

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 11

		2015	2014	
		Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>				
<b>Current Assets</b>				
	Cash and cash equivalents	77,882,882.48	74,154,653.99	80,338,994.99
	Short term investments	193,612,112.10	195,700,541.23	154,290,886.10
	Accounts receivable	21,234,730.42	21,937,944.89	20,200,330.32
	Accounts receivable - State of NH appropriations	0.00	0.00	763,496.55
	Pledges receivable - current portion	1,581,647.65	1,377,492.00	1,581,647.65
	Notes receivable - current portion	4,796,949.20	4,867,195.03	4,797,449.20
	Prepaid expenses and other current assets	5,322,481.16	5,248,857.58	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>304,430,803.01</b>	<b>303,286,684.72</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	467,229,793.73	451,042,137.14	469,888,840.49
	Endowment and similar investments - affiliated entities	205,759,718.66	189,786,486.68	196,966,199.19
	Pledges Receivable	5,592,602.75	5,065,159.99	5,592,602.75
	Notes receivable	18,994,089.21	20,372,564.68	19,416,657.14
	Property and equipment, net	960,018,255.15	942,140,220.55	982,275,846.37
	Other assets	0.00	0.00	0.00
	<b>Total Noncurrent Assets</b>	<b>1,657,594,459.50</b>	<b>1,608,406,569.04</b>	<b>1,674,140,145.94</b>
	<b>TOTAL ASSETS</b>	<b>1,962,025,262.51</b>	<b>1,911,693,253.76</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	5,491,022.81	5,579,543.93	5,572,167.17
	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,319,387.85</b>	<b>36,210,515.67</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
	Accounts payable and accrued expenses	35,814,340.36	38,434,607.51	54,130,115.49
	Deposits and unearned revenues	32,496,634.11	31,191,492.67	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	39,015,647.31	50,206,194.97	50,245,647.31
	<b>Total Current Liabilities</b>	<b>120,744,051.64</b>	<b>132,162,482.87</b>	<b>150,774,029.93</b>
<b>Noncurrent Liabilities</b>				
	Obligations under life income agree	2,187,994.54	2,554,664.81	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	46,176,771.79	46,590,040.13
	Derivative instruments - interest rate swaps	29,828,365.04	30,630,971.74	29,828,365.04
	Long-term debt	379,348,448.08	380,449,361.78	380,322,782.55
	<b>Total Noncurrent Liabilities</b>	<b>509,704,499.27</b>	<b>506,977,680.81</b>	<b>511,244,178.54</b>
	<b>TOTAL LIABILITIES</b>	<b>630,448,550.91</b>	<b>639,140,163.68</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>				
<b>Net Investment in Plant</b>		572,140,794.86	537,067,645.32	574,301,862.99
<b>Restricted Nonexpendable</b>				
	Historical gift value of endowment - campuses	93,975,499.00	103,371,759.74	93,070,632.17
	Historical gift value of endowment - affiliated entities	140,537,428.35	141,328,233.39	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	13,837,975.57	13,705,551.60	14,197,699.12
	Grants, gifts and contracts	29,838,615.63	27,990,748.37	29,033,000.53
	Life income and annuity funds	13,481.53	51,319.16	44,999.14
	Loan funds	7,068,447.89	7,562,377.11	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	32,624,111.50	30,998,335.76	31,639,611.22
<b>Unrestricted</b>		385,036,614.58	387,171,799.78	346,572,233.48
	<b>TOTAL NET POSITION</b>	<b>1,366,896,099.45</b>	<b>1,308,763,605.75</b>	<b>1,318,310,680.10</b>

Not Coded to Attribute

University System of New Hampshire  
Statement of Net Position as of Fiscal Year 2015 Fiscal Period 11

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

University System of New Hampshire  
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	2015	2014	Final Balance
	Year to Date Balance	Year to Date Balance	
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	271,494,994.58	269,855,195.22	234,629,881.09
Accounts receivable	21,234,730.42	21,937,944.89	20,200,330.32
Accounts receivable - State of NH appropriations	0.00	0.00	763,496.55
Pledges receivable - current portion	1,581,647.65	1,377,492.00	1,581,647.65
Notes receivable - current portion	4,796,949.20	4,867,195.03	4,797,449.20
Prepaid expenses and other current assets	5,322,481.16	5,248,857.58	8,815,405.61
<b>Total Current Assets</b>	<b>304,430,803.01</b>	<b>303,286,684.72</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	467,229,793.73	451,042,137.14	469,888,840.49
Endowment and similar investments - affiliated entities	205,759,718.66	189,786,486.68	196,966,199.19
Pledges Receivable	5,592,602.75	5,065,159.99	5,592,602.75
Notes receivable	18,994,089.21	20,372,564.68	19,416,657.14
Property and equipment, net	960,018,255.15	942,140,220.55	982,275,846.37
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,657,594,459.50</b>	<b>1,608,406,569.04</b>	<b>1,674,140,145.94</b>
<b>TOTAL ASSETS</b>	<b>1,962,025,262.51</b>	<b>1,911,693,253.76</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	5,491,022.81	5,579,543.93	5,572,167.17
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,319,387.85</b>	<b>36,210,515.67</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	35,814,340.36	38,434,607.51	54,130,115.49
Deposits and unearned revenues	32,496,634.11	31,191,492.67	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	39,015,647.31	50,206,194.97	50,245,647.31
<b>Total Current Liabilities</b>	<b>120,744,051.64</b>	<b>132,162,482.87</b>	<b>150,774,029.93</b>
Noncurrent Liabilities			
Obligations under life income agree	2,187,994.54	2,554,664.81	2,625,050.27
Government advances refundable	16,908,630.00	16,384,536.00	16,908,630.00
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Derivative instruments - interest rate swaps	29,828,365.04	30,630,971.74	29,828,365.04
Long-term debt	379,348,448.08	380,449,361.78	380,322,782.55
<b>Total Noncurrent Liabilities</b>	<b>509,704,499.27</b>	<b>506,977,680.81</b>	<b>511,244,178.54</b>
<b>TOTAL LIABILITIES</b>	<b>630,448,550.91</b>	<b>639,140,163.68</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>			
Net Investment in Plant	572,140,794.86	537,067,645.32	574,301,862.99
Restricted -			
Nonexpendable	234,512,927.35	244,699,993.13	223,846,616.91
Expendable	175,205,762.66	139,824,167.52	173,589,966.72
Unrestricted	385,036,614.58	387,171,799.78	346,572,233.48
<b>TOTAL NET POSITION</b>	<b>1,366,896,099.45</b>	<b>1,308,763,605.75</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>



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



1H - UNH School of Law

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
	U	D	A	W	G	P1	L	LU	Q2	T2	N	X				
<b>ASSETS</b>																
<b>Current Assets</b>																
Cash and cash equivalents	(7,233,848.79)	984,997.60	127,981.95	(185.00)	1,795,699.51	937,545.38	425,119.17	160,723.04	0.00	0.00	0.00	95,938.45	(2,706,028.69)	466,480.52	(260,044.02)	
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	124,721.99	0.00	
Accounts receivable	(25,476.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(25,476.00)	195,523.00	101,762.31	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	211,659.28	62,741.34	0.00	0.00	0.00	0.00	274,400.62	10,021.00	274,400.62	
Prepaid expenses and other current assets	0.00	7,900.00	0.00	185.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,085.00	28,264.07	22,091.09	
<b>Total Current Assets</b>	<b>(7,259,324.79)</b>	<b>992,897.60</b>	<b>127,981.95</b>	<b>0.00</b>	<b>1,795,699.51</b>	<b>937,545.38</b>	<b>636,778.45</b>	<b>223,464.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>95,938.45</b>	<b>(2,449,019.07)</b>	<b>825,010.58</b>	<b>138,210.00</b>	
<b>Noncurrent Assets</b>																
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	812,387.75	14,971.38	0.00	0.00	0.00	0.00	827,359.13	1,379,546.87	1,037,640.44	
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,860,895.77	0.00	11,860,895.77	13,112,573.54	12,579,896.02	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>812,387.75</b>	<b>14,971.38</b>	<b>0.00</b>	<b>0.00</b>	<b>11,860,895.77</b>	<b>0.00</b>	<b>12,688,254.90</b>	<b>14,492,120.41</b>	<b>13,617,536.46</b>	
<b>TOTAL ASSETS</b>	<b>(7,259,324.79)</b>	<b>992,897.60</b>	<b>127,981.95</b>	<b>0.00</b>	<b>1,795,699.51</b>	<b>937,545.38</b>	<b>1,449,166.20</b>	<b>238,435.76</b>	<b>0.00</b>	<b>0.00</b>	<b>11,860,895.77</b>	<b>95,938.45</b>	<b>10,239,235.83</b>	<b>15,317,130.99</b>	<b>13,755,746.46</b>	
<b>LIABILITIES</b>																
<b>Current Liabilities</b>																
Accounts payable and accrued expenses	49,750.71	4,924.45	1,116.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,791.66	1,014,210.76	124,382.02	
Deposits and unearned revenues	64,953.09	7,996.18	3,500.00	0.00	0.00	924,198.44	0.00	0.00	0.00	0.00	0.00	0.00	1,000,647.71	978,915.14	1,007,913.19	
Accrued employee benefits - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128,851.10	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	0.00	0.00	
<b>Total Current Liabilities</b>	<b>114,703.80</b>	<b>12,920.63</b>	<b>4,616.50</b>	<b>0.00</b>	<b>0.00</b>	<b>924,198.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,056,439.37</b>	<b>2,121,977.00</b>	<b>1,132,295.21</b>	
<b>Noncurrent Liabilities</b>																
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	1,125,052.00	0.00	0.00	0.00	0.00	0.00	1,125,052.00	489,283.00	1,125,052.00	
Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Postretirement medical benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,110.79	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	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>1,125,052.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,125,052.00</b>	<b>630,393.79</b>	<b>1,125,052.00</b>	
<b>TOTAL LIABILITIES</b>	<b>114,703.80</b>	<b>12,920.63</b>	<b>4,616.50</b>	<b>0.00</b>	<b>0.00</b>	<b>924,198.44</b>	<b>1,125,052.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,181,491.37</b>	<b>2,752,370.79</b>	<b>2,257,347.21</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	11,860,895.77	0.00	11,860,895.77	13,112,573.54	12,579,896.02	
<b>Restricted Nonexpendable</b>																
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Restricted Expendable</b>																
<b>Campuses</b>																
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,795,699.51	13,346.94	0.00	0.00	0.00	0.00	0.00	0.00	1,809,046.45	1,670,868.40	2,250,663.70	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	324,114.20	0.00	0.00	0.00	0.00	0.00	324,114.20	823,256.29	270,026.29	
<b>Unrestricted</b>	<b>(7,374,028.59)</b>	<b>979,976.97</b>	<b>123,365.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>238,435.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>95,938.45</b>	<b>(5,936,311.96)</b>	<b>(3,041,938.03)</b>	<b>(3,602,186.76)</b>	
<b>TOTAL NET POSITION</b>	<b>(7,374,028.59)</b>	<b>979,976.97</b>	<b>123,365.45</b>	<b>0.00</b>	<b>1,795,699.51</b>	<b>13,346.94</b>	<b>324,114.20</b>	<b>238,435.76</b>	<b>0.00</b>	<b>0.00</b>	<b>11,860,895.77</b>	<b>95,938.45</b>	<b>8,057,744.46</b>	<b>12,564,760.20</b>	<b>11,498,399.25</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	
<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>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>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>	<b>0.00</b>	

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 11

1M - UNH - Manchester

	Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>														
<b>Current Assets</b>														
Cash and cash equivalents	(2,134,067.21)	398,457.22	0.00	(2,931.16)	267,113.29	(38,596.26)	0.00	0.00	0.00	(39,195.38)	641,768.14	(907,451.36)	(63,737.89)	(1,144,588.35)
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	8,685.66	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	4,722.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,722.18	23,880.19	119,245.33
<b>Total Current Assets</b>	<b>(2,134,067.21)</b>	<b>398,457.22</b>	<b>0.00</b>	<b>1,791.02</b>	<b>267,113.29</b>	<b>(38,596.26)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(39,195.38)</b>	<b>641,768.14</b>	<b>(902,729.18)</b>	<b>(31,172.04)</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	1,700,144.41	42,330.59	61,305.72	0.00	0.00	1,803,780.72	1,806,626.25	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	544,242.37	0.00	544,242.37	2,856,862.17	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>1,700,144.41</b>	<b>42,330.59</b>	<b>61,305.72</b>	<b>544,242.37</b>	<b>0.00</b>	<b>2,348,023.09</b>	<b>4,663,488.42</b>	<b>5,173,832.92</b>
<b>TOTAL ASSETS</b>	<b>(2,134,067.21)</b>	<b>398,457.22</b>	<b>0.00</b>	<b>1,791.02</b>	<b>267,113.29</b>	<b>(38,596.26)</b>	<b>1,700,144.41</b>	<b>42,330.59</b>	<b>61,305.72</b>	<b>505,046.99</b>	<b>641,768.14</b>	<b>1,445,293.91</b>	<b>4,632,316.38</b>	<b>4,164,685.84</b>
<b>LIABILITIES</b>														
<b>Current Liabilities</b>														
Accounts payable and accrued expenses	37,769.79	1,200.00	0.00	2,820.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,789.81	61,801.05	60,589.34
Deposits and unearned revenues	17,428.51	2,777.30	0.00	0.00	0.00	(41,096.26)	0.00	0.00	0.00	0.00	0.00	(20,890.45)	57,659.11	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>55,198.30</b>	<b>3,977.30</b>	<b>0.00</b>	<b>85,140.02</b>	<b>0.00</b>	<b>(41,096.26)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>103,219.36</b>	<b>201,780.16</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>312,484.42</b>	<b>3,977.30</b>	<b>0.00</b>	<b>826,015.02</b>	<b>0.00</b>	<b>(41,096.26)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,101,380.48</b>	<b>1,239,621.00</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	505,046.99	0.00	505,046.99	2,855,948.70	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	35,060.19	0.00	0.00	35,060.19	42,085.22	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	42,330.59	0.00	0.00	0.00	42,330.59	42,397.38	43,921.69
Grants, gifts and contracts	0.00	0.00	0.00	0.00	267,113.29	2,500.00	0.00	0.00	0.00	0.00	0.00	269,613.29	283,168.49	285,914.60
<b>Unrestricted</b>	(2,446,551.63)	394,479.92	0.00	(824,224.00)	0.00	0.00	1,700,144.41	0.00	0.00	0.00	641,768.14	(534,383.16)	149,778.39	(415,894.93)
<b>TOTAL NET POSITION</b>	<b>(2,446,551.63)</b>	<b>394,479.92</b>	<b>0.00</b>	<b>(824,224.00)</b>	<b>267,113.29</b>	<b>2,500.00</b>	<b>1,700,144.41</b>	<b>42,330.59</b>	<b>61,305.72</b>	<b>505,046.99</b>	<b>641,768.14</b>	<b>343,913.43</b>	<b>3,392,695.38</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>



University System of New Hampshire  
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	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  
                                  Date Balance      Balance

G

**ASSETS**

**Current Assets**

Cash and cash equivalents	0.00	0.00	228,776.88	0.00
<b>Total Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>228,776.88</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>228,776.88</b>	<b>0.00</b>

**NET POSITION**

**Restricted Expendable**

Campuses

Grants, gifts and contracts	0.00	0.00	228,776.88	0.00
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>228,776.88</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>









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 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 11

7C - Granite State College

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current 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	Q2	T2	N	X			
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	9,236,671.56	3,434,362.14	204,840.35	(28,410.67)	153,682.17	(630,120.24)	0.00	38,481.50	0.06	3,313,787.63	15,723,294.50	12,638,662.65	11,454,185.36
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	87,234.54	0.00
Accounts receivable	1,815,250.72	0.00	0.00	0.00	0.00	397,813.01	0.00	0.00	0.00	0.00	2,213,063.73	1,725,184.76	972,173.00
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	46,069.38	0.00	0.00	30,617.67	0.00	0.00	0.00	0.00	0.00	0.00	76,687.05	147,388.06	484,394.20
Interfund Borrowwngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,390,372.50)	0.00	(3,390,372.50)	0.00	0.00
<b>Total Current Assets</b>	<b>11,097,991.66</b>	<b>3,434,362.14</b>	<b>204,840.35</b>	<b>2,207.00</b>	<b>153,682.17</b>	<b>(232,307.23)</b>	<b>0.00</b>	<b>38,481.50</b>	<b>(3,390,372.44)</b>	<b>3,313,787.63</b>	<b>14,622,672.78</b>	<b>14,598,470.01</b>	<b>12,910,752.56</b>
<b>Noncurrent Assets</b>													
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	14,630.53	4,390,463.20	0.00	0.00	4,405,093.73	3,966,753.25	4,185,102.68
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,584,415.33	0.00	6,584,415.33	2,452,573.83	2,547,202.24
<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>14,630.53</b>	<b>4,390,463.20</b>	<b>6,584,415.33</b>	<b>0.00</b>	<b>10,989,509.06</b>	<b>6,419,327.08</b>	<b>6,732,304.92</b>
<b>TOTAL ASSETS</b>	<b>11,097,991.66</b>	<b>3,434,362.14</b>	<b>204,840.35</b>	<b>2,207.00</b>	<b>153,682.17</b>	<b>(232,307.23)</b>	<b>14,630.53</b>	<b>4,428,944.70</b>	<b>3,194,042.89</b>	<b>3,313,787.63</b>	<b>25,612,181.84</b>	<b>21,017,797.09</b>	<b>19,643,057.48</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	47,456.66	118.00	0.00	2,207.00	840.00	2,996.59	0.00	0.00	0.00	0.00	53,618.25	36,355.23	276,904.99
Deposits and unearned revenues	1,275,063.36	2,120.00	0.00	0.00	29,558.00	(193,479.16)	0.00	0.00	0.00	0.00	1,113,262.20	868,608.28	886,627.83
Accrued employee benefits - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,896.21	0.00
Postretirement medical benefits-current portion	0.00	0.00	0.00	59,032.00	0.00	0.00	0.00	0.00	0.00	0.00	59,032.00	59,032.00	59,032.00
<b>Total Current Liabilities</b>	<b>1,322,520.02</b>	<b>2,238.00</b>	<b>0.00</b>	<b>61,239.00</b>	<b>30,398.00</b>	<b>(190,482.57)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,225,912.45</b>	<b>975,891.72</b>	<b>1,222,564.82</b>
<b>Noncurrent Liabilities</b>													
Accrued employee benefits	408,000.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	408,000.76	477,273.79	408,000.76
Postretirement medical benefits	0.00	0.00	0.00	531,285.00	0.00	0.00	0.00	0.00	0.00	0.00	531,285.00	531,285.00	531,285.00
<b>Total Noncurrent Liabilities</b>	<b>408,000.76</b>	<b>0.00</b>	<b>0.00</b>	<b>531,285.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>939,285.76</b>	<b>1,008,558.79</b>	<b>939,285.76</b>
<b>TOTAL LIABILITIES</b>	<b>1,730,520.78</b>	<b>2,238.00</b>	<b>0.00</b>	<b>592,524.00</b>	<b>30,398.00</b>	<b>(190,482.57)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,165,198.21</b>	<b>1,984,450.51</b>	<b>2,161,850.58</b>
<b>NET POSITION</b>													
<b>Net Investment in Plant</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,194,042.89	0.00	3,194,042.89	2,498,570.10	2,593,198.51
<b>Restricted Nonexpendable</b>													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,830,879.96	0.00	0.00	3,830,879.96	3,884,071.65	3,571,857.49
<b>Restricted Expendable</b>													
Campuses													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	598,064.74	0.00	0.00	598,064.74	103,899.00	598,064.74
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	14,630.53	0.00	0.00	0.00	14,630.53	14,653.60	15,180.45
Grants, gifts and contracts	0.00	0.00	0.00	0.00	123,284.17	(41,824.66)	0.00	0.00	0.00	0.00	81,459.51	14,708.65	207,780.90
<b>Unrestricted</b>	9,367,470.88	3,432,124.14	204,840.35	(590,317.00)	0.00	0.00	0.00	0.00	0.00	3,313,787.63	15,727,906.00	12,517,443.58	10,495,124.81
<b>TOTAL NET POSITION</b>	<b>9,367,470.88</b>	<b>3,432,124.14</b>	<b>204,840.35</b>	<b>(590,317.00)</b>	<b>123,284.17</b>	<b>(41,824.66)</b>	<b>14,630.53</b>	<b>4,428,944.70</b>	<b>3,194,042.89</b>	<b>3,313,787.63</b>	<b>23,446,983.63</b>	<b>19,033,346.58</b>	<b>17,481,206.90</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	(14,354.48)	(14,354.48)	0.00	0.00
Accounts receivable	14,354.48	14,354.48	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>				
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>







	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	77,882,882.48	74,154,653.99	80,338,994.99
Short term investments	193,612,112.10	195,700,541.23	154,290,886.10
Accounts receivable	21,234,730.42	21,937,944.89	20,200,330.32
Accounts receivable - State of NH appropriations	0.00	0.00	763,496.55
Pledges receivable - current portion	1,581,647.65	1,377,492.00	1,581,647.65
Notes receivable - current portion	4,796,949.20	4,867,195.03	4,797,449.20
Prepaid expenses and other current assets	5,322,481.16	5,248,857.58	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>304,430,803.01</b>	<b>303,286,684.72</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	467,229,793.73	451,042,137.14	469,888,840.49
Endowment and similar investments - affiliated entities	205,759,718.66	189,786,486.68	196,966,199.19
Pledges Receivable	5,592,602.75	5,065,159.99	5,592,602.75
Notes receivable	18,994,089.21	20,372,564.68	19,416,657.14
Property and equipment, net	960,018,255.15	942,140,220.55	982,275,846.37
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,657,594,459.50</b>	<b>1,608,406,569.04</b>	<b>1,674,140,145.94</b>
<b>TOTAL ASSETS</b>	<b>1,962,025,262.51</b>	<b>1,911,693,253.76</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	5,491,022.81	5,579,543.93	5,572,167.17
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,319,387.85</b>	<b>36,210,515.67</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	35,814,340.36	38,434,607.51	54,130,115.49
Deposits and unearned revenues	32,496,634.11	31,191,492.67	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	39,015,647.31	50,206,194.97	50,245,647.31
<b>Total Current Liabilities</b>	<b>120,744,051.64</b>	<b>132,162,482.87</b>	<b>150,774,029.93</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,187,994.54	2,554,664.81	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	46,176,771.79	46,590,040.13
Derivative instruments - interest rate swaps	29,828,365.04	30,630,971.74	29,828,365.04
Long-term debt	379,348,448.08	380,449,361.78	380,322,782.55
<b>Total Noncurrent Liabilities</b>	<b>509,704,499.27</b>	<b>506,977,680.81</b>	<b>511,244,178.54</b>
<b>TOTAL LIABILITIES</b>	<b>630,448,550.91</b>	<b>639,140,163.68</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>			
<b>Net Investment in Plant</b>	572,140,794.86	537,067,645.32	574,301,862.99
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	93,975,499.00	103,371,759.74	93,070,632.17
Historical gift value of endowment - affiliated entities	140,537,428.35	141,328,233.39	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	13,837,975.57	13,705,551.60	14,197,699.12
Grants, gifts and contracts	29,838,615.63	27,990,748.37	29,033,000.53
Life income and annuity funds	13,481.53	51,319.16	44,999.14
Loan funds	7,068,447.89	7,562,377.11	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	32,624,111.50	30,998,335.76	31,639,611.22
<b>Unrestricted</b>	385,036,614.58	387,171,799.78	346,572,233.48
<b>TOTAL NET POSITION</b>	<b>1,366,896,099.45</b>	<b>1,308,763,605.75</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>