

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 09

	2016	2015	
	Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	91,864,806.93	86,620,283.97	80,438,606.05
Short term investments	234,663,734.64	245,636,516.33	156,720,527.58
Accounts receivable	27,926,239.43	28,927,542.64	19,212,660.97
Accounts receivable - State of NH appropriations	604,242.95	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	4,235,548.23	4,637,456.71	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>366,651,701.94</b>	<b>372,240,896.50</b>	<b>273,030,753.86</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	42,254,754.44	0.00	69,141,379.58
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	455,552,082.01	465,169,797.26	472,460,490.80
Endowment and similar investments - affiliated entities	198,444,373.12	205,092,473.23	207,839,192.42
Pledges Receivable	7,270,206.51	5,690,682.75	7,270,206.51
Notes receivable	19,115,694.87	19,908,783.34	18,691,206.63
Property and equipment, net	971,631,270.94	945,846,804.76	1,009,585,070.41
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,694,268,381.89</b>	<b>1,641,708,541.34</b>	<b>1,784,987,546.35</b>
<b>TOTAL ASSETS</b>	<b>2,060,920,083.83</b>	<b>2,013,949,437.84</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	6,020,889.93	5,505,776.33	6,142,156.71
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,410,982.41</b>	<b>35,334,141.37</b>	<b>36,532,249.19</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	30,989,659.44	29,262,220.80	62,413,886.53
Deposits and unearned revenues	17,039,548.60	15,632,613.73	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>140,216,911.14</b>	<b>108,557,911.70</b>	<b>164,122,545.88</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,103,957.79	2,464,850.50	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	409,700,337.44	379,402,362.72	448,702,174.37
<b>Total Noncurrent Liabilities</b>	<b>541,071,914.96</b>	<b>510,035,269.87</b>	<b>580,070,947.89</b>
<b>TOTAL LIABILITIES</b>	<b>681,288,826.10</b>	<b>618,593,181.57</b>	<b>744,193,493.77</b>
<b>NET POSITION</b>			
<b>Net Investment in Plant</b>	548,711,197.99	549,395,210.72	598,304,592.83
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	96,388,106.52	92,485,877.07	99,437,524.35
Historical gift value of endowment - affiliated entities	137,803,467.96	140,217,294.94	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	12,906,247.29	13,838,101.57	13,983,032.09
Grants, gifts and contracts	33,217,744.47	27,558,644.28	29,745,510.49
Life income and annuity funds	9,828.05	13,481.53	16,151.18
Loan funds	6,969,961.04	6,984,950.90	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	32,204,021.69	32,044,823.72	33,395,678.66
<b>Unrestricted</b>	463,670,847.33	476,328,882.37	338,731,186.39
<b>TOTAL NET POSITION</b>	<b>1,416,042,240.14</b>	<b>1,430,690,397.64</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	326,528,541.57	332,256,800.30	237,159,133.63
Accounts receivable	27,926,239.43	28,927,542.64	19,212,660.97
Accounts receivable - State of NH appropriations	604,242.95	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	4,235,548.23	4,637,456.71	9,301,829.50
<b>Total Current Assets</b>	<b>366,651,701.94</b>	<b>372,240,896.50</b>	<b>273,030,753.86</b>
Noncurrent Assets			
Debt proceeds held by others for construction purposes	42,254,754.44	0.00	69,141,379.58
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	455,552,082.01	465,169,797.26	472,460,490.80
Endowment and similar investments - affiliated entities	198,444,373.12	205,092,473.23	207,839,192.42
Pledges Receivable	7,270,206.51	5,690,682.75	7,270,206.51
Notes receivable	19,115,694.87	19,908,783.34	18,691,206.63
Property and equipment, net	971,631,270.94	945,846,804.76	1,009,585,070.41
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,694,268,381.89</b>	<b>1,641,708,541.34</b>	<b>1,784,987,546.35</b>
<b>TOTAL ASSETS</b>	<b>2,060,920,083.83</b>	<b>2,013,949,437.84</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	6,020,889.93	5,505,776.33	6,142,156.71
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,410,982.41</b>	<b>35,334,141.37</b>	<b>36,532,249.19</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	30,989,659.44	29,262,220.80	62,413,886.53
Deposits and unearned revenues	17,039,548.60	15,632,613.73	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>140,216,911.14</b>	<b>108,557,911.70</b>	<b>164,122,545.88</b>
Noncurrent Liabilities			
Obligations under life income agree	2,103,957.79	2,464,850.50	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	409,700,337.44	379,402,362.72	448,702,174.37
<b>Total Noncurrent Liabilities</b>	<b>541,071,914.96</b>	<b>510,035,269.87</b>	<b>580,070,947.89</b>
<b>TOTAL LIABILITIES</b>	<b>681,288,826.10</b>	<b>618,593,181.57</b>	<b>744,193,493.77</b>
<b>NET POSITION</b>			
Net Investment in Plant	548,711,197.99	549,395,210.72	598,304,592.83
Restricted -			
Nonexpendable	234,191,574.48	232,703,172.01	245,179,800.39
Expendable	169,468,620.34	172,263,132.54	168,141,476.02
Unrestricted	463,670,847.33	476,328,882.37	338,731,186.39
<b>TOTAL NET POSITION</b>	<b>1,416,042,240.14</b>	<b>1,430,690,397.64</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>

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	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	P1				
<b>ASSETS</b>																						
<b>Current Assets</b>																						
Cash and cash equivalents	188,550,475.21	(214,108,822.86)	82,666,295.60	786,126.84	32,782,177.78	(2,640,350.09)	(1,365,117.93)	37,837.84	1,136,500.85	676,875.48	0.00	(171,896,607.94)	50,000.01	960.97	530,733.15	20,880,421.03	153,777,300.99	0.00	0.00	91,864,806.93	86,620,283.97	80,438,606.05
Short term investments	159,744.51	234,315,417.79	0.00	0.00	188,572.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	234,663,734.64	245,636,516.33	156,720,527.58
Accounts receivable	14,099,893.13	456,821.55	572,359.51	0.00	15,330.00	10,762,348.80	2,014,337.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,149.15	0.00	0.00	27,926,239.43	28,927,542.64	19,212,660.97
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	604,242.95	0.00	0.00	604,242.95	0.00	0.00
Pledges receivable - current portion	0.00	9,000.00	0.00	0.00	2,902,646.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,911,646.01	1,622,147.65	2,911,646.01
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,149,404.78	296,078.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,445,483.75	4,796,949.20	4,445,483.75
Prepaid expenses and other current assets	338,655.25	3,784,979.43	56,691.90	55,221.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,235,548.23	4,637,456.71	9,301,829.50
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>203,148,768.10</b>	<b>24,457,395.91</b>	<b>83,295,347.01</b>	<b>841,348.49</b>	<b>35,888,726.13</b>	<b>8,121,998.71</b>	<b>649,219.36</b>	<b>37,837.84</b>	<b>5,285,905.63</b>	<b>972,954.45</b>	<b>0.00</b>	<b>(171,896,607.94)</b>	<b>50,000.01</b>	<b>960.97</b>	<b>530,733.15</b>	<b>20,880,421.03</b>	<b>154,386,693.09</b>	<b>0.00</b>	<b>0.00</b>	<b>366,651,701.94</b>	<b>372,240,896.50</b>	<b>273,030,753.86</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	42,254,754.44	0.00	0.00	0.00	42,254,754.44	0.00	69,141,379.58
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,210.00	299,167,876.35	12,856,247.29	21,551,433.99	121,867,314.38	0.00	0.00	0.00	0.00	455,552,082.01	465,169,797.26	472,460,490.80
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,935,836.25	510,233.02	19,595,393.09	2,036,238.76	172,366,672.00	0.00	0.00	0.00	0.00	198,444,373.12	205,092,473.23	207,839,192.42
Pledges Receivable	0.00	62,109.00	0.00	0.00	7,208,097.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,270,206.51	5,690,682.75	7,270,206.51
Notes receivable	(1,897.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,460,799.41	656,792.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,115,694.87	19,908,783.34	18,691,206.63
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	971,631,270.94	0.00	0.00	0.00	971,631,270.94	945,846,804.76	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	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>(1,897.00)</b>	<b>62,109.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,208,097.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,460,799.41</b>	<b>656,792.46</b>	<b>4,045,046.25</b>	<b>299,678,109.37</b>	<b>32,451,640.38</b>	<b>23,587,672.75</b>	<b>294,233,986.38</b>	<b>1,013,886,025.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,694,268,381.89</b>	<b>1,641,708,541.34</b>	<b>1,784,987,546.35</b>
<b>TOTAL ASSETS</b>	<b>203,146,871.10</b>	<b>24,519,504.91</b>	<b>83,295,347.01</b>	<b>841,348.49</b>	<b>43,096,823.64</b>	<b>8,121,998.71</b>	<b>649,219.36</b>	<b>37,837.84</b>	<b>23,746,705.04</b>	<b>1,629,746.91</b>	<b>4,045,046.25</b>	<b>127,781,501.43</b>	<b>32,501,640.39</b>	<b>23,588,633.72</b>	<b>294,764,719.53</b>	<b>1,034,766,446.41</b>	<b>154,386,693.09</b>	<b>0.00</b>	<b>0.00</b>	<b>2,060,920,083.83</b>	<b>2,013,949,437.84</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	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	0.00	30,390,092.48	29,828,365.04	30,390,092.48
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,020,889.93	0.00	0.00	0.00	6,020,889.93	5,505,776.33	6,142,156.71
<b>TOTAL DEFERRED OUTFLOWS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,410,982.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,410,982.41</b>	<b>35,334,141.37</b>	<b>36,532,249.19</b>
<b>LIABILITIES</b>																						
<b>Current Liabilities</b>																						
Accounts payable and accrued expenses	15,434,847.44	6,750,432.03	1,682,121.59	840,998.99	51,783.28	111,185.09	7,960.81	0.00	0.00	0.00	289,304.05	0.00	0.00	0.00	0.00	5,722,321.24	98,704.92	0.00	0.00	30,989,659.44	29,262,220.80	62,413,886.53
Deposits and unearned revenues	6,501,314.53	410,116.95	1,938,256.80	350.00	541,334.61	6,944,240.80	27,120.42	36,812.85	0.00	0.00	0.00	368,826.88	0.00	960.97	0.00	270,213.79	0.00	0.00	0.00	17,039,548.60	15,632,613.73	34,130,956.25
Accrued employee benefits - current portion	0.00	8,949,173.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	665,936.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,615,109.92	8,546,755.99	9,615,109.92
Postretirement medical benefits-current portion	0.00	9,296.00	0.00	6,180,031.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,189,327.30	4,870,673.87	6,189,327.30
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	76,383,265.88	0.00	0.00	0.00	76,383,265.88	50,245,647.31	51,773,265.88
<b>Total Current Liabilities</b>	<b>21,936,161.97</b>	<b>16,119,018.90</b>	<b>3,620,378.39</b>	<b>7,021,380.29</b>	<b>593,117.89</b>	<b>7,055,425.89</b>	<b>35,081.23</b>	<b>36,812.85</b>	<b>0.00</b>	<b>0.00</b>	<b>289,304.05</b>	<b>1,034,762.88</b>	<b>0.00</b>	<b>960.97</b>	<b>0.00</b>	<b>82,375,800.91</b>	<b>98,704.92</b>	<b>0.00</b>	<b>0.00</b>	<b>140,216,911.14</b>	<b>108,557,911.70</b>	<b>164,122,545.88</b>
<b>Noncurrent Liabilities</b>																						
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,103,957.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,103,957.79	2,464,850.50	2,101,153.79
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,776,744.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,776,744.00	16,908,630.00	16,776,744.00
Accrued employee benefits	18,159,667.19	10,557,207.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,879,106.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,595,980.31	34,841,021.48	34,595,980.31
Postretirement medical benefits	0.00	338,122.00	0.00	47,166,680.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00	30,390,092.48	29,828,365.04	30,390,092.48
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	409,700,337.44	0.00	0.00	0.00	409,700,337.44	379,402,362.72	448,702,174.37
<b>Total Noncurrent Liabilities</b>	<b>18,159,667.19</b>	<b>10,895,329.12</b>	<b>0.00</b>	<b>47,166,680.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,776,744.00</b>	<b>0.00</b>	<b>2,103,957.79</b>	<b>5,879,106.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>440,090,429.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>541,071,914.96</b>	<b>510,035,269.87</b>	<b>580,070,947.89</b>
<b>TOTAL LIABILITIES</b>	<b>40,095,829.16</b>	<b>27,014,348.02</b>	<b>3,620,378.39</b>	<b>54,188,061.23</b>	<b>593,117.89</b>	<b>7,055,425.89</b>	<b>35,081.23</b>	<b>36,812.85</b>	<b>16,776,744.00</b>	<b>0.00</b>	<b>2,393,261.84</b>	<b>6,913,868.88</b>	<b>0.00</b>	<b>960.97</b>	<b>0.00</b>	<b>522,466,230.83</b>	<b>98,704.92</b>	<b>0.00</b>	<b>0.00</b>	<b>681,288,826.10</b>	<b>618,593,181.57</b>	<b>744,193,493.77</b>
<b>NET POSITION</b>																						
<b>Net Investment</b>																						

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 09

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	P1				
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>(Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 09

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	124,142,357.93	71,082,157.74	49,968,903.93	(36,606.69)	25,509,733.11	65,827.34	(1,365,117.93)	1,426.35	(3,252.40)	83,792.47	0.00	(18,000,000.00)	50,000.00	0.00	234,675.37	2,493,231.83	109,207,308.16	363,434,437.21	295,281,416.37	226,323,531.49	
Short term investments	95,846.72	0.00	0.00	0.00	188,572.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	284,419.06	217,577.31	313,642.64	
Accounts receivable	7,184,366.16	458,275.31	572,890.38	0.00	7,230.00	7,463,589.39	2,014,337.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,149.15	17,705,837.68	16,137,077.92	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	346,167.12	346,167.12	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	56,691.90	36,606.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,345,471.66	1,512,187.09	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	(99,856,516.42)	0.00	(99,856,516.42)	(49,121,503.68)	(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>131,422,570.81</b>	<b>72,792,606.12</b>	<b>50,598,486.21</b>	<b>0.00</b>	<b>25,705,535.45</b>	<b>7,529,416.73</b>	<b>649,219.36</b>	<b>1,426.35</b>	<b>2,832,256.14</b>	<b>83,792.47</b>	<b>0.00</b>	<b>(18,000,000.00)</b>	<b>50,000.00</b>	<b>0.00</b>	<b>234,675.37</b>	<b>(97,363,284.59)</b>	<b>109,558,624.43</b>	<b>286,095,324.85</b>	<b>267,163,167.15</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	20,704,861.64	0.00	20,704,861.64	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	11,580,715.02	21,384,686.93	81,670,885.07	0.00	0.00	139,712,495.05	143,949,766.91	146,172,601.60	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,934,933.01	(880.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,934,053.01	14,178,458.83	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	637,100,284.05	0.00	637,100,284.05	626,990,608.25	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>13,934,933.01</b>	<b>(880.00)</b>	<b>0.00</b>	<b>25,076,208.03</b>	<b>11,580,715.02</b>	<b>21,384,686.93</b>	<b>81,670,885.07</b>	<b>657,805,145.69</b>	<b>0.00</b>	<b>811,451,693.75</b>	<b>785,118,833.99</b>	<b>859,747,909.95</b>	
<b>TOTAL ASSETS</b>	<b>131,422,570.81</b>	<b>72,792,606.12</b>	<b>50,598,486.21</b>	<b>0.00</b>	<b>25,705,535.45</b>	<b>7,529,416.73</b>	<b>649,219.36</b>	<b>1,426.35</b>	<b>16,767,189.15</b>	<b>82,912.47</b>	<b>0.00</b>	<b>7,076,208.03</b>	<b>11,630,715.02</b>	<b>21,384,686.93</b>	<b>81,905,560.44</b>	<b>560,441,861.10</b>	<b>109,558,624.43</b>	<b>1,097,547,018.60</b>	<b>1,052,282,001.14</b>	<b>1,070,076,200.72</b>	
<b>LIABILITIES</b>																					
<b>Current Liabilities</b>																					
Accounts payable and accrued expenses	1,813,878.14	128,655.11	876,530.83	0.00	47,792.49	107,895.38	7,960.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	710,578.76	44,566.30	3,737,857.82	4,750,510.51	20,626,483.58	
Deposits and unearned revenues	4,565,530.04	370,622.00	1,233,230.81	0.00	0.00	6,025,292.66	27,120.42	1,440.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,223,236.67	12,048,128.14	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	4,678,200.88	0.00	4,678,200.88	4,154,299.91	14,898,074.12	
<b>Total Current Liabilities</b>	<b>6,379,408.18</b>	<b>4,398,652.28</b>	<b>2,109,761.64</b>	<b>3,836,522.00</b>	<b>47,792.49</b>	<b>6,133,188.04</b>	<b>35,081.23</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>5,388,779.64</b>	<b>44,566.30</b>	<b>28,375,192.54</b>	<b>28,426,107.66</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	222,780,162.02	0.00	222,780,162.02	197,637,609.46	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>222,780,162.02</b>	<b>0.00</b>	<b>284,336,436.67</b>	<b>258,804,052.82</b>	<b>285,195,701.44</b>	
<b>TOTAL LIABILITIES</b>	<b>19,208,006.77</b>	<b>5,883,607.34</b>	<b>2,109,761.64</b>	<b>38,365,214.00</b>	<b>47,792.49</b>	<b>6,133,188.04</b>	<b>35,081.23</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>228,168,941.66</b>	<b>44,566.30</b>	<b>312,711,629.21</b>	<b>287,230,160.48</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	332,272,919.44	0.00	332,272,919.44	376,636,342.34	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	6,954,158.49	55,034,537.08	0.00	0.00	61,988,695.57	60,959,155.15	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	11,630,715.02	0.00	0.00	0.00	0.00	11,630,715.02	12,558,820.97	12,637,434.67	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	25,657,742.96	1,396,228.69	614,138.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,668,109.78	22,383,827.95	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	4,053,160.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,053,160.15	4,167,100.69	4,033,160.38	
<b>Unrestricted</b>	112,214,564.04	66,908,998.78	48,488,724.57	(38,365,214.00)	0.00	0.00	0.00	(14.39)	0.00	82,912.47	0.00	7,076,208.03	0.00	0.00	0.00	0.00	109,514,058.13	305,920,237.63	243,831,510.49	151,686,119.71	
<b>TOTAL NET POSITION</b>	<b>112,214,564.04</b>	<b>66,908,998.78</b>	<b>48,488,724.57</b>	<b>(38,365,214.00)</b>	<b>25,657,742.96</b>	<b>1,396,228.69</b>	<b>614,138.13</b>	<b>(14.39)</b>	<b>4,053,160.15</b>	<b>82,912.47</b>	<b>0.00</b>	<b>7,076,208.03</b>	<b>11,630,715.02</b>	<b>21,384,686.93</b>	<b>81,905,560.44</b>	<b>332,272,919.44</b>	<b>109,514,058.13</b>	<b>784,835,389.39</b>	<b>765,051,840.66</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></b>																				



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 09

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Q1	Q2	T2	N	X			
<b>ASSETS</b>														
<b>Current Assets</b>														
Cash and cash equivalents	(2,857,775.71)	46,819.65	0.00	0.00	256,419.81	0.00	0.00	0.00	0.00	(36,787.45)	192,317.81	(2,399,005.89)	1,252,068.47	(1,576,045.43)
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	16,195.94	1,952.76
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses and other current assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	233,377.96
<b>Total Current Assets</b>	<b>(2,857,775.71)</b>	<b>46,819.65</b>	<b>0.00</b>	<b>0.00</b>	<b>256,419.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(36,787.45)</b>	<b>192,317.81</b>	<b>(2,399,005.89)</b>	<b>1,268,264.41</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	348,387.94	0.00	348,387.94	3,151,546.87	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>348,387.94</b>	<b>0.00</b>	<b>2,052,279.71</b>	<b>4,955,327.59</b>	<b>2,183,106.27</b>
<b>TOTAL ASSETS</b>	<b>(2,857,775.71)</b>	<b>46,819.65</b>	<b>0.00</b>	<b>0.00</b>	<b>256,419.81</b>	<b>0.00</b>	<b>1,605,994.59</b>	<b>39,986.42</b>	<b>57,910.76</b>	<b>311,600.49</b>	<b>192,317.81</b>	<b>(346,726.18)</b>	<b>6,223,592.00</b>	<b>842,391.56</b>
<b>LIABILITIES</b>														
<b>Current Liabilities</b>														
Accounts payable and accrued expenses	16,565.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,565.07	6,986.01	89,762.42
Deposits and unearned revenues	9,733.71	(79.89)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,653.82	17,062.76	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>26,298.78</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>108,538.89</b>	<b>106,368.77</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>309,712.33</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>1,132,827.44</b>	<b>1,104,529.89</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>311,600.49</b>	<b>0.00</b>	<b>311,600.49</b>	<b>3,150,633.40</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	256,419.81	(0.00)	0.00	0.00	0.00	0.00	0.00	256,419.81	278,212.53	300,688.30
<b>Unrestricted</b>	<b>(3,167,488.04)</b>	<b>46,899.54</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>192,317.81</b>	<b>(2,145,471.10)</b>	<b>1,586,579.87</b>	<b>(1,134,361.98)</b>
<b>TOTAL NET POSITION</b>	<b>(3,167,488.04)</b>	<b>46,899.54</b>	<b>0.00</b>	<b>(823,195.00)</b>	<b>256,419.81</b>	<b>(0.00)</b>	<b>1,605,994.59</b>	<b>39,986.42</b>	<b>57,910.76</b>	<b>311,600.49</b>	<b>192,317.81</b>	<b>(1,479,553.62)</b>	<b>5,119,062.11</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  
                                  Date Balance      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	103,697.05	103,697.05	0.00	0.00
<b>Total Current Assets</b>	<b>103,697.05</b>	<b>103,697.05</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>103,697.05</b>	<b>103,697.05</b>	<b>0.00</b>	<b>0.00</b>

**NET POSITION**

**Restricted Expendable**

Campuses

Grants, gifts and contracts	103,697.05	103,697.05	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>103,697.05</b>	<b>103,697.05</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 09

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current 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	Q2	T2	N	X			
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	9,708,151.90	3,938,190.19	204,840.35	(10,602.09)	343,389.71	(219,194.22)	0.00	40,376.68	33,473.68	4,161,133.82	18,199,760.02	15,585,924.58	14,772,582.39
Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable	3,661,671.48	0.00	0.00	0.00	0.00	147,476.24	0.00	0.00	0.00	0.00	3,809,147.72	4,024,170.79	655,837.80
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	46,069.38	0.00	0.00	10,602.09	0.00	0.00	0.00	0.00	0.00	0.00	56,671.47	303,152.85	261,940.69
Interfund Borrowwngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,115,019.48)	0.00	(3,115,019.48)	(3,442,298.00)	(3,364,409.75)
<b>Total Current Assets</b>	<b>13,415,892.76</b>	<b>3,938,190.19</b>	<b>204,840.35</b>	<b>0.00</b>	<b>343,389.71</b>	<b>(71,717.98)</b>	<b>0.00</b>	<b>40,376.68</b>	<b>(3,081,545.80)</b>	<b>4,161,133.82</b>	<b>18,950,559.73</b>	<b>16,470,950.22</b>	<b>12,325,951.13</b>
<b>Noncurrent Assets</b>													
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	13,820.32	5,535,755.86	0.00	0.00	5,549,576.18	4,333,257.84	4,535,116.74
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,885,283.88	0.00	6,885,283.88	2,319,581.69	7,118,908.12
<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>13,820.32</b>	<b>5,535,755.86</b>	<b>6,885,283.88</b>	<b>0.00</b>	<b>12,434,860.06</b>	<b>6,652,839.53</b>	<b>11,654,024.86</b>
<b>TOTAL ASSETS</b>	<b>13,415,892.76</b>	<b>3,938,190.19</b>	<b>204,840.35</b>	<b>0.00</b>	<b>343,389.71</b>	<b>(71,717.98)</b>	<b>13,820.32</b>	<b>5,576,132.54</b>	<b>3,803,738.08</b>	<b>4,161,133.82</b>	<b>31,385,419.79</b>	<b>23,123,789.75</b>	<b>23,979,975.99</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	15,869.92	0.00	0.00	0.00	20.00	1,695.00	0.00	0.00	0.00	0.00	17,584.92	22,429.59	326,040.29
Deposits and unearned revenues	54,101.63	0.00	0.00	0.00	767.00	(55,249.10)	0.00	0.00	0.00	0.00	(380.47)	(34,178.95)	484,875.49
Accrued employee benefits - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postretirement medical benefits-current portion	0.00	0.00	0.00	59,032.00	0.00	0.00	0.00	0.00	0.00	0.00	59,032.00	59,032.00	59,032.00
<b>Total Current Liabilities</b>	<b>69,971.55</b>	<b>0.00</b>	<b>0.00</b>	<b>59,032.00</b>	<b>787.00</b>	<b>(53,554.10)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>76,236.45</b>	<b>47,282.64</b>	<b>869,947.78</b>
<b>Noncurrent Liabilities</b>													
Accrued employee benefits	442,026.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	442,026.77	408,000.76	442,026.77
Postretirement medical benefits	0.00	0.00	0.00	531,285.00	0.00	0.00	0.00	0.00	0.00	0.00	531,285.00	531,285.00	531,285.00
<b>Total Noncurrent Liabilities</b>	<b>442,026.77</b>	<b>0.00</b>	<b>0.00</b>	<b>531,285.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>973,311.77</b>	<b>939,285.76</b>	<b>973,311.77</b>
<b>TOTAL LIABILITIES</b>	<b>511,998.32</b>	<b>0.00</b>	<b>0.00</b>	<b>590,317.00</b>	<b>787.00</b>	<b>(53,554.10)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,049,548.22</b>	<b>986,568.40</b>	<b>1,843,259.55</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	3,803,738.08	0.00	3,803,738.08	(1,122,716.25)	3,754,498.43
<b>Restricted Nonexpendable</b>													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,101,695.03	0.00	0.00	5,101,695.03	3,757,992.74	4,045,970.35
<b>Restricted Expendable</b>													
Campuses													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	474,437.51	0.00	0.00	474,437.51	598,064.74	474,437.51
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	13,820.32	0.00	0.00	0.00	13,820.32	14,630.53	14,708.88
Grants, gifts and contracts	0.00	0.00	0.00	0.00	342,602.71	(18,163.88)	0.00	0.00	0.00	0.00	324,438.83	106,714.39	253,305.50
<b>Unrestricted</b>	12,903,894.44	3,938,190.19	204,840.35	(590,317.00)	0.00	0.00	0.00	0.00	0.00	4,161,133.82	20,617,741.80	18,782,535.20	13,593,795.77
<b>TOTAL NET POSITION</b>	<b>12,903,894.44</b>	<b>3,938,190.19</b>	<b>204,840.35</b>	<b>(590,317.00)</b>	<b>342,602.71</b>	<b>(18,163.88)</b>	<b>13,820.32</b>	<b>5,576,132.54</b>	<b>3,803,738.08</b>	<b>4,161,133.82</b>	<b>30,335,871.57</b>	<b>22,137,221.35</b>	<b>22,136,716.44</b>
<b>Not Coded to Attribute</b>													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 09

	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	(43,727.55)	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>(43,727.55)</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)	(1,573,248.59)	(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>(1,573,248.59)</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>(1,616,976.14)</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>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<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)	(1,614,635.30)	(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>(1,614,635.30)</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>

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	18,932,185.22	(353,551,191.06)	840,998.99	28,800.84	5,000.00	(153,896,607.94)	0.00	0.00	23,109,620.11	1,869,480.35	(462,661,713.49)	(409,905,842.41)	(301,073,821.44)
Short term investments	0.00	234,084,100.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	234,084,100.14	245,093,546.68	155,971,669.50
Accounts receivable	1,297.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,297.00	756.28	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	135,220,507.97	0.00	135,220,507.97	83,522,149.53	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>19,226,068.09</b>	<b>(119,467,090.92)</b>	<b>840,998.99</b>	<b>28,800.84</b>	<b>5,000.00</b>	<b>(153,896,607.94)</b>	<b>0.00</b>	<b>0.00</b>	<b>158,330,128.08</b>	<b>1,869,480.35</b>	<b>(93,063,222.51)</b>	<b>(80,997,698.12)</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	857,690.34	0.00	857,690.34	1,525,154.16	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>857,690.34</b>	<b>0.00</b>	<b>245,996,062.13</b>	<b>253,132,182.52</b>	<b>256,014,914.33</b>
<b>TOTAL ASSETS</b>	<b>19,226,068.09</b>	<b>(119,467,090.92)</b>	<b>840,998.99</b>	<b>28,800.84</b>	<b>5,000.00</b>	<b>91,206,404.78</b>	<b>10,935.16</b>	<b>24,423.91</b>	<b>159,187,818.42</b>	<b>1,869,480.35</b>	<b>152,932,839.62</b>	<b>172,134,484.40</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	6,020,889.93	0.00	6,020,889.93	5,505,776.33	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>36,410,982.41</b>	<b>0.00</b>	<b>36,410,982.41</b>	<b>35,334,141.37</b>	<b>36,532,249.19</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	12,586,107.59	45.00	840,998.99	0.00	0.00	0.00	0.00	0.00	4,874,397.39	0.00	18,301,548.97	17,244,409.94	27,323,906.03
Deposits and unearned revenues	5,097.58	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	10,097.58	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	69,783,201.45	0.00	69,783,201.45	44,563,694.18	30,314,459.42
<b>Total Current Liabilities</b>	<b>12,591,205.17</b>	<b>47,528.48</b>	<b>1,700,049.29</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>74,657,598.84</b>	<b>0.00</b>	<b>89,001,381.78</b>	<b>61,352,096.26</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	3,001,238.85	0.00	3,001,238.85	32,361,914.32	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>33,391,331.33</b>	<b>0.00</b>	<b>33,035,568.47</b>	<b>61,152,429.98</b>	<b>70,989,809.19</b>
<b>TOTAL LIABILITIES</b>	<b>12,957,580.37</b>	<b>47,528.48</b>	<b>977,911.23</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>108,048,930.17</b>	<b>0.00</b>	<b>122,036,950.25</b>	<b>122,504,526.24</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	87,549,870.66	0.00	87,549,870.66	42,083,013.36	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>													
<b>Campuses</b>													
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>	6,268,487.72	(119,514,619.40)	(136,912.24)	0.00	0.00	91,206,404.78	0.00	0.00	0.00	1,869,480.35	(20,307,158.79)	42,817,610.72	61,291,689.28
<b>TOTAL NET POSITION</b>	<b>6,268,487.72</b>	<b>(119,514,619.40)</b>	<b>(136,912.24)</b>	<b>28,800.84</b>	<b>0.00</b>	<b>91,206,404.78</b>	<b>10,935.16</b>	<b>24,423.91</b>	<b>87,549,870.66</b>	<b>1,869,480.35</b>	<b>67,306,871.78</b>	<b>84,964,099.53</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	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	P1	P1			
<b>NET POSITION</b>					
<b>Restricted Expendable</b>					
Campuses					
Grants, gifts and contracts	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>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>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 09

	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	360,984,789.74	70,287,163.07	66,216,213.90	18,199,760.02	0.00	(423,823,119.80)	0.00	91,864,806.93	86,620,283.97	80,438,606.05
Short term investments	291,508.53	0.00	63,897.79	0.00	0.00	234,308,328.32	0.00	234,663,734.64	245,636,516.33	156,720,527.58
Accounts receivable	17,674,783.27	3,380,428.55	3,060,582.89	3,809,147.72	0.00	1,297.00	0.00	27,926,239.43	28,927,542.64	19,212,660.97
Accounts receivable - State of NH appropriations	346,167.12	0.00	258,075.83	0.00	0.00	0.00	0.00	604,242.95	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	1,354,195.71	454,180.47	276,816.03	56,671.47	0.00	2,093,684.55	0.00	4,235,548.23	4,637,456.71	9,301,829.50
Interfund Borrowings	(99,856,516.42)	(11,912,721.98)	(20,336,250.09)	(3,115,019.48)	0.00	135,220,507.97	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>286,791,237.30</b>	<b>62,921,718.90</b>	<b>50,187,487.97</b>	<b>18,950,559.73</b>	<b>0.00</b>	<b>(52,199,301.96)</b>	<b>0.00</b>	<b>366,651,701.94</b>	<b>372,240,896.50</b>	<b>273,030,753.86</b>
<b>Noncurrent Assets</b>										
Debt proceeds held by others	20,704,861.64	21,563,184.31	(13,291.51)	0.00	0.00	0.00	0.00	42,254,754.44	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	141,416,386.82	22,154,957.41	18,784,972.11	5,549,576.18	0.00	267,646,189.49	0.00	455,552,082.01	465,169,797.26	472,460,490.80
Endowment and similar investments - affiliated entities	191,069,892.15	7,374,480.97	0.00	0.00	0.00	0.00	0.00	198,444,373.12	205,092,473.23	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	14,536,731.99	2,900,103.81	1,678,859.07	0.00	0.00	0.00	0.00	19,115,694.87	19,908,783.34	18,691,206.63
Property and equipment, net	648,817,668.21	169,401,939.22	144,666,069.24	6,885,283.88	0.00	1,860,310.39	0.00	971,631,270.94	945,846,804.76	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>1,023,753,638.32</b>	<b>223,394,665.72</b>	<b>165,178,717.91</b>	<b>12,434,860.06</b>	<b>0.00</b>	<b>269,506,499.88</b>	<b>0.00</b>	<b>1,694,268,381.89</b>	<b>1,641,708,541.34</b>	<b>1,784,987,546.35</b>
<b>TOTAL ASSETS</b>	<b>1,310,544,875.62</b>	<b>286,316,384.62</b>	<b>215,366,205.88</b>	<b>31,385,419.79</b>	<b>0.00</b>	<b>217,307,197.92</b>	<b>0.00</b>	<b>2,060,920,083.83</b>	<b>2,013,949,437.84</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	6,020,889.93	0.00	6,020,889.93	5,505,776.33	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>36,410,982.41</b>	<b>0.00</b>	<b>36,410,982.41</b>	<b>35,334,141.37</b>	<b>36,532,249.19</b>
<b>LIABILITIES</b>										
<b>Current Liabilities</b>										
Accounts payable and accrued expenses	3,926,094.21	1,362,328.97	668,032.56	17,584.92	0.00	25,015,618.78	0.00	30,989,659.44	29,262,220.80	62,413,886.53
Deposits and unearned revenues	13,110,757.23	2,494,266.21	1,403,010.76	(380.47)	0.00	31,894.87	0.00	17,039,548.60	16,632,613.73	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	4,678,200.88	1,039,223.75	882,639.80	0.00	0.00	69,783,201.45	0.00	76,383,265.88	50,245,647.31	51,773,265.88
<b>Total Current Liabilities</b>	<b>29,533,269.49</b>	<b>6,212,921.51</b>	<b>3,753,116.63</b>	<b>76,236.45</b>	<b>0.00</b>	<b>100,641,367.06</b>	<b>0.00</b>	<b>140,216,911.14</b>	<b>108,557,911.70</b>	<b>164,122,545.88</b>
<b>Noncurrent Liabilities</b>										
Obligations under life income agree	2,011,184.20	72,733.17	20,040.42	0.00	0.00	0.00	0.00	2,103,957.79	2,464,850.50	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	222,780,162.02	107,183,166.62	76,735,769.95	0.00	0.00	3,001,238.85	0.00	409,700,337.44	379,402,362.72	448,702,174.37
<b>Total Noncurrent Liabilities</b>	<b>288,524,694.42</b>	<b>117,680,868.32</b>	<b>86,950,283.47</b>	<b>973,311.77</b>	<b>0.00</b>	<b>46,942,756.98</b>	<b>0.00</b>	<b>541,071,914.96</b>	<b>510,035,269.87</b>	<b>580,070,947.89</b>
<b>TOTAL LIABILITIES</b>	<b>318,057,963.91</b>	<b>123,893,789.83</b>	<b>90,703,400.10</b>	<b>1,049,548.22</b>	<b>0.00</b>	<b>147,584,124.04</b>	<b>0.00</b>	<b>681,288,826.10</b>	<b>618,593,181.57</b>	<b>744,193,493.77</b>
<b>NET POSITION</b>										
<b>Net Investment in Plant</b>	<b>343,953,516.15</b>	<b>67,214,822.63</b>	<b>45,186,630.42</b>	<b>3,803,738.08</b>	<b>(0.00)</b>	<b>88,552,490.71</b>	<b>0.00</b>	<b>548,711,197.99</b>	<b>549,395,210.72</b>	<b>598,304,592.83</b>
<b>Restricted Nonexpendable</b>										
Historical gift value of endowment - campuses	62,022,336.79	17,187,784.48	12,066,088.92	5,101,695.03	0.00	10,201.30	0.00	96,388,106.52	92,485,877.07	99,437,524.35
Historical gift value of endowment - affiliated entities	133,548,009.44	4,255,458.52	0.00	0.00	0.00	0.00	0.00	137,803,467.96	140,217,294.94	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	11,670,701.44	960,160.13	250,630.24	13,820.32	0.00	10,935.16	0.00	12,906,247.29	13,838,101.57	13,983,032.09
Grants, gifts and contracts	29,246,868.16	1,678,607.85	1,939,028.79	324,438.83	0.00	28,800.84	0.00	33,217,744.47	27,558,644.28	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	4,353,293.95	1,645,083.62	971,583.47	0.00	0.00	0.00	0.00	6,969,961.04	6,984,950.90	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	32,204,021.69	0.00	0.00	0.00	0.00	0.00	0.00	32,044,823.72	32,044,823.72	33,395,678.66
<b>Unrestricted</b>	<b>300,572,145.09</b>	<b>62,709,698.45</b>	<b>62,253,856.32</b>	<b>20,617,741.80</b>	<b>0.00</b>	<b>17,517,405.67</b>	<b>0.00</b>	<b>463,670,847.33</b>	<b>476,328,882.37</b>	<b>338,731,186.39</b>
<b>TOTAL NET POSITION</b>	<b>992,486,911.71</b>	<b>162,422,594.79</b>	<b>124,662,805.78</b>	<b>30,335,871.57</b>	<b>0.00</b>	<b>106,134,056.29</b>	<b>0.00</b>	<b>1,416,042,240.14</b>	<b>1,430,690,397.64</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 09

	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	363,434,437.21	(5,264,538.19)	(2,399,005.89)	0.00	0.00	5,109,619.60	579.96	103,697.05	70,269,912.43	17,250.64	66,216,213.90	18,199,760.02	0.00	0.00	(462,661,713.49)	38,838,593.69	0.00
Short term investments	284,419.06	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	234,084,100.14	224,228.18	0.00
Accounts receivable	17,705,837.68	(31,054.41)	0.00	0.00	0.00	0.00	0.00	0.00	3,380,428.55	0.00	3,060,582.89	3,809,147.72	0.00	0.00	1,297.00	0.00	0.00
Accounts receivable - State of NH appropriations	346,167.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	258,075.83	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	1,345,471.66	8,724.05	0.00	0.00	0.00	0.00	0.00	0.00	454,180.47	0.00	276,816.03	56,671.47	0.00	0.00	292,585.87	1,801,098.68	0.00
Interfund Borrowings	(99,856,516.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,912,721.98)	0.00	(20,336,250.09)	(3,115,019.48)	0.00	0.00	135,220,507.97	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>286,095,324.85</b>	<b>(5,028,713.75)</b>	<b>(2,399,005.89)</b>	<b>0.00</b>	<b>0.00</b>	<b>8,019,355.08</b>	<b>579.96</b>	<b>103,697.05</b>	<b>62,904,468.26</b>	<b>17,250.64</b>	<b>50,187,487.97</b>	<b>18,950,559.73</b>	<b>0.00</b>	<b>0.00</b>	<b>(93,063,222.51)</b>	<b>40,863,920.55</b>	<b>0.00</b>
<b>Noncurrent Assets</b>																	
Debt proceeds held by others	20,704,861.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,563,184.31	0.00	(13,291.51)	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	139,712,495.05	0.00	1,703,891.77	0.00	0.00	0.00	0.00	0.00	22,154,957.41	0.00	18,784,972.11	5,549,576.18	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	177,296,690.24	13,773,201.91	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	13,934,053.01	602,678.98	0.00	0.00	0.00	0.00	0.00	0.00	2,900,103.81	0.00	1,678,859.07	0.00	0.00	0.00	0.00	0.00	0.00
Property and equipment, net	637,100,284.05	11,368,996.22	348,387.94	0.00	0.00	0.00	0.00	0.00	169,401,939.22	0.00	144,666,069.24	6,885,283.88	0.00	0.00	857,690.34	1,002,620.05	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>811,451,693.75</b>	<b>11,971,675.20</b>	<b>2,052,279.71</b>	<b>0.00</b>	<b>0.00</b>	<b>184,504,787.75</b>	<b>13,773,201.91</b>	<b>0.00</b>	<b>216,020,184.75</b>	<b>7,374,480.97</b>	<b>165,178,717.91</b>	<b>12,434,860.06</b>	<b>30,346.36</b>	<b>(30,346.36)</b>	<b>245,996,062.13</b>	<b>23,510,437.75</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>1,097,547,018.60</b>	<b>6,942,961.45</b>	<b>(346,726.18)</b>	<b>0.00</b>	<b>0.00</b>	<b>192,524,142.83</b>	<b>13,773,781.87</b>	<b>103,697.05</b>	<b>278,924,653.01</b>	<b>7,391,731.61</b>	<b>215,366,205.88</b>	<b>31,385,419.79</b>	<b>30,346.36</b>	<b>(30,346.36)</b>	<b>152,932,839.62</b>	<b>64,374,358.30</b>	<b>0.00</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	6,020,889.93	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>36,410,982.41</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>																	
<b>Current Liabilities</b>																	
Accounts payable and accrued expenses	3,737,857.82	(113,060.00)	16,565.07	0.00	0.00	284,731.32	0.00	0.00	1,362,328.97	0.00	668,032.56	17,584.92	0.00	0.00	18,301,548.97	6,714,069.81	0.00
Deposits and unearned revenues	12,223,236.67	877,866.74	9,653.82	0.00	0.00	0.00	0.00	0.00	2,494,266.21	0.00	1,403,010.76	(380.47)	0.00	0.00	10,097.58	21,797.29	0.00
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	4,678,200.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,039,223.75	0.00	882,639.80	0.00	0.00	0.00	69,783,201.45	0.00	0.00
<b>Total Current Liabilities</b>	<b>28,375,192.54</b>	<b>764,806.74</b>	<b>108,538.89</b>	<b>0.00</b>	<b>0.00</b>	<b>284,731.32</b>	<b>0.00</b>	<b>0.00</b>	<b>6,212,921.51</b>	<b>0.00</b>	<b>3,753,116.63</b>	<b>76,236.45</b>	<b>0.00</b>	<b>0.00</b>	<b>89,001,381.78</b>	<b>11,639,985.28</b>	<b>0.00</b>
<b>Noncurrent Liabilities</b>																	
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	2,011,184.20	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	222,780,162.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,183,166.62	0.00	76,735,769.95	0.00	0.00	0.00	3,001,238.85	0.00	0.00
<b>Total Noncurrent Liabilities</b>	<b>284,336,436.67</b>	<b>1,152,785.00</b>	<b>1,024,288.55</b>	<b>0.00</b>	<b>0.00</b>	<b>2,011,184.20</b>	<b>0.00</b>	<b>0.00</b>	<b>117,680,868.32</b>	<b>0.00</b>	<b>86,950,283.47</b>	<b>973,311.77</b>	<b>0.00</b>	<b>0.00</b>	<b>33,035,568.47</b>	<b>13,907,188.51</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>312,711,629.21</b>	<b>1,917,591.74</b>	<b>1,132,827.44</b>	<b>0.00</b>	<b>0.00</b>	<b>2,295,915.52</b>	<b>0.00</b>	<b>0.00</b>	<b>123,893,789.83</b>	<b>0.00</b>	<b>90,703,400.10</b>	<b>1,049,548.22</b>	<b>0.00</b>	<b>0.00</b>	<b>122,036,950.25</b>	<b>25,547,173.79</b>	<b>0.00</b>
<b>NET POSITION</b>																	
<b>Net investment in Plant</b>	<b>332,272,919.44</b>	<b>11,368,996.22</b>	<b>311,600.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>67,214,822.63</b>	<b>0.00</b>	<b>45,186,630.42</b>	<b>3,803,738.08</b>	<b>(0.00)</b>	<b>0.00</b>	<b>87,549,870.66</b>	<b>1,002,620.05</b>	<b>0.00</b>
<b>Restricted Nonexpendable</b>																	
Historical gift value of endowment - campuses	61,988,695.57	0.00	33,641.22	0.00	0.00	0.00	0.00	0.00	17,187,784.48	0.00	12,066,088.92	5,101,695.03	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	130,464,145.71	3,083,863.73	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	11,630,715.02	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	27,668,109.78	1,218,641.52	256,419.81	0.00	0.00	0.00	0.00	103,697.05	1,678,607.85	0.00	1,939,028.79	324,438.83	0.00	0.00	28,800.84	0.00	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	4,053,160.15	300,133.80	0.00	0.00	0.00	0.00	0.00	0.00	1,645,083.62	0.00	971,583.47	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	22,171,255.54	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>305,920,237.63</b>	<b>(7,862,401.83)</b>	<b>(2,145,471.10)</b>	<b>0.00</b>	<b>0.00</b>	<b>4,659,780.39</b>	<b>0.00</b>	<b>0.00</b>	<b>62,692,447.81</b>	<b>17,250.64</b>	<b>62,253,85</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	91,864,806.93	86,620,283.97	80,438,606.05
Short term investments	234,663,734.64	245,636,516.33	156,720,527.58
Accounts receivable	27,926,239.43	28,927,542.64	19,212,660.97
Accounts receivable - State of NH appropriations	604,242.95	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	4,235,548.23	4,637,456.71	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>366,651,701.94</b>	<b>372,240,896.50</b>	<b>273,030,753.86</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	42,254,754.44	0.00	69,141,379.58
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	455,552,082.01	465,169,797.26	472,460,490.80
Endowment and similar investments - affiliated entities	198,444,373.12	205,092,473.23	207,839,192.42
Pledges Receivable	7,270,206.51	5,690,682.75	7,270,206.51
Notes receivable	19,115,694.87	19,908,783.34	18,691,206.63
Property and equipment, net	971,631,270.94	945,846,804.76	1,009,585,070.41
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,694,268,381.89</b>	<b>1,641,708,541.34</b>	<b>1,784,987,546.35</b>
<b>TOTAL ASSETS</b>	<b>2,060,920,083.83</b>	<b>2,013,949,437.84</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	6,020,889.93	5,505,776.33	6,142,156.71
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>36,410,982.41</b>	<b>35,334,141.37</b>	<b>36,532,249.19</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	30,989,659.44	29,262,220.80	62,413,886.53
Deposits and unearned revenues	17,039,548.60	15,632,613.73	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>140,216,911.14</b>	<b>108,557,911.70</b>	<b>164,122,545.88</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,103,957.79	2,464,850.50	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	409,700,337.44	379,402,362.72	448,702,174.37
<b>Total Noncurrent Liabilities</b>	<b>541,071,914.96</b>	<b>510,035,269.87</b>	<b>580,070,947.89</b>
<b>TOTAL LIABILITIES</b>	<b>681,288,826.10</b>	<b>618,593,181.57</b>	<b>744,193,493.77</b>
<b>NET POSITION</b>			
<b>Net investment in Plant</b>	548,711,197.99	549,395,210.72	598,304,592.83
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	96,388,106.52	92,485,877.07	99,437,524.35
Historical gift value of endowment - affiliated entities	137,803,467.96	140,217,294.94	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	12,906,247.29	13,838,101.57	13,983,032.09
Grants, gifts and contracts	33,217,744.47	27,558,644.28	29,745,510.49
Life income and annuity funds	9,828.05	13,481.53	16,151.18
Loan funds	6,969,961.04	6,984,950.90	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	32,204,021.69	32,044,823.72	33,395,678.66
<b>Unrestricted</b>	463,670,847.33	476,328,882.37	338,731,186.39
<b>TOTAL NET POSITION</b>	<b>1,416,042,240.14</b>	<b>1,430,690,397.64</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>