

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 12

		2015	2014	
		Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>				
<b>Current Assets</b>				
	Cash and cash equivalents	31,073,253.56	81,191,598.29	80,338,994.99
	Short term investments	188,887,979.03	154,186,994.24	154,290,886.10
	Accounts receivable	22,155,444.37	18,997,876.67	20,200,330.32
	Accounts receivable - State of NH appropriations	0.00	763,496.55	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	5,186,761.32	4,797,449.20
	Prepaid expenses and other current assets	8,965,635.95	8,334,162.11	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>257,460,909.76</b>	<b>270,038,381.18</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	469,790,602.01	453,983,403.28	469,888,840.49
	Endowment and similar investments - affiliated entities	205,759,718.66	190,998,645.86	196,966,199.19
	Pledges Receivable	5,592,602.75	5,065,159.99	5,592,602.75
	Notes receivable	18,736,653.88	19,121,510.49	19,416,657.14
	Property and equipment, net	959,740,507.84	948,619,405.30	982,275,846.37
	Other assets	0.00	0.00	0.00
	<b>Total Noncurrent Assets</b>	<b>1,659,620,085.14</b>	<b>1,617,788,124.92</b>	<b>1,674,140,145.94</b>
	<b>TOTAL ASSETS</b>	<b>1,917,080,994.90</b>	<b>1,887,826,506.10</b>	<b>1,944,928,356.36</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
	Accum change in derivative value	29,828,365.04	29,828,365.04	29,828,365.04
	Acctg loss on debt refunding, net	5,483,646.05	5,572,167.17	5,572,167.17
	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,312,011.09</b>	<b>35,400,532.21</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
	Accounts payable and accrued expenses	31,783,399.65	51,565,674.74	54,130,115.49
	Deposits and unearned revenues	38,151,167.48	31,959,897.49	32,846,553.26
	Accrued employee benefits - current portion	8,546,755.99	8,040,559.88	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	53,420,647.25	50,245,647.31
	<b>Total Current Liabilities</b>	<b>122,367,644.30</b>	<b>150,411,832.36</b>	<b>150,774,029.93</b>
<b>Noncurrent Liabilities</b>				
	Obligations under life income agree	2,187,994.54	2,530,066.34	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	49,557,026.29	34,969,310.55
	Postretirement medical benefits	46,590,040.13	46,184,624.18	46,590,040.13
	Derivative instruments - interest rate swaps	29,828,365.04	29,828,365.04	29,828,365.04
	Long-term debt	379,089,656.20	376,986,144.68	380,322,782.55
	<b>Total Noncurrent Liabilities</b>	<b>509,445,707.39</b>	<b>521,470,762.53</b>	<b>511,244,178.54</b>
	<b>TOTAL LIABILITIES</b>	<b>631,813,351.69</b>	<b>671,882,594.89</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>				
<b>Net Investment in Plant</b>		566,451,343.82	542,652,603.26	574,301,862.99
<b>Restricted Nonexpendable</b>				
	Historical gift value of endowment - campuses	94,594,115.81	104,361,551.02	93,070,632.17
	Historical gift value of endowment - affiliated entities	140,759,993.87	142,887,101.42	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	13,898,448.66	13,705,551.60	14,197,699.12
	Grants, gifts and contracts	30,362,021.55	29,054,117.70	29,033,000.53
	Life income and annuity funds	9,745.69	29,190.93	44,999.14
	Loan funds	7,026,075.32	7,558,418.72	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	30,273,585.58	29,994,368.43	31,639,611.22
<b>Unrestricted</b>		345,381,193.46	321,585,704.82	346,572,233.48
	<b>TOTAL NET POSITION</b>	<b>1,320,579,654.30</b>	<b>1,251,344,443.42</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 12

	2015	2014	Final Balance
	Year to Date Balance	Year to Date Balance	
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	219,961,232.59	235,378,592.53	234,629,881.09
Accounts receivable	22,155,444.37	18,997,876.67	20,200,330.32
Accounts receivable - State of NH appropriations	0.00	763,496.55	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	5,186,761.32	4,797,449.20
Prepaid expenses and other current assets	8,965,635.95	8,334,162.11	8,815,405.61
<b>Total Current Assets</b>	<b>257,460,909.76</b>	<b>270,038,381.18</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	469,790,602.01	453,983,403.28	469,888,840.49
Endowment and similar investments - affiliated entities	205,759,718.66	190,998,645.86	196,966,199.19
Pledges Receivable	5,592,602.75	5,065,159.99	5,592,602.75
Notes receivable	18,736,653.88	19,121,510.49	19,416,657.14
Property and equipment, net	959,740,507.84	948,619,405.30	982,275,846.37
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,659,620,085.14</b>	<b>1,617,788,124.92</b>	<b>1,674,140,145.94</b>
<b>TOTAL ASSETS</b>	<b>1,917,080,994.90</b>	<b>1,887,826,506.10</b>	<b>1,944,928,356.36</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	29,828,365.04	29,828,365.04	29,828,365.04
Acctg loss on debt refunding, net	5,483,646.05	5,572,167.17	5,572,167.17
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,312,011.09</b>	<b>35,400,532.21</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	31,783,399.65	51,565,674.74	54,130,115.49
Deposits and unearned revenues	38,151,167.48	31,959,897.49	32,846,553.26
Accrued employee benefits - current portion	8,546,755.99	8,040,559.88	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	53,420,647.25	50,245,647.31
<b>Total Current Liabilities</b>	<b>122,367,644.30</b>	<b>150,411,832.36</b>	<b>150,774,029.93</b>
Noncurrent Liabilities			
Obligations under life income agree	2,187,994.54	2,530,066.34	2,625,050.27
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Derivative instruments - interest rate swaps	29,828,365.04	29,828,365.04	29,828,365.04
Long-term debt	379,089,656.20	376,986,144.68	380,322,782.55
<b>Total Noncurrent Liabilities</b>	<b>509,445,707.39</b>	<b>521,470,762.53</b>	<b>511,244,178.54</b>
<b>TOTAL LIABILITIES</b>	<b>631,813,351.69</b>	<b>671,882,594.89</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>			
Net Investment in Plant	566,451,343.82	542,652,603.26	574,301,862.99
Restricted -			
Nonexpendable	235,354,109.68	247,248,652.44	223,846,616.91
Expendable	173,393,007.34	139,857,482.90	173,589,966.72
Unrestricted	345,381,193.46	321,585,704.82	346,572,233.48
<b>TOTAL NET POSITION</b>	<b>1,320,579,654.30</b>	<b>1,251,344,443.42</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 12

	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 12

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	(2,524,158.11)	341,771.52	0.00	(198,458.59)	292,826.33	(41,389.08)	0.00	0.00	0.00	(39,195.38)	634,283.29	(1,534,320.02)	(480,054.72)	(1,144,588.35)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	1,952.76	0.00	0.00	0.00	0.00	0.00	1,952.76	16,195.94	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	198,458.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	198,458.59	119,245.33	119,245.33
<b>Total Current Assets</b>	<b>(2,524,158.11)</b>	<b>341,771.52</b>	<b>0.00</b>	<b>0.00</b>	<b>292,826.33</b>	<b>(39,436.32)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(39,195.38)</b>	<b>634,283.29</b>	<b>(1,333,908.67)</b>	<b>(344,613.45)</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	558,638.14	0.00	558,638.14	2,890,414.00	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>558,638.14</b>	<b>0.00</b>	<b>2,362,418.86</b>	<b>4,697,040.25</b>	<b>5,173,832.92</b>
<b>TOTAL ASSETS</b>	<b>(2,524,158.11)</b>	<b>341,771.52</b>	<b>0.00</b>	<b>0.00</b>	<b>292,826.33</b>	<b>(39,436.32)</b>	<b>1,700,144.41</b>	<b>42,330.59</b>	<b>61,305.72</b>	<b>519,442.76</b>	<b>634,283.29</b>	<b>1,028,510.19</b>	<b>4,352,426.80</b>	<b>4,164,685.84</b>
<b>LIABILITIES</b>														
<b>Current Liabilities</b>														
Accounts payable and accrued expenses	6,134.47	0.00	0.00	0.00	175.00	0.00	0.00	0.00	0.00	0.00	961.00	7,270.47	59,369.47	60,589.34
Deposits and unearned revenues	32,935.51	2,947.30	0.00	0.00	0.00	(41,936.32)	0.00	0.00	0.00	0.00	0.00	(6,053.51)	70,788.01	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>39,069.98</b>	<b>2,947.30</b>	<b>0.00</b>	<b>82,320.00</b>	<b>175.00</b>	<b>(41,936.32)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>961.00</b>	<b>83,536.96</b>	<b>212,477.48</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	554,251.96	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>1,295,126.96</b>	<b>998,161.12</b>
<b>TOTAL LIABILITIES</b>	<b>296,356.10</b>	<b>2,947.30</b>	<b>0.00</b>	<b>823,195.00</b>	<b>175.00</b>	<b>(41,936.32)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>961.00</b>	<b>1,081,698.08</b>	<b>1,507,604.44</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	519,442.76	0.00	519,442.76	2,889,500.53	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>														
<b>Campuses</b>														
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	292,651.33	2,500.00	0.00	0.00	0.00	0.00	0.00	295,151.33	285,914.60	285,914.60
<b>Unrestricted</b>	(2,820,514.21)	338,824.22	0.00	(823,195.00)	0.00	0.00	1,700,144.41	0.00	0.00	0.00	633,322.29	(971,418.29)	(434,392.57)	(415,894.93)
<b>TOTAL NET POSITION</b>	<b>(2,820,514.21)</b>	<b>338,824.22</b>	<b>0.00</b>	<b>(823,195.00)</b>	<b>292,651.33</b>	<b>2,500.00</b>	<b>1,700,144.41</b>	<b>42,330.59</b>	<b>61,305.72</b>	<b>519,442.76</b>	<b>633,322.29</b>	<b>(53,187.89)</b>	<b>2,844,822.36</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	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	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	0.00
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses and other current assets	0.00	0.00	0.00	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>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	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	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	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>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>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	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	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	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
<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>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	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	0.00
Postretirement medical benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
<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>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>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	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	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	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	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	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>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	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>

4C - UNH Foundation Capital Offset

Current Funds      Total Year to  
                                  Date Balance      Prior Year to  
                                  Date Balance      Prior Year Final  
                                  Date 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 12

8S - NHPB Disaffiliation

	Current Funds D	Current Funds W	Current Funds G	Current Funds Z	Endowment and Similar Funds M	Endowment and Similar Funds Q1	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	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>Noncurrent Assets</b>												
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	(18,352.53)	0.00	0.00	0.00	0.00	0.00	(18,352.53)	(1,381,396.10)	(1,674,455.08)
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
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(18,352.53)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(18,352.53)</b>	<b>(1,381,396.10)</b>	<b>(1,674,455.08)</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(18,352.53)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(18,352.53)</b>	<b>(1,381,396.10)</b>	<b>(1,674,455.08)</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Accounts payable and accrued expenses	0.00	0.00	0.00	(1,429.39)	0.00	0.00	0.00	0.00	0.00	(1,429.39)	(1,390.19)	(1,429.39)
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,429.39)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,429.39)</b>	<b>(1,390.19)</b>	<b>(1,429.39)</b>
<b>Noncurrent Liabilities</b>												
Obligations under life income agree	0.00	0.00	0.00	(911.45)	0.00	0.00	0.00	0.00	0.00	(911.45)	(2,340.85)	(911.45)
<b>Total Noncurrent Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(911.45)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(911.45)</b>	<b>(2,340.85)</b>	<b>(911.45)</b>
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,340.84)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,340.84)</b>	<b>(3,731.04)</b>	<b>(2,340.84)</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
<b>Restricted Nonexpendable</b>												
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	(42,348.11)	0.00	0.00	(42,348.11)	(42,348.11)	(42,348.11)
<b>Restricted Expendable</b>												
Affiliated Entities	Accumulated net gains on endowment											
	0.00	0.00	0.00	0.00	0.00	0.00	42,348.11	0.00	0.00	42,348.11	42,348.11	42,348.11
	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
<b>Unrestricted</b>												
	0.00	0.00	0.00	(16,011.69)	0.00	0.00	0.00	0.00	0.00	(16,011.69)	(1,377,665.06)	(1,672,114.24)
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(16,011.69)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(16,011.69)</b>	<b>(1,377,665.06)</b>	<b>(1,672,114.24)</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>

9C - USNH Executive Allocation

	Current Funds					Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	W	G	P1	Q1	Q2	T2	N	X			
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	18,987,038.61	(239,747,904.75)	0.00	26,196.39	0.00	(153,971,979.52)	0.00	0.00	7,260,561.86	1,949,802.91	(365,496,284.50)	(285,063,734.70)	(277,627,992.34)
Short term investments	0.00	169,729,201.18	0.00	0.00	0.00	0.00	0.00	0.00	18,610,901.61	0.00	188,340,102.79	153,629,574.10	153,782,378.98
Accounts receivable	(831.45)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,386.23	0.00	37,554.78	(2,649.38)	322,407.47
Prepaid expenses and other current assets	291,691.80	0.00	27,188.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	318,880.24	367,482.96	367,482.96
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,675,149.36	0.00	91,675,149.36	48,612,294.26	49,801,876.78
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>19,277,898.96</b>	<b>(70,018,703.57)</b>	<b>27,188.44</b>	<b>26,196.39</b>	<b>0.00</b>	<b>(153,971,979.52)</b>	<b>0.00</b>	<b>0.00</b>	<b>117,584,999.06</b>	<b>1,949,802.91</b>	<b>(85,124,597.33)</b>	<b>(82,457,032.76)</b>	<b>(73,353,846.15)</b>
<b>Noncurrent Assets</b>													
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	253,723,935.53	11,460.91	25,589.32	0.00	0.00	253,760,985.76	245,970,209.17	254,788,326.86
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	365,109.67	0.00	365,109.67	307,255.45	1,558,518.68
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>253,723,935.53</b>	<b>11,460.91</b>	<b>25,589.32</b>	<b>365,109.67</b>	<b>0.00</b>	<b>254,126,095.43</b>	<b>246,277,464.62</b>	<b>256,346,845.54</b>
<b>TOTAL ASSETS</b>	<b>19,277,898.96</b>	<b>(70,018,703.57)</b>	<b>27,188.44</b>	<b>26,196.39</b>	<b>0.00</b>	<b>99,751,956.01</b>	<b>11,460.91</b>	<b>25,589.32</b>	<b>117,950,108.73</b>	<b>1,949,802.91</b>	<b>169,001,498.10</b>	<b>163,820,431.86</b>	<b>182,992,999.39</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>													
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,828,365.04	0.00	29,828,365.04	29,828,365.04	29,828,365.04
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,483,646.05	0.00	5,483,646.05	5,572,167.17	5,572,167.17
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,312,011.09</b>	<b>0.00</b>	<b>35,312,011.09</b>	<b>35,400,532.21</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	13,663,277.11	45.00	27,188.44	0.00	0.00	0.00	0.00	0.00	5,042,993.74	0.00	18,733,504.29	26,564,617.07	27,007,299.35
Deposits and unearned revenues	2,346.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,346.62	16,118.88	376.04
Accrued employee benefits - current portion	0.00	1,248.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,248.65	20,303.00	1,248.65
Postretirement medical benefits-current portion	0.00	0.00	(459,603.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(459,603.13)	94,776.00	(459,603.13)
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,041,138.06	0.00	38,041,138.06	33,602,539.02	30,441,362.54
<b>Total Current Liabilities</b>	<b>13,665,623.73</b>	<b>1,293.65</b>	<b>(432,414.69)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43,084,131.80</b>	<b>0.00</b>	<b>56,318,634.49</b>	<b>60,298,353.97</b>	<b>56,990,683.45</b>
<b>Noncurrent Liabilities</b>													
Accrued employee benefits	599,051.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	599,051.49	1,155,045.56	727,340.56
Postretirement medical benefits	0.00	0.00	(1,636,900.87)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,636,900.87)	(2,191,280.00)	(1,636,900.87)
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,828,365.04	0.00	29,828,365.04	29,828,365.04	29,828,365.04
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,300,085.64	0.00	32,300,085.64	29,224,586.01	32,547,400.36
<b>Total Noncurrent Liabilities</b>	<b>599,051.49</b>	<b>0.00</b>	<b>(1,636,900.87)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>62,128,450.68</b>	<b>0.00</b>	<b>61,090,601.30</b>	<b>58,016,716.61</b>	<b>61,466,205.09</b>
<b>TOTAL LIABILITIES</b>	<b>14,264,675.22</b>	<b>1,293.65</b>	<b>(2,069,315.56)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>105,212,582.48</b>	<b>0.00</b>	<b>117,409,235.79</b>	<b>118,315,070.58</b>	<b>118,456,888.54</b>
<b>NET POSITION</b>													
<b>Net Investment in Plant</b>													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,049,537.34	0.00	48,049,537.34	7,475,480.94	12,710,668.36
<b>Restricted Nonexpendable</b>													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,780.39	0.00	0.00	10,780.39	13,691.48	11,503.74
<b>Restricted Expendable</b>													
<b>Campuses</b>													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,808.93	0.00	0.00	14,808.93	11,708.00	14,808.93
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	11,460.91	0.00	0.00	0.00	11,460.91	11,525.77	11,940.16
Grants, gifts and contracts	0.00	0.00	0.00	26,196.39	0.00	0.00	0.00	0.00	0.00	0.00	26,196.39	23,789.41	23,789.41
<b>Unrestricted</b>													
	5,013,223.74	(70,019,997.22)	2,096,504.00	0.00	0.00	99,751,956.01	0.00	0.00	0.00	1,949,802.91	38,791,489.44	73,369,697.89	87,163,932.46
<b>TOTAL NET POSITION</b>	<b>5,013,223.74</b>	<b>(70,019,997.22)</b>	<b>2,096,504.00</b>	<b>26,196.39</b>	<b>0.00</b>	<b>99,751,956.01</b>	<b>11,460.91</b>	<b>25,589.32</b>	<b>48,049,537.34</b>	<b>1,949,802.91</b>	<b>86,904,273.40</b>	<b>80,905,893.49</b>	<b>99,936,643.06</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2015 Fiscal Period 12

9S - USNH Central Services Alloc

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	D	W	G	P1	Z	Q1	T1	T2	N	X			
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	33,234,945.22	0.00	0.00	0.00	20,836.32	0.00	0.00	0.00	0.00	6,024,246.00	39,280,027.54	27,888,817.00	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	2,309,618.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,309,618.00	2,318,269.82	2,346,647.90
<b>Total Current Assets</b>	<b>35,867,474.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,836.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,024,246.00</b>	<b>41,912,556.53</b>	<b>30,455,755.98</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	23,031,939.09	0.00	0.00	0.00	0.00	23,031,939.09	21,480,630.53	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	1,190,987.75	0.00	1,190,987.75	1,477,632.65	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>23,031,939.09</b>	<b>0.00</b>	<b>0.00</b>	<b>1,190,987.75</b>	<b>0.00</b>	<b>24,222,926.84</b>	<b>22,958,263.18</b>	<b>23,735,235.74</b>
<b>TOTAL ASSETS</b>	<b>35,867,474.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,836.32</b>	<b>23,031,939.09</b>	<b>0.00</b>	<b>0.00</b>	<b>1,190,987.75</b>	<b>6,024,246.00</b>	<b>66,135,483.37</b>	<b>53,414,019.16</b>	<b>73,115,151.00</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	5,984,861.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,916.52	6,074,778.47	6,693,100.59	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	14,490.45	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	5,608,622.26	3,818,134.14
<b>Total Current Liabilities</b>	<b>9,138,487.61</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>89,916.52</b>	<b>9,910,384.09</b>	<b>12,316,213.30</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	12,854,908.79	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>12,854,908.79</b>	<b>15,147,179.06</b>
<b>TOTAL LIABILITIES</b>	<b>19,138,896.15</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>89,916.52</b>	<b>25,057,563.15</b>	<b>25,171,122.09</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>1,190,987.75</b>	<b>0.00</b>	<b>1,190,987.75</b>	<b>1,452,898.27</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)	861.58	861.58
<b>Unrestricted</b>	<b>16,728,578.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,364.84</b>	<b>17,220,660.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,934,329.48</b>	<b>39,886,932.47</b>	<b>26,789,137.22</b>	<b>44,903,596.01</b>
<b>TOTAL NET POSITION</b>	<b>16,728,578.06</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>3,364.84</b>	<b>17,220,660.09</b>	<b>0.00</b>	<b>0.00</b>	<b>1,190,987.75</b>	<b>5,934,329.48</b>	<b>41,077,920.22</b>	<b>28,242,897.07</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	82,517.96	82,517.96	0.00	0.00
Accounts receivable	2,482.04	2,482.04	0.00	0.00
<b>Total Current Assets</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Deposits and unearned revenues	85,000.00	85,000.00	0.00	0.00
<b>Total Current Liabilities</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>85,000.00</b>	<b>85,000.00</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	31,073,253.56	81,191,598.29	80,338,994.99
Short term investments	188,887,979.03	154,186,994.24	154,290,886.10
Accounts receivable	22,155,444.37	18,997,876.67	20,200,330.32
Accounts receivable - State of NH appropriations	0.00	763,496.55	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	5,186,761.32	4,797,449.20
Prepaid expenses and other current assets	8,965,635.95	8,334,162.11	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>257,460,909.76</b>	<b>270,038,381.18</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	469,790,602.01	453,983,403.28	469,888,840.49
Endowment and similar investments - affiliated entities	205,759,718.66	190,998,645.86	196,966,199.19
Pledges Receivable	5,592,602.75	5,065,159.99	5,592,602.75
Notes receivable	18,736,653.88	19,121,510.49	19,416,657.14
Property and equipment, net	959,740,507.84	948,619,405.30	982,275,846.37
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,659,620,085.14</b>	<b>1,617,788,124.92</b>	<b>1,674,140,145.94</b>
<b>TOTAL ASSETS</b>	<b>1,917,080,994.90</b>	<b>1,887,826,506.10</b>	<b>1,944,928,356.36</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	29,828,365.04	29,828,365.04	29,828,365.04
Acctg loss on debt refunding, net	5,483,646.05	5,572,167.17	5,572,167.17
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,312,011.09</b>	<b>35,400,532.21</b>	<b>35,400,532.21</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	31,783,399.65	51,565,674.74	54,130,115.49
Deposits and unearned revenues	38,151,167.48	31,959,897.49	32,846,553.26
Accrued employee benefits - current portion	8,546,755.99	8,040,559.88	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	53,420,647.25	50,245,647.31
<b>Total Current Liabilities</b>	<b>122,367,644.30</b>	<b>150,411,832.36</b>	<b>150,774,029.93</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,187,994.54	2,530,066.34	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	49,557,026.29	34,969,310.55
Postretirement medical benefits	46,590,040.13	46,184,624.18	46,590,040.13
Derivative instruments - interest rate swaps	29,828,365.04	29,828,365.04	29,828,365.04
Long-term debt	379,089,656.20	376,986,144.68	380,322,782.55
<b>Total Noncurrent Liabilities</b>	<b>509,445,707.39</b>	<b>521,470,762.53</b>	<b>511,244,178.54</b>
<b>TOTAL LIABILITIES</b>	<b>631,813,351.69</b>	<b>671,882,594.89</b>	<b>662,018,208.47</b>
<b>NET POSITION</b>			
<b>Net investment in Plant</b>	566,451,343.82	542,652,603.26	574,301,862.99
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	94,594,115.81	104,361,551.02	93,070,632.17
Historical gift value of endowment - affiliated entities	140,759,993.87	142,887,101.42	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	13,898,448.66	13,705,551.60	14,197,699.12
Grants, gifts and contracts	30,362,021.55	29,054,117.70	29,033,000.53
Life income and annuity funds	9,745.69	29,190.93	44,999.14
Loan funds	7,026,075.32	7,558,418.72	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	30,273,585.58	29,994,368.43	31,639,611.22
<b>Unrestricted</b>	345,381,193.46	321,585,704.82	346,572,233.48
<b>TOTAL NET POSITION</b>	<b>1,320,579,654.30</b>	<b>1,251,344,443.42</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>