

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 08

		2015	2014	
		Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>				
<b>Current Assets</b>				
	Cash and cash equivalents	85,826,132.23	78,086,522.51	80,338,994.99
	Short term investments	277,719,055.32	279,726,930.48	154,290,886.10
	Accounts receivable	33,711,054.29	31,159,266.25	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	1,377,492.00	1,581,647.65
	Notes receivable - current portion	4,796,949.20	4,864,195.03	4,797,449.20
	Prepaid expenses and other current assets	4,605,109.41	4,156,363.64	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>408,280,448.10</b>	<b>399,370,769.91</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	464,629,756.49	411,844,451.85	469,888,840.49
	Endowment and similar investments - affiliated entities	203,284,849.17	188,300,529.68	196,966,199.19
	Pledges Receivable	5,690,682.75	5,065,159.99	5,592,602.75
	Notes receivable	20,563,091.31	21,503,279.79	19,416,657.14
	Property and equipment, net	949,651,502.68	953,001,477.84	982,275,846.37
	Other assets	0.00	0.00	0.00
	<b>Total Noncurrent Assets</b>	<b>1,643,819,882.40</b>	<b>1,579,714,899.15</b>	<b>1,674,140,145.94</b>
	<b>TOTAL ASSETS</b>	<b>2,052,100,330.50</b>	<b>1,979,085,669.06</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	5,513,153.09	5,601,674.21	5,572,167.17
	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,341,518.13</b>	<b>36,232,645.95</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
	Accounts payable and accrued expenses	25,786,279.79	30,768,026.83	54,130,115.49
	Deposits and unearned revenues	9,735,692.44	14,373,993.68	32,846,553.26
	Accrued employee benefits - current portion	8,546,755.99	6,905,134.72	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	50,206,194.97	50,245,647.31
	<b>Total Current Liabilities</b>	<b>99,185,049.40</b>	<b>107,678,403.20</b>	<b>150,774,029.93</b>
<b>Noncurrent Liabilities</b>				
	Obligations under life income agree	2,594,732.36	2,563,475.20	2,625,050.27
	Government advances refundable	16,908,630.00	16,384,536.00	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	379,429,320.04	380,530,233.74	380,322,782.55
	<b>Total Noncurrent Liabilities</b>	<b>510,192,109.05</b>	<b>509,970,513.37</b>	<b>511,244,178.54</b>
	<b>TOTAL LIABILITIES</b>	<b>609,377,158.45</b>	<b>617,648,916.57</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>				
<b>Net Investment in Plant</b>		556,667,531.37	546,214,587.29	574,301,862.99
<b>Restricted Nonexpendable</b>				
	Historical gift value of endowment - campuses	92,014,749.98	92,259,027.98	93,070,632.17
	Historical gift value of endowment - affiliated entities	139,738,066.35	140,312,823.48	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	13,838,101.57	12,588,069.33	14,197,699.12
	Grants, gifts and contracts	26,900,815.12	26,577,465.29	29,033,000.53
	Life income and annuity funds	13,481.53	38,950.26	44,999.14
	Loan funds	7,002,341.63	7,493,489.00	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	31,721,269.90	30,604,540.48	31,639,611.22
<b>Unrestricted</b>		518,345,202.19	482,064,609.81	346,572,233.48
	<b>TOTAL NET POSITION</b>	<b>1,478,064,690.18</b>	<b>1,397,669,398.44</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>(0.00)</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 08

	2015	2014	
	Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	363,545,187.55	357,813,452.99	234,629,881.09
Accounts receivable	33,711,054.29	31,159,266.25	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	1,377,492.00	1,581,647.65
Notes receivable - current portion	4,796,949.20	4,864,195.03	4,797,449.20
Prepaid expenses and other current assets	4,605,109.41	4,156,363.64	8,815,405.61
<b>Total Current Assets</b>	<b>408,280,448.10</b>	<b>399,370,769.91</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	464,629,756.49	411,844,451.85	469,888,840.49
Endowment and similar investments - affiliated entities	203,284,849.17	188,300,529.68	196,966,199.19
Pledges Receivable	5,690,682.75	5,065,159.99	5,592,602.75
Notes receivable	20,563,091.31	21,503,279.79	19,416,657.14
Property and equipment, net	949,651,502.68	953,001,477.84	982,275,846.37
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,643,819,882.40</b>	<b>1,579,714,899.15</b>	<b>1,674,140,145.94</b>
<b>TOTAL ASSETS</b>	<b>2,052,100,330.50</b>	<b>1,979,085,669.06</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	5,513,153.09	5,601,674.21	5,572,167.17
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,341,518.13</b>	<b>36,232,645.95</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	25,786,279.79	30,768,026.83	54,130,115.49
Deposits and unearned revenues	9,735,692.44	14,373,993.68	32,846,553.26
Accrued employee benefits - current portion	8,546,755.99	6,905,134.72	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	50,206,194.97	50,245,647.31
<b>Total Current Liabilities</b>	<b>99,185,049.40</b>	<b>107,678,403.20</b>	<b>150,774,029.93</b>
Noncurrent Liabilities			
Obligations under life income agree	2,594,732.36	2,563,475.20	2,625,050.27
Government advances refundable	16,908,630.00	16,384,536.00	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	379,429,320.04	380,530,233.74	380,322,782.55
<b>Total Noncurrent Liabilities</b>	<b>510,192,109.05</b>	<b>509,970,513.37</b>	<b>511,244,178.54</b>
<b>TOTAL LIABILITIES</b>	<b>609,377,158.45</b>	<b>617,648,916.57</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>			
Net Investment in Plant	556,667,531.37	546,214,587.29	574,301,862.99
Restricted -			
Nonexpendable	231,752,816.33	232,571,851.46	223,846,616.91
Expendable	171,299,140.29	136,818,349.88	173,589,966.72
Unrestricted	518,345,202.19	482,064,609.81	346,572,233.48
<b>TOTAL NET POSITION</b>	<b>1,478,064,690.18</b>	<b>1,397,669,398.44</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>(0.00)</b>	<b>(0.00)</b>



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 08

	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>(0.00)</b>	<b>(0.00)</b>









University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 08

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

4C - UNH Foundation Capital Offset

	Current Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
G				
<b>ASSETS</b>				
<b>Current Assets</b>				
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>
<b>NET POSITION</b>				
<b>Restricted Expendable</b>				
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  
                                  Date Balance      Balance

G

**ASSETS**

**Current Assets**

Cash and cash equivalents	0.00	0.00	(7,531.24)	0.00
<b>Total Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,531.24)</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,531.24)</b>	<b>0.00</b>

**NET POSITION**

**Restricted Expendable**

Campuses

Grants, gifts and contracts	0.00	0.00	(7,531.24)	0.00
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,531.24)</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>



















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	15,051.64	15,051.64	0.00	0.00
Accounts receivable	95,586.55	95,586.55	0.00	0.00
<b>Total Current Assets</b>	<b>110,638.19</b>	<b>110,638.19</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>110,638.19</b>	<b>110,638.19</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts payable and accrued expenses	301.17	301.17	0.00	0.00
Deposits and unearned revenues	102,427.07	102,427.07	0.00	0.00
<b>Total Current Liabilities</b>	<b>102,728.24</b>	<b>102,728.24</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>102,728.24</b>	<b>102,728.24</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>				
<b>Restricted Expendable</b>				
Campuses				
Grants, gifts and contracts	7,909.95	7,909.95	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>7,909.95</b>	<b>7,909.95</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>







	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	85,826,132.23	78,086,522.51	80,338,994.99
Short term investments	277,719,055.32	279,726,930.48	154,290,886.10
Accounts receivable	33,711,054.29	31,159,266.25	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	1,377,492.00	1,581,647.65
Notes receivable - current portion	4,796,949.20	4,864,195.03	4,797,449.20
Prepaid expenses and other current assets	4,605,109.41	4,156,363.64	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>408,280,448.10</b>	<b>399,370,769.91</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	464,629,756.49	411,844,451.85	469,888,840.49
Endowment and similar investments - affiliated entities	203,284,849.17	188,300,529.68	196,966,199.19
Pledges Receivable	5,690,682.75	5,065,159.99	5,592,602.75
Notes receivable	20,563,091.31	21,503,279.79	19,416,657.14
Property and equipment, net	949,651,502.68	953,001,477.84	982,275,846.37
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,643,819,882.40</b>	<b>1,579,714,899.15</b>	<b>1,674,140,145.94</b>
<b>TOTAL ASSETS</b>	<b>2,052,100,330.50</b>	<b>1,979,085,669.06</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	5,513,153.09	5,601,674.21	5,572,167.17
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,341,518.13</b>	<b>36,232,645.95</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	25,786,279.79	30,768,026.83	54,130,115.49
Deposits and unearned revenues	9,735,692.44	14,373,993.68	32,846,553.26
Accrued employee benefits - current portion	8,546,755.99	6,905,134.72	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	50,206,194.97	50,245,647.31
<b>Total Current Liabilities</b>	<b>99,185,049.40</b>	<b>107,678,403.20</b>	<b>150,774,029.93</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,594,732.36	2,563,475.20	2,625,050.27
Government advances refundable	16,908,630.00	16,384,536.00	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	379,429,320.04	380,530,233.74	380,322,782.55
<b>Total Noncurrent Liabilities</b>	<b>510,192,109.05</b>	<b>509,970,513.37</b>	<b>511,244,178.54</b>
<b>TOTAL LIABILITIES</b>	<b>609,377,158.45</b>	<b>617,648,916.57</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>			
<b>Net investment in Plant</b>	556,667,531.37	546,214,587.29	574,301,862.99
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	92,014,749.98	92,259,027.98	93,070,632.17
Historical gift value of endowment - affiliated entities	139,738,066.35	140,312,823.48	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	13,838,101.57	12,588,069.33	14,197,699.12
Grants, gifts and contracts	26,900,815.12	26,577,465.29	29,033,000.53
Life income and annuity funds	13,481.53	38,950.26	44,999.14
Loan funds	7,002,341.63	7,493,489.00	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	31,721,269.90	30,604,540.48	31,639,611.22
<b>Unrestricted</b>	518,345,202.19	482,064,609.81	346,572,233.48
<b>TOTAL NET POSITION</b>	<b>1,478,064,690.18</b>	<b>1,397,669,398.44</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>(0.00)</b>	<b>(0.00)</b>