

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 07

		2016	2015	
		Year to Date Balance	Year to Date Balance	Final Balance
ASSETS				
Current Assets				
	Cash and cash equivalents	104,428,643.26	132,642,032.04	80,438,606.05
	Short term investments	250,847,704.91	222,421,635.38	156,720,527.58
	Accounts receivable	76,181,030.78	84,244,371.31	19,212,660.97
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00
	Pledges receivable - current portion	2,911,646.01	1,622,147.65	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	4,199,952.11	4,604,030.05	9,301,829.50
	Interfund Borrowings	(0.00)	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00
	Total Current Assets	443,014,460.82	450,331,165.63	273,030,753.86
Noncurrent Assets				
	Debt proceeds held by others	49,064,976.47	0.00	69,141,379.58
	Long-term operating investments	0.00	0.00	0.00
	Endowment and similar investments - campuses	477,013,308.43	476,564,610.00	472,460,490.80
	Endowment and similar investments - affiliated entities	210,355,964.40	208,340,634.70	207,839,192.42
	Pledges Receivable	7,270,206.51	5,690,682.75	7,270,206.51
	Notes receivable	19,686,594.44	20,403,690.35	18,691,206.63
	Property and equipment, net	984,500,123.80	953,681,586.81	1,009,585,070.41
	Other assets	0.00	0.00	0.00
	Total Noncurrent Assets	1,747,891,174.05	1,664,681,204.61	1,784,987,546.35
	TOTAL ASSETS	2,190,905,634.87	2,115,012,370.24	2,058,018,300.21
DEFERRED OUTFLOWS OF RESOURCES				
	Accum change in derivative value	30,390,092.48	29,828,365.04	30,390,092.48
	Acctg loss on debt refunding, net	6,051,322.29	5,520,529.85	6,142,156.71
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,441,414.77	35,348,894.89	36,532,249.19
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	26,954,917.00	24,694,451.43	62,413,886.53
	Deposits and unearned revenues	20,043,411.77	18,418,748.52	34,130,956.25
	Accrued employee benefits - current portion	9,615,109.92	8,546,755.99	9,615,109.92
	Postretirement medical benefits-current portion	6,189,327.30	4,870,673.87	6,189,327.30
	Long-term debt - current portion	76,383,265.88	50,245,647.31	51,773,265.88
	Total Current Liabilities	139,186,031.87	106,776,277.12	164,122,545.88
Noncurrent Liabilities				
	Obligations under life income agree	2,057,953.95	2,594,732.36	2,101,153.79
	Government advances refundable	16,776,744.00	16,908,630.00	16,776,744.00
	Accrued employee benefits	34,595,980.31	34,841,021.48	34,595,980.31
	Postretirement medical benefits	47,504,802.94	46,590,040.13	47,504,802.94
	Derivative instruments - interest rate swaps	30,390,092.48	29,828,365.04	30,390,092.48
	Long-term debt	409,905,084.24	379,683,042.94	448,702,174.37
	Total Noncurrent Liabilities	541,230,657.92	510,445,831.95	580,070,947.89
	TOTAL LIABILITIES	680,416,689.79	617,222,109.07	744,193,493.77
NET POSITION				
Net Investment in Plant		568,021,000.22	556,580,079.97	598,304,592.83
Restricted Nonexpendable				
	Historical gift value of endowment - campuses	102,924,582.09	96,074,084.11	99,437,524.35
	Historical gift value of endowment - affiliated entities	148,847,200.10	143,320,372.49	145,742,276.04
Restricted Expendable				
Campuses				
	Accumulated net gains on endowment	47,451,597.69	51,771,502.98	47,451,597.69
	Market value of funds functioning as endowment	13,983,132.09	14,314,197.06	13,983,032.09
	Grants, gifts and contracts	24,919,227.65	24,456,226.26	29,745,510.49
	Life income and annuity funds	16,151.18	17,387.44	16,151.18
	Loan funds	6,910,591.01	7,038,968.91	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	33,340,238.06	32,164,905.63	33,395,678.66
Unrestricted		563,807,419.65	567,349,803.65	338,731,186.39
	TOTAL NET POSITION	1,546,930,359.85	1,533,139,156.06	1,350,357,055.63

Not Coded to Attribute

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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 07

	2016	2015	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	355,276,348.17	355,063,667.42	237,159,133.63
Accounts receivable	76,181,030.78	84,244,371.31	19,212,660.97
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	2,911,646.01	1,622,147.65	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	4,199,952.11	4,604,030.05	9,301,829.50
Total Current Assets	443,014,460.82	450,331,165.63	273,030,753.86
Noncurrent Assets			
Debt proceeds held by others for construction purposes	49,064,976.47	0.00	69,141,379.58
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	477,013,308.43	476,564,610.00	472,460,490.80
Endowment and similar investments - affiliated entities	210,355,964.40	208,340,634.70	207,839,192.42
Pledges Receivable	7,270,206.51	5,690,682.75	7,270,206.51
Notes receivable	19,686,594.44	20,403,690.35	18,691,206.63
Property and equipment, net	984,500,123.80	953,681,586.81	1,009,585,070.41
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	1,747,891,174.05	1,664,681,204.61	1,784,987,546.35
TOTAL ASSETS	2,190,905,634.87	2,115,012,370.24	2,058,018,300.21
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	30,390,092.48	29,828,365.04	30,390,092.48
Acctg loss on debt refunding, net	6,051,322.29	5,520,529.85	6,142,156.71
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,441,414.77	35,348,894.89	36,532,249.19
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	26,954,917.00	24,694,451.43	62,413,886.53
Deposits and unearned revenues	20,043,411.77	18,418,748.52	34,130,956.25
Accrued employee benefits - current portion	9,615,109.92	8,546,755.99	9,615,109.92
Postretirement medical benefits-current portion	6,189,327.30	4,870,673.87	6,189,327.30
Long-term debt - current portion	76,383,265.88	50,245,647.31	51,773,265.88
Total Current Liabilities	139,186,031.87	106,776,277.12	164,122,545.88
Noncurrent Liabilities			
Obligations under life income agree	2,057,953.95	2,594,732.36	2,101,153.79
Government advances refundable	16,776,744.00	16,908,630.00	16,776,744.00
Accrued employee benefits	34,595,980.31	34,841,021.48	34,595,980.31
Postretirement medical benefits	47,504,802.94	46,590,040.13	47,504,802.94
Derivative instruments - interest rate swaps	30,390,092.48	29,828,365.04	30,390,092.48
Long-term debt	409,905,084.24	379,683,042.94	448,702,174.37
Total Noncurrent Liabilities	541,230,657.92	510,445,831.95	580,070,947.89
TOTAL LIABILITIES	680,416,689.79	617,222,109.07	744,193,493.77
NET POSITION			
Net Investment in Plant	568,021,000.22	556,580,079.97	598,304,592.83
Restricted -			
Nonexpendable	251,771,782.19	239,394,456.60	245,179,800.39
Expendable	163,330,157.79	169,814,815.84	168,141,476.02
Unrestricted	563,807,419.65	567,349,803.65	338,731,186.39
TOTAL NET POSITION	1,546,930,359.85	1,533,139,156.06	1,350,357,055.63
Not Coded to Attribute			
	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	0.00	(0.00)

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	104,428,643.26	132,642,032.04	80,438,606.05
Short term investments	250,847,704.91	222,421,635.38	156,720,527.58
Accounts receivable	76,181,030.78	84,244,371.31	19,212,660.97
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	2,911,646.01	1,622,147.65	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	4,199,952.11	4,604,030.05	9,301,829.50
Interfund Borrowings	(0.00)	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	443,014,460.82	450,331,165.63	273,030,753.86
Noncurrent Assets			
Debt proceeds held by others	49,064,976.47	0.00	69,141,379.58
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	477,013,308.43	476,564,610.00	472,460,490.80
Endowment and similar investments - affiliated entities	210,355,964.40	208,340,634.70	207,839,192.42
Pledges Receivable	7,270,206.51	5,690,682.75	7,270,206.51
Notes receivable	19,686,594.44	20,403,690.35	18,691,206.63
Property and equipment, net	984,500,123.80	953,681,586.81	1,009,585,070.41
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	1,747,891,174.05	1,664,681,204.61	1,784,987,546.35
TOTAL ASSETS	2,190,905,634.87	2,115,012,370.24	2,058,018,300.21
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	30,390,092.48	29,828,365.04	30,390,092.48
Acctg loss on debt refunding, net	6,051,322.29	5,520,529.85	6,142,156.71
TOTAL DEFERRED OUTFLOWS	36,441,414.77	35,348,894.89	36,532,249.19
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	26,954,917.00	24,694,451.43	62,413,886.53
Deposits and unearned revenues	20,043,411.77	18,418,748.52	34,130,956.25
Accrued employee benefits - current portion	9,615,109.92	8,546,755.99	9,615,109.92
Postretirement medical benefits-current portion	6,189,327.30	4,870,673.87	6,189,327.30
Long-term debt - current portion	76,383,265.88	50,245,647.31	51,773,265.88
Total Current Liabilities	139,186,031.87	106,776,277.12	164,122,545.88
Noncurrent Liabilities			
Obligations under life income agree	2,057,953.95	2,594,732.36	2,101,153.79
Government advances refundable	16,776,744.00	16,908,630.00	16,776,744.00
Accrued employee benefits	34,595,980.31	34,841,021.48	34,595,980.31
Postretirement medical benefits	47,504,802.94	46,590,040.13	47,504,802.94
Derivative instruments - interest rate swaps	30,390,092.48	29,828,365.04	30,390,092.48
Long-term debt	409,905,084.24	379,683,042.94	448,702,174.37
Total Noncurrent Liabilities	541,230,657.92	510,445,831.95	580,070,947.89
TOTAL LIABILITIES	680,416,689.79	617,222,109.07	744,193,493.77
NET POSITION			
Net Investment in Plant	568,021,000.22	556,580,079.97	598,304,592.83
Restricted Nonexpendable			
Historical gift value of endowment - campuses	102,924,582.09	96,074,084.11	99,437,524.35
Historical gift value of endowment - affiliated entities	148,847,200.10	143,320,372.49	145,742,276.04
Restricted Expendable			
Campuses			
Accumulated net gains on endowment	47,451,597.69	51,771,502.98	47,451,597.69
Market value of funds functioning as endowment	13,983,132.09	14,314,197.06	13,983,032.09
Grants, gifts and contracts	24,919,227.65	24,456,226.26	29,745,510.49
Life income and annuity funds	16,151.18	17,387.44	16,151.18
Loan funds	6,910,591.01	7,038,968.91	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	33,340,238.06	32,164,905.63	33,395,678.66
Unrestricted	563,807,419.65	567,349,803.65	338,731,186.39
TOTAL NET POSITION	1,546,930,359.85	1,533,139,156.06	1,350,357,055.63
Not Coded to Attribute			
	0.00	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 07

	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	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	D	P1	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	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	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)	0.00	0.00	0.00	0.00	0.00

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
(Assets - Liabilities) - Net Position	(0.00)	0.00	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 07

	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	(788,581.72)	147,505.02	0.00	0.00	261,871.44	(42,949.93)	0.00	0.00	0.00	(24,870.85)	594,180.10	147,154.06	2,812,423.93	(1,576,045.43)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	458.30	0.00	0.00	0.00	0.00	0.00	458.30	19,243.33	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
Total Current Assets	(788,581.72)	147,505.02	0.00	0.00	261,871.44	(42,491.63)	0.00	0.00	0.00	(24,870.85)	594,180.10	147,612.36	2,831,667.26	(1,340,714.71)
Noncurrent Assets														
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	352,684.72	0.00	352,684.72	3,164,959.61	369,665.63
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	1,709,249.31	42,557.29	61,634.04	352,684.72	0.00	2,166,125.36	5,036,539.52	2,183,106.27
TOTAL ASSETS	(788,581.72)	147,505.02	0.00	0.00	261,871.44	(42,491.63)	1,709,249.31	42,557.29	61,634.04	327,813.87	594,180.10	2,313,737.72	7,868,206.78	842,391.56
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	214,396.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	214,396.12	57,069.46	89,762.42
Deposits and unearned revenues	34,687.97	(79.89)	0.00	0.00	0.00	(42,491.63)	0.00	0.00	0.00	0.00	0.00	(7,883.55)	32,315.11	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
Total Current Liabilities	249,084.09	(79.89)	0.00	82,320.00	0.00	(42,491.63)	0.00	0.00	0.00	0.00	0.00	288,832.57	171,704.57	178,833.20
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	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
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	998,161.12	1,024,288.55
TOTAL LIABILITIES	532,497.64	(79.89)	0.00	823,195.00	0.00	(42,491.63)	0.00	0.00	0.00	0.00	0.00	1,313,121.12	1,169,865.69	1,203,121.75
NET POSITION														
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	327,813.87	0.00	327,813.87	2,837,982.58	368,752.16
Restricted Nonexpendable														
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
Restricted Expendable														
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	261,871.44	(0.00)	0.00	0.00	0.00	0.00	0.00	261,871.44	280,763.97	300,688.30
Unrestricted	(1,321,079.36)	147,584.91	0.00	(823,195.00)	0.00	0.00	1,709,249.31	0.00	0.00	0.00	594,180.10	306,739.96	3,472,062.82	(1,134,361.98)
TOTAL NET POSITION	(1,321,079.36)	147,584.91	0.00	(823,195.00)	261,871.44	(0.00)	1,709,249.31	42,557.29	61,634.04	327,813.87	594,180.10	1,000,616.60	6,698,341.09	(360,730.19)
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

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
 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

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 2016 Fiscal Period 07

8S - NHPB Disaffiliation

	Current Funds D	Current Funds W	Current Funds G	Current Funds Z	Endowment and Similar Funds M	Endowment and Similar Funds Q1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
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
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
Noncurrent Assets												
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	(30,346.36)	0.00	0.00	0.00	0.00	0.00	(30,346.36)	(1,674,369.28)	(30,753.63)
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
Total Noncurrent Assets	0.00	0.00	0.00	(30,346.36)	0.00	0.00	0.00	0.00	0.00	(30,346.36)	(1,674,369.28)	(30,753.63)
TOTAL ASSETS	0.00	0.00	0.00	(30,346.36)	0.00	0.00	0.00	0.00	0.00	(30,346.36)	(1,674,369.28)	(30,753.63)
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	(1,429.39)	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	(1,429.39)	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	(911.45)	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	(911.45)	0.00
TOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,340.84)	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
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	(42,348.11)	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	42,348.11	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
Unrestricted												
	0.00	0.00	0.00	(30,346.36)	0.00	0.00	0.00	0.00	0.00	(30,346.36)	(1,672,028.44)	(30,753.63)
TOTAL NET POSITION	0.00	0.00	0.00	(30,346.36)	0.00	0.00	0.00	0.00	0.00	(30,346.36)	(1,672,028.44)	(30,753.63)
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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 07

9C - USNH Executive Allocation

	Current Funds U	Current Funds D	Current Funds W	Current Funds G	Current Funds P1	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS													
Current Assets													
Cash and cash equivalents	16,541,695.34	(372,718,903.60)	840,998.99	28,476.17	0.00	(153,913,357.18)	0.00	0.00	16,887,911.38	1,879,703.72	(490,453,475.18)	(398,586,088.13)	(301,073,821.44)
Short term investments	0.00	250,257,762.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250,257,762.71	221,884,649.58	155,971,669.50
Accounts receivable	(105.26)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(105.26)	1,431.00	185,801.16
Prepaid expenses and other current assets	292,585.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	292,585.87	291,691.80	318,880.24
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	136,688,931.07	0.00	136,688,931.07	84,922,994.29	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
Total Current Assets	16,834,175.95	(122,461,140.89)	840,998.99	28,476.17	0.00	(153,913,357.18)	0.00	0.00	153,576,842.45	1,879,703.72	(103,214,300.79)	(91,485,321.46)	(74,044,664.14)
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	257,198,416.29	11,523.70	25,726.35	0.00	0.00	257,235,666.34	257,976,662.94	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	882,912.36	0.00	882,912.36	1,532,568.50	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	0.00	0.00
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	257,198,416.29	11,523.70	25,726.35	882,912.36	0.00	258,118,578.70	259,509,231.44	256,014,914.33
TOTAL ASSETS	16,834,175.95	(122,461,140.89)	840,998.99	28,476.17	0.00	103,285,059.11	11,523.70	25,726.35	154,459,754.81	1,879,703.72	154,904,277.91	168,023,909.98	181,970,250.19
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	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	6,051,322.29	0.00	6,051,322.29	5,520,529.85	6,142,156.71
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,441,414.77	0.00	36,441,414.77	35,348,894.89	36,532,249.19
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	10,218,093.18	45.00	840,998.99	0.00	0.00	0.00	0.00	0.00	1,133,111.41	0.00	12,192,248.58	11,595,976.16	27,323,906.03
Deposits and unearned revenues	4,495.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,495.52	1,060.00	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	859,050.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	859,050.30	(459,603.13)	859,050.30
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,468,139.95	0.00	66,468,139.95	41,425,398.26	30,314,459.42
Total Current Liabilities	10,222,588.70	47,528.48	1,700,049.29	0.00	0.00	0.00	0.00	0.00	67,601,251.36	0.00	79,571,417.83	52,564,079.94	58,545,384.23
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	599,051.49	366,375.20
Postretirement medical benefits	0.00	0.00	(722,138.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(722,138.06)	(1,636,900.87)	(722,138.06)
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	2,873,813.97	0.00	2,873,813.97	32,403,133.44	40,955,479.57
Total Noncurrent Liabilities	366,375.20	0.00	(722,138.06)	0.00	0.00	0.00	0.00	0.00	33,263,906.45	0.00	32,908,143.59	61,193,649.10	70,989,809.19
TOTAL LIABILITIES	10,588,963.90	47,528.48	977,911.23	0.00	0.00	0.00	0.00	0.00	100,865,157.81	0.00	112,479,561.42	113,757,729.04	129,535,193.42
NET POSITION													
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,036,011.77	0.00	90,036,011.77	41,671,956.22	27,612,170.24
Restricted Nonexpendable													
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
Restricted Expendable													
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	28,476.17	0.00	0.00	0.00	0.00	0.00	0.00	28,476.17	25,961.06	26,196.39
Unrestricted	6,245,212.05	(122,508,669.37)	(136,912.24)	0.00	0.00	103,285,059.11	0.00	0.00	0.00	1,879,703.72	(11,235,606.73)	47,878,905.72	61,291,689.28
TOTAL NET POSITION	6,245,212.05	(122,508,669.37)	(136,912.24)	28,476.17	0.00	103,285,059.11	11,523.70	25,726.35	90,036,011.77	1,879,703.72	78,866,131.26	89,615,075.83	88,967,305.96
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 2016 Fiscal Period 07

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	32,703,414.56	0.00	0.00	(73,340.99)	20,437.02	0.00	121.91	0.00	0.00	5,172,505.53	37,823,138.03	42,616,588.81	39,701,846.40
Short term investments	224,228.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	224,228.18	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	1,799,735.75	2,330,617.18
Total Current Assets	34,728,741.42	0.00	0.00	(73,340.99)	20,437.02	0.00	121.91	0.00	0.00	5,172,505.53	39,848,464.89	44,739,235.55	42,396,691.76
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	23,122,013.63	0.00	0.00	0.00	0.00	23,122,013.63	23,143,384.89	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	1,045,659.31	0.00	1,045,659.31	1,316,434.70	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
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	23,122,013.63	0.00	0.00	1,045,659.31	0.00	24,167,672.94	24,459,819.59	24,313,001.38
TOTAL ASSETS	34,728,741.42	0.00	0.00	(73,340.99)	20,437.02	23,122,013.63	121.91	0.00	1,045,659.31	5,172,505.53	64,016,137.83	69,199,055.14	66,709,693.14
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	6,940,910.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,940,910.15	6,567,838.83	7,658,414.16
Deposits and unearned revenues	0.00	0.00	0.00	0.00	20,836.32	0.00	121.91	0.00	0.00	0.00	20,958.23	17,471.48	20,836.32
Accrued employee benefits - current portion	4,238,182.18	0.00	0.00	0.00	0.00	665,936.00	0.00	0.00	0.00	0.00	4,904,118.18	3,818,134.14	4,904,118.18
Total Current Liabilities	11,179,092.33	0.00	0.00	0.00	20,836.32	665,936.00	121.91	0.00	0.00	0.00	11,865,986.56	10,403,444.45	12,583,368.66
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	8,028,082.51	0.00	0.00	0.00	0.00	5,879,106.00	0.00	0.00	0.00	0.00	13,907,188.51	15,147,179.06	13,907,188.51
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	8,028,082.51	0.00	0.00	0.00	0.00	5,879,106.00	0.00	0.00	0.00	0.00	13,907,188.51	15,147,179.06	13,907,188.51
TOTAL LIABILITIES	19,207,174.84	0.00	0.00	0.00	20,836.32	6,545,042.00	121.91	0.00	0.00	0.00	25,773,175.07	25,550,623.51	26,490,557.17
NET POSITION													
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,045,659.31	0.00	1,045,659.31	1,291,700.32	1,190,987.75
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
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	0.00
Grants, gifts and contracts	0.00	0.00	0.00	(73,340.99)	0.00	0.00	0.00	0.00	0.00	0.00	(73,340.99)	(328.47)	0.00
Unrestricted	15,521,566.58	0.00	0.00	0.00	(399.30)	16,576,971.63	0.00	0.00	0.00	5,172,505.53	37,270,644.44	42,357,059.78	39,028,148.22
TOTAL NET POSITION	15,521,566.58	0.00	0.00	(73,340.99)	(399.30)	16,576,971.63	0.00	0.00	1,045,659.31	5,172,505.53	38,242,962.76	43,648,431.63	40,219,135.97
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

Not Coded

	Current Funds	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	P1	D	P1	X			
ASSETS							
Current Assets							
Cash and cash equivalents	0.00	234,937.56	67.77	88,500.00	323,505.33	0.00	0.00
Accounts receivable	0.00	0.00	93,075.55	0.00	93,075.55	0.00	0.00
Total Current Assets	0.00	234,937.56	93,143.32	88,500.00	416,580.88	0.00	0.00
TOTAL ASSETS	0.00	234,937.56	93,143.32	88,500.00	416,580.88	0.00	0.00
LIABILITIES							
Current Liabilities							
Accounts payable and accrued expenses	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00
Deposits and unearned revenues	0.00	0.00	93,183.54	0.00	93,183.54	0.00	0.00
Total Current Liabilities	0.00	0.00	94,183.54	0.00	94,183.54	0.00	0.00
TOTAL LIABILITIES	0.00	0.00	94,183.54	0.00	94,183.54	0.00	0.00
NET POSITION							
Restricted Expendable							
Campuses							
Grants, gifts and contracts	0.00	0.00	(1,040.22)	0.00	(1,040.22)	0.00	0.00
Unrestricted	0.00	234,937.56	0.00	88,500.00	323,437.56	0.00	0.00
TOTAL NET POSITION	0.00	234,937.56	(1,040.22)	88,500.00	322,397.34	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	104,428,643.26	132,642,032.04	80,438,606.05
Short term investments	250,847,704.91	222,421,635.38	156,720,527.58
Accounts receivable	76,181,030.78	84,244,371.31	19,212,660.97
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	2,911,646.01	1,622,147.65	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	4,199,952.11	4,604,030.05	9,301,829.50
Interfund Borrowings	(0.00)	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	443,014,460.82	450,331,165.63	273,030,753.86
Noncurrent Assets			
Debt proceeds held by others	49,064,976.47	0.00	69,141,379.58
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	477,013,308.43	476,564,610.00	472,460,490.80
Endowment and similar investments - affiliated entities	210,355,964.40	208,340,634.70	207,839,192.42
Pledges Receivable	7,270,206.51	5,690,682.75	7,270,206.51
Notes receivable	19,686,594.44	20,403,690.35	18,691,206.63
Property and equipment, net	984,500,123.80	953,681,586.81	1,009,585,070.41
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	1,747,891,174.05	1,664,681,204.61	1,784,987,546.35
TOTAL ASSETS	2,190,905,634.87	2,115,012,370.24	2,058,018,300.21
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	30,390,092.48	29,828,365.04	30,390,092.48
Acctg loss on debt refunding, net	6,051,322.29	5,520,529.85	6,142,156.71
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,441,414.77	35,348,894.89	36,532,249.19
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	26,954,917.00	24,694,451.43	62,413,886.53
Deposits and unearned revenues	20,043,411.77	18,418,748.52	34,130,956.25
Accrued employee benefits - current portion	9,615,109.92	8,546,755.99	9,615,109.92
Postretirement medical benefits-current portion	6,189,327.30	4,870,673.87	6,189,327.30
Long-term debt - current portion	76,383,265.88	50,245,647.31	51,773,265.88
Total Current Liabilities	139,186,031.87	106,776,277.12	164,122,545.88
Noncurrent Liabilities			
Obligations under life income agree	2,057,953.95	2,594,732.36	2,101,153.79
Government advances refundable	16,776,744.00	16,908,630.00	16,776,744.00
Accrued employee benefits	34,595,980.31	34,841,021.48	34,595,980.31
Postretirement medical benefits	47,504,802.94	46,590,040.13	47,504,802.94
Derivative instruments - interest rate swaps	30,390,092.48	29,828,365.04	30,390,092.48
Long-term debt	409,905,084.24	379,683,042.94	448,702,174.37
Total Noncurrent Liabilities	541,230,657.92	510,445,831.95	580,070,947.89
TOTAL LIABILITIES	680,416,689.79	617,222,109.07	744,193,493.77
NET POSITION			
Net investment in Plant	568,021,000.22	556,580,079.97	598,304,592.83
Restricted Nonexpendable			
Historical gift value of endowment - campuses	102,924,582.09	96,074,084.11	99,437,524.35
Historical gift value of endowment - affiliated entities	148,847,200.10	143,320,372.49	145,742,276.04
Restricted Expendable			
Campuses			
Accumulated net gains on endowment	47,451,597.69	51,771,502.98	47,451,597.69
Market value of funds functioning as endowment	13,983,132.09	14,314,197.06	13,983,032.09
Grants, gifts and contracts	24,919,227.65	24,456,226.26	29,745,510.49
Life income and annuity funds	16,151.18	17,387.44	16,151.18
Loan funds	6,910,591.01	7,038,968.91	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	33,340,238.06	32,164,905.63	33,395,678.66
Unrestricted	563,807,419.65	567,349,803.65	338,731,186.39
TOTAL NET POSITION	1,546,930,359.85	1,533,139,156.06	1,350,357,055.63
Not Coded to Attribute			
	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	0.00	(0.00)