

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 02

	2015	2014	
	Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	92,453,844.44	127,984,251.08	80,338,994.99
Short term investments	182,989,093.70	176,035,913.46	154,290,886.10
Accounts receivable	149,667,564.54	105,165,209.94	20,200,330.32
Accounts receivable - State of NH appropriations	0.00	0.00	763,496.55
Pledges receivable - current portion	1,622,147.65	1,504,403.00	1,581,647.65
Notes receivable - current portion	4,796,949.20	4,906,709.53	4,797,449.20
Prepaid expenses and other current assets	4,464,265.36	4,220,857.58	8,815,405.61
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>435,993,864.89</b>	<b>419,817,344.59</b>	<b>270,788,210.42</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	0.00	0.00	0.00
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	470,942,891.31	396,943,883.00	469,888,840.49
Endowment and similar investments - affiliated entities	196,659,067.19	173,162,866.79	196,966,199.19
Pledges Receivable	5,690,682.75	4,956,940.12	5,592,602.75
Notes receivable	20,226,227.36	21,195,313.64	19,416,657.14
Property and equipment, net	975,953,955.19	983,527,743.93	982,275,846.37
Other assets	524.40	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,669,473,348.20</b>	<b>1,579,786,747.48</b>	<b>1,674,140,145.94</b>
<b>TOTAL ASSETS</b>	<b>2,105,467,213.09</b>	<b>1,999,604,092.07</b>	<b>1,944,928,356.36</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	29,828,365.04	30,630,971.74	29,828,365.04
Acctg loss on debt refunding, net	5,557,413.65	5,645,934.77	5,572,167.17
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,385,778.69</b>	<b>36,276,906.51</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	23,997,931.98	20,019,748.11	54,130,115.49
Deposits and unearned revenues	18,605,276.31	18,072,372.03	32,846,553.26
Accrued employee benefits - current portion	8,661,040.00	6,852,944.86	8,681,040.00
Postretirement medical benefits-current portion	4,870,673.87	5,425,053.00	4,870,673.87
Long-term debt - current portion	50,245,647.31	50,453,115.97	50,245,647.31
<b>Total Current Liabilities</b>	<b>106,380,569.47</b>	<b>100,823,233.97</b>	<b>150,774,029.93</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,625,050.27	2,486,280.64	2,625,050.27
Government advances refundable	16,908,630.00	16,545,236.00	16,908,630.00
Accrued employee benefits	34,841,021.48	30,781,374.69	34,969,310.55
Postretirement medical benefits	46,590,040.13	49,079,922.00	46,590,040.13
Derivative instruments - interest rate swaps	29,828,365.04	30,630,971.74	29,828,365.04
Long-term debt	380,268,867.91	392,650,848.83	380,322,782.55
<b>Total Noncurrent Liabilities</b>	<b>511,061,974.83</b>	<b>522,174,633.90</b>	<b>511,244,178.54</b>
<b>TOTAL LIABILITIES</b>	<b>617,442,544.30</b>	<b>622,997,867.87</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>			
<b>Net Investment in Plant</b>	586,761,652.34	556,775,968.59	574,301,862.99
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	94,017,287.24	87,968,144.14	93,070,632.17
Historical gift value of endowment - affiliated entities	131,020,834.41	125,748,563.98	130,775,984.74
<b>Restricted Expendable</b>			
<b>Campuses</b>			
Accumulated net gains on endowment	51,771,502.98	36,027,825.90	51,771,502.98
Market value of funds functioning as endowment	14,197,699.12	23,708,384.39	14,197,699.12
Grants, gifts and contracts	14,654,990.22	20,051,829.52	29,033,000.53
Life income and annuity funds	44,999.14	38,664.09	44,999.14
Loan funds	6,906,395.25	7,351,523.20	6,851,526.17
<b>Affiliated Entities</b>			
Accumulated net gains on endowment	40,051,627.56	23,488,009.62	40,051,627.56
Other - affiliated entities	31,913,242.12	28,170,519.60	31,639,611.22
<b>Unrestricted</b>	552,070,217.10	503,190,087.05	346,572,233.48
<b>TOTAL NET POSITION</b>	<b>1,523,410,447.48</b>	<b>1,412,519,520.08</b>	<b>1,318,310,680.10</b>

Not Coded to Attribute

	2015	2014	Final Balance
	Year to Date Balance	Year to Date Balance	
	0.00	(363,610.63)	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>(363,610.63)</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>(363,610.63)</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>363,610.63</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 02

	2015	2014	Final Balance
	Year to Date Balance	Year to Date Balance	
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	275,442,938.14	304,020,164.54	234,629,881.09
Accounts receivable	149,667,564.54	105,165,209.94	20,200,330.32
Accounts receivable - State of NH appropriations	0.00	0.00	763,496.55
Pledges receivable - current portion	1,622,147.65	1,504,403.00	1,581,647.65
Notes receivable - current portion	4,796,949.20	4,906,709.53	4,797,449.20
Prepaid expenses and other current assets	4,464,265.36	4,220,857.58	8,815,405.61
<b>Total Current Assets</b>	<b>435,993,864.89</b>	<b>419,817,344.59</b>	<b>270,788,210.42</b>
Noncurrent Assets			
Debt proceeds held by others for construction purposes	0.00	0.00	0.00
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	470,942,891.31	396,943,883.00	469,888,840.49
Endowment and similar investments - affiliated entities	196,659,067.19	173,162,866.79	196,966,199.19
Pledges Receivable	5,690,682.75	4,956,940.12	5,592,602.75
Notes receivable	20,226,227.36	21,195,313.64	19,416,657.14
Property and equipment, net	975,953,955.19	983,527,743.93	982,275,846.37
Other assets	524.40	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,669,473,348.20</b>	<b>1,579,786,747.48</b>	<b>1,674,140,145.94</b>
<b>TOTAL ASSETS</b>	<b>2,105,467,213.09</b>	<b>1,999,604,092.07</b>	<b>1,944,928,356.36</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	29,828,365.04	30,630,971.74	29,828,365.04
Acctg loss on debt refunding, net	5,557,413.65	5,645,934.77	5,572,167.17
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,385,778.69</b>	<b>36,276,906.51</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	23,997,931.98	20,019,748.11	54,130,115.49
Deposits and unearned revenues	18,605,276.31	18,072,372.03	32,846,553.26
Accrued employee benefits - current portion	8,661,040.00	6,852,944.86	8,681,040.00
Postretirement medical benefits-current portion	4,870,673.87	5,425,053.00	4,870,673.87
Long-term debt - current portion	50,245,647.31	50,453,115.97	50,245,647.31
<b>Total Current Liabilities</b>	<b>106,380,569.47</b>	<b>100,823,233.97</b>	<b>150,774,029.93</b>
Noncurrent Liabilities			
Obligations under life income agree	2,625,050.27	2,486,280.64	2,625,050.27
Government advances refundable	16,908,630.00	16,545,236.00	16,908,630.00
Accrued employee benefits	34,841,021.48	30,781,374.69	34,969,310.55
Postretirement medical benefits	46,590,040.13	49,079,922.00	46,590,040.13
Derivative instruments - interest rate swaps	29,828,365.04	30,630,971.74	29,828,365.04
Long-term debt	380,268,867.91	392,650,848.83	380,322,782.55
<b>Total Noncurrent Liabilities</b>	<b>511,061,974.83</b>	<b>522,174,633.90</b>	<b>511,244,178.54</b>
<b>TOTAL LIABILITIES</b>	<b>617,442,544.30</b>	<b>622,997,867.87</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>			
Net Investment in Plant	586,761,652.34	556,775,968.59	574,301,862.99
Restricted -			
Nonexpendable	225,038,121.65	213,716,708.12	223,846,616.91
Expendable	159,540,456.39	138,836,756.32	173,589,966.72
Unrestricted	552,070,217.10	503,190,087.05	346,572,233.48
<b>TOTAL NET POSITION</b>	<b>1,523,410,447.48</b>	<b>1,412,519,520.08</b>	<b>1,318,310,680.10</b>
Not Coded to Attribute			
	0.00	(363,610.63)	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>(363,610.63)</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>(363,610.63)</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>363,610.63</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 02

	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	162,412,872.87	(100,599,408.37)	105,830,352.98	(266,027.64)	26,815,550.50	(83,689,440.55)	(1,150,593.68)	38,315.21	61,518.68	300,303.72	701.38	(172,055,725.72)	0.01	9,198.93	1,104,528.79	23,148,401.33	130,598,363.67	(105,067.67)	92,453,844.44	127,984,251.08	80,338,994.99																					
Short term investments	0.00	165,913,871.33	0.00	0.00	177,665.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,897,557.06	0.00	0.00	182,989,093.70	176,035,913.46	154,290,886.10																					
Accounts receivable	65,818,283.83	285,981.36	378,828.69	0.00	6,105.00	77,907,236.78	1,435,635.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,650,000.00	39,473.28	146,020.42	149,667,564.54	105,165,209.94	20,200,330.32																					
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	763,496.55																					
Pledges receivable - current portion	0.00	2,000.00	0.00	0.00	1,620,147.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,622,147.65	1,504,403.00	1,581,647.65																					
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,519,678.37	277,270.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,796,949.20	4,906,709.53	4,797,449.20																				
Prepaid expenses and other current assets	140,938.72	4,003,432.56	45,477.28	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	272,416.80	0.00	4,464,265.36	4,220,857.58	8,815,405.61																					
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																					
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																					
<b>Total Current Assets</b>	<b>228,372,095.42</b>	<b>69,605,876.88</b>	<b>106,254,658.95</b>	<b>(264,027.64)</b>	<b>28,619,468.46</b>	<b>(5,782,203.77)</b>	<b>285,041.50</b>	<b>38,315.21</b>	<b>4,581,197.05</b>	<b>577,574.55</b>	<b>701.38</b>	<b>(172,055,725.72)</b>	<b>0.01</b>	<b>9,198.93</b>	<b>1,104,528.79</b>	<b>43,695,958.39</b>	<b>130,910,253.75</b>	<b>40,952.75</b>	<b>435,993,864.89</b>	<b>419,817,344.59</b>	<b>270,788,210.42</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	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	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	156,001.51	311,359,146.93	14,197,699.12	23,318,028.58	121,912,015.17	0.00	0.00	0.00	470,942,891.31	396,943,883.00	469,888,840.49																					
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	5,038,635.05	556,838.65	20,536,913.84	2,205,887.31	168,320,792.34	0.00	0.00	0.00	196,659,067.19	173,162,866.79	196,966,199.19																					
Pledges Receivable	0.00	73,417.40	0.00	0.00	5,617,265.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,690,682.75	4,956,940.12	5,592,602.75																					
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,233,828.20	992,399.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,226,227.36	21,195,313.64	19,416,657.14																					
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	975,953,955.19	0.00	0.00	975,953,955.19	983,527,743.93	982,275,846.37																					
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	524.40	0.00	0.00	524.40	0.00	0.00																					
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>73,417.40</b>	<b>0.00</b>	<b>0.00</b>	<b>5,617,265.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,233,828.20</b>	<b>992,399.16</b>	<b>5,194,636.56</b>	<b>311,915,985.58</b>	<b>34,734,612.96</b>	<b>25,523,915.89</b>	<b>290,232,807.51</b>	<b>975,954,479.59</b>	<b>0.00</b>	<b>0.00</b>	<b>1,669,473,348.20</b>	<b>1,579,786,747.48</b>	<b>1,674,140,145.94</b>																					
<b>TOTAL ASSETS</b>	<b>228,372,095.42</b>	<b>69,679,294.28</b>	<b>106,254,658.95</b>	<b>(264,027.64)</b>	<b>34,236,733.81</b>	<b>(5,782,203.77)</b>	<b>285,041.50</b>	<b>38,315.21</b>	<b>23,815,025.25</b>	<b>1,569,973.71</b>	<b>5,195,337.94</b>	<b>139,860,259.86</b>	<b>34,734,612.97</b>	<b>25,533,114.82</b>	<b>291,337,336.30</b>	<b>1,019,650,437.98</b>	<b>130,910,253.75</b>	<b>40,952.75</b>	<b>2,105,467,213.09</b>	<b>1,999,604,092.07</b>	<b>1,944,928,356.36</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	29,828,365.04	0.00	0.00	29,828,365.04	30,630,971.74	29,828,365.04																					
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	5,557,413.65	0.00	0.00	5,557,413.65	5,645,934.77	5,572,167.17																					
<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>35,385,778.69</b>	<b>0.00</b>	<b>0.00</b>	<b>35,385,778.69</b>	<b>36,276,906.51</b>	<b>35,400,532.21</b>																					
<b>LIABILITIES</b>																																										
<b>Current Liabilities</b>																																										
Accounts payable and accrued expenses	5,822,294.94	7,041,451.40	1,923,939.17	0.00	15,923.31	533,601.36	16,533.85	0.00	0.00	0.00	296,219.61	0.00	0.00	0.00	0.00	7,586,410.88	760,673.26	884.20	23,997,931.98	20,019,748.11	54,130,115.49																					
Deposits and unearned revenues	10,967,812.22	15,107.71	2,212,935.01	50.50	71,921.67	4,299,341.78	0.00	32,489.87	0.00	0.00	0.00	611,076.88	0.00	9,198.93	0.00	345,273.19	0.00	40,068.55	18,605,276.31	18,072,372.03	32,846,553.26																					
Accrued employee benefits - current portion	0.00	7,996,531.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	664,508.48	0.00	0.00	0.00	0.00	0.00	0.00	8,661,040.00	6,852,944.86	8,681,040.00																					
Postretirement medical benefits-current portion	0.00	9,296.00	0.00	4,861,377.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,870,673.87	5,425,053.00	4,870,673.87																					
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	50,245,647.31	0.00	0.00	50,245,647.31	50,453,115.97	50,245,647.31																					
<b>Total Current Liabilities</b>	<b>16,790,107.16</b>	<b>15,062,386.63</b>	<b>4,136,874.18</b>	<b>4,861,428.37</b>	<b>87,844.98</b>	<b>4,832,943.14</b>	<b>16,533.85</b>	<b>32,489.87</b>	<b>0.00</b>	<b>0.00</b>	<b>296,219.61</b>	<b>1,275,585.36</b>	<b>0.00</b>	<b>9,198.93</b>	<b>0.00</b>	<b>58,177,331.38</b>	<b>760,673.26</b>	<b>40,952.75</b>	<b>106,380,569.47</b>	<b>100,823,233.97</b>	<b>150,774,029.93</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	2,625,050.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,625,050.27	2,486,280.64	2,625,050.27																					
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,908,630.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,908,630.00	16,545,236.00	16,908,630.00																					
Accrued employee benefits	17,845,334.05	11,848,916.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,146,770.52	0.00	0.00	0.00	0.00	0.00	0.00	34,841,021.48	30,781,374.69	34,969,310.55																					
Postretirement medical benefits	0.00	338,122.00	0.00	46,251,918.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,590,040.13	49,079,922.00	46,590,040.13																					
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	29,828,365.04	0.00	0.00	29,828,365.04	30,630,971.74	29,828,365.04																					
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	380,268,867.91	0.00	0.00	380,268,867.91	392,650,848.83	380,322,782.55																					
<b>Total Noncurrent Liabilities</b>	<b>17,845,334.05</b>	<b>12,187,038.91</b>	<b>0.00</b>	<b>46,251,918.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,908,630.00</b>	<b>0.00</b>	<b>2,625,050.27</b>	<b>5,146,770.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>410,097,232.95</b>	<b>0.00</b>	<b>0.00</b>	<b>511,061,974.83</b>	<b>522,174,633.90</b>	<b>511,244,178.54</b>																					
<b>TOTAL LIABILITIES</b>	<b>34,635,441.21</b>	<b>27,249,425.54</b>	<b>4,136,874.18</b>	<b>51,113,346.50</b>	<b>87,844.98</b>	<																																				

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 02

	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>363,610.63</b>	<b>(0.00)</b>









University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 02

	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  
    Date Balance      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  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 02

6P - Plymouth State University

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Z	L	LU	M	Q1	Q2	T1	T2	N	X				
<b>ASSETS</b>																				
<b>Current Assets</b>																				
Cash and cash equivalents	2,711,653.14	13,854,984.56	14,189,944.22	(19.12)	1,214,633.17	(2,411,311.25)	19,283.44	374,476.01	28,813.73	701.39	0.00	0.00	0.00	77,955.23	11,689,285.18	23,323,148.31	65,073,548.01	54,820,546.15	46,874,034.76	
Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,823.98	0.00
Accounts receivable	23,707,453.57	0.00	0.00	0.00	0.00	2,633,960.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,723.50	26,379,138.00	26,059,011.58	1,102,168.03	
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	
Pledges receivable - current portion	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	203,628.00	2,000.00	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	698,940.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	698,940.74	640,942.22	698,940.74	
Prepaid expenses and other current assets	0.00	269,315.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	270,315.84	254,437.95	511,635.18	
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	(17,681,278.13)	0.00	(17,681,278.13)	(4,667,603.53)	(3,223,252.16)	
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	
<b>Total Current Assets</b>	<b>26,419,106.71</b>	<b>14,126,300.40</b>	<b>14,189,944.22</b>	<b>(19.12)</b>	<b>1,214,633.17</b>	<b>222,649.68</b>	<b>19,283.44</b>	<b>1,073,416.75</b>	<b>28,813.73</b>	<b>701.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,955.23</b>	<b>(5,991,992.95)</b>	<b>23,361,871.81</b>	<b>74,742,664.46</b>	<b>77,331,786.35</b>	<b>45,965,526.55</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	
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,975.16	4,535,727.30	248,364.88	47,677.56	13,240,355.19	0.00	0.00	18,097,100.09	10,309,452.84	18,013,545.03	
Pledges Receivable	0.00	73,417.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,417.40	37,444.00	73,417.40	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,529,857.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,529,857.35	1,572,669.05	1,529,857.35	
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	129,492,115.44	0.00	129,492,115.44	128,819,016.94	129,835,784.62	
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	
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>73,417.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,529,857.35</b>	<b>0.00</b>	<b>24,975.16</b>	<b>4,535,727.30</b>	<b>248,364.88</b>	<b>47,677.56</b>	<b>13,240,355.19</b>	<b>129,492,115.44</b>	<b>0.00</b>	<b>149,192,490.28</b>	<b>140,738,582.83</b>	<b>149,452,604.40</b>	
<b>TOTAL ASSETS</b>	<b>26,419,106.71</b>	<b>14,199,717.80</b>	<b>14,189,944.22</b>	<b>(19.12)</b>	<b>1,214,633.17</b>	<b>222,649.68</b>	<b>19,283.44</b>	<b>2,603,274.10</b>	<b>28,813.73</b>	<b>25,676.55</b>	<b>4,535,727.30</b>	<b>248,364.88</b>	<b>47,677.56</b>	<b>13,318,310.42</b>	<b>123,500,122.49</b>	<b>23,361,871.81</b>	<b>223,935,154.74</b>	<b>218,070,369.18</b>	<b>195,418,130.95</b>	
<b>LIABILITIES</b>																				
<b>Current Liabilities</b>																				
Accounts payable and accrued expenses	56,150.38	16,040.50	55,911.67	0.00	2,196.15	0.00	0.00	0.00	0.00	1,551.18	0.00	0.00	0.00	0.00	208,518.50	123,550.16	463,918.54	287,820.84	2,406,353.39	
Deposits and unearned revenues	721,115.18	0.00	23,127.00	0.00	0.00	241,371.49	10,219.44	0.00	0.00	0.00	611,076.88	0.00	0.00	0.00	0.00	0.00	1,606,909.99	1,732,371.03	3,863,808.42	
Accrued employee benefits - current portion	0.00	800,686.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800,686.57	305,574.00	800,686.57	
Postretirement medical benefits-current portion	0.00	0.00	0.00	678,594.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	678,594.00	678,594.00	678,594.00	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,306,128.90	0.00	2,306,128.90	2,194,955.41	2,757,496.04	
<b>Total Current Liabilities</b>	<b>777,265.56</b>	<b>816,727.07</b>	<b>79,038.67</b>	<b>678,594.00</b>	<b>2,196.15</b>	<b>241,371.49</b>	<b>10,219.44</b>	<b>0.00</b>	<b>0.00</b>	<b>1,551.18</b>	<b>611,076.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,514,647.40</b>	<b>123,550.16</b>	<b>5,856,238.00</b>	<b>5,199,315.28</b>	<b>10,506,938.42</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	21,649.04	0.00	0.00	0.00	0.00	0.00	0.00	21,649.04	23,200.22	21,649.04	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,654,774.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,654,774.00	1,708,744.00	1,654,774.00	
Accrued employee benefits	2,318,606.14	21,325.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,339,931.44	2,470,197.01	2,339,931.44	
Postretirement medical benefits	0.00	101,993.00	0.00	6,107,348.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,209,341.00	6,209,341.00	6,209,341.00	
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,771,774.93	0.00	71,771,774.93	73,850,770.82	71,780,401.19	
<b>Total Noncurrent Liabilities</b>	<b>2,318,606.14</b>	<b>123,318.30</b>	<b>0.00</b>	<b>6,107,348.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,654,774.00</b>	<b>0.00</b>	<b>21,649.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>71,771,774.93</b>	<b>0.00</b>	<b>81,997,470.41</b>	<b>84,262,253.05</b>	<b>82,006,096.67</b>	
<b>TOTAL LIABILITIES</b>	<b>3,095,871.70</b>	<b>940,045.37</b>	<b>79,038.67</b>	<b>6,785,942.00</b>	<b>2,196.15</b>	<b>241,371.49</b>	<b>10,219.44</b>	<b>1,654,774.00</b>	<b>0.00</b>	<b>23,200.22</b>	<b>611,076.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>74,286,422.33</b>	<b>123,550.16</b>	<b>87,853,708.41</b>	<b>89,461,568.33</b>	<b>92,513,035.09</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	49,213,700.16	0.00	49,213,700.16	53,439,385.60	52,767,848.84	
<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	23,721.05	11,114,510.13	0.00	0.00	11,138,231.18	5,641,847.80	10,980,135.61	
<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	23,956.51	2,203,800.29	0.00	0.00	2,227,756.80	814,991.52	2,227,756.80	
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	248,364.88	0.00	0.00	0.00	0.00	248,364.88	221,313.31	248,364.88	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,212,437.02	(18,721.81)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,193,715.21	901,879.73	1,209,121.46	
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,476.33	0.00	0.00	0.00	0.00	0.00	0.00	2,476.33	(2,516.96)	2,476.33	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	948,500.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	948,500.10	878,866.07	948,500.10	
<b>Unrestricted</b>	<b>23,323,235.01</b>	<b>13,259,672.43</b>	<b>14,110,905.55</b>	<b>(6,785,961.12)</b>	<b>0.00</b>	<b>0.00</b>	<b>9,064.00</b>	<b>0.00</b>	<b>28,813.73</b>	<b>0.00</b>	<b>3,924,650.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,238,321.65</b>	<b>71,108,701.67</b>	<b>66,713,033.78</b>	<b>34,520,891.84</b>	
<b>TOTAL NET POSITION</b>	<b>23,323,235.01</b>	<b>13,259,672.43</b>	<b>14,110,905.55</b>	<b>(6,785,961.12)</b>	<b>1,212,437.02</b>	<b>(18,721.81)</b>	<b>9,064.00</b>	<b>948,500.10</b>	<b>28,813.73</b>	<b>2,476.33</b>	<b>3,924,650.42</b>	<b>248,364.88</b>	<b>47,677.56</b>	<b>13,318,310.42</b>	<b>49,213,700.16</b>	<b>23,238,321.65</b>	<b>136,081,446.33</b>	<b>128,608,800.85</b>	<b>102,905,095.86</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	
<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>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>																			









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	4,056,443.63	(226,327,987.05)	0.00	25,647.90	0.00	(154,055,725.72)	0.00	0.00	9,767,331.40	2,325,479.83	(364,208,810.01)	(335,324,932.49)	(277,627,992.34)
Short term investments	0.00	165,588,478.99	0.00	0.00	0.00	0.00	0.00	0.00	16,897,557.06	0.00	182,486,036.05	174,745,512.56	153,782,378.98
Accounts receivable	13,772.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,650,000.00	0.00	3,663,772.71	35,934.90	322,407.47
Prepaid expenses and other current assets	291,777.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	291,777.36	295,974.18	367,482.96
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,769,961.84	0.00	83,769,961.84	45,833,479.96	49,801,876.78
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>4,361,993.70</b>	<b>(60,739,508.06)</b>	<b>0.00</b>	<b>25,647.90</b>	<b>0.00</b>	<b>(154,055,725.72)</b>	<b>0.00</b>	<b>0.00</b>	<b>114,084,850.30</b>	<b>2,325,479.83</b>	<b>(93,997,262.05)</b>	<b>(114,414,030.89)</b>	<b>(73,353,846.15)</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	255,784,301.71	11,940.16	26,312.67	0.00	0.00	255,822,554.54	220,334,125.82	254,788,326.86
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	0.00
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,558,518.68	0.00	1,558,518.68	351,741.45	1,558,518.68
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	524.40	0.00	524.40	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>255,784,301.71</b>	<b>11,940.16</b>	<b>26,312.67</b>	<b>1,559,043.08</b>	<b>0.00</b>	<b>257,381,597.62</b>	<b>221,035,867.27</b>	<b>256,346,845.54</b>
<b>TOTAL ASSETS</b>	<b>4,361,993.70</b>	<b>(60,739,508.06)</b>	<b>0.00</b>	<b>25,647.90</b>	<b>0.00</b>	<b>101,728,575.99</b>	<b>11,940.16</b>	<b>26,312.67</b>	<b>115,643,893.38</b>	<b>2,325,479.83</b>	<b>163,384,335.57</b>	<b>106,621,836.38</b>	<b>182,992,999.39</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	29,828,365.04	0.00	29,828,365.04	30,630,971.74	29,828,365.04
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,557,413.65	0.00	5,557,413.65	5,645,934.77	5,572,167.17
<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>35,385,778.69</b>	<b>0.00</b>	<b>35,385,778.69</b>	<b>36,276,906.51</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	1,840,849.88	16,621.41	0.00	0.00	0.00	0.00	0.00	0.00	7,339,450.62	8,261.71	9,205,183.62	4,333,630.68	27,007,299.35
Deposits and unearned revenues	555.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	555.00	28,394.10	376.04
Accrued employee benefits - current portion	0.00	1,248.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,248.65	20,303.00	1,248.65
Postretirement medical benefits-current portion	0.00	0.00	(459,603.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(459,603.13)	94,776.00	(459,603.13)
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,579,658.46	0.00	33,579,658.46	34,349,946.94	30,441,362.54
<b>Total Current Liabilities</b>	<b>1,841,404.88</b>	<b>17,870.06</b>	<b>(459,603.13)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,919,109.08</b>	<b>8,261.71</b>	<b>42,327,042.60</b>	<b>38,827,050.72</b>	<b>56,990,683.45</b>
<b>Noncurrent Liabilities</b>													
Accrued employee benefits	599,051.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	599,051.49	555,994.07	727,340.56
Postretirement medical benefits	0.00	0.00	(1,636,900.87)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,636,900.87)	852,981.00	(1,636,900.87)
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,828,365.04	0.00	29,828,365.04	30,630,971.74	29,828,365.04
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,506,181.24	0.00	32,506,181.24	16,725,905.89	32,547,400.36
<b>Total Noncurrent Liabilities</b>	<b>599,051.49</b>	<b>0.00</b>	<b>(1,636,900.87)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>62,334,546.28</b>	<b>0.00</b>	<b>61,296,696.90</b>	<b>48,765,852.70</b>	<b>61,466,205.09</b>
<b>TOTAL LIABILITIES</b>	<b>2,440,456.37</b>	<b>17,870.06</b>	<b>(2,096,504.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>103,253,655.36</b>	<b>8,261.71</b>	<b>103,623,739.50</b>	<b>87,592,903.42</b>	<b>118,456,888.54</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	47,776,016.71	0.00	47,776,016.71	13,095,625.82	12,710,668.36
<b>Restricted Nonexpendable</b>													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,503.74	0.00	0.00	11,503.74	11,503.74	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	14,808.93	0.00	0.00	14,808.93	11,708.00	14,808.93
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	11,940.16	0.00	0.00	0.00	11,940.16	10,533.02	11,940.16
Grants, gifts and contracts	0.00	0.00	0.00	25,647.90	0.00	0.00	0.00	0.00	0.00	0.00	25,647.90	26,302.10	23,789.41
<b>Unrestricted</b>	1,921,537.33	(60,757,378.12)	2,096,504.00	0.00	0.00	101,728,575.99	0.00	0.00	0.00	2,317,218.12	47,306,457.32	42,150,166.79	87,163,932.46
<b>TOTAL NET POSITION</b>	<b>1,921,537.33</b>	<b>(60,757,378.12)</b>	<b>2,096,504.00</b>	<b>25,647.90</b>	<b>(0.00)</b>	<b>101,728,575.99</b>	<b>11,940.16</b>	<b>26,312.67</b>	<b>47,776,016.71</b>	<b>2,317,218.12</b>	<b>95,146,374.76</b>	<b>55,305,839.47</b>	<b>99,936,643.06</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>				
Cash and cash equivalents	(105,067.67)	(105,067.67)	0.00	0.00
Accounts receivable	146,020.42	146,020.42	0.00	0.00
<b>Total Current Assets</b>	<b>40,952.75</b>	<b>40,952.75</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>40,952.75</b>	<b>40,952.75</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts payable and accrued expenses	884.20	884.20	0.00	0.00
Deposits and unearned revenues	40,068.55	40,068.55	0.00	0.00
<b>Total Current Liabilities</b>	<b>40,952.75</b>	<b>40,952.75</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>40,952.75</b>	<b>40,952.75</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 2015 Fiscal Period 02

	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	285,069,593.68	63,310,972.02	65,073,548.01	11,722,800.30	0.01	(332,618,001.91)	(105,067.67)	92,453,844.44	127,984,251.08	80,338,994.99
Short term investments	180,146.66	0.00	0.00	0.00	0.00	182,808,947.04	0.00	182,989,093.70	176,035,913.46	154,290,886.10
Accounts receivable	90,834,627.00	25,047,746.10	26,379,138.00	3,596,260.31	0.00	3,663,772.71	146,020.42	149,667,564.54	105,165,209.94	20,200,330.32
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	763,496.55
Pledges receivable - current portion	1,620,147.65	0.00	2,000.00	0.00	0.00	0.00	0.00	1,622,147.65	1,504,403.00	1,581,647.65
Notes receivable - current portion	3,410,812.76	687,195.70	698,940.74	0.00	0.00	0.00	0.00	4,796,949.20	4,906,709.53	4,797,449.20
Prepaid expenses and other current assets	1,510,756.73	443,374.62	270,315.84	90,578.16	0.00	2,149,240.01	0.00	4,464,265.36	4,220,857.58	8,815,405.61
Interfund Borrowings	(50,940,387.60)	(15,174,258.86)	(17,681,278.13)	25,962.75	0.00	83,769,961.84	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>331,685,696.88</b>	<b>74,315,029.58</b>	<b>74,742,664.46</b>	<b>15,435,601.52</b>	<b>0.01</b>	<b>(60,226,080.31)</b>	<b>40,952.75</b>	<b>435,993,864.89</b>	<b>419,817,344.59</b>	<b>270,788,210.42</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
Long-term operating investments	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	148,566,055.13	22,369,864.83	18,097,100.09	4,221,846.05	0.00	277,688,025.21	0.00	470,942,891.31	396,943,883.00	469,888,840.49
Endowment and similar investments - affiliated entities	189,883,530.52	6,775,536.67	0.00	0.00	0.00	0.00	0.00	196,659,067.19	173,162,866.79	196,966,199.19
Pledges Receivable	5,617,265.35	0.00	73,417.40	0.00	0.00	0.00	0.00	5,690,682.75	4,956,940.12	5,592,602.75
Notes receivable	15,479,236.18	3,217,133.83	1,529,857.35	0.00	0.00	0.00	0.00	20,226,227.36	21,195,313.64	19,416,657.14
Property and equipment, net	664,935,341.64	179,593,144.54	129,492,115.44	(1,102,797.76)	0.00	3,036,151.33	0.00	975,953,955.19	983,527,743.93	982,275,846.37
Other assets	0.00	0.00	0.00	0.00	0.00	524.40	0.00	524.40	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,024,481,428.82</b>	<b>211,955,679.87</b>	<b>149,192,490.28</b>	<b>3,119,048.29</b>	<b>0.00</b>	<b>280,724,700.94</b>	<b>0.00</b>	<b>1,669,473,348.20</b>	<b>1,579,786,747.48</b>	<b>1,674,140,145.94</b>
<b>TOTAL ASSETS</b>	<b>1,356,167,125.70</b>	<b>286,270,709.45</b>	<b>223,935,154.74</b>	<b>18,554,649.81</b>	<b>0.01</b>	<b>220,498,620.63</b>	<b>40,952.75</b>	<b>2,105,467,213.09</b>	<b>1,999,604,092.07</b>	<b>1,944,928,356.36</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>										
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	29,828,365.04	0.00	29,828,365.04	30,630,971.74	29,828,365.04
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	5,557,413.65	0.00	5,557,413.65	5,645,934.77	5,572,167.17
<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>35,385,778.69</b>	<b>0.00</b>	<b>35,385,778.69</b>	<b>36,276,906.51</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>										
<b>Current Liabilities</b>										
Accounts payable and accrued expenses	7,037,809.68	894,062.28	463,918.54	5,021.27	0.00	15,596,236.01	884.20	23,997,931.98	20,019,748.11	54,130,115.49
Deposits and unearned revenues	14,650,822.54	1,995,367.47	1,606,909.99	284,882.35	0.00	27,225.41	40,068.55	18,605,276.31	18,072,372.03	32,846,553.26
Accrued employee benefits - current portion	3,741,635.11	299,335.53	800,686.57	0.00	0.00	3,819,382.79	0.00	8,661,040.00	6,852,944.86	8,681,040.00
Postretirement medical benefits-current portion	3,928,138.00	664,513.00	678,594.00	59,032.00	0.00	(459,603.13)	0.00	4,870,673.87	5,425,053.00	4,870,673.87
Long-term debt - current portion	11,704,677.29	2,655,182.66	2,306,128.90	0.00	0.00	33,579,658.46	0.00	50,245,647.31	50,453,115.97	50,245,647.31
<b>Total Current Liabilities</b>	<b>41,063,082.62</b>	<b>6,508,460.94</b>	<b>5,856,238.00</b>	<b>348,935.62</b>	<b>0.00</b>	<b>52,562,899.54</b>	<b>40,952.75</b>	<b>106,380,569.47</b>	<b>100,823,233.97</b>	<b>150,774,029.93</b>
<b>Noncurrent Liabilities</b>										
Obligations under life income agree	2,524,196.44	79,204.79	21,649.04	0.00	0.00	0.00	0.00	2,625,050.27	2,486,280.64	2,625,050.27
Government advances refundable	13,803,489.00	1,450,367.00	1,654,774.00	0.00	0.00	0.00	0.00	16,908,630.00	16,545,236.00	16,908,630.00
Accrued employee benefits	13,980,471.48	2,366,387.25	2,339,931.44	408,000.76	0.00	15,746,230.55	0.00	34,841,021.48	30,781,374.69	34,969,310.55
Postretirement medical benefits	35,505,696.00	5,980,619.00	6,209,341.00	531,285.00	0.00	(1,636,900.87)	0.00	46,590,040.13	49,079,922.00	46,590,040.13
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	29,828,365.04	0.00	29,828,365.04	30,630,971.74	29,828,365.04
Long-term debt	198,323,364.99	77,667,546.75	71,771,774.93	0.00	0.00	32,506,181.24	0.00	380,268,867.91	392,650,848.83	380,322,782.55
<b>Total Noncurrent Liabilities</b>	<b>264,137,217.91</b>	<b>87,544,124.79</b>	<b>81,997,470.41</b>	<b>939,285.76</b>	<b>0.00</b>	<b>76,443,875.96</b>	<b>0.00</b>	<b>511,061,974.83</b>	<b>522,174,633.90</b>	<b>511,244,178.54</b>
<b>TOTAL LIABILITIES</b>	<b>305,200,300.53</b>	<b>94,052,585.73</b>	<b>87,853,708.41</b>	<b>1,288,221.38</b>	<b>0.00</b>	<b>129,006,775.50</b>	<b>40,952.75</b>	<b>617,442,544.30</b>	<b>622,997,867.87</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>										
<b>Net Investment in Plant</b>	<b>405,819,548.85</b>	<b>83,530,327.09</b>	<b>49,213,700.16</b>	<b>(1,030,838.74)</b>	<b>(0.00)</b>	<b>49,228,914.98</b>	<b>0.00</b>	<b>586,761,652.34</b>	<b>556,775,968.59</b>	<b>574,301,862.99</b>
<b>Restricted Nonexpendable</b>										
Historical gift value of endowment - campuses	62,947,242.07	16,834,116.10	11,138,231.18	3,702,810.07	0.00	(605,112.18)	0.00	94,017,287.24	87,968,144.14	93,070,632.17
Historical gift value of endowment - affiliated entities	127,535,879.64	3,484,954.77	0.00	0.00	0.00	0.00	0.00	131,020,834.41	125,748,563.98	130,775,984.74
<b>Restricted Expendable</b>										
<b>Campuses</b>										
Accumulated net gains on endowment	44,266,082.10	4,106,090.56	2,227,756.80	540,148.67	0.00	631,424.85	0.00	51,771,502.98	36,027,825.90	51,771,502.98
Market value of funds functioning as endowment	12,918,460.83	1,003,752.80	248,364.88	15,180.45	0.00	11,940.16	0.00	14,197,699.12	23,708,384.39	14,197,699.12
Grants, gifts and contracts	14,915,804.90	(807,070.09)	1,193,715.21	(672,557.58)	0.00	25,097.78	0.00	14,654,990.22	20,051,829.52	29,033,000.53
Life income and annuity funds	10,601.42	31,921.39	2,476.33	0.00	0.00	0.00	0.00	44,999.14	38,664.09	44,999.14
Loan funds	4,347,409.28	1,610,485.87	948,500.10	0.00	0.00	0.00	0.00	6,906,395.25	7,351,523.20	6,851,526.17
<b>Affiliated Entities</b>										
Accumulated net gains on endowment	36,761,045.66	3,290,581.90	0.00	0.00	0.00	0.00	0.00	40,051,627.56	23,488,009.62	40,051,627.56
Other - affiliated entities	31,913,242.12	0.00	0.00	0.00	(0.00)	0.00	0.00	31,913,242.12	28,170,519.60	31,639,611.22
<b>Unrestricted</b>	<b>309,531,508.30</b>	<b>79,132,963.33</b>	<b>71,108,701.67</b>	<b>14,711,685.56</b>	<b>0.01</b>	<b>77,585,358.23</b>	<b>0.00</b>	<b>552,070,217.10</b>	<b>503,190,087.05</b>	<b>346,572,233.48</b>
<b>TOTAL NET POSITION</b>	<b>1,050,966,825.17</b>	<b>192,218,123.72</b>	<b>136,081,446.33</b>	<b>17,266,428.43</b>	<b>0.01</b>	<b>126,877,623.82</b>	<b>0.00</b>	<b>1,523,410,447.48</b>	<b>1,412,519,520.08</b>	<b>1,318,310,680.10</b>
<b>Not Coded to Attribute</b>										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(363,610.63)	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>(363,610.63)</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>(363,610.63)</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>363,610.63</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 02

	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	273,661,174.84	3,302,003.01	2,997,156.18	0.00	0.00	5,100,139.69	9,119.96	0.00	63,298,669.33	12,302.69	65,073,548.01	11,722,800.30	0.01	0.00	(364,208,810.01)	31,590,808.10	(105,067.67)
Short term investments	177,665.31	0.00	0.00	0.00	0.00	2,481.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182,486,036.05	322,910.99	0.00
Accounts receivable	90,786,980.35	31,464.80	16,181.85	0.00	0.00	0.00	0.00	0.00	25,047,746.10	0.00	26,379,138.00	3,596,260.31	0.00	0.00	3,663,772.71	0.00	146,020.42
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	1,620,147.65	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable - current portion	3,136,412.14	274,400.62	0.00	0.00	0.00	0.00	0.00	0.00	687,195.70	0.00	698,940.74	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses and other current assets	1,502,856.73	7,900.00	0.00	0.00	0.00	0.00	0.00	0.00	443,374.62	0.00	270,315.84	90,578.16	0.00	0.00	291,777.36	1,857,462.65	0.00
Interfund Borrowings	(50,940,387.60)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15,174,258.86)	0.00	(17,681,278.13)	25,962.75	0.00	0.00	83,769,961.84	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>318,324,701.77</b>	<b>3,615,768.43</b>	<b>3,013,338.03</b>	<b>0.00</b>	<b>0.00</b>	<b>6,722,768.69</b>	<b>9,119.96</b>	<b>0.00</b>	<b>74,302,726.89</b>	<b>12,302.69</b>	<b>74,742,664.46</b>	<b>15,435,601.52</b>	<b>0.01</b>	<b>0.00</b>	<b>(93,997,262.05)</b>	<b>33,771,181.74</b>	<b>40,952.75</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	146,694,475.22	0.00	1,871,579.91	0.00	0.00	0.00	0.00	0.00	22,369,864.83	0.00	18,097,100.09	4,221,846.05	0.00	0.00	255,822,554.54	21,865,470.67	0.00
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	175,938,400.03	13,945,130.49	0.00	0.00	6,775,536.67	0.00	0.00	1,674,040.41	(1,674,040.41)	0.00	0.00	0.00
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	5,617,265.35	0.00	0.00	0.00	0.00	73,417.40	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable	14,455,195.82	1,024,040.36	0.00	0.00	0.00	0.00	0.00	0.00	3,217,133.83	0.00	1,529,857.35	0.00	0.00	0.00	0.00	0.00	0.00
Property and equipment, net	649,053,192.61	12,579,896.02	3,302,253.01	0.00	0.00	0.00	0.00	0.00	179,593,144.54	0.00	129,492,115.44	(1,102,797.76)	0.00	0.00	1,558,518.68	1,477,632.65	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	524.40	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>810,202,863.65</b>	<b>13,603,936.38</b>	<b>5,173,832.92</b>	<b>0.00</b>	<b>0.00</b>	<b>181,555,665.38</b>	<b>13,945,130.49</b>	<b>0.00</b>	<b>205,180,143.20</b>	<b>6,775,536.67</b>	<b>149,192,490.28</b>	<b>3,119,048.29</b>	<b>1,674,040.41</b>	<b>(1,674,040.41)</b>	<b>257,381,597.62</b>	<b>23,343,103.32</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>1,128,527,565.42</b>	<b>17,219,704.81</b>	<b>8,187,170.95</b>	<b>0.00</b>	<b>0.00</b>	<b>188,278,434.07</b>	<b>13,954,250.45</b>	<b>0.00</b>	<b>279,482,870.09</b>	<b>6,787,839.36</b>	<b>223,935,154.74</b>	<b>18,554,649.81</b>	<b>1,674,040.42</b>	<b>(1,674,040.41)</b>	<b>163,384,335.57</b>	<b>57,114,285.06</b>	<b>40,952.75</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	29,828,365.04	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	5,557,413.65	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>35,385,778.69</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>																	
<b>Current Liabilities</b>																	
Accounts payable and accrued expenses	6,614,515.76	58,329.31	74,937.69	0.00	0.00	290,026.92	0.00	0.00	894,062.28	0.00	463,918.54	5,021.27	1,429.39	(1,429.39)	9,205,183.62	6,391,052.39	884.20
Deposits and unearned revenues	13,723,637.23	931,376.38	(4,191.07)	0.00	0.00	0.00	0.00	0.00	1,995,367.47	0.00	1,606,909.99	284,882.35	0.00	0.00	555.00	26,670.41	40,068.55
Accrued employee benefits - current portion	3,741,635.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	299,335.53	0.00	800,686.57	0.00	0.00	0.00	1,248.65	3,818,134.14	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	(459,603.13)	0.00	0.00
Long-term debt - current portion	11,704,677.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,653,182.66	0.00	2,306,128.90	0.00	0.00	0.00	33,579,658.46	0.00	0.00
<b>Total Current Liabilities</b>	<b>39,630,283.39</b>	<b>989,705.69</b>	<b>153,066.62</b>	<b>0.00</b>	<b>0.00</b>	<b>290,026.92</b>	<b>0.00</b>	<b>0.00</b>	<b>6,508,460.94</b>	<b>0.00</b>	<b>5,856,238.00</b>	<b>348,935.62</b>	<b>1,429.39</b>	<b>(1,429.39)</b>	<b>42,327,042.60</b>	<b>10,235,856.94</b>	<b>40,952.75</b>
<b>Noncurrent Liabilities</b>																	
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	2,524,196.44	0.00	0.00	79,204.79	0.00	21,649.04	0.00	911.45	(911.45)	0.00	0.00	0.00
Government advances refundable	12,678,437.00	1,125,052.00	0.00	0.00	0.00	0.00	0.00	0.00	1,450,367.00	0.00	1,654,774.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued employee benefits	13,723,185.36	0.00	257,286.12	0.00	0.00	0.00	0.00	0.00	2,366,387.25	0.00	2,339,931.44	408,000.76	0.00	0.00	599,051.49	15,147,179.06	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	(1,636,900.87)	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	29,828,365.04	0.00	0.00
Long-term debt	198,323,364.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,667,546.75	0.00	71,771,774.93	0.00	0.00	0.00	32,506,181.24	0.00	0.00
<b>Total Noncurrent Liabilities</b>	<b>259,489,808.35</b>	<b>1,125,052.00</b>	<b>998,161.12</b>	<b>0.00</b>	<b>0.00</b>	<b>2,524,196.44</b>	<b>0.00</b>	<b>0.00</b>	<b>87,544,124.79</b>	<b>0.00</b>	<b>81,997,470.41</b>	<b>939,285.76</b>	<b>911.45</b>	<b>(911.45)</b>	<b>61,296,696.90</b>	<b>15,147,179.06</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>299,120,091.74</b>	<b>2,114,757.69</b>	<b>1,151,227.74</b>	<b>0.00</b>	<b>0.00</b>	<b>2,814,223.36</b>	<b>0.00</b>	<b>0.00</b>	<b>94,052,585.73</b>	<b>0.00</b>	<b>87,853,708.41</b>	<b>1,288,221.38</b>	<b>2,340.84</b>	<b>(2,340.84)</b>	<b>103,623,739.50</b>	<b>25,383,036.00</b>	<b>40,952.75</b>
<b>NET POSITION</b>																	
<b>Net investment in Plant</b>																	
	390,264,376.85	12,579,896.02	2,975,275.98	0.00	0.00	0.00	0.00	0.00	83,530,327.09	0.00	49,213,700.16	(1,030,838.74)	(0.00)	0.00	47,776,016.71	1,452,898.27	0.00
<b>Restricted Nonexpendable</b>																	
Historical gift value of endowment - campuses	62,909,877.57	0.00	37,364.50	0.00	0.00	0.00	0.00	0.00	16,834,116.10	0.00	11,138,231.18	3,702,810.07	0.00	0.00	11,503.74	(616,615.92)	0.00
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	124,261,200.63	3,274,679.01	0.00	0.00	3,484,954.77	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	44,239,836.57	0.00	26,245.53	0.00	0.00	0.00	0.00	0.00	4,106,090.56	0.00	2,227,756.80	540,148.67	0.00	0.00	14,808.93	616,615.92	0.00
Market value of funds functioning as endowment	12,874,539.14	0.00	43,921.69	0.00	0.00	0.00	0.00	0.00	1,003,752.80	0.00	248,364.88	15,180.45	0.00	0.00	11,940.16	0.00	0.00
Grants, gifts and contracts	11,783,744.53	2,847,192.62	284,867.75	0.00	0.00	0.00	0.00	0.00	(807,070.09)	0.00	1,193,715.21	(672,557.58)	0.00	0.00	25,647.90	(550.12)	0.00
Life income and annuity funds	10,601.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,921.39	0.00	2,476.33	0.00	0.00	0.00	0.00	0.00	0.00
Loan funds	4,044,557.21	302,852.07	0.00	0.00	0.00	0.00	0.00	0.00	1,610,485.87	0.00	948,500.10	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	36,061,370.64	699,675.02	0.00	0.00	3,290,581.90	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	21,933,345.70	9,979,896.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Unrestricted</b>	303,279,940.39	(624,993.59)	3,668,267.76	0.00	0.00	3,208,293.74	0.00	0.00	79,120,660.64	12,302.69	71,108,701.67	14,711,685.56	1,671,699.58	(1,671,699.57)	47,306,457.32	30,278,900.91	0.00
<b>TOTAL NET POSITION</b>	<b>829,407,473.68</b>	<b>15,104,947.12</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	92,453,844.44	127,984,251.08	80,338,994.99
Short term investments	182,989,093.70	176,035,913.46	154,290,886.10
Accounts receivable	149,667,564.54	105,165,209.94	20,200,330.32
Accounts receivable - State of NH appropriations	0.00	0.00	763,496.55
Pledges receivable - current portion	1,622,147.65	1,504,403.00	1,581,647.65
Notes receivable - current portion	4,796,949.20	4,906,709.53	4,797,449.20
Prepaid expenses and other current assets	4,464,265.36	4,220,857.58	8,815,405.61
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>435,993,864.89</b>	<b>419,817,344.59</b>	<b>270,788,210.42</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	0.00	0.00	0.00
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	470,942,891.31	396,943,883.00	469,888,840.49
Endowment and similar investments - affiliated entities	196,659,067.19	173,162,866.79	196,966,199.19
Pledges Receivable	5,690,682.75	4,956,940.12	5,592,602.75
Notes receivable	20,226,227.36	21,195,313.64	19,416,657.14
Property and equipment, net	975,953,955.19	983,527,743.93	982,275,846.37
Other assets	524.40	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,669,473,348.20</b>	<b>1,579,786,747.48</b>	<b>1,674,140,145.94</b>
<b>TOTAL ASSETS</b>	<b>2,105,467,213.09</b>	<b>1,999,604,092.07</b>	<b>1,944,928,356.36</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	29,828,365.04	30,630,971.74	29,828,365.04
Acctg loss on debt refunding, net	5,557,413.65	5,645,934.77	5,572,167.17
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,385,778.69</b>	<b>36,276,906.51</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	23,997,931.98	20,019,748.11	54,130,115.49
Deposits and unearned revenues	18,605,276.31	18,072,372.03	32,846,553.26
Accrued employee benefits - current portion	8,661,040.00	6,852,944.86	8,681,040.00
Postretirement medical benefits-current portion	4,870,673.87	5,425,053.00	4,870,673.87
Long-term debt - current portion	50,245,647.31	50,453,115.97	50,245,647.31
<b>Total Current Liabilities</b>	<b>106,380,569.47</b>	<b>100,823,233.97</b>	<b>150,774,029.93</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,625,050.27	2,486,280.64	2,625,050.27
Government advances refundable	16,908,630.00	16,545,236.00	16,908,630.00
Accrued employee benefits	34,841,021.48	30,781,374.69	34,969,310.55
Postretirement medical benefits	46,590,040.13	49,079,922.00	46,590,040.13
Derivative instruments - interest rate swaps	29,828,365.04	30,630,971.74	29,828,365.04
Long-term debt	380,268,867.91	392,650,848.83	380,322,782.55
<b>Total Noncurrent Liabilities</b>	<b>511,061,974.83</b>	<b>522,174,633.90</b>	<b>511,244,178.54</b>
<b>TOTAL LIABILITIES</b>	<b>617,442,544.30</b>	<b>622,997,867.87</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>			
<b>Net investment in Plant</b>	586,761,652.34	556,775,968.59	574,301,862.99
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	94,017,287.24	87,968,144.14	93,070,632.17
Historical gift value of endowment - affiliated entities	131,020,834.41	125,748,563.98	130,775,984.74
<b>Restricted Expendable</b>			
Campuses			
Accumulated net gains on endowment	51,771,502.98	36,027,825.90	51,771,502.98
Market value of funds functioning as endowment	14,197,699.12	23,708,384.39	14,197,699.12
Grants, gifts and contracts	14,654,990.22	20,051,829.52	29,033,000.53
Life income and annuity funds	44,999.14	38,664.09	44,999.14
Loan funds	6,906,395.25	7,351,523.20	6,851,526.17
Affiliated Entities			
Accumulated net gains on endowment	40,051,627.56	23,488,009.62	40,051,627.56
Other - affiliated entities	31,913,242.12	28,170,519.60	31,639,611.22
<b>Unrestricted</b>	552,070,217.10	503,190,087.05	346,572,233.48
<b>TOTAL NET POSITION</b>	<b>1,523,410,447.48</b>	<b>1,412,519,520.08</b>	<b>1,318,310,680.10</b>
<b>Not Coded to Attribute</b>			
	0.00	(363,610.63)	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>(363,610.63)</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>(363,610.63)</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>363,610.63</b>	<b>(0.00)</b>