

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
ASSETS				
Current Assets				
	Cash and cash equivalents	80,789,660.93	81,191,598.29	80,338,994.99
	Short term investments	156,530,799.13	154,186,994.24	154,290,886.10
	Accounts receivable	19,108,614.59	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	4,505,272.87	5,186,761.32	4,797,449.20
	Prepaid expenses and other current assets	9,095,883.08	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
	Total Current Assets	271,611,878.25	270,038,381.18	270,788,210.42
Noncurrent Assets				
	Debt proceeds held by others	68,989,848.13	0.00	0.00
	Long-term operating investments	0.00	0.00	0.00
	Endowment and similar investments - campuses	469,508,003.11	453,983,403.28	469,888,840.49
	Endowment and similar investments - affiliated entities	206,065,146.04	190,998,645.86	196,966,199.19
	Pledges Receivable	5,592,602.75	5,065,159.99	5,592,602.75
	Notes receivable	18,680,432.42	19,121,510.49	19,416,657.14
	Property and equipment, net	959,478,929.50	948,619,405.30	982,275,846.37
	Other assets	0.00	0.00	0.00
	Total Noncurrent Assets	1,728,314,961.95	1,617,788,124.92	1,674,140,145.94
	TOTAL ASSETS	1,999,926,840.20	1,887,826,506.10	1,944,928,356.36
DEFERRED OUTFLOWS OF RESOURCES				
	Accum change in derivative value	30,390,092.48	29,828,365.04	29,828,365.04
	Acctg loss on debt refunding, net	6,142,156.71	5,572,167.17	5,572,167.17
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,532,249.19	35,400,532.21	35,400,532.21
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	57,876,183.59	51,565,674.74	54,130,115.49
	Deposits and unearned revenues	34,080,394.35	31,959,897.49	32,846,553.26
	Accrued employee benefits - current portion	8,675,606.99	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	39,743,265.88	53,420,647.25	50,245,647.31
	Total Current Liabilities	145,246,124.68	150,411,832.36	150,774,029.93
Noncurrent Liabilities				
	Obligations under life income agree	2,105,088.15	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	35,007,436.11	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	30,390,092.48	29,828,365.04	29,828,365.04
	Long-term debt	460,778,588.88	376,986,144.68	380,322,782.55
	Total Noncurrent Liabilities	591,779,875.75	521,470,762.53	511,244,178.54
	TOTAL LIABILITIES	737,026,000.43	671,882,594.89	662,018,208.47
NET POSITION				
Net Investment in Plant		562,603,200.99	542,652,603.26	574,301,862.99
Restricted Nonexpendable				
	Historical gift value of endowment - campuses	94,443,096.89	104,361,551.02	93,070,632.17
	Historical gift value of endowment - affiliated entities	140,804,170.60	142,887,101.42	130,775,984.74
Restricted Expendable				
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	13,909,780.31	13,705,551.60	14,197,699.12
	Grants, gifts and contracts	29,736,455.88	29,054,117.70	29,033,000.53
	Life income and annuity funds	9,745.69	29,190.93	44,999.14
	Loan funds	6,836,094.71	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	30,243,774.86	29,994,368.43	31,639,611.22
Unrestricted		329,001,608.97	321,585,704.82	346,572,233.48
	TOTAL NET POSITION	1,299,411,059.44	1,251,344,443.42	1,318,310,680.10

Not Coded to Attribute

	2015	2014	
	Year to Date Balance	Year to Date Balance	Final Balance
	(22,029.52)	0.00	0.00
Total Not Coded to Attribute	(22,029.52)	0.00	0.00
TOTAL	(22,029.52)	0.00	0.00
Difference (Assets - Liabilities) - Net Position	22,029.52	(0.00)	(0.00)

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
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	237,320,460.06	235,378,592.53	234,629,881.09
Accounts receivable	19,108,614.59	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	4,505,272.87	5,186,761.32	4,797,449.20
Prepaid expenses and other current assets	9,095,883.08	8,334,162.11	8,815,405.61
Total Current Assets	271,611,878.25	270,038,381.18	270,788,210.42
Noncurrent Assets			
Debt proceeds held by others for construction purposes	68,989,848.13	0.00	0.00
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	469,508,003.11	453,983,403.28	469,888,840.49
Endowment and similar investments - affiliated entities	206,065,146.04	190,998,645.86	196,966,199.19
Pledges Receivable	5,592,602.75	5,065,159.99	5,592,602.75
Notes receivable	18,680,432.42	19,121,510.49	19,416,657.14
Property and equipment, net	959,478,929.50	948,619,405.30	982,275,846.37
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	1,728,314,961.95	1,617,788,124.92	1,674,140,145.94
TOTAL ASSETS	1,999,926,840.20	1,887,826,506.10	1,944,928,356.36
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	30,390,092.48	29,828,365.04	29,828,365.04
Acctg loss on debt refunding, net	6,142,156.71	5,572,167.17	5,572,167.17
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,532,249.19	35,400,532.21	35,400,532.21
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	57,876,183.59	51,565,674.74	54,130,115.49
Deposits and unearned revenues	34,080,394.35	31,959,897.49	32,846,553.26
Accrued employee benefits - current portion	8,675,606.99	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	39,743,265.88	53,420,647.25	50,245,647.31
Total Current Liabilities	145,246,124.68	150,411,832.36	150,774,029.93
Noncurrent Liabilities			
Obligations under life income agree	2,105,088.15	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	35,007,436.11	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	30,390,092.48	29,828,365.04	29,828,365.04
Long-term debt	460,778,588.88	376,986,144.68	380,322,782.55
Total Noncurrent Liabilities	591,779,875.75	521,470,762.53	511,244,178.54
TOTAL LIABILITIES	737,026,000.43	671,882,594.89	662,018,208.47
NET POSITION			
Net Investment in Plant	562,603,200.99	542,652,603.26	574,301,862.99
Restricted -			
Nonexpendable	235,247,267.49	247,248,652.44	223,846,616.91
Expendable	172,558,981.99	139,857,482.90	173,589,966.72
Unrestricted	329,001,608.97	321,585,704.82	346,572,233.48
TOTAL NET POSITION	1,299,411,059.44	1,251,344,443.42	1,318,310,680.10
Not Coded to Attribute			
	(22,029.52)	0.00	0.00
Total Not Coded to Attribute	(22,029.52)	0.00	0.00
TOTAL	(22,029.52)	0.00	0.00
Difference (Assets - Liabilities) - Net Position	22,029.52	(0.00)	(0.00)

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	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				
ASSETS																					
Current Assets																					
Cash and cash equivalents	114,283,535.98	(81,260,771.81)	48,310,658.69	5,022,993.31	28,876,313.97	(3,395,710.63)	(351,604.70)	40,483.53	1,652,117.45	515,986.39	701.39	(172,005,249.47)	25,958.57	0.00	226,890.50	18,232,511.07	120,614,846.69	80,789,660.93	81,191,598.29	80,338,994.99	
Short term investments	0.00	137,702,101.60	0.00	0.00	217,795.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,610,901.61	0.00	156,530,799.13	154,186,994.24	154,290,886.10	
Accounts receivable	2,771,526.29	649,030.98	461,013.56	0.00	14,230.00	14,199,658.53	847,458.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,386.23	127,311.00	19,108,614.59	18,997,876.67	20,200,330.32	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	763,496.55	763,496.55	
Pledges receivable - current portion	0.00	2,000.00	0.00	0.00	1,579,647.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,581,647.65	1,377,492.00	1,581,647.65	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,209,193.90	296,078.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,505,272.87	5,186,761.32	4,797,449.20	
Prepaid expenses and other current assets	337,761.18	4,358,363.42	234,610.43	4,164,148.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	9,095,883.08	8,334,162.11	8,815,405.61	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Current Assets	117,392,823.45	61,450,724.19	49,006,282.68	9,187,141.36	30,687,987.54	10,803,947.90	495,853.30	40,483.53	5,861,311.35	812,065.36	701.39	(172,005,249.47)	25,958.57	0.00	226,890.50	36,881,798.91	120,743,157.69	271,611,878.25	270,038,381.18	270,788,210.42	
Noncurrent Assets																					
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,989,848.13	0.00	68,989,848.13	0.00	0.00	
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114,845.20	309,487,091.50	13,883,821.75	22,752,700.16	123,269,544.50	0.00	0.00	469,508,003.11	453,983,403.28	469,888,840.49	
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,915,668.60	541,855.86	20,786,358.71	2,156,950.45	178,664,312.42	0.00	0.00	206,065,146.04	190,998,645.86	196,966,199.19	
Pledges Receivable	0.00	73,417.40	0.00	0.00	5,519,185.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,592,602.75	5,065,159.99	5,592,602.75	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,883,413.36	797,019.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,680,432.42	19,121,510.49	19,416,657.14	
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	959,478,929.50	0.00	959,478,929.50	948,619,405.30	982,275,846.37	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Noncurrent Assets	0.00	73,417.40	0.00	0.00	5,519,185.35	0.00	0.00	0.00	17,883,413.36	797,019.06	4,030,513.80	310,028,947.36	34,670,180.46	24,909,650.61	301,933,856.92	1,028,468,777.63	0.00	1,728,314,961.95	1,617,788,124.92	1,674,140,145.94	
TOTAL ASSETS	117,392,823.45	61,524,141.59	49,006,282.68	9,187,141.36	36,207,172.89	10,803,947.90	495,853.30	40,483.53	23,744,724.71	1,609,084.42	4,031,215.19	138,023,697.89	34,696,139.03	24,909,650.61	302,160,747.42	1,065,350,576.54	120,743,157.69	1,999,926,840.20	1,887,826,506.10	1,944,928,356.36	
DEFERRED OUTFLOWS OF RESOURCES																					
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,390,092.48	0.00	30,390,092.48	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,142,156.71	0.00	6,142,156.71	5,572,167.17	5,572,167.17	
TOTAL DEFERRED OUTFLOWS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,532,249.19	0.00	36,532,249.19	35,400,532.21	35,400,532.21	
LIABILITIES																					
Current Liabilities																					
Accounts payable and accrued expenses	19,157,844.67	8,085,381.25	2,877,594.85	9,318,554.66	101,115.02	1,376,632.44	62,965.54	6,385.68	0.00	0.00	291,788.64	0.00	0.00	0.00	0.00	8,075,434.19	8,522,486.65	57,876,183.59	51,565,674.74	54,130,115.49	
Deposits and unearned revenues	18,160,637.92	1,063,969.51	5,604,144.93	68,379.67	45,650.61	8,319,670.75	31,660.42	32,489.87	0.00	0.00	0.00	483,576.88	0.00	0.00	0.00	270,213.79	0.00	34,080,394.35	31,959,897.49	32,846,553.26	
Accrued employee benefits - current portion	0.00	8,011,098.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	664,508.48	0.00	0.00	0.00	0.00	0.00	8,675,606.99	8,040,559.88	8,681,040.00	
Postretirement medical benefits-current portion	0.00	9,296.00	0.00	4,861,377.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,870,673.87	5,425,053.00	4,870,673.87	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,743,265.88	0.00	39,743,265.88	53,420,647.25	50,245,647.31	
Total Current Liabilities	37,318,482.59	17,169,745.27	8,481,739.78	14,248,312.20	146,765.63	9,696,303.19	94,625.96	38,875.55	0.00	0.00	291,788.64	1,148,085.36	0.00	0.00	0.00	48,088,913.86	8,522,486.65	145,246,124.68	150,411,832.36	150,774,029.93	
Noncurrent Liabilities																					
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,105,088.15	0.00	0.00	0.00	0.00	0.00	0.00	2,105,088.15	2,530,066.34	2,625,050.27	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,908,630.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,908,630.00	16,384,536.00	16,908,630.00	
Accrued employee benefits	17,999,922.68	11,860,742.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,146,770.52	0.00	0.00	0.00	0.00	0.00	35,007,436.11	49,557,026.29	34,969,310.55	
Postretirement medical benefits	0.00	338,122.00	0.00	46,251,918.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,590,040.13	46,184,624.18	46,590,040.13	
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,390,092.48	0.00	30,390,092.48	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	460,778,588.88	0.00	460,778,588.88	376,986,144.68	380,322,782.55	
Total Noncurrent Liabilities	17,999,922.68	12,198,864.91	0.00	46,251,918.13	0.00	0.00	0.00	0.00	16,908,630.00	0.00	2,105,088.15	5,146,770.52	0.00	0.00	0.00	491,168,681.36	0.00	591,779,875.75	521,470,762.53	511,244,178.54	
TOTAL LIABILITIES	55,318,405.27	29,368,610.18	8,481,739.78	60,500,230.33	146,765.63	9,696,303.19	94,625.96	38,875.55	16,908,630.00	0.00	2,396,876.79	6,294,855.88	0.00	0.00	0.00	539,257,595.22	8,522,486.65	737,026,000.43	671,882,594.89	662,018,208.47	
NET POSITION																					
Net investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	562,603,200.99	0.00	562,603,200.99	542,652,603.26	574,301,862.99	
Restricted Nonexpendable																					
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	7,698,454.42	86,744,642.47	0.00	0.00	94,443,096.89	104,361,551.02	93,070,632.17	
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	1,680,224.17	139,123,946.43	0.00	0.00	140,804,170.60	142,887,101.42	1	

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	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							
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	(22,029.52)	0.00	(22,029.52)	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,029.52)	0.00	(22,029.52)	0.00	0.00
(Assets - Liabilities) - Net Position	0.00	0.00	(0.00)	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,029.52	0.00	22,029.52	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)

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			
ASSETS														
Current Assets														
Cash and cash equivalents	(2,599,305.69)	333,949.38	0.00	(200,707.96)	298,363.30	(41,714.28)	0.00	0.00	0.00	(913.47)	634,283.29	(1,576,045.43)	(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	233,377.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	233,377.96	119,245.33	119,245.33
Total Current Assets	(2,599,305.69)	333,949.38	0.00	32,670.00	298,363.30	(39,761.52)	0.00	0.00	0.00	(913.47)	634,283.29	(1,340,714.71)	(344,613.45)	(1,009,147.08)
Noncurrent Assets														
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	275,030.28	0.00	275,030.28	2,890,414.00	3,302,253.01
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	1,700,144.41	42,330.59	61,305.72	275,030.28	0.00	2,078,811.00	4,697,040.25	5,173,832.92
TOTAL ASSETS	(2,599,305.69)	333,949.38	0.00	32,670.00	298,363.30	(39,761.52)	1,700,144.41	42,330.59	61,305.72	274,116.81	634,283.29	738,096.29	4,352,426.80	4,164,685.84
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	43,258.71	3.99	0.00	32,670.00	175.00	0.00	0.00	0.00	0.00	0.00	13,654.72	89,762.42	59,369.47	60,589.34
Deposits and unearned revenues	32,935.51	2,947.30	0.00	0.00	0.00	(42,261.52)	0.00	0.00	0.00	0.00	0.00	(6,378.71)	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
Total Current Liabilities	76,194.22	2,951.29	0.00	114,990.00	175.00	(42,261.52)	0.00	0.00	0.00	0.00	13,654.72	165,703.71	212,477.48	213,697.35
Noncurrent Liabilities														
Accrued employee benefits	283,413.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283,413.55	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
Total Noncurrent Liabilities	283,413.55	0.00	0.00	740,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,024,288.55	1,295,126.96	998,161.12
TOTAL LIABILITIES	359,607.77	2,951.29	0.00	855,865.00	175.00	(42,261.52)	0.00	0.00	0.00	0.00	13,654.72	1,189,992.26	1,507,604.44	1,211,858.47
NET POSITION														
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	274,116.81	0.00	274,116.81	2,889,500.53	2,975,275.98
Restricted Nonexpendable														
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
Restricted Expendable														
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	298,188.30	2,500.00	0.00	0.00	0.00	0.00	0.00	300,688.30	285,914.60	285,914.60
Unrestricted	(2,958,913.46)	330,998.09	0.00	(823,195.00)	0.00	0.00	1,700,144.41	0.00	0.00	0.00	620,628.57	(1,130,337.39)	(434,392.57)	(415,894.93)
TOTAL NET POSITION	(2,958,913.46)	330,998.09	0.00	(823,195.00)	298,188.30	2,500.00	1,700,144.41	42,330.59	61,305.72	274,116.81	620,628.57	(451,895.97)	2,844,822.36	2,952,827.37
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
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
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)

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	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			
ASSETS													
Current Assets													
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
Total 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
Noncurrent Assets													
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
Total Noncurrent 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
TOTAL 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
LIABILITIES													
Current Liabilities													
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
Total Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Liabilities													
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
Total Noncurrent Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION													
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Nonexpendable													
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
Restricted Expendable													
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
Unrestricted													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NET POSITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
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
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00

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
Total Current Assets	0.00	0.00	0.00	0.00
TOTAL ASSETS	0.00	0.00	0.00	0.00

NET POSITION

Restricted Expendable

Affiliated Entities

Other - affiliated entities	0.00	0.00	0.00	0.00
TOTAL NET POSITION	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00

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
Total Current Assets	0.00	0.00	0.00	0.00
TOTAL ASSETS	0.00	0.00	0.00	0.00

NET POSITION

Restricted Expendable

Campuses

Grants, gifts and contracts	0.00	0.00	0.00	0.00
TOTAL NET POSITION	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00

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

6P - Plymouth State University

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Z	L	LU	M	Q1	Q2	T1	T2	N	X				
ASSETS																				
Current Assets																				
Cash and cash equivalents	14,323,650.19	10,145,815.01	4,456,512.14	(170,748.68)	1,552,035.37	(296,357.24)	17,057.59	300,080.97	28,813.73	701.39	0.00	0.00	0.00	175,440.25	10,443,593.99	15,150,452.93	56,127,047.64	51,378,581.88	46,874,034.76	
Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable	454,049.65	959.00	0.00	0.00	0.00	719,663.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,216.00	1,301,888.28	1,001,412.83	1,102,168.03	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pledges receivable - current portion	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	203,628.00	2,000.00
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	698,940.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	698,940.74	640,942.22	698,940.74
Prepaid expenses and other current assets	0.00	265,030.14	0.00	292,032.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	558,062.61	402,679.50	511,635.18	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,257,430.97)	0.00	(22,257,430.97)	(3,937,105.73)	(3,223,252.16)	
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets	14,777,699.84	10,413,804.15	4,456,512.14	121,283.79	1,552,035.37	423,306.39	17,057.59	999,021.71	28,813.73	701.39	0.00	0.00	0.00	175,440.25	(11,813,836.98)	15,278,668.93	36,430,508.30	49,690,138.70	45,965,526.55	
Noncurrent Assets																				
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	(34,110.36)	0.00	(34,110.36)	0.00	0.00	
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,860.71	4,570,019.57	264,367.74	45,950.41	13,908,267.60	0.00	0.00	18,813,466.03	17,380,889.99	18,013,545.03	
Pledges Receivable	0.00	73,417.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,417.40	37,444.00	73,417.40	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,566,466.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,566,466.08	1,656,433.34	1,529,857.35	
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	134,370,464.33	0.00	134,370,464.33	125,256,308.66	129,835,784.62	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Noncurrent Assets	0.00	73,417.40	0.00	0.00	0.00	0.00	0.00	1,566,466.08	0.00	24,860.71	4,570,019.57	264,367.74	45,950.41	13,908,267.60	134,336,353.97	0.00	154,789,703.48	144,331,075.99	149,452,604.40	
TOTAL ASSETS	14,777,699.84	10,487,221.55	4,456,512.14	121,283.79	1,552,035.37	423,306.39	17,057.59	2,565,487.79	28,813.73	25,562.10	4,570,019.57	264,367.74	45,950.41	14,083,707.85	122,522,516.99	15,278,668.93	191,220,211.78	194,021,214.69	195,418,130.95	
LIABILITIES																				
Current Liabilities																				
Accounts payable and accrued expenses	739,785.48	72,600.35	171,433.31	54,454.12	5,010.63	150,714.84	5,236.80	0.00	0.00	1,551.18	0.00	0.00	0.00	0.00	533,485.27	323,269.85	2,057,541.83	2,339,461.02	2,406,353.39	
Deposits and unearned revenues	3,350,659.80	0.00	34,933.84	66,829.67	0.00	158,385.00	10,219.44	0.00	0.00	0.00	483,576.88	0.00	0.00	0.00	0.00	0.00	4,104,604.63	3,839,864.92	3,863,808.42	
Accrued employee benefits - current portion	0.00	800,686.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800,686.57	305,574.00	800,686.57	
Postretirement medical benefits-current portion	0.00	0.00	0.00	678,594.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	678,594.00	678,594.00	678,594.00	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96,596.62	0.00	96,596.62	2,759,960.60	2,757,496.04	
Total Current Liabilities	4,090,445.28	873,286.92	206,367.15	799,877.79	5,010.63	309,099.84	15,456.24	0.00	0.00	1,551.18	483,576.88	0.00	0.00	0.00	630,081.89	323,269.85	7,738,023.65	9,923,454.54	10,506,938.42	
Noncurrent Liabilities																				
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,649.04	0.00	0.00	0.00	0.00	0.00	0.00	21,649.04	23,200.22	21,649.04	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,654,774.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,654,774.00	1,708,744.00	1,654,774.00	
Accrued employee benefits	2,133,252.73	21,325.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,154,578.03	4,788,803.15	2,339,931.44	
Postretirement medical benefits	0.00	101,993.00	0.00	6,107,348.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,209,341.00	6,209,341.00	6,209,341.00	
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,725,186.36	0.00	79,725,186.36	71,777,936.63	71,780,401.19	
Total Noncurrent Liabilities	2,133,252.73	123,318.30	0.00	6,107,348.00	0.00	0.00	0.00	1,654,774.00	0.00	21,649.04	0.00	0.00	0.00	0.00	79,725,186.36	0.00	89,765,528.43	84,508,025.00	82,006,096.67	
TOTAL LIABILITIES	6,223,698.01	996,605.22	206,367.15	6,907,225.79	5,010.63	309,099.84	15,456.24	1,654,774.00	0.00	23,200.22	483,576.88	0.00	0.00	0.00	80,355,268.25	323,269.85	97,503,552.08	94,431,479.54	92,513,035.09	
NET POSITION																				
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,167,248.74	0.00	42,167,248.74	49,154,514.50	52,767,848.84	
Restricted Nonexpendable																				
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	21,993.90	11,744,007.16	0.00	0.00	11,766,001.06	11,937,195.46	10,844,235.21	
Restricted Expendable																				
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	0.00	23,956.51	2,339,700.69	0.00	0.00	2,363,657.20	814,991.52	2,363,657.20	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	264,367.74	0.00	0.00	0.00	0.00	264,367.74	239,745.32	248,364.88	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,547,024.74	114,206.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,661,231.29	1,233,949.46	1,209,121.46	
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,361.88	0.00	0.00	0.00	0.00	0.00	0.00	2,361.88	93.52	2,476.33	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	910,713.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	910,713.79	909,920.56	948,500.10	
Unrestricted	8,554,001.83	9,490,616.33	4,250,144.99	(6,785,942.00)	0.00	0.00	1,601.35	0.00	28,813.73	0.00	4,086,442.69	0.00	0.00	0.00	0.00	14,955,399.08	34,581,078.00	35,299,324.81	34,520,891.84	
TOTAL NET POSITION	8,554,001.83	9,490,616.33	4,250,144.99	(6,785,942.00)	1,547,024.74	114,206.55	1,601.35	910,713.79	28,813.73	2,361.88	4,086,442.69	264,367.74	45,950.41	14,083,707.85	42,167,248.74	14,955,399.08	93,716,659.70	99,589,735.15	102,905,095.86	
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
Total Not Coded to Attribute	0.00	0.00	0.00	0.00																

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

9C - USNH Executive Allocation

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	W	G	P1	Q1	Q2	T2	N	X			
ASSETS													
Current Assets													
Cash and cash equivalents	16,921,021.73	(203,263,052.40)	8,856,212.05	26,196.39	0.00	(153,971,979.52)	0.00	0.00	7,260,561.86	1,949,802.91	(322,221,236.98)	(285,063,734.70)	(277,627,992.34)
Short term investments	0.00	137,376,709.26	0.00	0.00	0.00	0.00	0.00	0.00	18,610,901.61	0.00	155,987,610.87	153,629,574.10	153,782,378.98
Accounts receivable	662.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,386.23	0.00	39,048.59	(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	91,455,699.36	0.00	91,455,699.36	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
Total Current Assets	17,213,375.89	(65,886,343.14)	8,883,400.49	26,196.39	0.00	(153,971,979.52)	0.00	0.00	117,365,549.06	1,949,802.91	(74,419,997.92)	(82,457,032.76)	(73,353,846.15)
Noncurrent Assets													
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
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	253,723,935.53	11,460.91	25,589.32	365,109.67	0.00	254,126,095.43	246,277,464.62	256,346,845.54
TOTAL ASSETS	17,213,375.89	(65,886,343.14)	8,883,400.49	26,196.39	0.00	99,751,956.01	11,460.91	25,589.32	117,730,658.73	1,949,802.91	179,706,097.51	163,820,431.86	182,992,999.39
DEFERRED OUTFLOWS OF RESOURCES													
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,390,092.48	0.00	30,390,092.48	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	6,142,156.71	0.00	6,142,156.71	5,572,167.17	5,572,167.17
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,532,249.19	0.00	36,532,249.19	35,400,532.21	35,400,532.21
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	13,062,128.95	(30.00)	8,883,400.49	0.00	0.00	0.00	0.00	0.00	4,879,002.59	0.00	26,824,502.03	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	38,248,573.80	0.00	38,248,573.80	33,602,539.02	30,441,362.54
Total Current Liabilities	13,064,475.57	1,218.65	8,423,797.36	0.00	0.00	0.00	0.00	0.00	43,127,576.39	0.00	64,617,067.97	60,298,353.97	56,990,683.45
Noncurrent Liabilities													
Accrued employee benefits	366,375.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	366,375.20	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	30,390,092.48	0.00	30,390,092.48	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	33,067,779.70	0.00	33,067,779.70	29,224,586.01	32,547,400.36
Total Noncurrent Liabilities	366,375.20	0.00	(1,636,900.87)	0.00	0.00	0.00	0.00	0.00	63,457,872.18	0.00	62,187,346.51	58,016,716.61	61,466,205.09
TOTAL LIABILITIES	13,430,850.77	1,218.65	6,786,896.49	0.00	0.00	0.00	0.00	0.00	106,585,448.57	0.00	126,804,414.48	118,315,070.58	118,456,888.54
NET POSITION													
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,677,459.35	0.00	47,677,459.35	7,475,480.94	12,710,668.36
Restricted Nonexpendable													
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
Restricted Expendable													
Campuses													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,808.93	0.00	0.00	14,808.93	11,708.00	14,808.93
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	11,460.91	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
Unrestricted	3,782,525.12	(65,887,561.79)	2,096,504.00	0.00	0.00	99,751,956.01	0.00	0.00	0.00	1,949,802.91	41,693,226.25	73,369,697.89	87,163,932.46
TOTAL NET POSITION	3,782,525.12	(65,887,561.79)	2,096,504.00	26,196.39	0.00	99,751,956.01	11,460.91	25,589.32	47,677,459.35	1,949,802.91	89,433,932.22	80,905,893.49	99,936,643.06
Difference (Assets - Liabilities) - Net Position	(0.00)	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00

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			
ASSETS													
Current Assets													
Cash and cash equivalents	33,936,055.23	0.00	0.00	0.00	20,836.32	(33,269.95)	0.00	0.00	0.00	5,305,695.99	39,229,317.59	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	2,330,617.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,330,617.18	2,318,269.82	2,346,647.90
Total Current Assets	36,589,583.40	0.00	0.00	0.00	20,836.32	(33,269.95)	0.00	0.00	0.00	5,305,695.99	41,882,845.76	30,455,755.98	49,379,915.26
Noncurrent Assets													
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
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	23,031,939.09	0.00	0.00	1,190,987.75	0.00	24,222,926.84	22,958,263.18	23,735,235.74
TOTAL ASSETS	36,589,583.40	0.00	0.00	0.00	20,836.32	22,998,669.14	0.00	0.00	1,190,987.75	5,305,695.99	66,105,772.60	53,414,019.16	73,115,151.00
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	7,498,332.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,754.45	7,614,086.80	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
Total Current Liabilities	10,651,958.01	0.00	0.00	0.00	17,471.48	664,508.48	0.00	0.00	0.00	115,754.45	11,449,692.42	12,316,213.30	11,589,983.66
Noncurrent Liabilities													
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	10,012,234.54	0.00	0.00	0.00	0.00	5,146,770.52	0.00	0.00	0.00	0.00	15,159,005.06	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
Total Noncurrent Liabilities	10,012,234.54	0.00	0.00	0.00	0.00	5,146,770.52	0.00	0.00	0.00	0.00	15,159,005.06	12,854,908.79	15,147,179.06
TOTAL LIABILITIES	20,664,192.55	0.00	0.00	0.00	17,471.48	5,811,279.00	0.00	0.00	0.00	115,754.45	26,608,697.48	25,171,122.09	26,737,162.72
NET POSITION													
Net Investment in Plant	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	1,452,898.27	1,473,530.69
Restricted Nonexpendable													
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
Restricted Expendable													
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
Unrestricted	15,925,390.85	0.00	0.00	0.00	3,364.84	17,187,390.14	0.00	0.00	0.00	5,189,941.54	38,306,087.37	26,789,137.22	44,903,596.01
TOTAL NET POSITION	15,925,390.85	0.00	0.00	(0.00)	3,364.84	17,187,390.14	0.00	0.00	1,190,987.75	5,189,941.54	39,497,075.12	28,242,897.07	46,377,988.28
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
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
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00

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

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Funds Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS										
Current Assets										
Cash and cash equivalents	239,026,763.09	53,823,710.47	56,127,047.64	14,803,897.38	0.00	(282,991,919.39)	161.74	80,789,660.93	81,191,598.29	80,338,994.99
Short term investments	220,277.27	0.00	0.00	0.00	0.00	156,310,521.86	0.00	156,530,799.13	154,186,994.24	154,290,886.10
Accounts receivable	16,053,319.59	1,212,684.83	1,301,888.28	501,673.30	0.00	39,048.59	0.00	19,108,614.59	18,997,876.67	20,200,330.32
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	763,496.55	763,496.55
Pledges receivable - current portion	1,579,647.65	0.00	2,000.00	0.00	0.00	0.00	0.00	1,581,647.65	1,377,492.00	1,581,647.65
Notes receivable - current portion	3,093,663.34	712,668.79	698,940.74	0.00	0.00	0.00	0.00	4,505,272.87	5,186,761.32	4,797,449.20
Prepaid expenses and other current assets	3,986,597.95	1,639,784.41	558,062.61	261,940.69	0.00	2,649,497.42	0.00	9,095,883.08	8,334,162.11	8,815,405.61
Interfund Borrowings	(52,340,731.98)	(13,493,126.66)	(22,257,430.97)	(3,364,409.75)	0.00	91,455,699.36	0.00	0.00	(0.00)	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets	211,619,536.91	43,895,721.84	36,430,508.30	12,203,101.62	0.00	(32,537,152.16)	161.74	271,611,878.25	270,038,381.18	270,788,210.42
Noncurrent Assets										
Debt proceeds held by others	37,506,867.59	31,517,090.90	(34,110.36)	0.00	0.00	0.00	0.00	68,989,848.13	0.00	0.00
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	146,884,465.75	22,535,726.31	18,813,466.03	4,481,420.17	0.00	276,792,924.85	0.00	469,508,003.11	453,983,403.28	469,888,840.49
Endowment and similar investments - affiliated entities	199,289,609.37	6,775,536.67	0.00	0.00	(0.00)	0.00	0.00	206,065,146.04	190,998,645.86	196,966,199.19
Pledges Receivable	5,519,185.35	0.00	73,417.40	0.00	0.00	0.00	0.00	5,592,602.75	5,065,159.99	5,592,602.75
Notes receivable	14,153,445.65	2,960,520.69	1,566,466.08	0.00	0.00	0.00	0.00	18,680,432.42	19,121,510.49	19,416,657.14
Property and equipment, net	644,711,583.90	172,251,636.72	134,370,464.33	6,589,147.13	0.00	1,556,097.42	0.00	959,478,929.50	948,619,405.30	982,275,846.37
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets	1,048,065,157.61	236,040,511.29	154,789,703.48	11,070,567.30	(0.00)	278,349,022.27	0.00	1,728,314,961.95	1,617,788,124.92	1,674,140,145.94
TOTAL ASSETS	1,259,684,694.52	279,936,233.13	191,220,211.78	23,273,668.92	(0.00)	245,811,870.11	161.74	1,999,926,840.20	1,887,826,506.10	1,944,928,356.36
DEFERRED OUTFLOWS OF RESOURCES										
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	30,390,092.48	0.00	30,390,092.48	29,828,365.04	29,828,365.04
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	6,142,156.71	0.00	6,142,156.71	5,572,167.17	5,572,167.17
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	36,532,249.19	0.00	36,532,249.19	35,400,532.21	35,400,532.21
LIABILITIES										
Current Liabilities										
Accounts payable and accrued expenses	19,778,706.37	1,275,306.27	2,057,541.83	326,040.29	0.00	34,438,588.83	0.00	57,876,183.59	51,565,674.74	54,130,115.49
Deposits and unearned revenues	26,871,781.52	2,753,479.11	4,104,604.63	330,710.99	0.00	19,818.10	0.00	34,080,394.35	31,959,897.49	32,846,553.26
Accrued employee benefits - current portion	3,756,202.10	299,335.53	800,686.57	0.00	0.00	3,819,382.79	0.00	8,675,606.99	8,040,559.88	8,681,040.00
Postretirement medical benefits-current portion	3,928,138.00	664,513.00	678,594.00	59,032.00	0.00	(459,603.13)	0.00	4,870,673.87	5,425,053.00	4,870,673.87
Long-term debt - current portion	1,196,176.70	201,918.76	96,596.62	0.00	0.00	38,248,573.80	0.00	39,743,265.88	53,420,647.25	50,245,647.31
Total Current Liabilities	55,531,004.69	5,194,552.67	7,738,023.65	715,783.28	0.00	76,066,760.39	0.00	145,246,124.68	150,411,832.36	150,774,029.93
Noncurrent Liabilities										
Obligations under life income agree	2,005,706.20	77,732.91	21,649.04	0.00	0.00	0.00	0.00	2,105,088.15	2,530,066.34	2,625,050.27
Government advances refundable	13,803,489.00	1,450,367.00	1,654,774.00	0.00	0.00	0.00	0.00	16,908,630.00	16,384,536.00	16,908,630.00
Accrued employee benefits	14,470,128.11	2,415,322.94	2,154,578.03	442,026.77	0.00	15,525,380.26	0.00	35,007,436.11	49,557,026.29	34,969,310.55
Postretirement medical benefits	35,505,696.00	5,980,619.00	6,209,341.00	531,285.00	0.00	(1,636,900.87)	0.00	46,590,040.13	46,184,624.18	46,590,040.13
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	30,390,092.48	0.00	30,390,092.48	29,828,365.04	29,828,365.04
Long-term debt	237,341,324.21	110,644,298.61	79,725,186.36	0.00	0.00	33,067,779.70	0.00	460,778,588.88	376,986,144.68	380,322,782.55
Total Noncurrent Liabilities	303,126,343.52	120,568,340.46	89,765,528.43	973,311.77	0.00	77,346,351.57	0.00	591,779,875.75	521,470,762.53	511,244,178.54
TOTAL LIABILITIES	358,657,348.21	125,762,893.13	97,503,552.08	1,689,095.05	0.00	153,413,111.96	0.00	737,026,000.43	671,882,594.89	662,018,208.47
NET POSITION										
Net Investment in Plant	389,665,252.83	78,677,514.88	42,167,248.74	3,224,737.44	(0.00)	48,868,447.10	0.00	562,603,200.99	542,652,603.26	574,301,862.99
Restricted Nonexpendable										
Historical gift value of endowment - campuses	61,951,092.50	16,815,183.05	11,766,001.06	3,900,039.89	0.00	10,780.39	0.00	94,443,096.89	104,361,551.02	93,070,632.17
Historical gift value of endowment - affiliated entities	137,319,215.83	3,484,954.77	0.00	0.00	0.00	0.00	0.00	140,804,170.60	142,887,101.42	130,775,984.74
Restricted Expendable										
Campuses										
Accumulated net gains on endowment	44,541,328.60	4,253,643.51	2,363,657.20	598,064.74	0.00	14,808.93	0.00	51,771,502.98	36,027,825.90	51,771,502.98
Market value of funds functioning as endowment	12,612,508.21	1,006,812.92	264,367.74	14,630.53	0.00	11,460.91	0.00	13,909,780.31	13,705,551.60	14,197,699.12
Grants, gifts and contracts	25,884,291.91	1,911,269.05	1,661,231.29	253,305.50	0.00	26,196.39	161.74	29,736,455.88	29,054,117.70	29,033,000.53
Life income and annuity funds	0.00	7,383.81	2,361.88	0.00	0.00	0.00	0.00	9,745.69	29,190.93	44,999.14
Loan funds	4,341,634.57	1,583,746.35	910,713.79	0.00	0.00	0.00	0.00	6,836,094.71	7,558,418.72	6,851,526.17
Affiliated Entities										
Accumulated net gains on endowment	36,761,045.66	3,290,581.90	0.00	0.00	0.00	0.00	0.00	40,051,627.56	23,488,009.62	40,051,627.56
Other - affiliated entities	30,243,774.86	0.00	0.00	0.00	0.00	0.00	0.00	30,243,774.86	29,994,368.43	31,639,611.22
Unrestricted	157,685,171.82	43,142,249.76	34,581,078.00	13,593,795.77	(0.00)	79,999,313.62	0.00	329,001,608.97	321,585,704.82	346,572,233.48
TOTAL NET POSITION	901,005,316.79	154,173,340.00	93,716,659.70	21,584,573.87	0.00	128,931,007.34	161.74	1,299,411,059.44	1,251,344,443.42	1,318,310,680.10
Not Coded to Attribute										
	(22,029.52)	0.00	0.00	0.00	0.00	0.00	0.00	(22,029.52)	0.00	0.00
Total Not Coded to Attribute	(22,029.52)	0.00	0.00	0.00	0.00	0.00	0.00	(22,029.52)	0.00	0.00
TOTAL	(22,029.52)	0.00	0.00	0.00	0.00	0.00	0.00	(22,029.52)	0.00	0.00
Difference (Assets - Liabilities) - Net Position	22,029.52	0.00	0.00	0.00	(0.00)	0.00	0.00	22,029.52	(0.00)	(0.00)

