

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 12

		2014	2013	
		Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>				
<b>Current Assets</b>				
	Cash and cash equivalents	73,519,405.77	75,609,127.65	80,119,643.21
	Short term investments	154,188,002.84	144,072,984.60	142,495,228.98
	Accounts receivable	17,944,473.07	25,546,910.36	22,587,822.19
	Accounts receivable - State of NH appropriations	187,148.04	0.00	0.00
	Pledges receivable - current portion	1,377,492.00	810,129.00	1,504,403.00
	Notes receivable - current portion	4,864,695.03	4,118,054.22	4,906,909.53
	Prepaid expenses and other current assets	7,538,724.16	8,267,848.08	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>259,619,940.91</b>	<b>258,425,053.91</b>	<b>260,474,479.63</b>
<b>Noncurrent Assets</b>				
	Debt proceeds held by others	0.00	0.00	0.00
	Long-term operating investments	0.00	(111,716.81)	0.00
	Endowment and similar investments - campuses	453,543,225.11	383,589,523.02	397,448,617.27
	Endowment and similar investments - affiliated entities	190,130,350.13	166,359,344.12	173,066,015.80
	Pledges Receivable	5,065,159.99	1,250,352.09	4,900,074.96
	Notes receivable	19,654,758.35	21,157,484.34	20,337,128.91
	Property and equipment, net	948,566,449.61	981,422,512.44	984,265,690.70
	Other assets	0.00	0.00	0.00
	<b>Total Noncurrent Assets</b>	<b>1,616,959,943.19</b>	<b>1,553,667,499.20</b>	<b>1,580,017,527.64</b>
	<b>TOTAL ASSETS</b>	<b>1,876,579,884.10</b>	<b>1,812,092,553.11</b>	<b>1,840,492,007.27</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
	Accum change in derivative value	30,630,971.74	30,630,971.74	30,630,971.74
	Acctg loss on debt refunding, net	5,572,167.17	5,660,688.29	5,660,688.29
	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,203,138.91</b>	<b>36,291,660.03</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
	Accounts payable and accrued expenses	32,370,347.78	47,910,432.51	57,208,902.10
	Deposits and unearned revenues	31,442,914.50	36,468,834.09	33,925,249.50
	Accrued employee benefits - current portion	6,905,134.72	6,164,267.18	6,852,944.86
	Postretirement medical benefits-current portion	5,425,053.00	5,425,053.00	5,425,053.00
	Long-term debt - current portion	53,420,647.25	51,924,465.97	51,933,115.97
	<b>Total Current Liabilities</b>	<b>129,564,097.25</b>	<b>147,893,052.75</b>	<b>155,345,265.43</b>
<b>Noncurrent Liabilities</b>				
	Obligations under life income agree	2,554,664.81	2,253,028.64	2,486,280.64
	Government advances refundable	16,384,536.00	16,846,932.00	16,545,236.00
	Accrued employee benefits	31,338,463.32	33,203,577.76	30,831,374.69
	Postretirement medical benefits	46,184,624.18	49,079,922.00	49,079,922.00
	Derivative instruments - interest rate swaps	30,630,971.74	30,630,971.74	30,630,971.74
	Long-term debt	376,986,144.68	402,764,418.64	402,517,497.47
	<b>Total Noncurrent Liabilities</b>	<b>504,079,404.73</b>	<b>534,778,850.78</b>	<b>532,091,282.54</b>
	<b>TOTAL LIABILITIES</b>	<b>633,643,501.98</b>	<b>682,671,903.53</b>	<b>687,436,547.97</b>
<b>NET POSITION</b>				
<b>Net Investment in Plant</b>		543,530,669.35	546,537,075.99	550,777,681.53
<b>Restricted Nonexpendable</b>				
	Historical gift value of endowment - campuses	103,938,376.90	91,540,851.48	87,811,163.63
	Historical gift value of endowment - affiliated entities	141,966,796.97	136,530,339.72	125,246,153.24
<b>Restricted Expendable</b>				
<b>Campuses</b>				
	Accumulated net gains on endowment	36,027,825.90	28,698,449.91	36,027,825.90
	Market value of funds functioning as endowment	13,705,551.60	22,011,489.46	23,708,384.39
	Grants, gifts and contracts	28,456,808.58	24,851,084.33	25,333,825.67
	Life income and annuity funds	30,365.25	47,571.35	38,664.09
	Loan funds	7,459,112.73	7,224,182.55	7,371,306.78
<b>Affiliated Entities</b>				
	Accumulated net gains on endowment	23,488,009.62	13,780,454.57	23,488,009.62
	Other - affiliated entities	31,111,292.99	15,433,486.64	27,983,304.19
<b>Unrestricted</b>		349,424,711.14	277,943,381.34	281,560,800.29
	<b>TOTAL NET POSITION</b>	<b>1,279,139,521.03</b>	<b>1,164,598,367.34</b>	<b>1,189,347,119.33</b>
<b>Not Coded to Attribute</b>				

	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 12

	2014	2013	Final Balance
	Year to Date Balance	Year to Date Balance	
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	227,707,408.61	219,682,112.25	222,614,872.19
Accounts receivable	17,944,473.07	25,546,910.36	22,587,822.19
Accounts receivable - State of NH appropriations	187,148.04	0.00	0.00
Pledges receivable - current portion	1,377,492.00	810,129.00	1,504,403.00
Notes receivable - current portion	4,864,695.03	4,118,054.22	4,906,909.53
Prepaid expenses and other current assets	7,538,724.16	8,267,848.08	8,860,472.72
<b>Total Current Assets</b>	<b>259,619,940.91</b>	<b>258,425,053.91</b>	<b>260,474,479.63</b>
Noncurrent Assets			
Debt proceeds held by others for construction purposes	0.00	0.00	0.00
Long Term Investments	0.00	(111,716.81)	0.00
Endowment and similar investments - campuses	453,543,225.11	383,589,523.02	397,448,617.27
Endowment and similar investments - affiliated entities	190,130,350.13	166,359,344.12	173,066,015.80
Pledges Receivable	5,065,159.99	1,250,352.09	4,900,074.96
Notes receivable	19,654,758.35	21,157,484.34	20,337,128.91
Property and equipment, net	948,566,449.61	981,422,512.44	984,265,690.70
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,616,959,943.19</b>	<b>1,553,667,499.20</b>	<b>1,580,017,527.64</b>
<b>TOTAL ASSETS</b>	<b>1,876,579,884.10</b>	<b>1,812,092,553.11</b>	<b>1,840,492,007.27</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	30,630,971.74	30,630,971.74	30,630,971.74
Acctg loss on debt refunding, net	5,572,167.17	5,660,688.29	5,660,688.29
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,203,138.91</b>	<b>36,291,660.03</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	32,370,347.78	47,910,432.51	57,208,902.10
Deposits and unearned revenues	31,442,914.50	36,468,834.09	33,925,249.50
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Long-term debt - current portion	53,420,647.25	51,924,465.97	51,933,115.97
<b>Total Current Liabilities</b>	<b>129,564,097.25</b>	<b>147,893,052.75</b>	<b>155,345,265.43</b>
Noncurrent Liabilities			
Obligations under life income agree	2,554,664.81	2,253,028.64	2,486,280.64
Government advances refundable	16,384,536.00	16,846,932.00	16,545,236.00
Accrued employee benefits	31,338,463.32	33,203,577.76	30,831,374.69
Postretirement medical benefits	46,184,624.18	49,079,922.00	49,079,922.00
Derivative instruments - interest rate swaps	30,630,971.74	30,630,971.74	30,630,971.74
Long-term debt	376,986,144.68	402,764,418.64	402,517,497.47
<b>Total Noncurrent Liabilities</b>	<b>504,079,404.73</b>	<b>534,778,850.78</b>	<b>532,091,282.54</b>
<b>TOTAL LIABILITIES</b>	<b>633,643,501.98</b>	<b>682,671,903.53</b>	<b>687,436,547.97</b>
<b>NET POSITION</b>			
Net Investment in Plant	543,530,669.35	546,537,075.99	550,777,681.53
Restricted -			
Nonexpendable	245,905,173.87	228,071,191.20	213,057,316.87
Expendable	140,278,966.67	112,046,718.81	143,951,320.64
Unrestricted	349,424,711.14	277,943,381.34	281,560,800.29
<b>TOTAL NET POSITION</b>	<b>1,279,139,521.03</b>	<b>1,164,598,367.34</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>



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	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>



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 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 12

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
	U	D	A	W	G	P1	L	LU	Q2	T2	N	X				
<b>ASSETS</b>																
<b>Current Assets</b>																
Cash and cash equivalents	(5,888,650.44)	2,000,264.87	96,943.10	(10,771.09)	2,088,056.27	853,213.12	128,547.99	128,507.84	0.00	0.00	0.00	58,828.00	(545,060.34)	2,587,172.55	2,370,718.31	
Short term investments	0.00	35,920.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,920.31	1,786,340.75	783,273.02	
Accounts receivable	11,995.18	0.00	62.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	62,057.18	327,172.86	74,659.39	
Notes receivable - current portion	0.00	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	10,771.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,035.16	124,162.30	35,843.97	
<b>Total Current Assets</b>	<b>(5,868,755.26)</b>	<b>2,036,185.18</b>	<b>117,369.17</b>	<b>0.00</b>	<b>2,088,056.27</b>	<b>903,213.12</b>	<b>158,109.99</b>	<b>108,966.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,828.00</b>	<b>(398,026.69)</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	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	0.00	
Notes receivable	0.00	0.00	0.00	0.00	30,324.00	0.00	1,147,171.14	82,057.00	0.00	0.00	0.00	0.00	1,259,552.14	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	12,801,197.43	0.00	12,801,197.43	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	0.00	
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,324.00</b>	<b>0.00</b>	<b>1,147,171.14</b>	<b>82,057.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,801,197.43</b>	<b>0.00</b>	<b>14,060,749.57</b>	<b>25,651,752.84</b>	<b>25,873,174.30</b>	
<b>TOTAL ASSETS</b>	<b>(5,868,755.26)</b>	<b>2,036,185.18</b>	<b>117,369.17</b>	<b>0.00</b>	<b>2,118,380.27</b>	<b>903,213.12</b>	<b>1,305,281.13</b>	<b>191,023.84</b>	<b>0.00</b>	<b>0.00</b>	<b>12,801,197.43</b>	<b>58,828.00</b>	<b>13,662,722.88</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	(119,992.03)	298,660.71	2,145.87	0.00	3,783.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	184,597.79	2,054,573.04	1,907,622.95	
Deposits and unearned revenues	64,918.44	8,634.73	7,803.84	0.00	0.00	919,546.06	0.00	0.00	0.00	0.00	0.00	0.00	1,000,903.07	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	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	0.00	238,271.00	246,921.00	
<b>Total Current Liabilities</b>	<b>(55,073.59)</b>	<b>436,146.54</b>	<b>9,949.71</b>	<b>0.00</b>	<b>3,783.24</b>	<b>919,546.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,314,351.96</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	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	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	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	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>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>(55,073.59)</b>	<b>436,146.54</b>	<b>9,949.71</b>	<b>0.00</b>	<b>3,783.24</b>	<b>919,546.06</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>1,803,634.96</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	0.00	12,801,197.43	0.00	12,801,197.43	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	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	0.00	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,026,195.95	11,151,320.72	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	2,114,597.03	(16,332.94)	0.00	0.00	0.00	0.00	0.00	0.00	2,098,264.09	218,213.61	583,825.45	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	815,998.13	0.00	0.00	0.00	0.00	0.00	815,998.13	758,946.18	790,472.89	
<b>Unrestricted</b>	<b>(5,813,681.67)</b>	<b>1,600,038.64</b>	<b>107,419.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>191,023.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,828.00</b>	<b>(3,856,371.73)</b>	<b>1,939,988.36</b>	<b>(666,266.52)</b>	
<b>TOTAL NET POSITION</b>	<b>(5,813,681.67)</b>	<b>1,600,038.64</b>	<b>107,419.46</b>	<b>0.00</b>	<b>2,114,597.03</b>	<b>(16,332.94)</b>	<b>815,998.13</b>	<b>191,023.84</b>	<b>0.00</b>	<b>0.00</b>	<b>12,801,197.43</b>	<b>58,828.00</b>	<b>11,859,087.92</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>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 12

	Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Endowment and Similar Funds Q1	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	(1,337,821.39)	337,529.72	0.00	(115,312.82)	283,736.68	(9,172.77)	0.00	0.00	0.00	(913.47)	149,268.37	(692,685.68)	218,292.94	175,825.55
Accounts receivable	0.00	0.00	0.00	0.00	0.00	14,540.29	0.00	0.00	0.00	0.00	0.00	14,540.29	0.00	0.00
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses and other current assets	0.00	0.00	0.00	104,873.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104,873.35	200,043.92	206,231.12
<b>Total Current Assets</b>	<b>(1,337,821.39)</b>	<b>337,529.72</b>	<b>0.00</b>	<b>(10,439.47)</b>	<b>283,736.68</b>	<b>5,367.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(913.47)</b>	<b>149,268.37</b>	<b>(573,272.04)</b>	<b>418,336.86</b>	<b>382,056.67</b>
<b>Noncurrent Assets</b>														
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	1,702,826.45	42,397.38	61,402.42	0.00	0.00	1,806,626.25	1,612,741.91	1,667,730.05
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,890,414.00	0.00	2,890,414.00	3,081,895.04	3,081,895.04
<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>1,702,826.45</b>	<b>42,397.38</b>	<b>61,402.42</b>	<b>2,890,414.00</b>	<b>0.00</b>	<b>4,697,040.25</b>	<b>4,694,636.95</b>	<b>4,749,625.09</b>
<b>TOTAL ASSETS</b>	<b>(1,337,821.39)</b>	<b>337,529.72</b>	<b>0.00</b>	<b>(10,439.47)</b>	<b>283,736.68</b>	<b>5,367.52</b>	<b>1,702,826.45</b>	<b>42,397.38</b>	<b>61,402.42</b>	<b>2,889,500.53</b>	<b>149,268.37</b>	<b>4,123,768.21</b>	<b>5,112,973.81</b>	<b>5,131,681.76</b>
<b>LIABILITIES</b>														
<b>Current Liabilities</b>														
Accounts payable and accrued expenses	19,435.61	0.00	0.00	868.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,303.76	67,963.07	67,963.07
Deposits and unearned revenues	61,298.93	(914.22)	0.00	50.00	0.00	2,867.52	0.00	0.00	0.00	0.00	0.00	63,302.23	37,458.71	36,158.71
Postretirement medical benefits-current portion	0.00	0.00	0.00	82,320.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,320.00	82,320.00	82,320.00
<b>Total Current Liabilities</b>	<b>80,734.54</b>	<b>(914.22)</b>	<b>0.00</b>	<b>83,238.15</b>	<b>0.00</b>	<b>2,867.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>165,925.99</b>	<b>187,741.78</b>	<b>186,441.78</b>
<b>Noncurrent Liabilities</b>														
Accrued employee benefits	296,965.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	296,965.84	228,411.23	296,965.84
Postretirement medical benefits	0.00	0.00	0.00	740,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	740,875.00	740,875.00	740,875.00
<b>Total Noncurrent Liabilities</b>	<b>296,965.84</b>	<b>0.00</b>	<b>0.00</b>	<b>740,875.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,037,840.84</b>	<b>969,286.23</b>	<b>1,037,840.84</b>
<b>TOTAL LIABILITIES</b>	<b>377,700.38</b>	<b>(914.22)</b>	<b>0.00</b>	<b>824,113.15</b>	<b>0.00</b>	<b>2,867.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,203,766.83</b>	<b>1,157,028.01</b>	<b>1,224,282.62</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	2,889,500.53	0.00	2,889,500.53	3,080,981.57	3,080,981.57
<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	42,085.22	0.00	0.00	42,085.22	38,637.81	37,364.50
<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	19,317.20	0.00	0.00	19,317.20	16,175.00	19,317.20
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,397.38	0.00	0.00	0.00	42,397.38	37,847.37	39,137.81
Grants, gifts and contracts	0.00	0.00	0.00	0.00	283,736.68	2,500.00	0.00	0.00	0.00	0.00	0.00	286,236.68	217,865.91	217,865.91
<b>Unrestricted</b>	(1,715,521.77)	338,443.94	0.00	(834,552.62)	0.00	0.00	1,702,826.45	0.00	0.00	0.00	149,268.37	(359,535.63)	564,438.14	512,732.15
<b>TOTAL NET POSITION</b>	<b>(1,715,521.77)</b>	<b>338,443.94</b>	<b>0.00</b>	<b>(834,552.62)</b>	<b>283,736.68</b>	<b>2,500.00</b>	<b>1,702,826.45</b>	<b>42,397.38</b>	<b>61,402.42</b>	<b>2,889,500.53</b>	<b>149,268.37</b>	<b>2,920,001.38</b>	<b>3,955,945.80</b>	<b>3,907,399.14</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
<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>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>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>	<b>0.00</b>



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 Statement of Net Position as of Fiscal Year 2014 Fiscal Period 12

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	W	G	P1	M	Q1	T2	N	X			
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses and other current assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Noncurrent Assets</b>													
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits and unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postretirement medical benefits-current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Noncurrent Liabilities</b>													
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postretirement medical benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>													
<b>Net Investment in Plant</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Restricted Nonexpendable</b>													
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Restricted Expendable</b>													
Affiliated Entities													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Unrestricted</b>													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Not Coded to Attribute</b>													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>

4C - UNH Foundation Capital Offset

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

G

**ASSETS**

**Current Assets**

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

**NET POSITION**

**Restricted Expendable**

Affiliated Entities

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





40 - UNH Foundation Offset

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

G

**ASSETS**

**Current Assets**

Cash and cash equivalents	0.00	0.00	0.00	0.00
<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**

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  
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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	15,515,347.67	(163,463,313.46)	(75,705.60)	23,789.41	376.04	(154,072,474.96)	0.00	0.00	4,597,498.41	2,325,479.83	(295,149,002.66)	(281,597,506.02)	(274,185,404.77)
Short term investments	0.00	136,757,280.57	0.00	0.00	0.00	0.00	0.00	0.00	16,878,970.90	0.00	153,636,251.47	141,210,363.51	141,210,363.51
Accounts receivable	82.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.62	40,933.64	312,406.46
Prepaid expenses and other current assets	291,777.36	0.00	75,705.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	367,482.96	373,198.22	373,198.22
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,134,915.46	0.00	50,134,915.46	45,135,534.56	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>15,807,207.65</b>	<b>(26,706,032.89)</b>	<b>0.00</b>	<b>23,789.41</b>	<b>376.04</b>	<b>(154,072,474.96)</b>	<b>0.00</b>	<b>0.00</b>	<b>71,611,384.77</b>	<b>2,325,479.83</b>	<b>(91,010,270.15)</b>	<b>(94,837,476.09)</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	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
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	245,933,283.92	11,525.77	25,399.48	0.00	0.00	245,970,209.17	213,147,616.72	220,334,125.82
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	307,255.45	0.00	307,255.45	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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>245,933,283.92</b>	<b>11,525.77</b>	<b>25,399.48</b>	<b>307,255.45</b>	<b>0.00</b>	<b>246,277,464.62</b>	<b>213,849,358.17</b>	<b>221,035,867.27</b>
<b>TOTAL ASSETS</b>	<b>15,807,207.65</b>	<b>(26,706,032.89)</b>	<b>0.00</b>	<b>23,789.41</b>	<b>376.04</b>	<b>91,860,808.96</b>	<b>11,525.77</b>	<b>25,399.48</b>	<b>71,918,640.22</b>	<b>2,325,479.83</b>	<b>155,267,194.47</b>	<b>119,011,882.08</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	30,630,971.74	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	5,572,167.17	0.00	5,572,167.17	5,660,688.29	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>36,203,138.91</b>	<b>0.00</b>	<b>36,203,138.91</b>	<b>36,291,660.03</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	13,690,132.32	31,924.00	0.00	0.00	0.00	0.00	0.00	0.00	5,643,050.57	0.00	19,365,106.89	18,256,486.38	24,969,940.34
Deposits and unearned revenues	(220.08)	15,962.92	0.00	0.00	376.04	0.00	0.00	0.00	0.00	0.00	16,118.88	(893,892.15)	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	94,776.00	94,776.00
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,602,539.02	0.00	33,602,539.02	50,737,314.68	50,737,314.68
<b>Total Current Liabilities</b>	<b>13,689,912.24</b>	<b>68,189.92</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>39,245,589.59</b>	<b>0.00</b>	<b>53,098,843.79</b>	<b>68,766,877.91</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	560,338.74	555,994.07
Postretirement medical benefits	0.00	0.00	(2,191,280.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,191,280.00)	852,981.00	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	30,630,971.74	30,630,971.74
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,224,586.01	0.00	29,224,586.01	8,438,283.71	8,438,283.71
<b>Total Noncurrent Liabilities</b>	<b>555,363.74</b>	<b>630.33</b>	<b>(2,191,280.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59,855,557.75</b>	<b>0.00</b>	<b>58,220,271.82</b>	<b>40,482,575.19</b>	<b>40,478,230.52</b>
<b>TOTAL LIABILITIES</b>	<b>14,245,275.98</b>	<b>68,820.25</b>	<b>(2,096,504.00)</b>	<b>0.00</b>	<b>376.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>99,101,147.34</b>	<b>0.00</b>	<b>111,319,115.61</b>	<b>109,249,453.10</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	9,020,631.79	0.00	9,020,631.79	12,013,438.96	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>													
<b>Campuses</b>													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,708.00	0.00	0.00	11,708.00	10,202.35	11,708.00
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	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	23,789.41	0.00	0.00	0.00	0.00	0.00	0.00	23,789.41	25,020.70	25,020.63
<b>Unrestricted</b>	1,561,931.67	(26,774,853.14)	2,096,504.00	0.00	0.00	91,860,808.96	0.00	0.00	0.00	2,325,479.83	71,069,871.32	33,982,997.22	41,800,480.42
<b>TOTAL NET POSITION</b>	<b>1,561,931.67</b>	<b>(26,774,853.14)</b>	<b>2,096,504.00</b>	<b>23,789.41</b>	<b>0.00</b>	<b>91,860,808.96</b>	<b>11,525.77</b>	<b>25,399.48</b>	<b>9,020,631.79</b>	<b>2,325,479.83</b>	<b>80,151,217.77</b>	<b>46,054,089.01</b>	<b>53,799,277.77</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>

University System of New Hampshire  
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9S - USNH Central Services Alloc

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	D	W	G	P1	Z	Q1	T1	T2	N	X			
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	42,490,825.70	0.00	0.00	(215.40)	17,471.48	0.00	0.00	0.00	(24,734.38)	4,222,335.96	46,705,683.36	55,923,295.62	53,849,120.03
Short term investments	248,669.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248,669.16	188,288.65	248,669.16
Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses and other current assets	2,318,269.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,318,269.82	2,241,830.82	2,300,572.82
<b>Total Current Assets</b>	<b>45,057,764.68</b>	<b>0.00</b>	<b>0.00</b>	<b>(215.40)</b>	<b>17,471.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(24,734.38)</b>	<b>4,222,335.96</b>	<b>49,272,622.34</b>	<b>58,353,415.09</b>	<b>56,398,362.01</b>
<b>Noncurrent Assets</b>													
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(111,716.81)	0.00
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	21,480,630.53	0.00	0.00	0.00	0.00	21,480,630.53	40,418,487.00	41,763,121.50
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,000.00
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,477,632.65	0.00	1,477,632.65	1,979,714.21	2,013,557.46
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,480,630.53</b>	<b>0.00</b>	<b>0.00</b>	<b>1,477,632.65</b>	<b>0.00</b>	<b>22,958,263.18</b>	<b>42,286,484.40</b>	<b>43,866,678.96</b>
<b>TOTAL ASSETS</b>	<b>45,057,764.68</b>	<b>0.00</b>	<b>0.00</b>	<b>(215.40)</b>	<b>17,471.48</b>	<b>21,480,630.53</b>	<b>0.00</b>	<b>0.00</b>	<b>1,452,898.27</b>	<b>4,222,335.96</b>	<b>72,230,885.52</b>	<b>100,639,899.49</b>	<b>100,265,040.97</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	6,254,751.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,254,751.83	8,010,487.60	9,844,414.03
Deposits and unearned revenues	0.00	0.00	0.00	0.00	14,490.45	0.00	0.00	0.00	0.00	0.00	14,490.45	14,316.18	14,490.45
Accrued employee benefits - current portion	3,782,197.10	0.00	0.00	0.00	0.00	691,000.00	0.00	0.00	0.00	0.00	4,473,197.10	3,763,193.25	4,473,197.10
<b>Total Current Liabilities</b>	<b>10,036,948.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,490.45</b>	<b>691,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,742,439.38</b>	<b>11,787,997.03</b>	<b>14,332,101.58</b>
<b>Noncurrent Liabilities</b>													
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued employee benefits	7,146,578.87	0.00	0.00	0.00	0.00	5,335,101.00	0.00	0.00	0.00	0.00	12,481,679.87	13,337,310.87	12,481,679.87
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Liabilities</b>	<b>7,146,578.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,335,101.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,481,679.87</b>	<b>13,337,310.87</b>	<b>12,481,679.87</b>
<b>TOTAL LIABILITIES</b>	<b>17,183,527.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,490.45</b>	<b>6,026,101.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,224,119.25</b>	<b>25,125,307.90</b>	<b>26,813,781.45</b>
<b>NET POSITION</b>													
<b>Net Investment in Plant</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,452,898.27	0.00	1,452,898.27	1,979,714.21	2,013,557.46
<b>Restricted Nonexpendable</b>													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(616,615.92)	0.00	0.00	(616,615.92)	24,732,510.94	24,014,852.00
<b>Restricted Expendable</b>													
Campuses													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	616,615.92	0.00	0.00	616,615.92	(913,188.17)	616,615.92
Grants, gifts and contracts	0.00	0.00	0.00	(215.40)	0.00	0.00	0.00	0.00	0.00	0.00	(215.40)	(111,716.81)	0.00
<b>Unrestricted</b>	27,874,236.88	0.00	0.00	0.00	2,981.03	15,454,529.53	0.00	0.00	0.00	4,222,335.96	47,554,083.40	49,827,271.42	46,806,234.14
<b>TOTAL NET POSITION</b>	<b>27,874,236.88</b>	<b>0.00</b>	<b>0.00</b>	<b>(215.40)</b>	<b>2,981.03</b>	<b>15,454,529.53</b>	<b>0.00</b>	<b>0.00</b>	<b>1,452,898.27</b>	<b>4,222,335.96</b>	<b>49,006,766.27</b>	<b>75,514,591.59</b>	<b>73,451,259.52</b>
<b>Not Coded to Attribute</b>													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>

Not Coded

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







	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	73,519,405.77	75,609,127.65	80,119,643.21
Short term investments	154,188,002.84	144,072,984.60	142,495,228.98
Accounts receivable	17,944,473.07	25,546,910.36	22,587,822.19
Accounts receivable - State of NH appropriations	187,148.04	0.00	0.00
Pledges receivable - current portion	1,377,492.00	810,129.00	1,504,403.00
Notes receivable - current portion	4,864,695.03	4,118,054.22	4,906,909.53
Prepaid expenses and other current assets	7,538,724.16	8,267,848.08	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>259,619,940.91</b>	<b>258,425,053.91</b>	<b>260,474,479.63</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	0.00	0.00	0.00
Long-term operating investments	0.00	(111,716.81)	0.00
Endowment and similar investments - campuses	453,543,225.11	383,589,523.02	397,448,617.27
Endowment and similar investments - affiliated entities	190,130,350.13	166,359,344.12	173,066,015.80
Pledges Receivable	5,065,159.99	1,250,352.09	4,900,074.96
Notes receivable	19,654,758.35	21,157,484.34	20,337,128.91
Property and equipment, net	948,566,449.61	981,422,512.44	984,265,690.70
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,616,959,943.19</b>	<b>1,553,667,499.20</b>	<b>1,580,017,527.64</b>
<b>TOTAL ASSETS</b>	<b>1,876,579,884.10</b>	<b>1,812,092,553.11</b>	<b>1,840,492,007.27</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	30,630,971.74	30,630,971.74	30,630,971.74
Acctg loss on debt refunding, net	5,572,167.17	5,660,688.29	5,660,688.29
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,203,138.91</b>	<b>36,291,660.03</b>	<b>36,291,660.03</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	32,370,347.78	47,910,432.51	57,208,902.10
Deposits and unearned revenues	31,442,914.50	36,468,834.09	33,925,249.50
Accrued employee benefits - current portion	6,905,134.72	6,164,267.18	6,852,944.86
Postretirement medical benefits-current portion	5,425,053.00	5,425,053.00	5,425,053.00
Long-term debt - current portion	53,420,647.25	51,924,465.97	51,933,115.97
<b>Total Current Liabilities</b>	<b>129,564,097.25</b>	<b>147,893,052.75</b>	<b>155,345,265.43</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,554,664.81	2,253,028.64	2,486,280.64
Government advances refundable	16,384,536.00	16,846,932.00	16,545,236.00
Accrued employee benefits	31,338,463.32	33,203,577.76	30,831,374.69
Postretirement medical benefits	46,184,624.18	49,079,922.00	49,079,922.00
Derivative instruments - interest rate swaps	30,630,971.74	30,630,971.74	30,630,971.74
Long-term debt	376,986,144.68	402,764,418.64	402,517,497.47
<b>Total Noncurrent Liabilities</b>	<b>504,079,404.73</b>	<b>534,778,850.78</b>	<b>532,091,282.54</b>
<b>TOTAL LIABILITIES</b>	<b>633,643,501.98</b>	<b>682,671,903.53</b>	<b>687,436,547.97</b>
<b>NET POSITION</b>			
<b>Net Investment in Plant</b>	543,530,669.35	546,537,075.99	550,777,681.53
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	103,938,376.90	91,540,851.48	87,811,163.63
Historical gift value of endowment - affiliated entities	141,966,796.97	136,530,339.72	125,246,153.24
<b>Restricted Expendable</b>			
Campuses			
Accumulated net gains on endowment	36,027,825.90	28,698,449.91	36,027,825.90
Market value of funds functioning as endowment	13,705,551.60	22,011,489.46	23,708,384.39
Grants, gifts and contracts	28,456,808.58	24,851,084.33	25,333,825.67
Life income and annuity funds	30,365.25	47,571.35	38,664.09
Loan funds	7,459,112.73	7,224,182.55	7,371,306.78
Affiliated Entities			
Accumulated net gains on endowment	23,488,009.62	13,780,454.57	23,488,009.62
Other - affiliated entities	31,111,292.99	15,433,486.64	27,983,304.19
<b>Unrestricted</b>	349,424,711.14	277,943,381.34	281,560,800.29
<b>TOTAL NET POSITION</b>	<b>1,279,139,521.03</b>	<b>1,164,598,367.34</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>