840,070.26</b>	<b>532,091,282.54</b>
<b>TOTAL LIABILITIES</b>	<b>51,951,439.05</b>	<b>22,598,472.65</b>	<b>6,843,641.90</b>	<b>52,151,718.70</b>	<b>95,530.97</b>	<b>6,352,281.99</b>	<b>35,710.83</b>	<b>29,713.65</b>	<b>16,384,536.00</b>	<b>0.00</b>	<b>2,750,614.69</b>	<b>6,688,177.88</b>	<b>(11,774.18)</b>	<b>1,975.74</b>	<b>0.00</b>	<b>467,985,195.12</b>	<b>586,054.85</b>	<b>10,293.00</b>	<b>0.00</b>	<b>634,453,582.84</b>	<b>681,118,413.27</b>	<b>6</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 10

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	P1				
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<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>(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>1,113,942.27</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 10

1D - UNH - Durham

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X				
<b>ASSETS</b>																					
<b>Current Assets</b>																					
Cash and cash equivalents	92,410,524.83	65,015,509.98	39,520,362.15	(75,618.36)	19,792,864.56	(2,784,433.55)	(910,438.44)	9,897.71	(671,182.06)	81,330.63	0.00	(18,000,000.00)	0.00	0.00	248,756.46	(2,686,850.31)	47,555,038.15	239,505,761.75	216,143,064.20	188,479,397.04	
Short term investments	0.00	0.00	0.00	0.00	170,198.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170,198.20	549,167.93	142,358.61	
Accounts receivable	5,043,699.07	383,039.39	885,787.48	0.00	5,230.00	9,058,346.86	1,684,853.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,000.00	17,125,956.65	21,513,094.75	19,669,704.96	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,418,500.10	864.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,419,364.33	3,371,682.26	3,420,064.33	
Prepaid expenses and other current assets	0.00	1,236,377.65	54,308.06	65,591.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,356,277.23	1,261,633.85	3,889,942.85	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(23,721,385.87)	0.00	(23,721,385.87)	(20,168,856.43)	(24,579,984.57)	
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Current Assets</b>	<b>97,454,223.90</b>	<b>66,634,927.02</b>	<b>40,460,457.69</b>	<b>(10,026.84)</b>	<b>19,968,292.76</b>	<b>6,273,913.31</b>	<b>774,415.41</b>	<b>9,897.71</b>	<b>2,747,318.04</b>	<b>82,194.86</b>	<b>0.00</b>	<b>(18,000,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>248,756.46</b>	<b>(26,408,236.18)</b>	<b>47,620,038.15</b>	<b>237,856,172.29</b>	<b>222,669,786.56</b>	<b>191,021,483.22</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	0.00	0.00	0.00	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,441.18	25,894,396.50	12,427,725.05	22,497,468.46	79,685,847.16	0.00	0.00	140,515,878.35	93,150,203.25	95,653,207.12	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,083,507.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,083,507.35	14,353,831.42	13,654,114.39	
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	624,704,263.59	0.00	624,704,263.59	638,426,165.74	650,124,621.90	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<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>14,083,507.35</b>	<b>0.00</b>	<b>10,441.18</b>	<b>25,894,396.50</b>	<b>12,427,725.05</b>	<b>22,497,468.46</b>	<b>79,685,847.16</b>	<b>624,704,263.59</b>	<b>0.00</b>	<b>779,303,649.29</b>	<b>745,930,200.41</b>	<b>759,431,943.41</b>	
<b>TOTAL ASSETS</b>	<b>97,454,223.90</b>	<b>66,634,927.02</b>	<b>40,460,457.69</b>	<b>(10,026.84)</b>	<b>19,968,292.76</b>	<b>6,273,913.31</b>	<b>774,415.41</b>	<b>9,897.71</b>	<b>16,830,825.39</b>	<b>82,194.86</b>	<b>10,441.18</b>	<b>7,894,396.50</b>	<b>12,427,725.05</b>	<b>22,497,468.46</b>	<b>79,934,603.62</b>	<b>598,296,027.41</b>	<b>47,620,038.15</b>	<b>1,017,159,821.58</b>	<b>968,599,986.97</b>	<b>950,453,426.63</b>	
<b>LIABILITIES</b>																					
<b>Current Liabilities</b>																					
Accounts payable and accrued expenses	2,481,035.76	697,597.67	2,077,429.69	13,080.00	42,603.56	619,155.16	35,710.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,000.00	458,814.95	6,456,427.62	5,696,756.13	15,370,185.20	
Deposits and unearned revenues	11,244,249.57	78,259.21	3,308,560.54	0.00	810.00	4,580,284.41	0.00	4,508.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,216,671.99	20,132,742.08	24,087,206.63	
Accrued employee benefits - current portion	30,000.00	1,765,620.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,795,620.00	1,091,097.00	1,795,620.00	
Postretirement medical benefits-current portion	0.00	9,296.00	0.00	3,836,522.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,845,818.00	3,690,736.00	3,845,818.00	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,935,707.31	0.00	2,935,707.31	3,992,269.92	886,338.46	
<b>Total Current Liabilities</b>	<b>13,755,285.33</b>	<b>2,550,772.88</b>	<b>5,385,990.23</b>	<b>3,849,602.00</b>	<b>43,413.56</b>	<b>5,199,439.57</b>	<b>35,710.83</b>	<b>4,508.26</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>2,966,707.31</b>	<b>458,814.95</b>	<b>34,250,244.92</b>	<b>34,603,601.13</b>	<b>45,985,168.29</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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,658,520.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,658,520.00	12,866,572.00	12,658,520.00	
Accrued employee benefits	11,466,745.44	898,552.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,365,297.99	13,076,987.43	12,395,297.99	
Postretirement medical benefits	0.00	236,129.00	0.00	34,528,692.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,764,821.00	33,369,096.00	34,764,821.00	
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210,073,818.54	0.00	210,073,818.54	223,301,282.80	223,032,292.00	
<b>Total Noncurrent Liabilities</b>	<b>11,466,745.44</b>	<b>1,134,681.55</b>	<b>0.00</b>	<b>34,528,692.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,658,520.00</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>210,073,818.54</b>	<b>0.00</b>	<b>269,862,457.53</b>	<b>282,613,938.23</b>	<b>282,850,930.99</b>	
<b>TOTAL LIABILITIES</b>	<b>25,222,030.77</b>	<b>3,685,454.43</b>	<b>5,385,990.23</b>	<b>38,378,294.00</b>	<b>43,413.56</b>	<b>5,199,439.57</b>	<b>35,710.83</b>	<b>4,508.26</b>	<b>12,658,520.00</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>213,040,525.85</b>	<b>458,814.95</b>	<b>304,112,702.45</b>	<b>317,217,539.36</b>	<b>328,836,099.28</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	0.00	0.00	385,255,501.56	0.00	385,255,501.56	385,859,895.17	395,444,096.98	
<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	0.00	0.00	0.00	0.00	0.00	9,959,986.69	59,805,681.90	0.00	0.00	69,765,668.59	47,506,137.85	44,707,748.03	
<b>Restricted Expendable</b>																					
Campuses																					
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,537,481.77	20,128,921.72	0.00	0.00	32,666,403.49	28,089,018.24	32,666,403.49	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,427,725.05	0.00	0.00	0.00	0.00	12,427,725.05	11,084,162.98	11,463,114.57	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	19,924,879.20	1,074,473.74	738,704.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,738,057.52	22,066,116.64	21,255,224.08	
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,441.18	0.00	0.00	0.00	0.00	0.00	0.00	10,441.18	10,351.54	10,041.58	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,172,305.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,172,305.39	3,900,570.56	4,025,008.13	
<b>Unrestricted</b>	72,232,193.13	62,949,472.59	35,074,467.46	(38,388,320.84)	0.00	0.00	0.00	5,389.45	0.00	82,194.86	0.00	7,894,396.50	0.00	0.00	0.00	0.00	47,161,223.20	187,011,016.35	152,866,194.63	112,045,690.49	
<b>TOTAL NET POSITION</b>	<b>72,232,193.13</b>	<b>62,949,472.59</b>	<b>35,074,467.46</b>	<b>(38,388,320.84)</b>	<b>19,924,879.20</b>	<b>1,074,473.74</b>	<b>738,704.58</b>	<b>5,389.45</b>	<b>4,172,305.39</b>	<b>82,194.86</b>	<b>10,441.18</b>	<b>7,894,396.50</b>	<b>12,427,725.05</b>	<b>22,497,468.46</b>	<b>79,934,603.62</b>	<b>385,255,501.56</b>	<b>47,161,223.20</b>	<b>713,047,119.13</b>	<b>651,382,447.61</b>	<b>621,617,327.35</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	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>																				

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 10

	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 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	(7,516,963.62)	1,901,018.65	(80,904.53)	1,591,348.28	5,205,335.37	119,962.69	112,559.67	0.00	0.00	0.00	58,828.00	1,391,184.51	2,587,172.55	2,370,718.31
Short term investments	0.00	124,721.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124,721.99	1,786,340.75	783,273.02
Accounts receivable	4,599,445.26	12,960.00	13,200.00	(66,500.00)	(4,305,452.07)	(108,500.00)	0.00	0.00	0.00	0.00	0.00	145,153.19	327,172.86	74,659.39
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	29,562.00	(19,541.00)	0.00	0.00	0.00	0.00	10,021.00	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	28,264.07	124,162.30	35,843.97
<b>Total Current Assets</b>	<b>(2,909,618.36)</b>	<b>2,038,700.64</b>	<b>(47,340.46)</b>	<b>1,524,848.28</b>	<b>899,883.30</b>	<b>41,024.69</b>	<b>93,018.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,828.00</b>	<b>1,699,344.76</b>	<b>4,915,439.46</b>	<b>3,316,530.19</b>
<b>Noncurrent Assets</b>														
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,026,195.95	11,151,320.72
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable	0.00	0.00	0.00	30,324.00	0.00	1,251,469.34	96,355.53	0.00	0.00	0.00	0.00	1,378,148.87	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	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	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>30,324.00</b>	<b>0.00</b>	<b>1,251,469.34</b>	<b>96,355.53</b>	<b>0.00</b>	<b>0.00</b>	<b>13,118,270.69</b>	<b>0.00</b>	<b>14,496,419.56</b>	<b>25,651,752.84</b>	<b>25,873,174.30</b>
<b>TOTAL ASSETS</b>	<b>(2,909,618.36)</b>	<b>2,038,700.64</b>	<b>(47,340.46)</b>	<b>1,555,172.28</b>	<b>899,883.30</b>	<b>1,292,494.03</b>	<b>189,374.20</b>	<b>0.00</b>	<b>0.00</b>	<b>13,118,270.69</b>	<b>58,828.00</b>	<b>16,195,764.32</b>	<b>30,567,192.30</b>	<b>29,189,704.49</b>
<b>LIABILITIES</b>														
<b>Current Liabilities</b>														
Accounts payable and accrued expenses	1,161,871.35	119,351.05	28,195.44	16,410.36	1,689.43	0.00	0.00	0.00	0.00	0.00	0.00	1,327,517.63	2,054,573.04	1,907,622.95
Deposits and unearned revenues	9,930.00	6,059.73	8,996.13	0.00	930,606.71	0.00	0.00	0.00	0.00	0.00	0.00	955,592.57	353,194.87	1,245,990.78
Accrued employee benefits - current portion	0.00	128,851.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128,851.10	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	0.00	0.00	238,271.00	246,921.00
<b>Total Current Liabilities</b>	<b>1,171,801.35</b>	<b>254,261.88</b>	<b>37,191.57</b>	<b>16,410.36</b>	<b>932,296.14</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>2,411,961.30</b>	<b>2,708,186.71</b>	<b>3,477,195.97</b>
<b>Noncurrent Liabilities</b>														
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	489,283.00	649,983.00	649,983.00
Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,807,626.43	11,560,705.26
<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>489,283.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>489,283.00</b>	<b>12,457,609.43</b>	<b>12,210,688.26</b>
<b>TOTAL LIABILITIES</b>	<b>1,171,801.35</b>	<b>254,261.88</b>	<b>37,191.57</b>	<b>16,410.36</b>	<b>932,296.14</b>	<b>489,283.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,901,244.30</b>	<b>15,165,796.14</b>	<b>15,687,884.23</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	13,118,270.69	0.00	13,118,270.69	1,344,109.79	1,642,467.72
<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	0.00	0.00	0.00	0.00	0.00	0.00
<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	0.00	0.00	0.00	0.00	0.00	0.00
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,026,195.95	11,151,320.72
Grants, gifts and contracts	0.00	0.00	0.00	1,538,761.92	(32,412.84)	0.00	0.00	0.00	0.00	0.00	0.00	1,506,349.08	218,213.61	583,825.45
Loan funds	0.00	0.00	0.00	0.00	0.00	803,211.03	0.00	0.00	0.00	0.00	0.00	803,211.03	758,946.18	790,472.89
<b>Unrestricted</b>	(4,081,419.71)	1,784,438.76	(84,532.03)	0.00	0.00	0.00	189,374.20	0.00	0.00	0.00	58,828.00	(2,133,310.78)	1,939,988.36	(666,266.52)
<b>TOTAL NET POSITION</b>	<b>(4,081,419.71)</b>	<b>1,784,438.76</b>	<b>(84,532.03)</b>	<b>1,538,761.92</b>	<b>(32,412.84)</b>	<b>803,211.03</b>	<b>189,374.20</b>	<b>0.00</b>	<b>0.00</b>	<b>13,118,270.69</b>	<b>58,828.00</b>	<b>13,294,520.02</b>	<b>14,287,453.89</b>	<b>13,501,820.26</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>1,113,942.27</b>	<b>0.00</b>



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 10

	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>													
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
<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>





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
<b>Total Current Assets</b>	<b>(41,053.57)</b>	<b>(41,053.57)</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>(41,053.57)</b>	<b>(41,053.57)</b>	<b>0.00</b>	<b>0.00</b>

**NET POSITION**

**Restricted Expendable**

Campuses

Grants, gifts and contracts	(41,053.57)	(41,053.57)	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>(41,053.57)</b>	<b>(41,053.57)</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	1,617,499.55	0.00	0.00	0.00	0.00	0.00	1,617,499.55	1,451,579.35	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>1,617,499.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,617,499.55</b>	<b>1,451,579.35</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>1,617,499.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,617,499.55</b>	<b>1,451,579.35</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	1,613,768.51	0.00	0.00	0.00	0.00	0.00	1,613,768.51	1,446,496.24	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>1,613,768.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>1,613,768.51</b>	<b>1,446,496.24</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 10

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	17,141,873.12	(286,717,140.05)	0.00	23,624.71	376.04	(154,089,224.20)	0.00	0.00	23,390,710.65	2,333,468.00	(397,916,311.73)	(338,963,565.80)	(274,185,404.77)
Short term investments	0.00	261,329,752.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	261,329,752.14	204,548,495.75	141,210,363.51
Accounts receivable	(1,998.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,998.57)	1,914.25	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	297,275.81	373,198.22
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,636,970.06	0.00	43,636,970.06	41,173,890.88	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>17,431,651.91</b>	<b>(25,594,387.91)</b>	<b>0.00</b>	<b>23,624.71</b>	<b>376.04</b>	<b>(154,089,224.20)</b>	<b>0.00</b>	<b>0.00</b>	<b>67,027,680.71</b>	<b>2,333,468.00</b>	<b>(92,866,810.74)</b>	<b>(92,941,989.11)</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	244,835,605.13	11,525.77	25,399.48	0.00	0.00	244,872,530.38	212,070,562.40	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	301,088.15	0.00	301,088.15	351,741.45	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>244,835,605.13</b>	<b>11,525.77</b>	<b>25,399.48</b>	<b>301,088.15</b>	<b>0.00</b>	<b>245,523,618.53</b>	<b>212,772,315.78</b>	<b>221,035,867.27</b>
<b>TOTAL ASSETS</b>	<b>17,431,651.91</b>	<b>(25,244,387.91)</b>	<b>0.00</b>	<b>23,624.71</b>	<b>376.04</b>	<b>90,746,380.93</b>	<b>11,525.77</b>	<b>25,399.48</b>	<b>67,328,768.86</b>	<b>2,333,468.00</b>	<b>152,656,807.79</b>	<b>119,830,326.67</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	5,586,920.69	0.00	5,586,920.69	5,682,818.57	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>36,217,892.43</b>	<b>0.00</b>	<b>36,217,892.43</b>	<b>50,692,295.29</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	15,287,961.21	45.00	0.00	0.00	0.00	0.00	0.00	0.00	6,171,859.17	0.00	21,459,865.38	21,506,130.16	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	(30,675.55)	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	46,275,841.18	0.00	46,275,841.18	45,206,799.44	50,737,314.68
<b>Total Current Liabilities</b>	<b>15,287,961.21</b>	<b>20,348.00</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>52,447,700.35</b>	<b>0.00</b>	<b>67,851,161.60</b>	<b>67,345,392.05</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	(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	16,561,029.41	0.00	16,561,029.41	8,846,009.37	8,438,283.71
<b>Total Noncurrent Liabilities</b>	<b>555,363.74</b>	<b>630.33</b>	<b>(1,191,280.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>47,192,001.15</b>	<b>0.00</b>	<b>46,556,715.22</b>	<b>55,287,608.11</b>	<b>40,478,230.52</b>
<b>TOTAL LIABILITIES</b>	<b>15,843,324.95</b>	<b>20,978.33</b>	<b>(1,096,504.00)</b>	<b>0.00</b>	<b>376.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>99,639,701.50</b>	<b>0.00</b>	<b>114,407,876.82</b>	<b>122,633,000.16</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	3,906,959.79	0.00	3,906,959.79	9,088,942.20	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	13,691.48	0.00	0.00	13,691.48	12,244.05	11,503.74
<b>Restricted Expendable</b>													
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	23,624.71	0.00	0.00	0.00	0.00	0.00	0.00	23,624.71	25,281.26	25,020.63
<b>Unrestricted</b>	1,588,326.96	(25,265,366.24)	1,096,504.00	0.00	0.00	90,746,380.93	0.00	0.00	0.00	2,333,468.00	70,499,313.65	38,742,766.21	41,800,480.42
<b>TOTAL NET POSITION</b>	<b>1,588,326.96</b>	<b>(25,265,366.24)</b>	<b>1,096,504.00</b>	<b>23,624.71</b>	<b>0.00</b>	<b>90,746,380.93</b>	<b>11,525.77</b>	<b>25,399.48</b>	<b>3,906,959.79</b>	<b>2,333,468.00</b>	<b>74,466,823.40</b>	<b>47,889,621.80</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>



Not Coded

	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
P1				
<b>ASSETS</b>				
<b>Current Assets</b>				
Accounts receivable	10,293.00	10,293.00	0.00	0.00
<b>Total Current Assets</b>	<b>10,293.00</b>	<b>10,293.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>10,293.00</b>	<b>10,293.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Deposits and unearned revenues	10,293.00	10,293.00	0.00	0.00
<b>Total Current Liabilities</b>	<b>10,293.00</b>	<b>10,293.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>10,293.00</b>	<b>10,293.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>				
<b>Restricted Expendable</b>				
Campuses				
Grants, gifts and contracts	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>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 10

	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	248,384,770.58	67,506,937.00	61,653,883.21	14,459,261.65	0.00	(351,117,734.00)	0.00	40,887,118.44	72,406,504.55	80,119,643.21
Short term investments	297,426.35	0.00	0.00	87,234.54	0.00	261,578,421.30	0.00	261,963,082.19	207,410,399.61	142,495,228.98
Accounts receivable	17,274,702.56	1,712,143.48	2,339,826.52	548,506.85	0.00	(1,998.57)	10,293.00	21,883,473.84	26,952,794.88	22,587,822.19
Accounts receivable - State of NH appropriations	0.00	103,599.96	40,977.00	0.00	0.00	0.00	0.00	144,576.96	0.00	0.00
Pledges receivable - current portion	1,173,864.00	0.00	203,628.00	0.00	0.00	0.00	0.00	1,377,492.00	810,129.00	1,504,403.00
Notes receivable - current portion	3,429,385.33	793,867.48	640,942.22	0.00	0.00	0.00	0.00	4,864,195.03	4,047,429.15	4,906,909.53
Prepaid expenses and other current assets	1,384,541.30	499,739.01	371,539.54	47,319.38	0.00	2,403,047.18	0.00	4,706,186.41	4,627,243.25	8,860,472.72
Interfund Borrowings	(23,721,385.87)	(15,832,378.90)	(4,083,205.29)	0.00	0.00	43,636,970.06	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>248,223,304.25</b>	<b>54,783,908.03</b>	<b>61,167,591.20</b>	<b>15,142,322.42</b>	<b>0.00</b>	<b>(43,501,294.03)</b>	<b>10,293.00</b>	<b>335,826,124.87</b>	<b>316,254,500.44</b>	<b>260,474,479.63</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	155,998,222.71	21,230,335.26	16,974,229.70	3,933,028.14	0.00	266,109,697.05	0.00	464,245,512.86	394,565,388.51	411,393,914.34
Endowment and similar investments - affiliated entities	169,143,124.04	6,214,372.93	0.00	0.00	118,760.77	0.00	0.00	175,476,257.74	144,231,088.17	159,120,718.73
Pledges Receivable	5,027,715.99	0.00	37,444.00	0.00	0.00	0.00	0.00	5,065,159.99	1,250,352.09	4,900,074.96
Notes receivable	15,461,656.22	3,359,989.12	1,498,717.72	0.00	0.00	350,000.00	0.00	20,670,363.06	22,142,333.43	20,337,128.91
Property and equipment, net	640,699,853.99	176,949,571.17	123,457,551.29	2,483,873.04	0.00	1,827,378.04	0.00	945,418,227.53	970,930,294.16	984,265,690.70
Other assets	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>986,330,572.95</b>	<b>207,754,268.48</b>	<b>141,967,942.71</b>	<b>6,416,901.18</b>	<b>118,760.77</b>	<b>268,287,075.09</b>	<b>0.00</b>	<b>1,610,875,521.18</b>	<b>1,540,107,751.48</b>	<b>1,580,017,527.64</b>
<b>TOTAL ASSETS</b>	<b>1,234,553,877.20</b>	<b>262,538,176.51</b>	<b>203,135,533.91</b>	<b>21,559,223.60</b>	<b>118,760.77</b>	<b>224,785,781.06</b>	<b>10,293.00</b>	<b>1,946,701,646.05</b>	<b>1,856,362,251.92</b>	<b>1,840,492,007.27</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	5,586,920.69	0.00	5,586,920.69	5,682,818.57	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>36,217,892.43</b>	<b>0.00</b>	<b>36,217,892.43</b>	<b>50,692,295.29</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>										
<b>Current Liabilities</b>										
Accounts payable and accrued expenses	8,022,484.05	516,346.21	1,182,708.43	43,793.81	0.00	28,086,928.17	0.00	37,852,260.67	39,688,154.33	57,208,902.10
Deposits and unearned revenues	20,156,683.31	2,109,572.35	3,360,726.60	547,294.65	0.00	16,842.23	10,293.00	26,201,412.14	31,077,710.08	33,925,249.50
Accrued employee benefits - current portion	1,924,471.10	169,693.31	305,574.00	11,896.21	0.00	4,493,500.10	0.00	6,905,134.72	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	2,935,707.31	514,249.23	480,397.25	0.00	0.00	46,275,841.18	0.00	50,206,194.97	52,141,471.42	51,933,115.97
<b>Total Current Liabilities</b>	<b>36,967,483.77</b>	<b>3,974,374.10</b>	<b>6,008,000.28</b>	<b>662,016.67</b>	<b>0.00</b>	<b>78,967,887.68</b>	<b>10,293.00</b>	<b>126,590,055.50</b>	<b>134,278,343.01</b>	<b>155,345,265.43</b>
<b>Noncurrent Liabilities</b>										
Obligations under life income agree	2,442,961.06	88,503.53	23,200.22	0.00	0.00	0.00	0.00	2,554,664.81	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	12,662,263.83	2,133,966.12	2,470,197.01	477,273.79	0.00	13,037,673.94	0.00	30,781,374.69	32,011,019.74	30,831,374.69
Postretirement medical benefits	35,505,696.00	5,980,619.00	6,209,341.00	531,285.00	0.00	(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	210,073,818.54	80,025,205.37	73,816,265.78	0.00	0.00	16,561,029.41	0.00	380,476,319.10	403,514,394.84	402,517,497.47
<b>Total Noncurrent Liabilities</b>	<b>273,832,542.43</b>	<b>89,756,283.02</b>	<b>84,227,748.01</b>	<b>1,008,558.79</b>	<b>0.00</b>	<b>59,038,395.09</b>	<b>0.00</b>	<b>507,863,527.34</b>	<b>546,840,070.26</b>	<b>532,091,282.54</b>
<b>TOTAL LIABILITIES</b>	<b>310,800,026.20</b>	<b>93,730,657.12</b>	<b>90,235,748.29</b>	<b>1,670,575.46</b>	<b>0.00</b>	<b>138,006,282.77</b>	<b>10,293.00</b>	<b>634,453,582.84</b>	<b>681,118,413.27</b>	<b>687,436,547.97</b>
<b>NET POSITION</b>										
<b>Net Investment in Plant</b>	<b>401,250,178.49</b>	<b>80,230,926.93</b>	<b>48,166,344.25</b>	<b>2,505,134.93</b>	<b>(0.00)</b>	<b>5,433,249.68</b>	<b>0.00</b>	<b>537,585,834.28</b>	<b>533,839,554.28</b>	<b>550,766,818.68</b>
<b>Restricted Nonexpendable</b>										
Historical gift value of endowment - campuses	73,258,020.11	18,108,686.13	11,707,456.99	3,848,200.65	0.00	(602,924.44)	0.00	106,319,439.44	94,876,390.38	90,993,089.81
Historical gift value of endowment - affiliated entities	133,899,472.15	3,664,709.60	0.00	0.00	0.00	0.00	0.00	137,564,181.75	124,191,449.41	122,064,227.06
<b>Restricted Expendable</b>										
<b>Campuses</b>										
Accumulated net gains on endowment	33,176,410.50	1,794,890.77	814,991.52	103,899.00	0.00	628,323.92	0.00	36,518,515.71	28,963,403.94	36,518,515.71
Market value of funds functioning as endowment	22,529,126.38	919,504.48	239,745.32	14,653.60	0.00	11,525.77	0.00	23,714,555.55	30,833,949.91	33,981,095.47
Grants, gifts and contracts	24,581,942.13	1,496,837.69	762,681.19	(33,530.54)	0.00	23,624.71	0.00	26,831,555.18	28,336,908.99	26,392,717.63
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	4,975,516.42	1,642,245.27	882,283.47	0.00	0.00	0.00	0.00	7,500,045.16	7,177,900.14	7,371,306.78
<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	19,721,007.69	0.00	0.00	0.00	0.00	0.00	0.00	19,721,007.69	6,419,125.39	16,651,701.15
<b>Unrestricted</b>	<b>189,904,079.47</b>	<b>58,359,270.73</b>	<b>50,326,189.36</b>	<b>13,450,290.50</b>	<b>118,760.77</b>	<b>117,503,591.08</b>	<b>0.00</b>	<b>429,662,181.91</b>	<b>356,611,743.68</b>	<b>281,571,663.14</b>
<b>TOTAL NET POSITION</b>	<b>923,753,851.00</b>	<b>168,807,519.39</b>	<b>112,899,785.62</b>	<b>19,888,648.14</b>	<b>118,760.77</b>	<b>122,997,390.72</b>	<b>0.00</b>	<b>1,348,465,955.64</b>	<b>1,224,822,191.67</b>	<b>1,189,347,119.33</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>1,113,942.27</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 10

	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	239,505,761.75	1,391,184.51	1,059,330.70	0.00	0.00	6,157,079.42	312,467.77	(41,053.57)	67,495,678.22	11,258.78	61,653,883.21	14,459,261.65	0.00	0.00	(397,916,311.73)	46,798,577.73	0.00
Short term investments	170,198.20	124,721.99	0.00	0.00	0.00	2,506.16	0.00	0.00	0.00	0.00	0.00	87,234.54	0.00	0.00	261,329,752.14	248,669.16	0.00
Accounts receivable	17,125,956.65	145,153.19	3,265.72	0.00	0.00	327.00	0.00	0.00	1,712,143.48	0.00	2,339,826.52	548,506.85	0.00	0.00	(1,998.57)	0.00	10,293.00
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,599.96	0.00	40,977.00	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	270,521.00	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	10,021.00	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	1,356,277.23	28,264.07	0.00	0.00	0.00	0.00	0.00	0.00	499,739.01	0.00	371,539.54	47,319.38	0.00	0.00	84,777.36	2,318,269.82	0.00
Interfund Borrowings	(23,721,385.87)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15,832,378.90)	0.00	(4,083,205.29)	0.00	0.00	0.00	43,636,970.06	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>237,856,172.29</b>	<b>1,699,344.76</b>	<b>1,062,596.42</b>	<b>0.00</b>	<b>0.00</b>	<b>7,063,255.58</b>	<b>582,988.77</b>	<b>(41,053.57)</b>	<b>54,772,649.25</b>	<b>11,258.78</b>	<b>61,167,591.20</b>	<b>15,142,322.42</b>	<b>0.00</b>	<b>0.00</b>	<b>(92,866,810.74)</b>	<b>49,365,516.71</b>	<b>10,293.00</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	140,515,878.35	0.00	1,806,626.25	0.00	0.00	0.00	13,675,718.11	0.00	21,230,335.26	0.00	16,974,229.70	3,933,028.14	0.00	0.00	244,872,530.38	21,237,166.67	0.00
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	169,143,124.04	0.00	0.00	0.00	6,214,372.93	0.00	0.00	1,617,499.55	(1,498,738.78)	0.00	0.00	0.00
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	4,201,171.00	826,544.99	0.00	0.00	0.00	37,444.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable	14,083,507.35	1,378,148.87	0.00	0.00	0.00	0.00	0.00	0.00	3,359,989.12	0.00	1,498,717.72	0.00	0.00	0.00	350,000.00	0.00	0.00
Property and equipment, net	624,704,263.59	13,118,270.69	2,877,319.71	0.00	0.00	0.00	0.00	0.00	176,949,571.17	0.00	123,457,551.29	2,483,873.04	0.00	0.00	301,088.15	1,526,289.89	0.00
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>779,303,649.29</b>	<b>14,496,419.56</b>	<b>4,683,945.96</b>	<b>0.00</b>	<b>0.00</b>	<b>173,344,295.04</b>	<b>14,502,263.10</b>	<b>0.00</b>	<b>201,539,895.55</b>	<b>6,214,372.93</b>	<b>141,967,942.71</b>	<b>6,416,901.18</b>	<b>1,617,499.55</b>	<b>(1,498,738.78)</b>	<b>245,523,618.53</b>	<b>22,763,456.56</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>1,017,159,821.58</b>	<b>16,195,764.32</b>	<b>5,746,542.38</b>	<b>0.00</b>	<b>0.00</b>	<b>180,407,550.62</b>	<b>15,085,251.87</b>	<b>(41,053.57)</b>	<b>256,312,544.80</b>	<b>6,225,631.71</b>	<b>203,135,533.91</b>	<b>21,559,223.60</b>	<b>1,617,499.55</b>	<b>(1,498,738.78)</b>	<b>152,656,807.79</b>	<b>72,128,973.27</b>	<b>10,293.00</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	5,586,920.69	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>36,217,892.43</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>																	
<b>Current Liabilities</b>																	
Accounts payable and accrued expenses	6,456,427.62	1,327,517.63	58,488.17	0.00	0.00	191,824.81	(11,774.18)	0.00	516,346.21	0.00	1,182,708.43	43,793.81	1,390.19	(1,390.19)	21,459,865.38	6,627,062.79	0.00
Deposits and unearned revenues	19,216,671.99	955,592.57	(15,581.25)	0.00	0.00	0.00	0.00	0.00	2,109,572.35	0.00	3,360,726.60	547,294.65	0.00	0.00	376.04	16,466.19	10,293.00
Accrued employee benefits - current portion	1,795,620.00	128,851.10	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	2,935,707.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	514,249.23	0.00	480,397.25	0.00	0.00	0.00	46,275,841.18	0.00	0.00
<b>Total Current Liabilities</b>	<b>34,250,244.92</b>	<b>2,411,961.30</b>	<b>125,226.92</b>	<b>0.00</b>	<b>0.00</b>	<b>191,824.81</b>	<b>(11,774.18)</b>	<b>0.00</b>	<b>3,974,374.10</b>	<b>0.00</b>	<b>6,008,000.28</b>	<b>662,016.67</b>	<b>1,390.19</b>	<b>(1,390.19)</b>	<b>67,851,161.60</b>	<b>11,116,726.08</b>	<b>10,293.00</b>
<b>Noncurrent Liabilities</b>																	
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	2,442,961.06	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	0.00	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	210,073,818.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,025,205.37	0.00	73,816,265.78	0.00	0.00	0.00	16,561,029.41	0.00	0.00
<b>Total Noncurrent Liabilities</b>	<b>269,862,457.53</b>	<b>489,283.00</b>	<b>1,037,840.84</b>	<b>0.00</b>	<b>0.00</b>	<b>2,442,961.06</b>	<b>0.00</b>	<b>0.00</b>	<b>89,756,283.02</b>	<b>0.00</b>	<b>84,227,748.01</b>	<b>1,008,558.79</b>	<b>2,340.85</b>	<b>(2,340.85)</b>	<b>46,556,715.22</b>	<b>12,481,679.87</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>304,112,702.45</b>	<b>2,901,244.30</b>	<b>1,163,067.76</b>	<b>0.00</b>	<b>0.00</b>	<b>2,634,785.87</b>	<b>(11,774.18)</b>	<b>0.00</b>	<b>93,730,657.12</b>	<b>0.00</b>	<b>90,235,748.29</b>	<b>1,670,575.46</b>	<b>3,731.04</b>	<b>(3,731.04)</b>	<b>114,407,876.82</b>	<b>23,598,405.95</b>	<b>10,293.00</b>
<b>NET POSITION</b>																	
<b>Net investment in Plant</b>	<b>385,255,501.56</b>	<b>13,118,270.69</b>	<b>2,876,406.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>80,230,926.93</b>	<b>0.00</b>	<b>48,166,344.25</b>	<b>2,505,134.93</b>	<b>(0.00)</b>	<b>0.00</b>	<b>3,906,959.79</b>	<b>1,526,289.89</b>	<b>0.00</b>
<b>Restricted Nonexpendable</b>																	
Historical gift value of endowment - campuses	69,765,668.59	0.00	42,085.22	0.00	0.00	0.00	3,450,266.30	0.00	18,108,686.13	0.00	11,707,456.99	3,848,200.65	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	133,899,472.15	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>																	
<b>Campuses</b>																	
Accumulated net gains on endowment	32,666,403.49	0.00	19,317.20	0.00	0.00	0.00	490,689.81	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	0.00	42,397.38	0.00	0.00	0.00	10,059,003.95	0.00	919,504.48	0.00	239,745.32	14,653.60	0.00	0.00	11,525.77	0.00	0.00
Grants, gifts and contracts	21,738,057.52	1,506,349.08	281,523.11	0.00	0.00	0.00	1,097,065.99	(41,053.57)	1,496,837.69	0.00	762,681.19	(33,530.54)	0.00	0.00	23,624.71	(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	4,172,305.39	803,211.03	0.00	0.00	0.00	0.00	0.00	0.00	1,642,245.27	0.00	882,283.47	0.00	0.00	0.00	0.00	0.00	0.00
<b>Affiliated Entities</b>																	
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	19,721,007.69	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>187,011,016.35</b>	<b>(2,133,310.78)</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	40,887,118.44	72,406,504.55	80,119,643.21
Short term investments	261,963,082.19	207,410,399.61	142,495,228.98
Accounts receivable	21,883,473.84	26,952,794.88	22,587,822.19
Accounts receivable - State of NH appropriations	144,576.96	0.00	0.00
Pledges receivable - current portion	1,377,492.00	810,129.00	1,504,403.00
Notes receivable - current portion	4,864,195.03	4,047,429.15	4,906,909.53
Prepaid expenses and other current assets	4,706,186.41	4,627,243.25	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>335,826,124.87</b>	<b>316,254,500.44</b>	<b>260,474,479.63</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	464,245,512.86	394,565,388.51	411,393,914.34
Endowment and similar investments - affiliated entities	175,476,257.74	144,231,088.17	159,120,718.73
Pledges Receivable	5,065,159.99	1,250,352.09	4,900,074.96
Notes receivable	20,670,363.06	22,142,333.43	20,337,128.91
Property and equipment, net	945,418,227.53	970,930,294.16	984,265,690.70
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,610,875,521.18</b>	<b>1,540,107,751.48</b>	<b>1,580,017,527.64</b>
<b>TOTAL ASSETS</b>	<b>1,946,701,646.05</b>	<b>1,856,362,251.92</b>	<b>1,840,492,007.27</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	5,586,920.69	5,682,818.57	5,660,688.29
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,217,892.43</b>	<b>50,692,295.29</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	37,852,260.67	39,688,154.33	57,208,902.10
Deposits and unearned revenues	26,201,412.14	31,077,710.08	33,925,249.50
Accrued employee benefits - current portion	6,905,134.72	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	50,206,194.97	52,141,471.42	51,933,115.97
<b>Total Current Liabilities</b>	<b>126,590,055.50</b>	<b>134,278,343.01</b>	<b>155,345,265.43</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,554,664.81	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	30,781,374.69	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	380,476,319.10	403,514,394.84	402,517,497.47
<b>Total Noncurrent Liabilities</b>	<b>507,863,527.34</b>	<b>546,840,070.26</b>	<b>532,091,282.54</b>
<b>TOTAL LIABILITIES</b>	<b>634,453,582.84</b>	<b>681,118,413.27</b>	<b>687,436,547.97</b>
<b>NET POSITION</b>			
<b>Net Investment in Plant</b>	537,585,834.28	533,839,554.28	550,766,818.68
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	106,319,439.44	94,876,390.38	90,993,089.81
Historical gift value of endowment - affiliated entities	137,564,181.75	124,191,449.41	122,064,227.06
<b>Restricted Expendable</b>			
Campuses			
Accumulated net gains on endowment	36,518,515.71	28,963,403.94	36,518,515.71
Market value of funds functioning as endowment	23,714,555.55	30,833,949.91	33,981,095.47
Grants, gifts and contracts	26,831,555.18	28,336,908.99	26,392,717.63
Life income and annuity funds	51,319.16	56,265.01	38,664.09
Loan funds	7,500,045.16	7,177,900.14	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	19,721,007.69	6,419,125.39	16,651,701.15
<b>Unrestricted</b>	429,662,181.91	356,611,743.68	281,571,663.14
<b>TOTAL NET POSITION</b>	<b>1,348,465,955.64</b>	<b>1,224,822,191.67</b>	<b>1,189,347,119.33</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>1,113,942.27</b>	<b>(0.00)</b>