

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 01

		2016	2015	
		Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>				
<b>Current Assets</b>				
	Cash and cash equivalents	82,522,230.72	105,337,096.65	80,283,344.76
	Short term investments	131,828,868.96	133,290,886.10	156,720,527.58
	Accounts receivable	238,615,582.54	223,853,251.18	19,212,660.97
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00
	Pledges receivable - current portion	2,911,646.01	1,581,647.65	2,911,646.01
	Notes receivable - current portion	4,445,483.75	4,796,949.20	4,445,483.75
	Prepaid expenses and other current assets	4,175,108.66	4,796,655.76	9,301,829.50
	Interfund Borrowings	(0.00)	(0.00)	0.00
	Current Asset - Other	0.00	0.00	0.00
	<b>Total Current Assets</b>	<b>464,498,920.64</b>	<b>473,656,486.54</b>	<b>272,875,492.57</b>
<b>Noncurrent Assets</b>				
	Debt proceeds held by others	66,801,447.28	0.00	69,141,379.58
	Long-term operating investments	0.00	0.00	0.00
	Endowment and similar investments - campuses	472,460,222.72	469,888,840.49	472,460,222.72
	Endowment and similar investments - affiliated entities	208,160,076.58	196,659,067.19	207,876,823.84
	Pledges Receivable	7,270,206.51	5,592,602.75	7,270,206.51
	Notes receivable	18,706,047.01	19,439,143.44	18,691,206.63
	Property and equipment, net	1,009,525,376.84	975,953,955.19	1,009,524,880.93
	Other assets	0.00	524.40	0.00
	<b>Total Noncurrent Assets</b>	<b>1,782,923,376.94</b>	<b>1,667,534,133.46</b>	<b>1,784,964,720.21</b>
	<b>TOTAL ASSETS</b>	<b>2,247,422,297.58</b>	<b>2,141,190,620.00</b>	<b>2,057,840,212.78</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
	Accum change in derivative value	30,390,092.48	29,828,365.04	30,390,092.48
	Acctg loss on debt refunding, net	6,142,156.71	5,564,790.41	6,142,156.71
	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,532,249.19</b>	<b>35,393,155.45</b>	<b>36,532,249.19</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
	Accounts payable and accrued expenses	25,512,384.99	31,772,126.20	62,413,886.53
	Deposits and unearned revenues	16,807,418.61	13,643,781.07	34,130,956.25
	Accrued employee benefits - current portion	9,044,619.40	8,681,040.00	9,044,619.40
	Postretirement medical benefits-current portion	4,870,673.87	4,870,673.87	4,870,673.87
	Long-term debt - current portion	51,773,265.88	50,245,647.31	51,773,265.88
	<b>Total Current Liabilities</b>	<b>108,008,362.75</b>	<b>109,213,268.45</b>	<b>162,233,401.93</b>
<b>Noncurrent Liabilities</b>				
	Obligations under life income agree	2,101,153.79	2,625,050.27	2,101,153.79
	Government advances refundable	16,776,744.00	16,908,630.00	16,776,744.00
	Accrued employee benefits	34,432,707.83	34,969,310.55	34,432,707.83
	Postretirement medical benefits	46,590,040.13	46,590,040.13	46,590,040.13
	Derivative instruments - interest rate swaps	30,390,092.48	29,828,365.04	30,390,092.48
	Long-term debt	448,702,174.37	380,295,825.23	448,702,174.37
	<b>Total Noncurrent Liabilities</b>	<b>578,992,912.60</b>	<b>511,217,221.22</b>	<b>578,992,912.60</b>
	<b>TOTAL LIABILITIES</b>	<b>687,001,275.35</b>	<b>620,430,489.67</b>	<b>741,226,314.53</b>
<b>NET POSITION</b>				
<b>Net Investment in Plant</b>		612,364,745.32	586,613,635.22	600,092,311.03
<b>Restricted Nonexpendable</b>				
	Historical gift value of endowment - campuses	99,992,326.72	93,081,560.32	99,437,524.35
	Historical gift value of endowment - affiliated entities	146,068,615.02	130,787,996.07	145,742,276.04
<b>Restricted Expendable</b>				
<b>Campuses</b>				
	Accumulated net gains on endowment	47,451,574.05	51,771,502.98	47,451,574.05
	Market value of funds functioning as endowment	13,982,787.65	14,197,699.12	13,982,787.65
	Grants, gifts and contracts	28,462,014.21	26,616,943.97	29,745,510.49
	Life income and annuity funds	16,151.18	44,999.14	16,151.18
	Loan funds	6,873,036.67	6,851,006.61	6,840,285.80
<b>Affiliated Entities</b>				
	Accumulated net gains on endowment	36,709,220.11	40,051,627.56	36,709,220.11
	Other - affiliated entities	33,299,958.41	31,760,789.71	33,395,678.66
<b>Unrestricted</b>		571,732,842.08	574,375,525.08	339,732,828.08
	<b>TOTAL NET POSITION</b>	<b>1,596,953,271.42</b>	<b>1,556,153,285.78</b>	<b>1,353,146,147.44</b>

Not Coded to Attribute

	2016	2015	
	Year to Date Balance	Year to Date Balance	Final Balance
	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 01

	2016	2015	Final Balance
	Year to Date Balance	Year to Date Balance	
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	214,351,099.68	238,627,982.75	237,003,872.34
Accounts receivable	238,615,582.54	223,853,251.18	19,212,660.97
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	2,911,646.01	1,581,647.65	2,911,646.01
Notes receivable - current portion	4,445,483.75	4,796,949.20	4,445,483.75
Prepaid expenses and other current assets	4,175,108.66	4,796,655.76	9,301,829.50
<b>Total Current Assets</b>	<b>464,498,920.64</b>	<b>473,656,486.54</b>	<b>272,875,492.57</b>
Noncurrent Assets			
Debt proceeds held by others for construction purposes	66,801,447.28	0.00	69,141,379.58
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	472,460,222.72	469,888,840.49	472,460,222.72
Endowment and similar investments - affiliated entities	208,160,076.58	196,659,067.19	207,876,823.84
Pledges Receivable	7,270,206.51	5,592,602.75	7,270,206.51
Notes receivable	18,706,047.01	19,439,143.44	18,691,206.63
Property and equipment, net	1,009,525,376.84	975,953,955.19	1,009,524,880.93
Other assets	0.00	524.40	0.00
<b>Total Noncurrent Assets</b>	<b>1,782,923,376.94</b>	<b>1,667,534,133.46</b>	<b>1,784,964,720.21</b>
<b>TOTAL ASSETS</b>	<b>2,247,422,297.58</b>	<b>2,141,190,620.00</b>	<b>2,057,840,212.78</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	30,390,092.48	29,828,365.04	30,390,092.48
Acctg loss on debt refunding, net	6,142,156.71	5,564,790.41	6,142,156.71
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,532,249.19</b>	<b>35,393,155.45</b>	<b>36,532,249.19</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	25,512,384.99	31,772,126.20	62,413,886.53
Deposits and unearned revenues	16,807,418.61	13,643,781.07	34,130,956.25
Accrued employee benefits - current portion	9,044,619.40	8,681,040.00	9,044,619.40
Postretirement medical benefits-current portion	4,870,673.87	4,870,673.87	4,870,673.87
Long-term debt - current portion	51,773,265.88	50,245,647.31	51,773,265.88
<b>Total Current Liabilities</b>	<b>108,008,362.75</b>	<b>109,213,268.45</b>	<b>162,233,401.93</b>
Noncurrent Liabilities			
Obligations under life income agree	2,101,153.79	2,625,050.27	2,101,153.79
Government advances refundable	16,776,744.00	16,908,630.00	16,776,744.00
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Derivative instruments - interest rate swaps	30,390,092.48	29,828,365.04	30,390,092.48
Long-term debt	448,702,174.37	380,295,825.23	448,702,174.37
<b>Total Noncurrent Liabilities</b>	<b>578,992,912.60</b>	<b>511,217,221.22</b>	<b>578,992,912.60</b>
<b>TOTAL LIABILITIES</b>	<b>687,001,275.35</b>	<b>620,430,489.67</b>	<b>741,226,314.53</b>
<b>NET POSITION</b>			
Net Investment in Plant	612,364,745.32	586,613,635.22	600,092,311.03
Restricted -			
Nonexpendable	246,060,941.74	223,869,556.39	245,179,800.39
Expendable	166,794,742.28	171,294,569.09	168,141,207.94
Unrestricted	571,732,842.08	574,375,525.08	339,732,828.08
<b>TOTAL NET POSITION</b>	<b>1,596,953,271.42</b>	<b>1,556,153,285.78</b>	<b>1,353,146,147.44</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 2016 Fiscal Period 01

	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																								
<b>ASSETS</b>																																										
<b>Current Assets</b>																																										
Cash and cash equivalents	9,142,119.61	(59,100,960.15)	125,075,690.62	(1,552,482.68)	25,762,014.98	(6,614,008.36)	(693,299.99)	44,369.45	1,591,051.61	516,791.77	0.00	(171,971,979.52)	0.01	0.00	592,571.36	18,625,373.08	141,054,978.93	50,000.00	82,522,230.72	105,337,096.65	80,283,344.76																					
Short term investments	159,744.51	112,856,368.29	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	18,594,960.24	0.00	0.00	131,828,868.96	133,290,886.10	156,720,527.58																					
Accounts receivable	221,196,133.05	272,919.99	451,937.64	0.00	6,730.00	15,416,723.47	1,143,567.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,571.00	0.00	238,615,582.54	223,853,251.18	19,212,660.97																					
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	0.00																					
Pledges receivable - current portion	0.00	9,000.00	0.00	0.00	2,902,646.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,911,646.01	1,581,647.65	2,911,646.01																					
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,149,404.78	296,078.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,445,483.75	4,796,949.20	4,445,483.75																					
Prepaid expenses and other current assets	337,761.18	3,784,979.43	52,366.93	1.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,175,108.66	4,796,655.76	9,301,829.50																					
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)	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	0.00																					
<b>Total Current Assets</b>	<b>230,835,758.35</b>	<b>57,822,307.56</b>	<b>125,579,995.19</b>	<b>(1,552,481.56)</b>	<b>28,889,186.91</b>	<b>8,802,715.11</b>	<b>450,267.40</b>	<b>44,369.45</b>	<b>5,740,456.39</b>	<b>812,870.74</b>	<b>0.00</b>	<b>(171,971,979.52)</b>	<b>0.01</b>	<b>0.00</b>	<b>592,571.36</b>	<b>37,220,333.32</b>	<b>141,182,549.93</b>	<b>50,000.00</b>	<b>464,498,920.64</b>	<b>473,656,486.54</b>	<b>272,875,492.57</b>																					
<b>Noncurrent Assets</b>																																										
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,801,447.28	0.00	0.00	66,801,447.28	0.00	69,141,379.58																					
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	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	115,533.13	311,472,803.36	13,982,787.65	22,791,246.10	124,097,852.48	0.00	0.00	0.00	472,460,222.72	469,888,840.49	472,460,222.72																					
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,631.42	0.00	0.00	3,910,561.76	545,465.45	20,926,351.99	2,171,319.05	180,568,746.91	0.00	0.00	0.00	208,160,076.58	196,659,067.19	207,876,823.84																					
Pledges Receivable	0.00	62,109.00	0.00	0.00	7,208,097.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,270,206.51	5,592,602.75	7,270,206.51																					
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,909,324.28	796,722.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,706,047.01	19,439,143.44	18,691,206.63																					
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	1,009,525,376.84	0.00	0.00	1,009,525,376.84	975,953,955.19	1,009,524,880.93																					
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	524.40	0.00																					
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>62,109.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,208,097.51</b>	<b>0.00</b>	<b>0.00</b>	<b>37,631.42</b>	<b>17,909,324.28</b>	<b>796,722.73</b>	<b>4,026,094.89</b>	<b>312,018,268.81</b>	<b>34,909,139.64</b>	<b>24,962,565.15</b>	<b>304,666,599.39</b>	<b>1,076,326,824.12</b>	<b>0.00</b>	<b>0.00</b>	<b>1,782,923,376.94</b>	<b>1,667,534,133.46</b>	<b>1,784,964,720.21</b>																					
<b>TOTAL ASSETS</b>	<b>230,835,758.35</b>	<b>57,884,416.56</b>	<b>125,579,995.19</b>	<b>(1,552,481.56)</b>	<b>36,097,284.42</b>	<b>8,802,715.11</b>	<b>450,267.40</b>	<b>82,000.87</b>	<b>23,649,780.67</b>	<b>1,609,593.47</b>	<b>4,026,094.89</b>	<b>140,046,289.29</b>	<b>34,909,139.65</b>	<b>24,962,565.15</b>	<b>305,259,170.75</b>	<b>1,113,547,157.44</b>	<b>141,182,549.93</b>	<b>50,000.00</b>	<b>2,247,422,297.58</b>	<b>2,141,190,620.00</b>	<b>2,057,840,212.78</b>																					
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																																										
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,390,092.48	0.00	0.00	30,390,092.48	29,828,365.04	30,390,092.48																					
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	0.00	6,142,156.71	5,564,790.41	6,142,156.71																					
<b>TOTAL DEFERRED OUTFLOWS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,532,249.19</b>	<b>0.00</b>	<b>0.00</b>	<b>36,532,249.19</b>	<b>35,393,155.45</b>	<b>36,532,249.19</b>																					
<b>LIABILITIES</b>																																										
<b>Current Liabilities</b>																																										
Accounts payable and accrued expenses	6,945,793.82	7,293,721.44	2,209,892.67	(28,714.39)	61,784.02	385,327.96	624.61	3,504.60	0.00	0.00	289,304.05	0.00	0.00	0.00	0.00	6,578,914.79	1,772,231.42	0.00	25,512,384.99	31,772,126.20	62,413,886.53																					
Deposits and unearned revenues	7,302,713.02	404,480.49	2,573,225.99	0.00	111,016.99	5,543,718.18	31,660.42	36,812.85	0.00	0.00	0.00	483,576.88	0.00	0.00	0.00	270,213.79	0.00	50,000.00	16,807,418.61	13,643,781.07	34,130,956.25																					
Accrued employee benefits - current portion	0.00	8,380,110.92	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	0.00	9,044,619.40	8,681,040.00	9,044,619.40																					
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	0.00	4,870,673.87	4,870,673.87	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	51,773,265.88	0.00	0.00	51,773,265.88	50,245,647.31	51,773,265.88																					
<b>Total Current Liabilities</b>	<b>14,248,506.84</b>	<b>16,087,608.85</b>	<b>4,783,118.66</b>	<b>4,832,663.48</b>	<b>172,801.01</b>	<b>5,929,046.14</b>	<b>32,285.03</b>	<b>40,317.45</b>	<b>0.00</b>	<b>0.00</b>	<b>289,304.05</b>	<b>1,148,085.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,622,394.46</b>	<b>1,772,231.42</b>	<b>50,000.00</b>	<b>108,008,362.75</b>	<b>109,213,268.45</b>	<b>162,233,401.93</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	2,101,153.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,101,153.79	2,625,050.27	2,101,153.79																					
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,776,744.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,776,744.00	16,908,630.00	16,776,744.00																					
Accrued employee benefits	18,159,667.19	11,126,270.12	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	0.00	34,432,707.83	34,969,310.55	34,432,707.83																					
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	0.00	46,590,040.13	46,590,040.13	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	0.00	30,390,092.48	29,828,365.04	30,390,092.48																					
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	448,702,174.37	0.00	0.00	448,702,174.37	380,295,825.23	448,702,174.37																					
<b>Total Noncurrent Liabilities</b>	<b>18,159,667.19</b>	<b>11,464,392.12</b>	<b>0.00</b>	<b>46,251,918.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,776,744.00</b>	<b>0.00</b>	<b>2,101,153.79</b>	<b>5,146,770.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>479,092,266.85</b>	<b>0.00</b>	<b>0.00</b>	<b>578,992,912.60</b>	<b>511,217,221.22</b>	<b>578,992,912.60</b>																					
<b>TOTAL LIABILITIES</b>	<b>32,408,174.03</b>	<b>27,552,000.97</b>	<b>4,783,118.66</b>	<b>51,084,581.61</b>	<b>172,801.01</b>	<b>5</b>																																				

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 01

	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>(4,190.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>4,190.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<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 2016 Fiscal Period 01

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	453,373.78	396,112.87	0.00	(72,013.61)	296,534.69	(49,470.65)	0.00	0.00	0.00	(913.47)	618,548.14	1,642,171.75	2,936,690.85	(1,576,045.43)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	6,979.02	0.00	0.00	0.00	0.00	0.00	6,979.02	59,895.94	1,952.76
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	233,377.96
<b>Total Current Assets</b>	<b>453,373.78</b>	<b>396,112.87</b>	<b>0.00</b>	<b>(72,013.61)</b>	<b>296,534.69</b>	<b>(42,491.63)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(913.47)</b>	<b>618,548.14</b>	<b>1,649,150.77</b>	<b>2,996,586.79</b>	<b>(1,340,714.71)</b>
<b>Noncurrent Assets</b>														
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	1,709,249.31	42,557.29	61,634.04	0.00	0.00	1,813,440.64	1,871,579.91	1,813,440.64
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	369,665.63	0.00	369,665.63	3,302,253.01	369,665.63
<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>1,709,249.31</b>	<b>42,557.29</b>	<b>61,634.04</b>	<b>369,665.63</b>	<b>0.00</b>	<b>2,183,106.27</b>	<b>5,173,832.92</b>	<b>2,183,106.27</b>
<b>TOTAL ASSETS</b>	<b>453,373.78</b>	<b>396,112.87</b>	<b>0.00</b>	<b>(72,013.61)</b>	<b>296,534.69</b>	<b>(42,491.63)</b>	<b>1,709,249.31</b>	<b>42,557.29</b>	<b>61,634.04</b>	<b>368,752.16</b>	<b>618,548.14</b>	<b>3,832,257.04</b>	<b>8,170,419.71</b>	<b>842,391.56</b>
<b>LIABILITIES</b>														
<b>Current Liabilities</b>														
Accounts payable and accrued expenses	59,852.34	716.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,568.99	13,175.36	89,762.42
Deposits and unearned revenues	59,085.46	3,410.38	0.00	0.00	0.00	(44,991.63)	0.00	0.00	0.00	0.00	0.00	17,504.21	47,132.29	6,750.78
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>118,937.80</b>	<b>4,127.03</b>	<b>0.00</b>	<b>82,320.00</b>	<b>0.00</b>	<b>(44,991.63)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>160,393.20</b>	<b>142,627.65</b>	<b>178,833.20</b>
<b>Noncurrent Liabilities</b>														
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	257,286.12	283,413.55
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>283,413.55</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>1,024,288.55</b>	<b>998,161.12</b>	<b>1,024,288.55</b>
<b>TOTAL LIABILITIES</b>	<b>402,351.35</b>	<b>4,127.03</b>	<b>0.00</b>	<b>823,195.00</b>	<b>0.00</b>	<b>(44,991.63)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,184,681.75</b>	<b>1,140,788.77</b>	<b>1,203,121.75</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>0.00</b>	<b>368,752.16</b>	<b>0.00</b>	<b>368,752.16</b>	<b>2,975,275.98</b>	<b>368,752.16</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	37,364.50	0.00	0.00	37,364.50	37,364.50	37,364.50
<b>Restricted Expendable</b>														
Campuses														
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,269.54	0.00	0.00	24,269.54	26,245.53	24,269.54
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,557.29	0.00	0.00	0.00	42,557.29	43,921.69	42,557.29
Grants, gifts and contracts	0.00	0.00	0.00	0.00	296,534.69	2,500.00	0.00	0.00	0.00	0.00	0.00	299,034.69	286,511.20	300,688.30
<b>Unrestricted</b>	<b>51,022.43</b>	<b>391,985.84</b>	<b>0.00</b>	<b>(895,208.61)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,709,249.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>618,548.14</b>	<b>1,875,597.11</b>	<b>3,660,312.04</b>	<b>(1,134,361.98)</b>
<b>TOTAL NET POSITION</b>	<b>51,022.43</b>	<b>391,985.84</b>	<b>0.00</b>	<b>(895,208.61)</b>	<b>296,534.69</b>	<b>2,500.00</b>	<b>1,709,249.31</b>	<b>42,557.29</b>	<b>61,634.04</b>	<b>368,752.16</b>	<b>618,548.14</b>	<b>2,647,575.29</b>	<b>7,029,630.94</b>	<b>(360,730.19)</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  
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 2016 Fiscal Period 01

	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	L	LU	M	Q1	Q2	T1	T2	N	X			
<b>ASSETS</b>																		
<b>Current Assets</b>																		
Cash and cash equivalents	(2,941,609.72)	10,134,180.63	26,006,257.55	(0.50)	1,869,771.66	(302,284.50)	376,402.68	236,576.92	0.00	0.00	0.00	0.00	179,886.27	(166,041.74)	19,112,141.91	54,505,281.16	61,025,474.15	53,734,605.35
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
Accounts receivable	38,187,194.15	0.00	(761.32)	0.00	0.00	591,768.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,778,201.30	35,430,858.78	1,115,247.53
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
Pledges receivable - 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	0.00	0.00	0.00
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	468,610.81	244,057.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	712,668.79	687,195.70	712,668.79
Prepaid expenses and other current assets	0.00	451,610.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	451,610.15	443,374.62	1,639,784.41
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	(13,317,526.14)	0.00	(13,317,526.14)	(15,342,372.08)	(13,493,126.66)
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
<b>Total Current Assets</b>	<b>35,245,584.43</b>	<b>10,585,790.78</b>	<b>26,005,496.23</b>	<b>(0.50)</b>	<b>1,869,771.66</b>	<b>289,483.97</b>	<b>845,013.49</b>	<b>480,634.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>179,886.27</b>	<b>(13,483,567.88)</b>	<b>19,112,141.91</b>	<b>81,130,235.26</b>	<b>82,244,531.17</b>	<b>43,709,179.42</b>
<b>Noncurrent Assets</b>																		
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,115,019.66	0.00	31,115,019.66	0.00	31,578,828.73
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,539.27	372,285.45	1,011,229.08	131,271.31	21,046,610.13	0.00	0.00	22,651,935.24	22,296,618.72	22,651,935.24
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	2,188,868.75	772,030.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,960,898.91	3,261,416.59	2,960,520.69
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	175,868,184.31	0.00	175,868,184.31	179,593,144.54	175,868,184.31
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
<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>2,188,868.75</b>	<b>772,030.16</b>	<b>90,539.27</b>	<b>372,285.45</b>	<b>1,011,229.08</b>	<b>131,271.31</b>	<b>21,046,610.13</b>	<b>206,983,203.97</b>	<b>0.00</b>	<b>232,596,038.12</b>	<b>205,151,179.85</b>	<b>233,059,468.97</b>
<b>TOTAL ASSETS</b>	<b>35,245,584.43</b>	<b>10,585,790.78</b>	<b>26,005,496.23</b>	<b>(0.50)</b>	<b>1,869,771.66</b>	<b>289,483.97</b>	<b>3,033,882.24</b>	<b>1,252,665.06</b>	<b>90,539.27</b>	<b>372,285.45</b>	<b>1,011,229.08</b>	<b>131,271.31</b>	<b>21,226,496.40</b>	<b>193,499,636.09</b>	<b>19,112,141.91</b>	<b>313,726,273.38</b>	<b>287,395,711.02</b>	<b>276,768,648.39</b>
<b>LIABILITIES</b>																		
<b>Current Liabilities</b>																		
Accounts payable and accrued expenses	804,297.26	22,051.08	(7,525.24)	0.00	575.00	11,158.64	0.00	0.00	4,999.74	0.00	0.00	0.00	0.00	20,585.18	318,188.92	1,174,330.58	1,204,376.35	1,534,362.26
Deposits and unearned revenues	593,840.97	38,770.84	697,847.76	0.00	78,203.99	157,202.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	270,213.79	0.00	1,836,079.50	1,902,514.18	2,800,321.32
Accrued employee benefits - current portion	0.00	652,589.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	652,589.58	319,335.53	652,589.58
Postretirement medical benefits-current portion	0.00	0.00	0.00	664,513.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	664,513.00	664,513.00	664,513.00
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	3,265,372.23	0.00	3,265,372.23	2,920,021.71	3,541,140.79
<b>Total Current Liabilities</b>	<b>1,398,138.23</b>	<b>713,411.50</b>	<b>690,322.52</b>	<b>664,513.00</b>	<b>78,778.99</b>	<b>168,360.79</b>	<b>0.00</b>	<b>0.00</b>	<b>4,999.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,556,171.20</b>	<b>318,188.92</b>	<b>7,592,884.89</b>	<b>7,010,760.77</b>	<b>9,192,926.95</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	72,733.17	0.00	0.00	0.00	0.00	0.00	0.00	72,733.17	79,204.79	72,733.17
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	1,419,959.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,419,959.00	1,450,367.00	1,419,959.00
Accrued employee benefits	2,042,102.56	982,287.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,024,390.53	2,366,387.25	3,024,390.53
Postretirement medical benefits	0.00	0.00	0.00	5,980,619.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,980,619.00	5,980,619.00	5,980,619.00
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	107,305,076.58	0.00	107,305,076.58	77,668,445.44	107,305,076.58
<b>Total Noncurrent Liabilities</b>	<b>2,042,102.56</b>	<b>982,287.97</b>	<b>0.00</b>	<b>5,980,619.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,419,959.00</b>	<b>0.00</b>	<b>72,733.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>107,305,076.58</b>	<b>0.00</b>	<b>117,802,778.28</b>	<b>87,545,023.48</b>	<b>117,802,778.28</b>
<b>TOTAL LIABILITIES</b>	<b>3,440,240.79</b>	<b>1,695,699.47</b>	<b>690,322.52</b>	<b>6,645,132.00</b>	<b>78,778.99</b>	<b>168,360.79</b>	<b>1,419,959.00</b>	<b>0.00</b>	<b>77,732.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>110,861,247.78</b>	<b>318,188.92</b>	<b>125,395,663.17</b>	<b>94,555,784.25</b>	<b>126,995,705.23</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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>82,638,388.31</b>	<b>0.00</b>	<b>82,638,388.31</b>	<b>83,088,970.19</b>	<b>82,207,604.41</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	106,355.26	17,606,630.93	0.00	0.00	17,712,986.19	16,534,980.49	17,533,099.92
<b>Restricted Expendable</b>																		
<b>Campuses</b>																		
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,916.05	3,619,865.47	0.00	0.00	3,644,781.52	4,253,643.51	3,644,781.52
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	1,011,229.08	0.00	0.00	0.00	0.00	1,011,229.08	1,003,752.80	1,011,229.08
Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,790,992.67	121,123.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,912,115.85	1,675,874.40	1,911,430.79
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,806.36	0.00	0.00	0.00	0.00	0.00	0.00	12,806.36	31,921.39	12,806.36
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	1,613,923.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,613,923.24	1,605,534.11	1,614,154.35
<b>Unrestricted</b>	<b>31,805,343.64</b>	<b>8,890,091.31</b>	<b>25,315,173.71</b>	<b>(6,645,132.50)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,252,665.06</b>	<b>0.00</b>	<b>372,285.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,793,952.99</b>	<b>79,784,379.66</b>	<b>84,645,249.88</b>	<b>41,837,836.73</b>
<b>TOTAL NET POSITION</b>	<b>31,805,343.64</b>	<b>8,890,091.31</b>	<b>25,315,173.71</b>	<b>(6,645,132.50)</b>	<b>1,790,992.67</b>	<b>121,123.18</b>	<b>1,613,923.24</b>	<b>1,252,665.06</b>	<b>12,806.36</b>	<b>372,285.45</b>	<b>1,011,229.08</b>	<b>131,271.31</b>	<b>21,226,496.40</b>	<b>82,638,388.31</b>	<b>18,793,952.99</b>	<b>188,330,610.21</b>	<b>192,839,926.77</b>	<b>149,772,943.16</b>
<b>Not Coded to Attribute</b>																		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>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>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>













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			
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	6,316,279.45	(177,007,925.53)	(78,901.27)	27,826.83	0.00	(153,971,979.52)	0.00	0.00	10,588,601.81	1,952,443.79	(312,173,654.44)	(308,534,880.48)	(301,229,082.73)
Short term investments	0.00	112,485,050.64	0.00	0.00	0.00	0.00	0.00	0.00	18,594,960.24	0.00	131,080,010.88	132,782,378.98	155,971,669.50
Accounts receivable	185,195.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	185,195.16	3,658,794.16	185,801.16
Prepaid expenses and other current assets	291,691.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	291,691.80	291,777.36	318,880.24
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,830,194.21	0.00	89,830,194.21	84,269,355.35	70,552,806.40
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>6,793,166.41</b>	<b>(64,522,874.89)</b>	<b>(78,901.27)</b>	<b>27,826.83</b>	<b>0.00</b>	<b>(153,971,979.52)</b>	<b>0.00</b>	<b>0.00</b>	<b>119,013,756.26</b>	<b>1,952,443.79</b>	<b>(90,786,562.39)</b>	<b>(87,532,574.63)</b>	<b>(74,199,925.43)</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	255,044,307.89	11,523.70	25,726.35	0.00	0.00	255,081,557.94	254,788,326.86	255,081,557.94
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	933,356.39	0.00	933,356.39	1,558,518.68	933,356.39
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	524.40	0.00
<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>255,044,307.89</b>	<b>11,523.70</b>	<b>25,726.35</b>	<b>933,356.39</b>	<b>0.00</b>	<b>256,014,914.33</b>	<b>256,347,369.94</b>	<b>256,014,914.33</b>
<b>TOTAL ASSETS</b>	<b>6,793,166.41</b>	<b>(64,522,874.89)</b>	<b>(78,901.27)</b>	<b>27,826.83</b>	<b>0.00</b>	<b>101,072,328.37</b>	<b>11,523.70</b>	<b>25,726.35</b>	<b>119,947,112.65</b>	<b>1,952,443.79</b>	<b>165,228,351.94</b>	<b>168,814,795.31</b>	<b>181,814,988.90</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	30,390,092.48	0.00	30,390,092.48	29,828,365.04	30,390,092.48
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	5,564,790.41	6,142,156.71
<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>36,532,249.19</b>	<b>0.00</b>	<b>36,532,249.19</b>	<b>35,393,155.45</b>	<b>36,532,249.19</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	3,504,861.24	45.00	(28,714.39)	0.00	0.00	0.00	0.00	0.00	5,647,063.85	4,859.76	9,128,115.46	12,621,679.49	27,323,906.03
Deposits and unearned revenues	485.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	485.00	376.04	485.00
Accrued employee benefits - current portion	0.00	47,483.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,483.48	1,248.65	47,483.48
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)	(459,603.13)	(459,603.13)
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,961,420.21	0.00	31,961,420.21	32,010,510.50	30,314,459.42
<b>Total Current Liabilities</b>	<b>3,505,346.24</b>	<b>47,528.48</b>	<b>(488,317.52)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,608,484.06</b>	<b>4,859.76</b>	<b>40,677,901.02</b>	<b>44,174,211.55</b>	<b>57,226,730.80</b>
<b>Noncurrent Liabilities</b>													
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	727,340.56	366,375.20
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)	(1,636,900.87)	(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	30,390,092.48
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,955,479.57	0.00	40,955,479.57	32,526,790.80	40,955,479.57
<b>Total Noncurrent Liabilities</b>	<b>366,375.20</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>71,345,572.05</b>	<b>0.00</b>	<b>70,075,046.38</b>	<b>61,445,595.53</b>	<b>70,075,046.38</b>
<b>TOTAL LIABILITIES</b>	<b>3,871,721.44</b>	<b>47,528.48</b>	<b>(2,125,218.39)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>108,954,056.11</b>	<b>4,859.76</b>	<b>110,752,947.40</b>	<b>105,619,807.08</b>	<b>127,301,777.18</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	47,525,305.73	0.00	47,525,305.73	47,650,775.22	27,612,170.24
<b>Restricted Nonexpendable</b>													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,503.74	0.00	0.00	11,503.74	11,503.74	11,503.74
<b>Restricted Expendable</b>													
Campuses													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,222.61	0.00	0.00	14,222.61	14,808.93	14,222.61
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	11,523.70	0.00	0.00	0.00	11,523.70	11,940.16	11,523.70
Grants, gifts and contracts	0.00	0.00	0.00	27,826.83	0.00	0.00	0.00	0.00	0.00	0.00	27,826.83	25,334.74	26,196.39
<b>Unrestricted</b>	2,925,634.97	(64,570,403.37)	2,042,127.12	0.00	0.00	101,072,328.37	0.00	0.00	0.00	1,947,584.03	43,417,271.12	50,873,780.89	63,369,844.23
<b>TOTAL NET POSITION</b>	<b>2,925,634.97</b>	<b>(64,570,403.37)</b>	<b>2,042,127.12</b>	<b>27,826.83</b>	<b>0.00</b>	<b>101,072,328.37</b>	<b>11,523.70</b>	<b>25,726.35</b>	<b>47,525,305.73</b>	<b>1,947,584.03</b>	<b>91,007,653.73</b>	<b>98,588,143.68</b>	<b>91,045,460.91</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(4,190.00)</b>	<b>0.00</b>	<b>4,190.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<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 2016 Fiscal Period 01

9S - USNH Central Services Alloc

	Current Funds D	Current Funds W	Current Funds G	Current Funds P1	Current Funds Z	Endowment and Similar Funds Q1	Endowment and Similar Funds T1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	31,231,120.51	0.00	0.00	(3,031.08)	20,771.32	0.00	0.00	0.00	0.00	5,153,144.86	36,402,005.61	41,281,502.70	39,701,846.40
Short term investments	364,228.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	364,228.18	322,910.99	364,228.18
Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses and other current assets	1,801,098.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,801,098.68	1,857,462.65	2,330,617.18
<b>Total Current Assets</b>	<b>33,396,447.37</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,031.08)</b>	<b>20,771.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,153,144.86</b>	<b>38,567,332.47</b>	<b>43,461,876.34</b>	<b>42,396,691.76</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	23,122,013.63	0.00	0.00	0.00	0.00	23,122,013.63	22,236,970.67	23,122,013.63
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	1,190,987.75
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>23,122,013.63</b>	<b>0.00</b>	<b>0.00</b>	<b>1,190,987.75</b>	<b>0.00</b>	<b>24,313,001.38</b>	<b>23,714,603.32</b>	<b>24,313,001.38</b>
<b>TOTAL ASSETS</b>	<b>33,396,447.37</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,031.08)</b>	<b>20,771.32</b>	<b>23,122,013.63</b>	<b>0.00</b>	<b>0.00</b>	<b>1,190,987.75</b>	<b>5,153,144.86</b>	<b>62,880,333.85</b>	<b>67,176,479.66</b>	<b>66,709,693.14</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	6,938,182.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,938,182.12	7,291,671.42	7,658,414.16
Deposits and unearned revenues	0.00	0.00	0.00	0.00	20,836.32	0.00	0.00	0.00	0.00	0.00	20,836.32	17,471.48	20,836.32
Accrued employee benefits - current portion	3,669,119.18	0.00	0.00	0.00	0.00	664,508.48	0.00	0.00	0.00	0.00	4,333,627.66	3,818,134.14	4,333,627.66
<b>Total Current Liabilities</b>	<b>10,607,301.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,836.32</b>	<b>664,508.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,292,646.10</b>	<b>11,127,277.04</b>	<b>12,012,878.14</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	8,597,145.51	0.00	0.00	0.00	0.00	5,146,770.52	0.00	0.00	0.00	0.00	13,743,916.03	15,147,179.06	13,743,916.03
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>8,597,145.51</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>13,743,916.03</b>	<b>15,147,179.06</b>	<b>13,743,916.03</b>
<b>TOTAL LIABILITIES</b>	<b>19,204,446.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,836.32</b>	<b>5,811,279.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,036,562.13</b>	<b>26,274,456.10</b>	<b>25,756,794.17</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>1,190,987.75</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	0.00	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	0.00	0.00
Grants, gifts and contracts	0.00	0.00	0.00	(3,031.08)	0.00	0.00	0.00	0.00	0.00	0.00	(3,031.08)	(0.00)	0.00
<b>Unrestricted</b>	<b>14,192,000.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(65.00)</b>	<b>17,310,734.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,153,144.86</b>	<b>36,655,815.05</b>	<b>39,449,125.29</b>	<b>39,761,911.22</b>
<b>TOTAL NET POSITION</b>	<b>14,192,000.56</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,031.08)</b>	<b>(65.00)</b>	<b>17,310,734.63</b>	<b>0.00</b>	<b>0.00</b>	<b>1,190,987.75</b>	<b>5,153,144.86</b>	<b>37,843,771.72</b>	<b>40,902,023.56</b>	<b>40,952,898.97</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	50,000.00	50,000.00	0.00	0.00
<b>Total Current Assets</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Deposits and unearned revenues	50,000.00	50,000.00	0.00	0.00
<b>Total Current Liabilities</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>50,000.00</b>	<b>50,000.00</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	82,522,230.72	105,337,096.65	80,283,344.76
Short term investments	131,828,868.96	133,290,886.10	156,720,527.58
Accounts receivable	238,615,582.54	223,853,251.18	19,212,660.97
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	2,911,646.01	1,581,647.65	2,911,646.01
Notes receivable - current portion	4,445,483.75	4,796,949.20	4,445,483.75
Prepaid expenses and other current assets	4,175,108.66	4,796,655.76	9,301,829.50
Interfund Borrowings	(0.00)	(0.00)	0.00
Current Asset - Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>464,498,920.64</b>	<b>473,656,486.54</b>	<b>272,875,492.57</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	66,801,447.28	0.00	69,141,379.58
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	472,460,222.72	469,888,840.49	472,460,222.72
Endowment and similar investments - affiliated entities	208,160,076.58	196,659,067.19	207,876,823.84
Pledges Receivable	7,270,206.51	5,592,602.75	7,270,206.51
Notes receivable	18,706,047.01	19,439,143.44	18,691,206.63
Property and equipment, net	1,009,525,376.84	975,953,955.19	1,009,524,880.93
Other assets	0.00	524.40	0.00
<b>Total Noncurrent Assets</b>	<b>1,782,923,376.94</b>	<b>1,667,534,133.46</b>	<b>1,784,964,720.21</b>
<b>TOTAL ASSETS</b>	<b>2,247,422,297.58</b>	<b>2,141,190,620.00</b>	<b>2,057,840,212.78</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	30,390,092.48	29,828,365.04	30,390,092.48
Acctg loss on debt refunding, net	6,142,156.71	5,564,790.41	6,142,156.71
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,532,249.19</b>	<b>35,393,155.45</b>	<b>36,532,249.19</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	25,512,384.99	31,772,126.20	62,413,886.53
Deposits and unearned revenues	16,807,418.61	13,643,781.07	34,130,956.25
Accrued employee benefits - current portion	9,044,619.40	8,681,040.00	9,044,619.40
Postretirement medical benefits-current portion	4,870,673.87	4,870,673.87	4,870,673.87
Long-term debt - current portion	51,773,265.88	50,245,647.31	51,773,265.88
<b>Total Current Liabilities</b>	<b>108,008,362.75</b>	<b>109,213,268.45</b>	<b>162,233,401.93</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,101,153.79	2,625,050.27	2,101,153.79
Government advances refundable	16,776,744.00	16,908,630.00	16,776,744.00
Accrued employee benefits	34,432,707.83	34,969,310.55	34,432,707.83
Postretirement medical benefits	46,590,040.13	46,590,040.13	46,590,040.13
Derivative instruments - interest rate swaps	30,390,092.48	29,828,365.04	30,390,092.48
Long-term debt	448,702,174.37	380,295,825.23	448,702,174.37
<b>Total Noncurrent Liabilities</b>	<b>578,992,912.60</b>	<b>511,217,221.22</b>	<b>578,992,912.60</b>
<b>TOTAL LIABILITIES</b>	<b>687,001,275.35</b>	<b>620,430,489.67</b>	<b>741,226,314.53</b>
<b>NET POSITION</b>			
<b>Net investment in Plant</b>	612,364,745.32	586,613,635.22	600,092,311.03
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	99,992,326.72	93,081,560.32	99,437,524.35
Historical gift value of endowment - affiliated entities	146,068,615.02	130,787,996.07	145,742,276.04
<b>Restricted Expendable</b>			
Campuses			
Accumulated net gains on endowment	47,451,574.05	51,771,502.98	47,451,574.05
Market value of funds functioning as endowment	13,982,787.65	14,197,699.12	13,982,787.65
Grants, gifts and contracts	28,462,014.21	26,616,943.97	29,745,510.49
Life income and annuity funds	16,151.18	44,999.14	16,151.18
Loan funds	6,873,036.67	6,851,006.61	6,840,285.80
Affiliated Entities			
Accumulated net gains on endowment	36,709,220.11	40,051,627.56	36,709,220.11
Other - affiliated entities	33,299,958.41	31,760,789.71	33,395,678.66
<b>Unrestricted</b>	571,732,842.08	574,375,525.08	339,732,828.08
<b>TOTAL NET POSITION</b>	<b>1,596,953,271.42</b>	<b>1,556,153,285.78</b>	<b>1,353,146,147.44</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>