

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 08

		2016	2015	
		Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>				
<b>Current Assets</b>				
	Cash and cash equivalents	59,579,614.22	85,826,132.23	80,438,606.05
	Short term investments	272,294,079.40	277,719,055.32	156,720,527.58
	Accounts receivable	54,570,746.62	33,711,054.29	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	4,211,329.43	4,605,109.41	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>398,012,899.43</b>	<b>408,280,448.10</b>	<b>273,030,753.86</b>
<b>Noncurrent Assets</b>				
	Debt proceeds held by others	47,520,194.24	0.00	69,141,379.58
	Long-term operating investments	0.00	0.00	0.00
	Endowment and similar investments - campuses	454,462,173.22	464,629,756.49	472,460,490.80
	Endowment and similar investments - affiliated entities	197,679,671.27	203,284,849.17	207,839,192.42
	Pledges Receivable	7,270,206.51	5,690,682.75	7,270,206.51
	Notes receivable	19,534,474.21	20,563,091.31	18,691,206.63
	Property and equipment, net	976,066,287.67	949,651,502.68	1,009,585,070.41
	Other assets	0.00	0.00	0.00
	<b>Total Noncurrent Assets</b>	<b>1,702,533,007.12</b>	<b>1,643,819,882.40</b>	<b>1,784,987,546.35</b>
	<b>TOTAL ASSETS</b>	<b>2,100,545,906.55</b>	<b>2,052,100,330.50</b>	<b>2,058,018,300.21</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	6,036,106.11	5,513,153.09	6,142,156.71
	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,426,198.59</b>	<b>35,341,518.13</b>	<b>36,532,249.19</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
	Accounts payable and accrued expenses	26,636,868.68	25,786,279.79	62,413,886.53
	Deposits and unearned revenues	16,139,401.16	9,735,692.44	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
	<b>Total Current Liabilities</b>	<b>134,963,972.94</b>	<b>99,185,049.40</b>	<b>164,122,545.88</b>
<b>Noncurrent Liabilities</b>				
	Obligations under life income agree	2,048,547.62	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	409,682,885.01	379,429,320.04	448,702,174.37
	<b>Total Noncurrent Liabilities</b>	<b>540,999,052.36</b>	<b>510,192,109.05</b>	<b>580,070,947.89</b>
	<b>TOTAL LIABILITIES</b>	<b>675,963,025.30</b>	<b>609,377,158.45</b>	<b>744,193,493.77</b>
<b>NET POSITION</b>				
<b>Net Investment in Plant</b>		555,703,846.80	555,609,600.42	598,304,592.83
<b>Restricted Nonexpendable</b>				
	Historical gift value of endowment - campuses	95,968,318.00	92,014,749.98	99,437,524.35
	Historical gift value of endowment - affiliated entities	137,693,480.92	139,738,066.35	145,742,276.04
<b>Restricted Expendable</b>				
<b>Campuses</b>				
	Accumulated net gains on endowment	47,451,597.69	51,771,502.98	47,451,597.69
	Market value of funds functioning as endowment	13,153,862.44	13,838,101.57	13,983,032.09
	Grants, gifts and contracts	30,136,235.39	26,900,815.12	29,745,510.49
	Life income and annuity funds	9,828.05	13,481.53	16,151.18
	Loan funds	6,937,089.26	7,002,341.63	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	31,740,022.39	31,721,269.90	33,395,678.66
<b>Unrestricted</b>		505,505,578.79	519,403,133.14	338,731,186.39
	<b>TOTAL NET POSITION</b>	<b>1,461,009,079.84</b>	<b>1,478,064,690.18</b>	<b>1,350,357,055.63</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>

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	2016	2015	Final Balance
	Year to Date Balance	Year to Date Balance	
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	331,873,693.62	363,545,187.55	237,159,133.63
Accounts receivable	54,570,746.62	33,711,054.29	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	4,211,329.43	4,605,109.41	9,301,829.50
<b>Total Current Assets</b>	<b>398,012,899.43</b>	<b>408,280,448.10</b>	<b>273,030,753.86</b>
Noncurrent Assets			
Debt proceeds held by others for construction purposes	47,520,194.24	0.00	69,141,379.58
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	454,462,173.22	464,629,756.49	472,460,490.80
Endowment and similar investments - affiliated entities	197,679,671.27	203,284,849.17	207,839,192.42
Pledges Receivable	7,270,206.51	5,690,682.75	7,270,206.51
Notes receivable	19,534,474.21	20,563,091.31	18,691,206.63
Property and equipment, net	976,066,287.67	949,651,502.68	1,009,585,070.41
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,702,533,007.12</b>	<b>1,643,819,882.40</b>	<b>1,784,987,546.35</b>
<b>TOTAL ASSETS</b>	<b>2,100,545,906.55</b>	<b>2,052,100,330.50</b>	<b>2,058,018,300.21</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	6,036,106.11	5,513,153.09	6,142,156.71
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,426,198.59</b>	<b>35,341,518.13</b>	<b>36,532,249.19</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	26,636,868.68	25,786,279.79	62,413,886.53
Deposits and unearned revenues	16,139,401.16	9,735,692.44	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
<b>Total Current Liabilities</b>	<b>134,963,972.94</b>	<b>99,185,049.40</b>	<b>164,122,545.88</b>
Noncurrent Liabilities			
Obligations under life income agree	2,048,547.62	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	409,682,885.01	379,429,320.04	448,702,174.37
<b>Total Noncurrent Liabilities</b>	<b>540,999,052.36</b>	<b>510,192,109.05</b>	<b>580,070,947.89</b>
<b>TOTAL LIABILITIES</b>	<b>675,963,025.30</b>	<b>609,377,158.45</b>	<b>744,193,493.77</b>
<b>NET POSITION</b>			
Net Investment in Plant	555,703,846.80	555,609,600.42	598,304,592.83
Restricted -			
Nonexpendable	233,661,798.92	231,752,816.33	245,179,800.39
Expendable	166,137,855.33	171,299,140.29	168,141,476.02
Unrestricted	505,505,578.79	519,403,133.14	338,731,186.39
<b>TOTAL NET POSITION</b>	<b>1,461,009,079.84</b>	<b>1,478,064,690.18</b>	<b>1,350,357,055.63</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>



	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	59,579,614.22	85,826,132.23	80,438,606.05
Short term investments	272,294,079.40	277,719,055.32	156,720,527.58
Accounts receivable	54,570,746.62	33,711,054.29	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
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Interfund Borrowings	(0.00)	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>398,012,899.43</b>	<b>408,280,448.10</b>	<b>273,030,753.86</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	47,520,194.24	0.00	69,141,379.58
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	454,462,173.22	464,629,756.49	472,460,490.80
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<b>TOTAL ASSETS</b>	<b>2,100,545,906.55</b>	<b>2,052,100,330.50</b>	<b>2,058,018,300.21</b>
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<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
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<b>Total Current Liabilities</b>	<b>134,963,972.94</b>	<b>99,185,049.40</b>	<b>164,122,545.88</b>
<b>Noncurrent Liabilities</b>			
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Government advances refundable	16,776,744.00	16,908,630.00	16,776,744.00
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<b>Total Noncurrent Liabilities</b>	<b>540,999,052.36</b>	<b>510,192,109.05</b>	<b>580,070,947.89</b>
<b>TOTAL LIABILITIES</b>	<b>675,963,025.30</b>	<b>609,377,158.45</b>	<b>744,193,493.77</b>
<b>NET POSITION</b>			
<b>Net Investment in Plant</b>	555,703,846.80	555,609,600.42	598,304,592.83
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	95,968,318.00	92,014,749.98	99,437,524.35
Historical gift value of endowment - affiliated entities	137,693,480.92	139,738,066.35	145,742,276.04
<b>Restricted Expendable</b>			
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	13,153,862.44	13,838,101.57	13,983,032.09
Grants, gifts and contracts	30,136,235.39	26,900,815.12	29,745,510.49
Life income and annuity funds	9,828.05	13,481.53	16,151.18
Loan funds	6,937,089.26	7,002,341.63	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	31,740,022.39	31,721,269.90	33,395,678.66
<b>Unrestricted</b>	505,505,578.79	519,403,133.14	338,731,186.39
<b>TOTAL NET POSITION</b>	<b>1,461,009,079.84</b>	<b>1,478,064,690.18</b>	<b>1,350,357,055.63</b>
<b>Not Coded to Attribute</b>	0.00	0.00	0.00

University System of New Hampshire  
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	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
	U	D	A	W	G	P1	P2	Z	X	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	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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>(Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<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
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  
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1D - UNH - Durham

	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				
<b>ASSETS</b>																					
<b>Current Assets</b>																					
Cash and cash equivalents	135,391,664.28	65,370,100.32	61,050,712.31	(18,463.55)	25,961,640.14	(3,810,506.82)	(1,489,041.83)	1,598.13	(299,377.01)	83,792.47	0.00	(18,000,000.00)	0.00	0.00	242,070.39	(47,213.66)	114,780,895.22	379,217,870.39	316,943,745.00	226,323,531.49	
Short term investments	95,846.72	0.00	0.00	0.00	187,248.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283,094.90	205,040.62	313,642.64	
Accounts receivable	13,896,990.22	228,354.98	609,808.31	0.00	7,230.00	10,835,795.38	1,667,926.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,069.15	27,251,174.37	23,532,519.39	15,934,330.25	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	2,835,508.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,835,508.54	3,136,412.14	2,835,508.54	
Prepaid expenses and other current assets	0.00	1,252,173.07	53,780.61	20,057.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,326,010.73	1,483,757.59	3,914,224.83	
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	(100,221,429.26)	0.00	(100,221,429.26)	(53,120,030.92)	(38,992,946.98)	
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	
<b>Total Current Assets</b>	<b>149,384,501.22</b>	<b>66,850,628.37</b>	<b>61,714,301.23</b>	<b>1,593.50</b>	<b>26,156,118.32</b>	<b>7,025,288.56</b>	<b>178,884.50</b>	<b>1,598.13</b>	<b>2,536,131.53</b>	<b>83,792.47</b>	<b>0.00</b>	<b>(18,000,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>242,070.39</b>	<b>(100,268,642.92)</b>	<b>114,785,964.37</b>	<b>310,692,229.67</b>	<b>292,181,443.82</b>	<b>210,328,290.77</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	23,589,514.81	0.00	23,589,514.81	0.00	37,581,702.18	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,076,208.03	11,878,330.17	21,385,829.43	81,428,839.50	0.00	0.00	139,769,207.13	143,603,468.42	146,172,601.60	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,210,878.59	(880.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,209,998.59	14,468,468.01	13,381,574.36	
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	640,100,695.20	0.00	640,100,695.20	629,522,014.37	662,612,031.81	
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	
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,210,878.59</b>	<b>(880.00)</b>	<b>0.00</b>	<b>25,076,208.03</b>	<b>11,878,330.17</b>	<b>21,385,829.43</b>	<b>81,428,839.50</b>	<b>663,690,210.01</b>	<b>0.00</b>	<b>817,669,415.73</b>	<b>787,593,950.80</b>	<b>859,747,909.95</b>	
<b>TOTAL ASSETS</b>	<b>149,384,501.22</b>	<b>66,850,628.37</b>	<b>61,714,301.23</b>	<b>1,593.50</b>	<b>26,156,118.32</b>	<b>7,025,288.56</b>	<b>178,884.50</b>	<b>1,598.13</b>	<b>16,747,010.12</b>	<b>82,912.47</b>	<b>0.00</b>	<b>7,076,208.03</b>	<b>11,878,330.17</b>	<b>21,385,829.43</b>	<b>81,670,909.89</b>	<b>563,421,567.09</b>	<b>114,785,964.37</b>	<b>1,128,361,645.40</b>	<b>1,079,775,394.62</b>	<b>1,070,076,200.72</b>	
<b>LIABILITIES</b>																					
<b>Current Liabilities</b>																					
Accounts payable and accrued expenses	1,895,995.35	129,804.86	812,877.42	1,593.50	33,877.95	66,178.45	87.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	710,578.76	30,350.76	3,681,344.30	3,727,835.47	20,626,483.58	
Deposits and unearned revenues	5,544,185.95	15,544.00	842,344.76	0.00	0.00	5,606,474.03	27,120.42	1,440.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,037,109.90	9,579,795.16	25,742,868.70	
Accrued employee benefits - current portion	0.00	3,890,079.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,890,079.17	3,627,351.10	3,890,079.17	
Postretirement medical benefits-current portion	0.00	9,296.00	0.00	3,836,522.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,845,818.00	3,845,818.00	3,845,818.00	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,828,102.28	0.00	5,828,102.28	5,232,925.25	14,898,074.12	
<b>Total Current Liabilities</b>	<b>7,440,181.30</b>	<b>4,044,724.03</b>	<b>1,655,222.18</b>	<b>3,838,115.50</b>	<b>33,877.95</b>	<b>5,672,652.48</b>	<b>27,207.67</b>	<b>1,440.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,538,681.04</b>	<b>30,350.76</b>	<b>29,282,453.65</b>	<b>26,013,724.98</b>	<b>69,003,323.57</b>	
<b>Noncurrent Liabilities</b>																					
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,714,029.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,714,029.00	12,678,437.00	12,714,029.00	
Accrued employee benefits	12,828,598.59	1,248,826.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,077,424.65	13,723,185.36	14,077,424.65	
Postretirement medical benefits	0.00	236,129.00	0.00	34,528,692.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,764,821.00	34,764,821.00	34,764,821.00	
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	222,801,006.63	0.00	222,801,006.63	197,638,745.40	223,639,426.79	
<b>Total Noncurrent Liabilities</b>	<b>12,828,598.59</b>	<b>1,484,955.06</b>	<b>0.00</b>	<b>34,528,692.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,714,029.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>222,801,006.63</b>	<b>0.00</b>	<b>284,357,281.28</b>	<b>258,805,188.76</b>	<b>285,195,701.44</b>	
<b>TOTAL LIABILITIES</b>	<b>20,268,779.89</b>	<b>5,529,679.09</b>	<b>1,655,222.18</b>	<b>38,366,807.50</b>	<b>33,877.95</b>	<b>5,672,652.48</b>	<b>27,207.67</b>	<b>1,440.74</b>	<b>12,714,029.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>229,339,687.67</b>	<b>30,350.76</b>	<b>313,639,734.93</b>	<b>284,818,913.74</b>	<b>354,199,025.01</b>	
<b>NET POSITION</b>																					
<b>Net Investment in Plant</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	334,081,879.42	0.00	334,081,879.42	377,924,973.11	416,269,497.94	
<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	6,955,300.99	54,799,886.53	0.00	0.00	61,755,187.52	60,687,233.72	65,603,138.83	
<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	14,430,528.44	26,871,023.36	0.00	0.00	41,301,551.80	44,515,083.07	41,301,551.80	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,878,330.17	0.00	0.00	0.00	0.00	11,878,330.17	12,558,820.97	12,637,434.67	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	26,122,240.37	1,352,636.08	151,676.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,626,553.28	21,700,213.29	24,346,272.38	
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,032,981.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,032,981.12	4,153,370.33	4,033,160.38	
<b>Unrestricted</b>	129,115,721.33	61,320,949.28	60,059,079.05	(38,365,214.00)	0.00	0.00	0.00	157.39	0.00	82,912.47	0.00	7,076,208.03	0.00	0.00	0.00	0.00	114,755,613.61	334,045,427.16	273,416,786.39	151,686,119.71	
<b>TOTAL NET POSITION</b>	<b>129,115,721.33</b>	<b>61,320,949.28</b>	<b>60,059,079.05</b>	<b>(38,365,214.00)</b>	<b>26,122,240.37</b>	<b>1,352,636.08</b>	<b>151,676.83</b>	<b>157.39</b>	<b>4,032,981.12</b>	<b>82,912.47</b>	<b>0.00</b>	<b>7,076,208.03</b>	<b>11,878,330.17</b>	<b>21,385,829.43</b>	<b>81,670,909.89</b>	<b>334,081,879.42</b>	<b>114,755,613.61</b>	<b>814,721,910.47</b>	<b>794,956,480.88</b>	<b>715,877,175.71</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	0.00	0.00	
<b>Total Not Coded to Attribute</b>	<b>0.00</b>																				





University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 08

	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	(1,610,838.91)	121,762.91	0.00	0.00	258,791.88	(458.30)	0.00	0.00	0.00	(24,870.85)	192,766.81	(1,062,846.46)	1,924,582.06	(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
<b>Total Current Assets</b>	<b>(1,610,838.91)</b>	<b>121,762.91</b>	<b>0.00</b>	<b>0.00</b>	<b>258,791.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(24,870.85)</b>	<b>192,766.81</b>	<b>(1,062,388.16)</b>	<b>1,943,825.39</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	1,605,994.59	39,986.42	57,910.76	0.00	0.00	1,703,891.77	1,803,780.72	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	342,045.37	0.00	342,045.37	3,151,226.26	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>1,605,994.59</b>	<b>39,986.42</b>	<b>57,910.76</b>	<b>342,045.37</b>	<b>0.00</b>	<b>2,045,937.14</b>	<b>4,955,006.98</b>	<b>2,183,106.27</b>
<b>TOTAL ASSETS</b>	<b>(1,610,838.91)</b>	<b>121,762.91</b>	<b>0.00</b>	<b>0.00</b>	<b>258,791.88</b>	<b>0.00</b>	<b>1,605,994.59</b>	<b>39,986.42</b>	<b>57,910.76</b>	<b>317,174.52</b>	<b>192,766.81</b>	<b>983,548.98</b>	<b>6,898,832.37</b>	<b>842,391.56</b>
<b>LIABILITIES</b>														
<b>Current Liabilities</b>														
Accounts payable and accrued expenses	34,498.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,498.17	22,942.83	89,762.42
Deposits and unearned revenues	17,283.99	(79.89)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,204.10	(65,572.37)	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>51,782.16</b>	<b>(79.89)</b>	<b>0.00</b>	<b>82,320.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>134,022.27</b>	<b>39,690.46</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>335,195.71</b>	<b>(79.89)</b>	<b>0.00</b>	<b>823,195.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,158,310.82</b>	<b>1,037,851.58</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>317,174.52</b>	<b>0.00</b>	<b>317,174.52</b>	<b>2,824,249.23</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	33,641.22	0.00	0.00	33,641.22	35,060.19	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	39,986.42	0.00	0.00	0.00	39,986.42	42,330.59	42,557.29
Grants, gifts and contracts	0.00	0.00	0.00	0.00	258,791.88	0.00	0.00	0.00	0.00	0.00	0.00	258,791.88	286,349.36	300,688.30
<b>Unrestricted</b>	<b>(1,946,034.62)</b>	<b>121,842.80</b>	<b>0.00</b>	<b>(823,195.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,605,994.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>192,766.81</b>	<b>(848,625.42)</b>	<b>2,646,745.89</b>	<b>(1,134,361.98)</b>
<b>TOTAL NET POSITION</b>	<b>(1,946,034.62)</b>	<b>121,842.80</b>	<b>0.00</b>	<b>(823,195.00)</b>	<b>258,791.88</b>	<b>0.00</b>	<b>1,605,994.59</b>	<b>39,986.42</b>	<b>57,910.76</b>	<b>317,174.52</b>	<b>192,766.81</b>	<b>(174,761.84)</b>	<b>5,860,980.79</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 08

8S - NHPB Disaffiliation

	Current Funds D	Current Funds W	Current Funds G	Current Funds Z	Endowment and Similar Funds M	Endowment and Similar Funds Q1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Noncurrent Assets</b>												
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	(30,346.36)	0.00	0.00	0.00	0.00	0.00	(30,346.36)	(1,616,323.13)	(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
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(30,346.36)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(30,346.36)</b>	<b>(1,616,323.13)</b>	<b>(30,753.63)</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(30,346.36)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(30,346.36)</b>	<b>(1,616,323.13)</b>	<b>(30,753.63)</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Accounts payable and accrued expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,429.39)	0.00
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,429.39)</b>	<b>0.00</b>
<b>Noncurrent Liabilities</b>												
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(911.45)	0.00
<b>Total Noncurrent Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(911.45)</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,340.84)</b>	<b>0.00</b>
<b>NET POSITION</b>												
<b>Net Investment in Plant</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Restricted Nonexpendable</b>												
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(42,348.11)	0.00
<b>Restricted Expendable</b>												
Affiliated Entities	Accumulated net gains on endowment											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
<b>Unrestricted</b>												
	0.00	0.00	0.00	(30,346.36)	0.00	0.00	0.00	0.00	0.00	(30,346.36)	(1,613,982.29)	(30,753.63)
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(30,346.36)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(30,346.36)</b>	<b>(1,613,982.29)</b>	<b>(30,753.63)</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>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 08

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	17,903,765.02	(391,888,388.47)	840,998.99	28,800.84	0.00	(153,904,982.56)	0.00	0.00	19,991,905.81	1,871,208.71	(505,156,691.66)	(389,613,570.86)	(301,073,821.44)
Short term investments	0.00	271,715,769.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	271,715,769.06	217,188,622.36	155,971,669.50
Accounts receivable	2,140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,140.00	2,541.49	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	136,032,053.88	0.00	136,032,053.88	87,817,666.54	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>18,198,490.89</b>	<b>(120,172,619.41)</b>	<b>840,998.99</b>	<b>28,800.84</b>	<b>0.00</b>	<b>(153,904,982.56)</b>	<b>0.00</b>	<b>0.00</b>	<b>156,023,959.69</b>	<b>1,871,208.71</b>	<b>(97,114,142.85)</b>	<b>(84,313,048.67)</b>	<b>(74,044,664.14)</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	245,103,012.72	10,935.16	24,423.91	0.00	0.00	245,138,371.79	251,607,028.36	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	866,097.68	0.00	866,097.68	1,528,861.33	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
<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>245,103,012.72</b>	<b>10,935.16</b>	<b>24,423.91</b>	<b>866,097.68</b>	<b>0.00</b>	<b>246,004,469.47</b>	<b>253,135,889.69</b>	<b>256,014,914.33</b>
<b>TOTAL ASSETS</b>	<b>18,198,490.89</b>	<b>(120,172,619.41)</b>	<b>840,998.99</b>	<b>28,800.84</b>	<b>0.00</b>	<b>91,198,030.16</b>	<b>10,935.16</b>	<b>24,423.91</b>	<b>156,890,057.37</b>	<b>1,871,208.71</b>	<b>148,890,326.62</b>	<b>168,822,841.02</b>	<b>181,970,250.19</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	6,036,106.11	0.00	6,036,106.11	5,513,153.09	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>36,426,198.59</b>	<b>0.00</b>	<b>36,426,198.59</b>	<b>35,341,518.13</b>	<b>36,532,249.19</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	11,652,418.23	45.00	840,998.99	0.00	0.00	0.00	0.00	0.00	3,249,598.23	0.00	15,743,060.45	14,044,730.02	27,323,906.03
Deposits and unearned revenues	5,582.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,582.58	2,346.62	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	68,117,593.24	0.00	68,117,593.24	42,994,546.22	30,314,459.42
<b>Total Current Liabilities</b>	<b>11,658,000.81</b>	<b>47,528.48</b>	<b>1,700,049.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>71,367,191.47</b>	<b>0.00</b>	<b>84,772,770.05</b>	<b>56,583,268.38</b>	<b>58,545,384.23</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	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	2,937,526.41	0.00	2,937,526.41	32,382,523.88	40,955,479.57
<b>Total Noncurrent Liabilities</b>	<b>366,375.20</b>	<b>0.00</b>	<b>(722,138.06)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,327,618.89</b>	<b>0.00</b>	<b>32,971,856.03</b>	<b>61,173,039.54</b>	<b>70,989,809.19</b>
<b>TOTAL LIABILITIES</b>	<b>12,024,376.01</b>	<b>47,528.48</b>	<b>977,911.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>104,694,810.36</b>	<b>0.00</b>	<b>117,744,626.08</b>	<b>117,756,307.92</b>	<b>129,535,193.42</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	88,621,445.60	0.00	88,621,445.60	45,224,563.45	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	10,201.30	0.00	0.00	10,201.30	10,780.39	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	10,935.16	0.00	0.00	0.00	10,935.16	11,611.91	11,523.70
Grants, gifts and contracts	0.00	0.00	0.00	28,800.84	0.00	0.00	0.00	0.00	0.00	0.00	28,800.84	26,274.22	26,196.39
<b>Unrestricted</b>	6,174,114.88	(120,220,147.89)	(136,912.24)	0.00	0.00	91,198,030.16	0.00	0.00	0.00	1,871,208.71	(21,113,706.38)	41,120,012.33	61,291,689.28
<b>TOTAL NET POSITION</b>	<b>6,174,114.88</b>	<b>(120,220,147.89)</b>	<b>(136,912.24)</b>	<b>28,800.84</b>	<b>0.00</b>	<b>91,198,030.16</b>	<b>10,935.16</b>	<b>24,423.91</b>	<b>88,621,445.60</b>	<b>1,871,208.71</b>	<b>67,571,899.13</b>	<b>86,408,051.23</b>	<b>88,967,305.96</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

	Current Funds D	Current Funds P1	Current Funds X	Funds Not Coded to Fund Group P1	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	228,040.60	0.00	88,500.00	131,226.00	447,766.60	0.00	0.00
<b>Total Current Assets</b>	<b>228,040.60</b>	<b>0.00</b>	<b>88,500.00</b>	<b>131,226.00</b>	<b>447,766.60</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>228,040.60</b>	<b>0.00</b>	<b>88,500.00</b>	<b>131,226.00</b>	<b>447,766.60</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>							
<b>Current Liabilities</b>							
Deposits and unearned revenues	0.00	0.00	0.00	131,226.00	131,226.00	0.00	0.00
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>131,226.00</b>	<b>131,226.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>131,226.00</b>	<b>131,226.00</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	0.00	0.00	0.00
<b>Unrestricted</b>	<b>228,040.60</b>	<b>0.00</b>	<b>88,500.00</b>	<b>0.00</b>	<b>316,540.60</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL NET POSITION</b>	<b>228,040.60</b>	<b>0.00</b>	<b>88,500.00</b>	<b>0.00</b>	<b>316,540.60</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>



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 08

	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
<b>ASSETS</b>										
<b>Current Assets</b>										
Cash and cash equivalents	379,309,910.44	76,616,363.87	52,455,202.66	18,994,750.07	0.00	(468,244,379.42)	447,766.60	59,579,614.22	85,826,132.23	80,438,606.05
Short term investments	290,184.37	0.00	63,897.79	0.00	0.00	271,939,997.24	0.00	272,294,079.40	277,719,055.32	156,720,527.58
Accounts receivable	27,222,237.93	3,691,217.21	21,054,672.34	2,600,479.14	0.00	2,140.00	0.00	54,570,746.62	33,711,054.29	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
Pledges receivable - current portion	2,902,646.01	0.00	9,000.00	0.00	0.00	0.00	0.00	2,911,646.01	1,622,147.65	2,911,646.01
Notes receivable - current portion	3,093,663.34	712,668.79	639,151.62	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	1,334,405.73	451,610.15	274,957.53	56,671.47	0.00	2,093,684.55	0.00	4,211,329.43	4,605,109.41	9,301,829.50
Interfund Borrowings	(100,221,429.26)	(12,088,322.50)	(20,579,572.61)	(3,142,729.51)	0.00	136,032,053.88	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
<b>Total Current Assets</b>	<b>313,931,618.56</b>	<b>69,383,537.52</b>	<b>53,917,309.33</b>	<b>18,509,171.17</b>	<b>0.00</b>	<b>(58,176,503.75)</b>	<b>447,766.60</b>	<b>398,012,899.43</b>	<b>408,280,448.10</b>	<b>273,030,753.86</b>
<b>Noncurrent Assets</b>										
Debt proceeds held by others	23,589,514.81	23,939,487.79	(8,808.36)	0.00	0.00	0.00	0.00	47,520,194.24	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
Endowment and similar investments - campuses	141,473,098.90	22,074,135.45	18,710,883.18	4,557,866.20	0.00	267,646,189.49	0.00	454,462,173.22	464,629,756.49	472,460,490.80
Endowment and similar investments - affiliated entities	190,305,190.30	7,374,480.97	0.00	0.00	0.00	0.00	0.00	197,679,671.27	203,284,849.17	207,839,192.42
Pledges Receivable	7,208,097.51	0.00	62,109.00	0.00	0.00	0.00	0.00	7,270,206.51	5,690,682.75	7,270,206.51
Notes receivable	14,854,243.97	2,967,358.21	1,712,872.03	0.00	0.00	0.00	0.00	19,534,474.21	20,563,091.31	18,691,206.63
Property and equipment, net	651,873,358.80	170,139,716.73	145,221,658.11	6,941,316.67	0.00	1,890,237.36	0.00	976,066,287.67	949,651,502.68	1,009,585,070.41
Other assets	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>1,029,303,504.29</b>	<b>226,495,179.15</b>	<b>165,698,713.96</b>	<b>11,499,182.87</b>	<b>0.00</b>	<b>269,536,426.85</b>	<b>0.00</b>	<b>1,702,533,007.12</b>	<b>1,643,819,882.40</b>	<b>1,784,987,546.35</b>
<b>TOTAL ASSETS</b>	<b>1,343,235,122.85</b>	<b>295,878,716.67</b>	<b>219,616,023.29</b>	<b>30,008,354.04</b>	<b>0.00</b>	<b>211,359,923.10</b>	<b>447,766.60</b>	<b>2,100,545,906.55</b>	<b>2,052,100,330.50</b>	<b>2,058,018,300.21</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>										
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	30,390,092.48
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	6,036,106.11	0.00	6,036,106.11	5,513,153.09	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>36,426,198.59</b>	<b>0.00</b>	<b>36,426,198.59</b>	<b>35,341,518.13</b>	<b>36,532,249.19</b>
<b>LIABILITIES</b>										
<b>Current Liabilities</b>										
Accounts payable and accrued expenses	3,889,913.66	752,289.55	377,823.05	10,686.30	0.00	21,606,156.12	0.00	26,636,868.68	25,786,279.79	62,413,886.53
Deposits and unearned revenues	12,920,687.39	1,463,559.61	1,797,466.92	(200,179.57)	0.00	26,640.81	131,226.00	16,139,401.16	9,735,692.44	34,130,956.25
Accrued employee benefits - current portion	3,890,079.17	652,589.58	120,839.51	0.00	0.00	4,951,601.66	0.00	9,615,109.92	8,546,755.99	9,615,109.92
Postretirement medical benefits-current portion	3,928,138.00	664,513.00	678,594.00	59,032.00	0.00	859,050.30	0.00	6,189,327.30	4,870,673.87	6,189,327.30
Long-term debt - current portion	5,828,102.28	1,317,492.31	1,120,078.05	0.00	0.00	68,117,593.24	0.00	76,383,265.88	50,245,647.31	51,773,265.88
<b>Total Current Liabilities</b>	<b>30,456,920.50</b>	<b>4,850,444.05</b>	<b>4,094,801.53</b>	<b>(130,461.27)</b>	<b>0.00</b>	<b>95,561,042.13</b>	<b>131,226.00</b>	<b>134,963,972.94</b>	<b>99,185,049.40</b>	<b>164,122,545.88</b>
<b>Noncurrent Liabilities</b>										
Obligations under life income agree	1,955,774.03	72,733.17	20,040.42	0.00	0.00	0.00	0.00	2,048,547.62	2,594,732.36	2,101,153.79
Government advances refundable	13,866,814.00	1,419,959.00	1,489,971.00	0.00	0.00	0.00	0.00	16,776,744.00	16,908,630.00	16,776,744.00
Accrued employee benefits	14,360,838.20	3,024,390.53	2,495,161.10	442,026.77	0.00	14,273,563.71	0.00	34,595,980.31	34,841,021.48	34,595,980.31
Postretirement medical benefits	35,505,696.00	5,980,619.00	6,209,341.00	531,285.00	0.00	(722,138.06)	0.00	47,504,802.94	46,590,040.13	47,504,802.94
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	30,390,092.48
Long-term debt	222,801,006.63	107,200,325.56	76,744,026.41	0.00	0.00	2,937,526.41	0.00	409,682,885.01	379,429,320.04	448,702,174.37
<b>Total Noncurrent Liabilities</b>	<b>288,490,128.86</b>	<b>117,698,027.26</b>	<b>86,958,539.93</b>	<b>973,311.77</b>	<b>0.00</b>	<b>46,879,044.54</b>	<b>0.00</b>	<b>540,999,052.36</b>	<b>510,192,109.05</b>	<b>580,070,947.89</b>
<b>TOTAL LIABILITIES</b>	<b>318,947,049.36</b>	<b>122,548,471.31</b>	<b>91,053,341.46</b>	<b>842,850.50</b>	<b>0.00</b>	<b>142,440,086.67</b>	<b>131,226.00</b>	<b>675,963,025.30</b>	<b>609,377,158.45</b>	<b>744,193,493.77</b>
<b>NET POSITION</b>										
<b>Net Investment in Plant</b>	345,829,672.17	70,720,993.02	45,709,009.11	3,798,587.22	(0.00)	89,645,585.28	0.00	555,703,846.80	555,609,600.42	598,304,592.83
<b>Restricted Nonexpendable</b>										
Historical gift value of endowment - campuses	61,788,828.74	17,115,311.80	11,992,657.81	5,061,318.35	0.00	10,201.30	0.00	95,968,318.00	92,014,749.98	99,437,524.35
Historical gift value of endowment - affiliated entities	133,438,022.40	4,255,458.52	0.00	0.00	0.00	0.00	0.00	137,693,480.92	139,738,066.35	145,742,276.04
<b>Restricted Expendable</b>										
<b>Campuses</b>										
Accumulated net gains on endowment	41,325,821.34	3,644,781.52	1,992,334.71	474,437.51	0.00	14,222.61	0.00	47,451,597.69	51,771,502.98	47,451,597.69
Market value of funds functioning as endowment	11,918,316.59	960,160.13	250,630.24	13,820.32	0.00	10,935.16	0.00	13,153,862.44	13,838,101.57	13,983,032.09
Grants, gifts and contracts	29,075,974.85	1,663,327.61	(845,812.97)	300,133.57	0.00	(57,387.67)	0.00	30,136,235.39	26,900,815.12	29,745,510.49
Life income and annuity funds	0.00	7,175.14	2,652.91	0.00	0.00	0.00	0.00	9,828.05	13,481.53	16,151.18
Loan funds	4,330,468.78	1,643,185.24	963,435.24	0.00	0.00	0.00	0.00	6,937,089.26	7,002,341.63	6,840,285.80
<b>Affiliated Entities</b>										
Accumulated net gains on endowment	33,590,197.66	3,119,022.45	0.00	0.00	0.00	0.00	0.00	36,709,220.11	40,051,627.56	36,709,220.11
Other - affiliated entities	31,740,022.39	0.00	0.00	0.00	0.00	0.00	0.00	31,721,269.90	31,721,269.90	33,395,678.66
<b>Unrestricted</b>	331,250,748.57	70,200,829.93	68,497,774.78	19,517,206.57	0.00	15,722,478.34	316,540.60	505,505,578.79	519,403,133.14	338,731,186.39
<b>TOTAL NET POSITION</b>	<b>1,024,288,073.49</b>	<b>173,330,245.36</b>	<b>128,562,681.83</b>	<b>29,165,503.54</b>	<b>(0.00)</b>	<b>105,346,035.02</b>	<b>316,540.60</b>	<b>1,461,009,079.84</b>	<b>1,478,064,690.18</b>	<b>1,350,357,055.63</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
<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>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>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>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 08

	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	USNH Executive Allocation	USNH Central Services Alloc	Subcampus Not Coded
<b>ASSETS</b>																	
<b>Current Assets</b>																	
Cash and cash equivalents	379,217,870.39	(4,347,639.77)	(1,062,846.46)	0.00	0.00	5,501,816.32	709.96	0.00	76,599,113.23	17,250.64	52,455,202.66	18,994,750.07	0.00	0.00	(505,156,691.66)	36,912,312.24	447,766.60
Short term investments	283,094.90	0.00	0.00	0.00	0.00	7,089.47	0.00	0.00	0.00	0.00	63,897.79	0.00	0.00	0.00	271,715,769.06	224,228.18	0.00
Accounts receivable	27,251,174.37	(29,394.74)	458.30	0.00	0.00	0.00	0.00	0.00	3,691,217.21	0.00	21,054,672.34	2,600,479.14	0.00	0.00	2,140.00	0.00	0.00
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	2,902,646.01	0.00	0.00	0.00	0.00	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable - current portion	2,835,508.54	258,154.80	0.00	0.00	0.00	0.00	0.00	0.00	712,668.79	0.00	639,151.62	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses and other current assets	1,326,010.73	8,395.00	0.00	0.00	0.00	0.00	0.00	0.00	451,610.15	0.00	274,957.53	56,671.47	0.00	0.00	292,585.87	1,801,098.68	0.00
Interfund Borrowings	(100,221,429.26)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,088,322.50)	0.00	(20,579,572.61)	(3,142,729.51)	0.00	0.00	136,032,053.88	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
<b>Total Current Assets</b>	<b>310,692,229.67</b>	<b>(4,110,484.71)</b>	<b>(1,062,388.16)</b>	<b>0.00</b>	<b>0.00</b>	<b>8,411,551.80</b>	<b>709.96</b>	<b>0.00</b>	<b>69,366,286.88</b>	<b>17,250.64</b>	<b>53,917,309.33</b>	<b>18,509,171.17</b>	<b>0.00</b>	<b>0.00</b>	<b>(97,114,142.85)</b>	<b>38,937,639.10</b>	<b>447,766.60</b>
<b>Noncurrent Assets</b>																	
Debt proceeds held by others	23,589,514.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,939,487.79	0.00	(8,808.36)	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	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	139,769,207.13	0.00	1,703,891.77	0.00	0.00	0.00	0.00	0.00	22,074,135.45	0.00	18,710,883.18	4,557,866.20	0.00	0.00	245,138,371.79	22,507,817.70	0.00
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	176,532,198.39	13,772,991.91	0.00	0.00	7,374,480.97	0.00	0.00	30,346.36	(30,346.36)	0.00	0.00	0.00
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	7,208,097.51	0.00	0.00	0.00	0.00	62,109.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable	14,209,998.59	644,245.38	0.00	0.00	0.00	0.00	0.00	0.00	2,967,358.21	0.00	1,712,872.03	0.00	0.00	0.00	0.00	0.00	0.00
Property and equipment, net	640,100,695.20	11,430,618.23	342,045.37	0.00	0.00	0.00	0.00	0.00	170,139,716.73	0.00	145,221,658.11	6,941,316.67	0.00	0.00	866,097.68	1,024,139.68	0.00
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
<b>Total Noncurrent Assets</b>	<b>817,669,415.73</b>	<b>12,074,863.61</b>	<b>2,045,937.14</b>	<b>0.00</b>	<b>0.00</b>	<b>183,740,295.90</b>	<b>13,772,991.91</b>	<b>0.00</b>	<b>219,120,698.18</b>	<b>7,374,480.97</b>	<b>165,698,713.96</b>	<b>11,499,182.87</b>	<b>30,346.36</b>	<b>(30,346.36)</b>	<b>246,004,469.47</b>	<b>23,531,957.38</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>1,128,361,645.40</b>	<b>7,964,378.90</b>	<b>983,548.98</b>	<b>0.00</b>	<b>0.00</b>	<b>192,151,847.70</b>	<b>13,773,701.87</b>	<b>0.00</b>	<b>288,486,985.06</b>	<b>7,391,731.61</b>	<b>219,616,023.29</b>	<b>30,008,354.04</b>	<b>30,346.36</b>	<b>(30,346.36)</b>	<b>148,890,326.62</b>	<b>62,469,596.48</b>	<b>447,766.60</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	30,390,092.48	0.00	0.00
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	6,036,106.11	0.00	0.00
<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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,426,198.59</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>																	
<b>Current Liabilities</b>																	
Accounts payable and accrued expenses	3,681,344.30	(111,051.75)	34,498.17	0.00	0.00	285,122.94	0.00	0.00	752,289.55	0.00	377,823.05	10,686.30	0.00	0.00	15,743,060.45	5,863,095.67	0.00
Deposits and unearned revenues	12,037,109.90	866,373.39	17,204.10	0.00	0.00	0.00	0.00	0.00	1,463,559.61	0.00	1,797,466.92	(200,179.57)	0.00	0.00	5,582.58	21,058.23	131,226.00
Accrued employee benefits - current portion	3,890,079.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	652,589.58	0.00	120,839.51	0.00	0.00	0.00	47,483.48	4,904,118.18	0.00
Postretirement medical benefits-current portion	3,845,818.00	0.00	82,320.00	0.00	0.00	0.00	0.00	0.00	664,513.00	0.00	678,594.00	59,032.00	0.00	0.00	859,050.30	0.00	0.00
Long-term debt - current portion	5,828,102.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,317,492.31	0.00	1,120,078.05	0.00	0.00	0.00	68,117,593.24	0.00	0.00
<b>Total Current Liabilities</b>	<b>29,282,453.65</b>	<b>755,321.64</b>	<b>134,022.27</b>	<b>0.00</b>	<b>0.00</b>	<b>285,122.94</b>	<b>0.00</b>	<b>0.00</b>	<b>4,850,444.05</b>	<b>0.00</b>	<b>4,094,801.53</b>	<b>(130,461.27)</b>	<b>0.00</b>	<b>0.00</b>	<b>84,772,770.05</b>	<b>10,788,272.08</b>	<b>131,226.00</b>
<b>Noncurrent Liabilities</b>																	
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	1,955,774.03	0.00	0.00	72,733.17	0.00	20,040.42	0.00	0.00	0.00	0.00	0.00	0.00
Government advances refundable	12,714,029.00	1,152,785.00	0.00	0.00	0.00	0.00	0.00	0.00	1,419,959.00	0.00	1,489,971.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued employee benefits	14,077,424.65	0.00	283,413.55	0.00	0.00	0.00	0.00	0.00	3,024,390.53	0.00	2,495,161.10	442,026.77	0.00	0.00	366,375.20	13,907,188.51	0.00
Postretirement medical benefits	34,764,821.00	0.00	740,875.00	0.00	0.00	0.00	0.00	0.00	5,980,619.00	0.00	6,209,341.00	531,285.00	0.00	0.00	(722,138.06)	0.00	0.00
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	30,390,092.48	0.00	0.00
Long-term debt	222,801,006.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,200,325.56	0.00	76,744,026.41	0.00	0.00	0.00	2,937,526.41	0.00	0.00
<b>Total Noncurrent Liabilities</b>	<b>284,357,281.28</b>	<b>1,152,785.00</b>	<b>1,024,288.55</b>	<b>0.00</b>	<b>0.00</b>	<b>1,955,774.03</b>	<b>0.00</b>	<b>0.00</b>	<b>117,698,027.26</b>	<b>0.00</b>	<b>86,958,539.93</b>	<b>973,311.77</b>	<b>0.00</b>	<b>0.00</b>	<b>32,971,856.03</b>	<b>13,907,188.51</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>313,639,734.93</b>	<b>1,908,106.64</b>	<b>1,158,310.82</b>	<b>0.00</b>	<b>0.00</b>	<b>2,240,896.97</b>	<b>0.00</b>	<b>0.00</b>	<b>122,548,471.31</b>	<b>0.00</b>	<b>91,053,341.46</b>	<b>842,850.50</b>	<b>0.00</b>	<b>0.00</b>	<b>117,744,626.08</b>	<b>24,695,460.59</b>	<b>131,226.00</b>
<b>NET POSITION</b>																	
<b>Net investment in Plant</b>	<b>334,081,879.42</b>	<b>11,430,618.23</b>	<b>317,174.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>70,720,993.02</b>	<b>0.00</b>	<b>45,709,009.11</b>	<b>3,798,587.22</b>	<b>(0.00)</b>	<b>0.00</b>	<b>88,621,445.60</b>	<b>1,024,139.68</b>	<b>0.00</b>
<b>Restricted Nonexpendable</b>																	
Historical gift value of endowment - campuses	61,755,187.52	0.00	33,641.22	0.00	0.00	0.00	0.00	0.00	17,115,311.80	0.00	11,992,657.81	5,061,318.35	0.00	0.00	10,201.30	0.00	0.00
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	130,354,238.67	3,083,783.73	0.00	0.00	4,255,458.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Restricted Expendable</b>																	
<b>Campuses</b>																	
Accumulated net gains on endowment	41,301,551.80	0.00	24,269.54	0.00	0.00	0.00	0.00	0.00	3,644,781.52	0.00	1,992,334.71	474,437.51	0.00	0.00	14,222.61	0.00	0.00
Market value of funds functioning as endowment	11,878,330.17	0.00	39,986.42	0.00	0.00	0.00	0.00	0.00	960,160.13	0.00	250,630.24	13,820.32	0.00	0.00	10,935.16	0.00	0.00
Grants, gifts and contracts	27,626,553.28	1,190,629.69	258,791.88	0.00	0.00	0.00	0.00	0.00	1,663,327.61	0.00	(845,812.97)	300,133.57	0.00	0.00	28,800.84	(86,188.51)	0.00
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,175.14	0.00	2,652.91	0.00	0.00	0.00	0.00	0.00	0.00
Loan funds	4,032,981.12	297,487.66	0.00	0.00	0.00	0.00	0.00	0.00	1,643,185.24	0.00	963,435.24	0.00	0.00	0.00	0.00	0.00	0.00
<b>Affiliated Entities</b>																	
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	32,933,045.67	657,151.99	0.00	0.00	3,119,022.45	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	21,707,256.24	10,032,766.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Unrestricted</b>	<b>334,045,427.16</b>	<b>(6,862,463.32)</b>	<b>(848,625.42)</b>	<b>0.00</b>	<b>0.00</b>	<b>4,916,410.15</b>	<b>0.00</b>	<b>0.00</b>	<b>70,183,579.29</b>	<b>17,250.64</b>	<b>68</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	59,579,614.22	85,826,132.23	80,438,606.05
Short term investments	272,294,079.40	277,719,055.32	156,720,527.58
Accounts receivable	54,570,746.62	33,711,054.29	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	4,211,329.43	4,605,109.41	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>398,012,899.43</b>	<b>408,280,448.10</b>	<b>273,030,753.86</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	47,520,194.24	0.00	69,141,379.58
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	454,462,173.22	464,629,756.49	472,460,490.80
Endowment and similar investments - affiliated entities	197,679,671.27	203,284,849.17	207,839,192.42
Pledges Receivable	7,270,206.51	5,690,682.75	7,270,206.51
Notes receivable	19,534,474.21	20,563,091.31	18,691,206.63
Property and equipment, net	976,066,287.67	949,651,502.68	1,009,585,070.41
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,702,533,007.12</b>	<b>1,643,819,882.40</b>	<b>1,784,987,546.35</b>
<b>TOTAL ASSETS</b>	<b>2,100,545,906.55</b>	<b>2,052,100,330.50</b>	<b>2,058,018,300.21</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	6,036,106.11	5,513,153.09	6,142,156.71
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,426,198.59</b>	<b>35,341,518.13</b>	<b>36,532,249.19</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	26,636,868.68	25,786,279.79	62,413,886.53
Deposits and unearned revenues	16,139,401.16	9,735,692.44	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
<b>Total Current Liabilities</b>	<b>134,963,972.94</b>	<b>99,185,049.40</b>	<b>164,122,545.88</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,048,547.62	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	409,682,885.01	379,429,320.04	448,702,174.37
<b>Total Noncurrent Liabilities</b>	<b>540,999,052.36</b>	<b>510,192,109.05</b>	<b>580,070,947.89</b>
<b>TOTAL LIABILITIES</b>	<b>675,963,025.30</b>	<b>609,377,158.45</b>	<b>744,193,493.77</b>
<b>NET POSITION</b>			
<b>Net investment in Plant</b>	555,703,846.80	555,609,600.42	598,304,592.83
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	95,968,318.00	92,014,749.98	99,437,524.35
Historical gift value of endowment - affiliated entities	137,693,480.92	139,738,066.35	145,742,276.04
<b>Restricted Expendable</b>			
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	13,153,862.44	13,838,101.57	13,983,032.09
Grants, gifts and contracts	30,136,235.39	26,900,815.12	29,745,510.49
Life income and annuity funds	9,828.05	13,481.53	16,151.18
Loan funds	6,937,089.26	7,002,341.63	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	31,740,022.39	31,721,269.90	33,395,678.66
<b>Unrestricted</b>	505,505,578.79	519,403,133.14	338,731,186.39
<b>TOTAL NET POSITION</b>	<b>1,461,009,079.84</b>	<b>1,478,064,690.18</b>	<b>1,350,357,055.63</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>