

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 03

	2015	2014	
	Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	92,682,958.01	81,970,861.42	80,338,994.99
Short term investments	249,303,141.05	250,648,667.31	154,290,886.10
Accounts receivable	41,712,745.32	36,984,296.92	20,200,330.32
Accounts receivable - State of NH appropriations	1,175,166.06	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	4,906,009.53	4,797,449.20
Prepaid expenses and other current assets	4,629,173.38	4,070,370.92	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>395,922,280.67</b>	<b>380,084,609.10</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	471,545,709.79	396,954,572.21	469,888,840.49
Endowment and similar investments - affiliated entities	196,659,067.19	173,888,559.80	196,966,199.19
Pledges Receivable	5,690,682.75	4,961,122.70	5,592,602.75
Notes receivable	20,365,638.18	21,205,426.07	19,416,657.14
Property and equipment, net	964,046,014.27	971,970,471.20	982,275,846.37
Other assets	524.40	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,658,307,636.58</b>	<b>1,568,980,151.98</b>	<b>1,674,140,145.94</b>
<b>TOTAL ASSETS</b>	<b>2,054,229,917.25</b>	<b>1,949,064,761.08</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	5,550,036.89	5,638,558.01	5,572,167.17
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,378,401.93</b>	<b>36,269,529.75</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	24,029,214.49	23,651,599.37	54,130,115.49
Deposits and unearned revenues	16,224,145.30	17,142,599.22	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>104,030,720.97</b>	<b>103,525,312.42</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	380,017,637.80	392,603,476.61	380,322,782.55
<b>Total Noncurrent Liabilities</b>	<b>510,810,744.72</b>	<b>522,127,261.68</b>	<b>511,244,178.54</b>
<b>TOTAL LIABILITIES</b>	<b>614,841,465.69</b>	<b>625,652,574.10</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>			
<b>Net Investment in Plant</b>	575,431,606.23	546,990,965.91	574,301,862.99
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	94,529,221.26	88,736,822.55	93,070,632.17
Historical gift value of endowment - affiliated entities	131,266,801.47	126,637,152.26	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	14,247,759.85	23,708,384.39	14,197,699.12
Grants, gifts and contracts	24,698,003.50	22,755,900.31	29,033,000.53
Life income and annuity funds	44,974.64	38,576.70	44,999.14
Loan funds	6,934,619.37	7,210,998.55	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	32,016,271.01	28,841,001.86	31,639,611.22
<b>Unrestricted</b>	503,774,465.62	455,245,657.84	346,572,233.48
<b>TOTAL NET POSITION</b>	<b>1,474,766,853.49</b>	<b>1,359,681,295.89</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	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>420.84</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 03

	2015	2014	Final Balance
	Year to Date Balance	Year to Date Balance	
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	341,986,099.06	332,619,528.73	234,629,881.09
Accounts receivable	41,712,745.32	36,984,296.92	20,200,330.32
Accounts receivable - State of NH appropriations	1,175,166.06	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	4,906,009.53	4,797,449.20
Prepaid expenses and other current assets	4,629,173.38	4,070,370.92	8,815,405.61
<b>Total Current Assets</b>	<b>395,922,280.67</b>	<b>380,084,609.10</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	471,545,709.79	396,954,572.21	469,888,840.49
Endowment and similar investments - affiliated entities	196,659,067.19	173,888,559.80	196,966,199.19
Pledges Receivable	5,690,682.75	4,961,122.70	5,592,602.75
Notes receivable	20,365,638.18	21,205,426.07	19,416,657.14
Property and equipment, net	964,046,014.27	971,970,471.20	982,275,846.37
Other assets	524.40	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,658,307,636.58</b>	<b>1,568,980,151.98</b>	<b>1,674,140,145.94</b>
<b>TOTAL ASSETS</b>	<b>2,054,229,917.25</b>	<b>1,949,064,761.08</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	5,550,036.89	5,638,558.01	5,572,167.17
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,378,401.93</b>	<b>36,269,529.75</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	24,029,214.49	23,651,599.37	54,130,115.49
Deposits and unearned revenues	16,224,145.30	17,142,599.22	32,846,553.26
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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>104,030,720.97</b>	<b>103,525,312.42</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
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Derivative instruments - interest rate swaps	29,828,365.04	30,630,971.74	29,828,365.04
Long-term debt	380,017,637.80	392,603,476.61	380,322,782.55
<b>Total Noncurrent Liabilities</b>	<b>510,810,744.72</b>	<b>522,127,261.68</b>	<b>511,244,178.54</b>
<b>TOTAL LIABILITIES</b>	<b>614,841,465.69</b>	<b>625,652,574.10</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>			
Net Investment in Plant	575,431,606.23	546,990,965.91	574,301,862.99
Restricted -			
Nonexpendable	225,796,022.73	215,373,974.81	223,846,616.91
Expendable	169,764,758.91	142,070,697.33	173,589,966.72
Unrestricted	503,774,465.62	455,245,657.84	346,572,233.48
<b>TOTAL NET POSITION</b>	<b>1,474,766,853.49</b>	<b>1,359,681,295.89</b>	<b>1,318,310,680.10</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>420.84</b>	<b>(0.00)</b>



University System of New Hampshire  
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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>420.84</b>	<b>(0.00)</b>





University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 03

1M - UNH - Manchester

	Current Funds	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	A	W	G	P1	Q1	Q2	T2	N	X			
<b>ASSETS</b>														
<b>Current Assets</b>														
Cash and cash equivalents	1,734,778.66	293,567.87	0.00	(13,509.11)	278,914.18	(24,683.26)	0.00	0.00	0.00	(326,977.03)	294,890.25	2,236,981.56	4,481,324.16	(1,144,588.35)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	20,499.85	0.00	0.00	0.00	0.00	0.00	20,499.85	0.00	16,195.94
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,245.33
<b>Total Current Assets</b>	<b>1,734,778.66</b>	<b>293,567.87</b>	<b>0.00</b>	<b>(13,509.11)</b>	<b>278,914.18</b>	<b>(4,183.41)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(326,977.03)</b>	<b>294,890.25</b>	<b>2,257,481.41</b>	<b>4,481,324.16</b>	<b>(1,009,147.08)</b>
<b>Noncurrent Assets</b>														
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	1,764,048.19	43,921.69	63,610.03	0.00	0.00	1,871,579.91	1,667,730.05	1,871,579.91
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,243,532.95	0.00	3,243,532.95	3,020,522.49	3,302,253.01
<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>1,764,048.19</b>	<b>43,921.69</b>	<b>63,610.03</b>	<b>3,243,532.95</b>	<b>0.00</b>	<b>5,115,112.86</b>	<b>4,688,252.54</b>	<b>5,173,832.92</b>
<b>TOTAL ASSETS</b>	<b>1,734,778.66</b>	<b>293,567.87</b>	<b>0.00</b>	<b>(13,509.11)</b>	<b>278,914.18</b>	<b>(4,183.41)</b>	<b>1,764,048.19</b>	<b>43,921.69</b>	<b>63,610.03</b>	<b>2,916,555.92</b>	<b>294,890.25</b>	<b>7,372,594.27</b>	<b>9,169,576.70</b>	<b>4,164,685.84</b>
<b>LIABILITIES</b>														
<b>Current Liabilities</b>														
Accounts payable and accrued expenses	9,429.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,429.76	5,185.77	60,589.34
Deposits and unearned revenues	9,121.40	1,800.77	0.00	50.00	0.00	(6,683.41)	0.00	0.00	0.00	0.00	0.00	4,288.76	(118,533.84)	70,788.01
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>18,551.16</b>	<b>1,800.77</b>	<b>0.00</b>	<b>82,370.00</b>	<b>0.00</b>	<b>(6,683.41)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>96,038.52</b>	<b>(31,028.07)</b>	<b>213,697.35</b>
<b>Noncurrent Liabilities</b>														
Accrued employee benefits	257,286.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	257,286.12	296,965.84	257,286.12
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>257,286.12</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>998,161.12</b>	<b>1,037,840.84</b>	<b>998,161.12</b>
<b>TOTAL LIABILITIES</b>	<b>275,837.28</b>	<b>1,800.77</b>	<b>0.00</b>	<b>823,245.00</b>	<b>0.00</b>	<b>(6,683.41)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,094,199.64</b>	<b>1,006,812.77</b>	<b>1,211,858.47</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	2,916,555.92	0.00	2,916,555.92	3,019,609.02	2,975,275.98
<b>Restricted Nonexpendable</b>														
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,364.50	0.00	0.00	37,364.50	37,364.50	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	26,245.53	0.00	0.00	26,245.53	19,317.20	26,245.53
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,921.69	0.00	0.00	0.00	43,921.69	39,137.81	43,921.69
Grants, gifts and contracts	0.00	0.00	0.00	0.00	278,914.18	2,500.00	0.00	0.00	0.00	0.00	0.00	281,414.18	293,798.17	285,914.60
<b>Unrestricted</b>	1,458,941.38	291,767.10	0.00	(836,754.11)	0.00	0.00	1,764,048.19	0.00	0.00	0.00	294,890.25	2,972,892.81	4,753,537.23	(415,894.93)
<b>TOTAL NET POSITION</b>	<b>1,458,941.38</b>	<b>291,767.10</b>	<b>0.00</b>	<b>(836,754.11)</b>	<b>278,914.18</b>	<b>2,500.00</b>	<b>1,764,048.19</b>	<b>43,921.69</b>	<b>63,610.03</b>	<b>2,916,555.92</b>	<b>294,890.25</b>	<b>6,278,394.63</b>	<b>8,162,763.93</b>	<b>2,952,827.37</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>



1N - NH Public Television

	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 03

	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	20,632,077.06	13,538,495.18	11,371,055.85	1,624.88	1,256,724.31	(507,461.30)	12,880.94	374,476.01	28,813.73	701.39	0.00	0.00	0.00	103,887.64	9,808,518.78	22,535,656.50	79,157,450.97	68,339,439.09	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	2,743,666.11	0.00	0.00	0.00	0.00	533,977.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,723.50	3,315,366.68	4,417,451.43	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	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	(17,578,364.33)	0.00	(17,578,364.33)	(4,594,553.75)	(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>23,375,743.17</b>	<b>13,809,811.02</b>	<b>11,371,055.85</b>	<b>1,624.88</b>	<b>1,256,724.31</b>	<b>26,515.77</b>	<b>12,880.94</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>103,887.64</b>	<b>(7,769,845.55)</b>	<b>22,574,380.00</b>	<b>65,865,709.90</b>	<b>69,282,168.92</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	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
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	4,537,727.30	248,364.88	47,677.56	13,318,739.91	0.00	0.00	18,177,484.81	14,645,303.66	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	1,529,641.35	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	127,797,202.47	0.00	127,797,202.47	127,169,657.58	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>4,537,727.30</b>	<b>248,364.88</b>	<b>47,677.56</b>	<b>13,318,739.91</b>	<b>127,797,202.47</b>	<b>0.00</b>	<b>147,577,962.03</b>	<b>143,382,046.59</b>	<b>149,452,604.40</b>	
<b>TOTAL ASSETS</b>	<b>23,375,743.17</b>	<b>13,883,228.42</b>	<b>11,371,055.85</b>	<b>1,624.88</b>	<b>1,256,724.31</b>	<b>26,515.77</b>	<b>12,880.94</b>	<b>2,603,274.10</b>	<b>28,813.73</b>	<b>25,676.55</b>	<b>4,537,727.30</b>	<b>248,364.88</b>	<b>47,677.56</b>	<b>13,422,627.55</b>	<b>120,027,356.92</b>	<b>22,574,380.00</b>	<b>213,443,671.93</b>	<b>212,664,215.51</b>	<b>195,418,130.95</b>	
<b>LIABILITIES</b>																				
<b>Current Liabilities</b>																				
Accounts payable and accrued expenses	138,500.17	0.00	(74.39)	0.00	(29.75)	0.00	0.00	0.00	0.00	1,551.18	0.00	0.00	0.00	0.00	54,901.00	800.00	195,648.21	216,851.45	2,406,353.39	
Deposits and unearned revenues	1,115,871.80	0.00	43,980.44	0.00	0.00	210,872.20	10,219.44	0.00	0.00	0.00	598,326.88	0.00	0.00	0.00	0.00	0.00	1,979,270.76	2,046,727.88	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	2,080,445.33	0.00	2,080,445.33	1,980,635.64	2,757,496.04	
<b>Total Current Liabilities</b>	<b>1,254,371.97</b>	<b>800,686.57</b>	<b>43,906.05</b>	<b>678,594.00</b>	<b>(29.75)</b>	<b>210,872.20</b>	<b>10,219.44</b>	<b>0.00</b>	<b>0.00</b>	<b>1,551.18</b>	<b>598,326.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,135,346.33</b>	<b>800.00</b>	<b>5,734,644.87</b>	<b>5,228,382.97</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	71,767,461.80	0.00	71,767,461.80	73,846,457.69	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>71,767,461.80</b>	<b>0.00</b>	<b>81,993,157.28</b>	<b>84,257,939.92</b>	<b>82,006,096.67</b>	
<b>TOTAL LIABILITIES</b>	<b>3,572,978.11</b>	<b>924,004.87</b>	<b>43,906.05</b>	<b>6,785,942.00</b>	<b>(29.75)</b>	<b>210,872.20</b>	<b>10,219.44</b>	<b>1,654,774.00</b>	<b>0.00</b>	<b>23,200.22</b>	<b>598,326.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>73,902,808.13</b>	<b>800.00</b>	<b>87,727,802.15</b>	<b>89,486,322.89</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	46,124,548.79	0.00	46,124,548.79	51,422,432.38	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	11,082,926.86	0.00	0.00	11,106,647.91	10,084,464.18	10,844,235.21	
<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	2,339,700.69	0.00	0.00	2,363,657.20	814,991.52	2,363,657.20	
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	1,256,754.06	(184,356.43)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,072,397.63	803,606.23	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	879,572.36	948,500.10	
<b>Unrestricted</b>	<b>19,802,765.06</b>	<b>12,959,223.55</b>	<b>11,327,149.80</b>	<b>(6,784,317.12)</b>	<b>0.00</b>	<b>0.00</b>	<b>2,661.50</b>	<b>0.00</b>	<b>28,813.73</b>	<b>0.00</b>	<b>3,939,400.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,573,580.00</b>	<b>63,849,276.94</b>	<b>58,954,029.60</b>	<b>34,520,891.84</b>	
<b>TOTAL NET POSITION</b>	<b>19,802,765.06</b>	<b>12,959,223.55</b>	<b>11,327,149.80</b>	<b>(6,784,317.12)</b>	<b>1,256,754.06</b>	<b>(184,356.43)</b>	<b>2,661.50</b>	<b>948,500.10</b>	<b>28,813.73</b>	<b>2,476.33</b>	<b>3,939,400.42</b>	<b>248,364.88</b>	<b>47,677.56</b>	<b>13,422,627.55</b>	<b>46,124,548.79</b>	<b>22,573,580.00</b>	<b>125,715,869.78</b>	<b>123,177,892.62</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>	<b>0.00</b>																		











9S - USNH Central Services Alloc

	Current Funds D	Current Funds W	Current Funds G	Current Funds P1	Current Funds Z	Endowment and Similar Funds Q1	Endowment and Similar Funds T1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	28,132,074.82	0.00	0.00	0.00	17,301.48	0.00	0.00	0.00	(24,734.38)	5,150,977.94	33,275,619.86	52,186,291.57	46,710,356.37
Short term investments	322,910.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	322,910.99	248,669.16	322,910.99
Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses and other current assets	1,857,462.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,857,462.65	1,829,084.57	2,346,647.90
<b>Total Current Assets</b>	<b>30,312,448.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,301.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(24,734.38)</b>	<b>5,150,977.94</b>	<b>35,455,993.50</b>	<b>54,264,045.30</b>	<b>49,379,915.26</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	21,865,470.67	0.00	0.00	0.00	0.00	21,865,470.67	16,683,458.55	22,236,970.67
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	0.00
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,385,788.65	0.00	1,385,788.65	1,851,587.41	1,498,265.07
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>21,865,470.67</b>	<b>0.00</b>	<b>0.00</b>	<b>1,385,788.65</b>	<b>0.00</b>	<b>23,251,259.32</b>	<b>18,535,045.96</b>	<b>23,735,235.74</b>
<b>TOTAL ASSETS</b>	<b>30,312,448.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,301.48</b>	<b>21,865,470.67</b>	<b>0.00</b>	<b>0.00</b>	<b>1,361,054.27</b>	<b>5,150,977.94</b>	<b>58,707,252.82</b>	<b>72,799,091.26</b>	<b>73,115,151.00</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	6,539,457.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,914.21	6,551,371.97	6,432,474.93	7,754,378.04
Deposits and unearned revenues	0.00	0.00	0.00	0.00	17,471.48	0.00	0.00	0.00	0.00	0.00	17,471.48	15,078.42	17,471.48
Accrued employee benefits - current portion	3,153,625.66	0.00	0.00	0.00	0.00	664,508.48	0.00	0.00	0.00	0.00	3,818,134.14	4,473,197.10	3,818,134.14
<b>Total Current Liabilities</b>	<b>9,693,083.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,471.48</b>	<b>664,508.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,914.21</b>	<b>10,386,977.59</b>	<b>10,920,750.45</b>	<b>11,589,983.66</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	10,000,408.54	0.00	0.00	0.00	0.00	5,146,770.52	0.00	0.00	0.00	0.00	15,147,179.06	12,481,679.87	15,147,179.06
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>10,000,408.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,146,770.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,147,179.06</b>	<b>12,481,679.87</b>	<b>15,147,179.06</b>
<b>TOTAL LIABILITIES</b>	<b>19,693,491.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,471.48</b>	<b>5,811,279.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,914.21</b>	<b>25,534,156.65</b>	<b>23,402,430.32</b>	<b>26,737,162.72</b>
<b>NET POSITION</b>													
<b>Net Investment in Plant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,361,054.27</b>	<b>0.00</b>	<b>1,361,054.27</b>	<b>1,851,587.41</b>	<b>1,473,530.69</b>
<b>Restricted Nonexpendable</b>													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(616,615.92)	0.00
<b>Restricted Expendable</b>													
Campuses													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	616,615.92	0.00
Grants, gifts and contracts	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	(13,825.35)	861.58
<b>Unrestricted</b>	<b>10,618,956.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(170.00)</b>	<b>16,054,191.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,139,063.73</b>	<b>31,812,041.90</b>	<b>47,558,898.88</b>	<b>44,903,596.01</b>
<b>TOTAL NET POSITION</b>	<b>10,618,956.50</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(170.00)</b>	<b>16,054,191.67</b>	<b>0.00</b>	<b>0.00</b>	<b>1,361,054.27</b>	<b>5,139,063.73</b>	<b>33,173,096.17</b>	<b>49,396,660.94</b>	<b>46,377,988.28</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>ASSETS</b>				
<b>Current Assets</b>				
Cash and cash equivalents	11,694.83	11,694.83	0.00	0.00
Accounts receivable	3,535.92	3,535.92	0.00	0.00
<b>Total Current Assets</b>	<b>15,230.75</b>	<b>15,230.75</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>15,230.75</b>	<b>15,230.75</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Deposits and unearned revenues	15,230.75	15,230.75	0.00	0.00
<b>Total Current Liabilities</b>	<b>15,230.75</b>	<b>15,230.75</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>15,230.75</b>	<b>15,230.75</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 03

	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	312,104,828.76	78,574,273.39	79,157,450.97	15,121,564.16	0.01	(392,286,854.11)	11,694.83	92,682,958.01	81,970,861.42	80,338,994.99
Short term investments	189,167.25	0.00	0.00	0.00	0.00	249,113,973.80	0.00	249,303,141.05	250,648,667.31	154,290,886.10
Accounts receivable	29,811,517.23	4,018,355.21	3,315,366.68	913,887.66	0.00	3,650,082.62	3,535.92	41,712,745.32	36,984,296.92	20,200,330.32
Accounts receivable - State of NH appropriations	652,728.12	22,437.94	0.00	500,000.00	0.00	0.00	0.00	1,175,166.06	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	4,906,009.53	4,797,449.20
Prepaid expenses and other current assets	1,478,756.73	443,374.62	270,315.84	287,486.18	0.00	2,149,240.01	0.00	4,629,173.38	4,070,370.92	8,815,405.61
Interfund Borrowings	(50,737,983.86)	(15,006,145.64)	(17,578,364.33)	51,925.50	0.00	83,270,568.33	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>298,529,974.64</b>	<b>68,739,491.22</b>	<b>65,865,709.90</b>	<b>16,874,863.50</b>	<b>0.01</b>	<b>(54,102,989.35)</b>	<b>15,230.75</b>	<b>395,922,280.67</b>	<b>380,084,609.10</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	148,973,455.20	22,448,605.38	18,177,484.81	4,258,139.19	0.00	277,688,025.21	0.00	471,545,709.79	396,954,572.21	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	173,888,559.80	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	4,961,122.70	5,592,602.75
Notes receivable	15,429,669.22	3,406,111.61	1,529,857.35	0.00	0.00	0.00	0.00	20,365,638.18	21,205,426.07	19,416,657.14
Property and equipment, net	657,051,417.99	177,442,879.21	127,797,202.47	(1,178,671.23)	0.00	2,933,185.83	0.00	964,046,014.27	971,970,471.20	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>1,016,955,338.28</b>	<b>210,073,132.87</b>	<b>147,577,962.03</b>	<b>3,079,467.96</b>	<b>(0.00)</b>	<b>280,621,735.44</b>	<b>0.00</b>	<b>1,658,307,636.58</b>	<b>1,568,980,151.98</b>	<b>1,674,140,145.94</b>
<b>TOTAL ASSETS</b>	<b>1,315,485,312.92</b>	<b>278,812,624.09</b>	<b>213,443,671.93</b>	<b>19,954,331.46</b>	<b>0.01</b>	<b>226,518,746.09</b>	<b>15,230.75</b>	<b>2,054,229,917.25</b>	<b>1,949,064,761.08</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	5,550,036.89	0.00	5,550,036.89	5,638,558.01	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>35,378,401.93</b>	<b>0.00</b>	<b>35,378,401.93</b>	<b>36,269,529.75</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>										
<b>Current Liabilities</b>										
Accounts payable and accrued expenses	4,972,943.07	585,167.33	195,648.21	42,355.94	0.00	18,233,099.94	0.00	24,029,214.49	23,651,599.37	54,130,115.49
Deposits and unearned revenues	11,928,734.30	1,393,315.39	1,979,270.76	889,082.62	0.00	18,511.48	15,230.75	16,224,145.30	17,142,599.22	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	10,626,051.95	2,390,343.61	2,080,445.33	0.00	0.00	35,148,806.42	0.00	50,245,647.31	50,453,115.97	50,245,647.31
<b>Total Current Liabilities</b>	<b>35,197,502.43</b>	<b>5,332,674.86</b>	<b>5,734,644.87</b>	<b>990,470.56</b>	<b>0.00</b>	<b>56,760,197.50</b>	<b>15,230.75</b>	<b>104,030,720.97</b>	<b>103,525,312.42</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	198,097,956.26	77,666,648.06	71,767,461.80	0.00	0.00	32,485,571.68	0.00	380,017,637.80	392,603,476.61	380,322,782.55
<b>Total Noncurrent Liabilities</b>	<b>263,911,809.18</b>	<b>87,543,226.10</b>	<b>81,993,157.28</b>	<b>939,285.76</b>	<b>0.00</b>	<b>76,423,266.40</b>	<b>0.00</b>	<b>510,810,744.72</b>	<b>522,127,261.68</b>	<b>511,244,178.54</b>
<b>TOTAL LIABILITIES</b>	<b>299,109,311.61</b>	<b>92,875,900.96</b>	<b>87,727,802.15</b>	<b>1,929,756.32</b>	<b>0.00</b>	<b>133,183,463.90</b>	<b>15,230.75</b>	<b>614,841,465.69</b>	<b>625,652,574.10</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>										
<b>Net Investment in Plant</b>	399,338,131.45	81,821,418.66	46,124,548.79	(1,080,749.46)	(0.00)	49,228,256.79	0.00	575,431,606.23	546,990,965.91	574,301,862.99
<b>Restricted Nonexpendable</b>										
Historical gift value of endowment - campuses	62,964,016.81	16,764,434.81	11,106,647.91	3,682,617.99	0.00	11,503.74	0.00	94,529,221.26	88,736,822.55	93,070,632.17
Historical gift value of endowment - affiliated entities	127,781,846.70	3,484,954.77	0.00	0.00	0.00	0.00	0.00	131,266,801.47	126,637,152.26	130,775,984.74
<b>Restricted Expendable</b>										
<b>Campuses</b>										
Accumulated net gains on endowment	44,541,328.60	4,253,643.51	2,363,657.20	598,064.74	0.00	14,808.93	0.00	51,771,502.98	36,027,825.90	51,771,502.98
Market value of funds functioning as endowment	12,968,521.56	1,003,752.80	248,364.88	15,180.45	0.00	11,940.16	0.00	14,247,759.85	23,708,384.39	14,197,699.12
Grants, gifts and contracts	21,675,913.13	1,819,509.66	1,072,397.63	104,535.18	0.00	25,647.90	0.00	24,698,003.50	22,755,900.31	29,033,000.53
Life income and annuity funds	10,576.92	31,921.39	2,476.33	0.00	0.00	0.00	0.00	44,974.64	38,576.70	44,999.14
Loan funds	4,372,676.51	1,613,442.76	948,500.10	0.00	0.00	0.00	0.00	6,934,619.37	7,210,998.55	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	32,016,271.01	0.00	0.00	0.00	(0.00)	0.00	0.00	32,016,271.01	28,841,001.86	31,639,611.22
<b>Unrestricted</b>	273,945,672.96	71,853,062.87	63,849,276.94	14,704,926.24	0.01	79,421,526.60	0.00	503,774,465.62	455,245,657.84	346,572,233.48
<b>TOTAL NET POSITION</b>	<b>1,016,376,001.31</b>	<b>185,936,723.13</b>	<b>125,715,869.78</b>	<b>18,024,575.14</b>	<b>0.01</b>	<b>128,713,684.12</b>	<b>0.00</b>	<b>1,474,766,853.49</b>	<b>1,359,681,295.89</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	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>420.84</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 03

	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	296,964,646.31	2,384,115.88	2,236,981.56	0.00	0.00	10,507,423.83	11,661.18	0.00	78,561,970.70	12,302.69	79,157,450.97	15,121,564.16	0.01	0.00	(425,562,473.97)	33,275,619.86	11,694.83
Short term investments	186,685.90	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	248,791,062.81	322,910.99	0.00
Accounts receivable	29,759,854.20	31,163.18	20,499.85	0.00	0.00	0.00	0.00	0.00	4,018,355.21	0.00	3,315,366.68	913,887.66	0.00	0.00	3,650,082.62	0.00	3,535.92
Accounts receivable - State of NH appropriations	652,728.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,437.94	0.00	0.00	500,000.00	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	1,470,856.73	7,900.00	0.00	0.00	0.00	0.00	0.00	0.00	443,374.62	0.00	270,315.84	287,486.18	0.00	0.00	291,777.36	1,857,462.65	0.00
Interfund Borrowings	(50,737,983.86)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15,006,145.64)	0.00	(17,578,364.33)	51,925.50	0.00	0.00	83,270,568.33	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>281,433,199.54</b>	<b>2,697,579.68</b>	<b>2,257,481.41</b>	<b>0.00</b>	<b>0.00</b>	<b>12,130,052.83</b>	<b>11,661.18</b>	<b>0.00</b>	<b>68,727,188.53</b>	<b>12,302.69</b>	<b>65,865,709.90</b>	<b>16,874,863.50</b>	<b>0.01</b>	<b>0.00</b>	<b>(89,558,982.85)</b>	<b>35,455,993.50</b>	<b>15,230.75</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	147,101,875.29	0.00	1,871,579.91	0.00	0.00	0.00	0.00	0.00	22,448,605.38	0.00	18,177,484.81	4,258,139.19	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	1,674,610.05	(1,674,610.05)	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	14,428,115.85	1,001,553.37	0.00	0.00	0.00	0.00	0.00	0.00	3,406,111.61	0.00	1,529,857.35	0.00	0.00	0.00	0.00	0.00	0.00
Property and equipment, net	641,391,175.13	12,416,709.91	3,243,532.95	0.00	0.00	0.00	0.00	0.00	177,442,879.21	0.00	127,797,202.47	(1,178,671.23)	0.00	0.00	1,547,397.18	1,385,788.65	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>802,921,166.27</b>	<b>13,418,263.28</b>	<b>5,115,112.86</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>203,297,596.20</b>	<b>6,775,536.67</b>	<b>147,577,962.03</b>	<b>3,079,467.96</b>	<b>1,674,610.05</b>	<b>(1,674,610.05)</b>	<b>257,370,476.12</b>	<b>23,251,259.32</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>1,084,354,365.81</b>	<b>16,115,842.96</b>	<b>7,372,594.27</b>	<b>0.00</b>	<b>0.00</b>	<b>193,685,718.21</b>	<b>13,956,791.67</b>	<b>0.00</b>	<b>272,024,784.73</b>	<b>6,787,839.36</b>	<b>213,443,671.93</b>	<b>19,954,331.46</b>	<b>1,674,610.06</b>	<b>(1,674,610.05)</b>	<b>167,811,493.27</b>	<b>58,707,252.82</b>	<b>15,230.75</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	5,550,036.89	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>35,378,401.93</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>																	
<b>Current Liabilities</b>																	
Accounts payable and accrued expenses	(483,056.62)	31,968.51	9,429.76	0.00	0.00	5,414,601.42	0.00	0.00	585,167.33	0.00	195,648.21	42,355.94	1,429.39	(1,429.39)	11,681,727.97	6,551,371.97	0.00
Deposits and unearned revenues	11,009,730.38	914,715.16	4,288.76	0.00	0.00	0.00	0.00	0.00	1,393,315.39	0.00	1,979,270.76	889,082.62	0.00	0.00	1,040.00	17,471.48	15,230.75
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	10,626,051.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,390,343.61	0.00	2,080,445.33	0.00	0.00	0.00	35,148,806.42	0.00	0.00
<b>Total Current Liabilities</b>	<b>28,740,178.82</b>	<b>946,683.67</b>	<b>96,038.52</b>	<b>0.00</b>	<b>0.00</b>	<b>5,414,601.42</b>	<b>0.00</b>	<b>0.00</b>	<b>5,332,674.86</b>	<b>0.00</b>	<b>5,734,644.87</b>	<b>990,470.56</b>	<b>1,429.39</b>	<b>(1,429.39)</b>	<b>46,373,219.91</b>	<b>10,386,977.59</b>	<b>15,230.75</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	2,368,387.25	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	198,097,956.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,666,648.06	0.00	71,767,461.80	0.00	0.00	0.00	32,485,571.68	0.00	0.00
<b>Total Noncurrent Liabilities</b>	<b>259,264,399.62</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>87,543,226.10</b>	<b>0.00</b>	<b>81,993,157.28</b>	<b>939,285.76</b>	<b>911.45</b>	<b>(911.45)</b>	<b>61,276,087.34</b>	<b>15,147,179.06</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>288,004,578.44</b>	<b>2,071,735.67</b>	<b>1,094,199.64</b>	<b>0.00</b>	<b>0.00</b>	<b>7,938,797.86</b>	<b>0.00</b>	<b>0.00</b>	<b>92,875,900.96</b>	<b>0.00</b>	<b>87,727,802.15</b>	<b>1,929,756.32</b>	<b>2,340.84</b>	<b>(2,340.84)</b>	<b>107,649,307.25</b>	<b>25,534,156.65</b>	<b>15,230.75</b>
<b>NET POSITION</b>																	
<b>Net investment in Plant</b>	<b>384,004,865.62</b>	<b>12,416,709.91</b>	<b>2,916,555.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81,821,418.66</b>	<b>0.00</b>	<b>46,124,548.79</b>	<b>(1,080,749.46)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>47,867,202.52</b>	<b>1,361,054.27</b>	<b>0.00</b>
<b>Restricted Nonexpendable</b>																	
Historical gift value of endowment - campuses	62,926,652.31	0.00	37,364.50	0.00	0.00	0.00	0.00	0.00	16,764,434.81	0.00	11,106,647.91	3,682,617.99	0.00	0.00	11,503.74	0.00	0.00
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	124,504,626.47	3,277,220.23	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>																	
Campuses																	
Accumulated net gains on endowment	44,515,083.07	0.00	26,245.53	0.00	0.00	0.00	0.00	0.00	4,253,643.51	0.00	2,363,657.20	598,064.74	0.00	0.00	14,808.93	0.00	0.00
Market value of funds functioning as endowment	12,924,599.87	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	18,535,422.49	2,859,076.46	281,414.18	0.00	0.00	0.00	0.00	0.00	1,819,509.66	0.00	1,072,397.63	104,535.18	0.00	0.00	25,647.90	(0.00)	(0.00)
Life income and annuity funds	10,576.92	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	4,067,240.36	305,436.15	0.00	0.00	0.00	0.00	0.00	0.00	1,613,442.76	0.00	948,500.10	0.00	0.00	0.00	0.00	0.00	0.00
Affiliated Entities																	
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	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	22,036,374.59	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>	<b>269,365,346.73</b>	<b>(1,537,115.23)</b>	<b>2,972,892.81</b>	<b>0.00</b>	<b>0.00</b>	<b>3,144,548.65</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	92,682,958.01	81,970,861.42	80,338,994.99
Short term investments	249,303,141.05	250,648,667.31	154,290,886.10
Accounts receivable	41,712,745.32	36,984,296.92	20,200,330.32
Accounts receivable - State of NH appropriations	1,175,166.06	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	4,906,009.53	4,797,449.20
Prepaid expenses and other current assets	4,629,173.38	4,070,370.92	8,815,405.61
Interfund Borrowwngs	0.00	0.00	(0.00)
Current Asset - Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>395,922,280.67</b>	<b>380,084,609.10</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	471,545,709.79	396,954,572.21	469,888,840.49
Endowment and similar investments - affiliated entities	196,659,067.19	173,888,559.80	196,966,199.19
Pledges Receivable	5,690,682.75	4,961,122.70	5,592,602.75
Notes receivable	20,365,638.18	21,205,426.07	19,416,657.14
Property and equipment, net	964,046,014.27	971,970,471.20	982,275,846.37
Other assets	524.40	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,658,307,636.58</b>	<b>1,568,980,151.98</b>	<b>1,674,140,145.94</b>
<b>TOTAL ASSETS</b>	<b>2,054,229,917.25</b>	<b>1,949,064,761.08</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	5,550,036.89	5,638,558.01	5,572,167.17
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,378,401.93</b>	<b>36,269,529.75</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	24,029,214.49	23,651,599.37	54,130,115.49
Deposits and unearned revenues	16,224,145.30	17,142,599.22	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>104,030,720.97</b>	<b>103,525,312.42</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	380,017,637.80	392,603,476.61	380,322,782.55
<b>Total Noncurrent Liabilities</b>	<b>510,810,744.72</b>	<b>522,127,261.68</b>	<b>511,244,178.54</b>
<b>TOTAL LIABILITIES</b>	<b>614,841,465.69</b>	<b>625,652,574.10</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>			
<b>Net Investment in Plant</b>	575,431,606.23	546,990,965.91	574,301,862.99
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	94,529,221.26	88,736,822.55	93,070,632.17
Historical gift value of endowment - affiliated entities	131,266,801.47	126,637,152.26	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	14,247,759.85	23,708,384.39	14,197,699.12
Grants, gifts and contracts	24,698,003.50	22,755,900.31	29,033,000.53
Life income and annuity funds	44,974.64	38,576.70	44,999.14
Loan funds	6,934,619.37	7,210,998.55	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	32,016,271.01	28,841,001.86	31,639,611.22
<b>Unrestricted</b>	503,774,465.62	455,245,657.84	346,572,233.48
<b>TOTAL NET POSITION</b>	<b>1,474,766,853.49</b>	<b>1,359,681,295.89</b>	<b>1,318,310,680.10</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>420.84</b>	<b>(0.00)</b>