

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 11

	2016	2015	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	49,823,776.21	77,882,882.48	80,438,606.05
Short term investments	219,692,424.79	193,612,112.10	156,720,527.58
Accounts receivable	24,006,116.50	21,234,730.42	19,212,660.97
Accounts receivable - State of NH appropriations	359,025.54	0.00	0.00
Pledges receivable - current portion	2,911,646.01	1,581,647.65	2,911,646.01
Notes receivable - current portion	4,446,483.75	4,796,949.20	4,445,483.75
Prepaid expenses and other current assets	5,475,674.20	5,322,481.16	9,301,829.50
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	306,715,147.00	304,430,803.01	273,030,753.86
Noncurrent Assets			
Debt proceeds held by others	31,884,993.54	0.00	69,141,379.58
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	457,612,903.38	467,229,793.73	472,460,490.80
Endowment and similar investments - affiliated entities	198,817,788.61	205,759,718.66	207,839,192.42
Pledges Receivable	7,270,206.51	5,592,602.75	7,270,206.51
Notes receivable	18,421,428.59	18,994,089.21	18,691,206.63
Property and equipment, net	1,015,290,193.28	960,018,255.15	1,009,585,070.41
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	1,729,297,513.91	1,657,594,459.50	1,784,987,546.35
TOTAL ASSETS	2,036,012,660.91	1,962,025,262.51	2,058,018,300.21
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	30,390,092.48	29,828,365.04	30,390,092.48
Acctg loss on debt refunding, net	5,990,457.57	5,491,022.81	6,142,156.71
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,380,550.05	35,319,387.85	36,532,249.19
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	42,683,244.72	35,814,340.36	62,413,886.53
Deposits and unearned revenues	33,594,402.36	32,496,634.11	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	39,015,647.31	51,773,265.88
Total Current Liabilities	168,465,350.18	120,744,051.64	164,122,545.88
Noncurrent Liabilities			
Obligations under life income agree	2,294,936.48	2,187,994.54	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	409,735,242.30	379,348,448.08	448,702,174.37
Total Noncurrent Liabilities	541,297,798.51	509,704,499.27	580,070,947.89
TOTAL LIABILITIES	709,763,148.69	630,448,550.91	744,193,493.77
NET POSITION			
Net Investment in Plant	580,589,860.77	567,301,973.75	598,304,592.83
Restricted Nonexpendable			
Historical gift value of endowment - campuses	97,495,538.45	93,975,499.00	99,437,524.35
Historical gift value of endowment - affiliated entities	138,280,493.07	140,537,428.35	145,742,276.04
Restricted Expendable			
Campuses			
Accumulated net gains on endowment	47,451,597.69	51,771,502.98	47,451,597.69
Market value of funds functioning as endowment	12,906,247.29	13,837,975.57	13,983,032.09
Grants, gifts and contracts	34,969,019.02	29,838,615.63	29,745,510.49
Life income and annuity funds	9,828.05	13,481.53	16,151.18
Loan funds	7,029,308.34	7,068,447.89	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	31,956,657.09	32,624,111.50	33,395,678.66
Unrestricted	375,232,292.39	389,875,435.69	338,731,186.39
TOTAL NET POSITION	1,362,630,062.27	1,366,896,099.45	1,350,357,055.63
Not Coded to Attribute			

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

	2016	2015	Final Balance
	Year to Date Balance	Year to Date Balance	
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	269,516,201.00	271,494,994.58	237,159,133.63
Accounts receivable	24,006,116.50	21,234,730.42	19,212,660.97
Accounts receivable - State of NH appropriations	359,025.54	0.00	0.00
Pledges receivable - current portion	2,911,646.01	1,581,647.65	2,911,646.01
Notes receivable - current portion	4,446,483.75	4,796,949.20	4,445,483.75
Prepaid expenses and other current assets	5,475,674.20	5,322,481.16	9,301,829.50
Total Current Assets	306,715,147.00	304,430,803.01	273,030,753.86
Noncurrent Assets			
Debt proceeds held by others for construction purposes	31,884,993.54	0.00	69,141,379.58
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	457,612,903.38	467,229,793.73	472,460,490.80
Endowment and similar investments - affiliated entities	198,817,788.61	205,759,718.66	207,839,192.42
Pledges Receivable	7,270,206.51	5,592,602.75	7,270,206.51
Notes receivable	18,421,428.59	18,994,089.21	18,691,206.63
Property and equipment, net	1,015,290,193.28	960,018,255.15	1,009,585,070.41
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	1,729,297,513.91	1,657,594,459.50	1,784,987,546.35
TOTAL ASSETS	2,036,012,660.91	1,962,025,262.51	2,058,018,300.21
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	30,390,092.48	29,828,365.04	30,390,092.48
Acctg loss on debt refunding, net	5,990,457.57	5,491,022.81	6,142,156.71
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,380,550.05	35,319,387.85	36,532,249.19
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	42,683,244.72	35,814,340.36	62,413,886.53
Deposits and unearned revenues	33,594,402.36	32,496,634.11	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	39,015,647.31	51,773,265.88
Total Current Liabilities	168,465,350.18	120,744,051.64	164,122,545.88
Noncurrent Liabilities			
Obligations under life income agree	2,294,936.48	2,187,994.54	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	409,735,242.30	379,348,448.08	448,702,174.37
Total Noncurrent Liabilities	541,297,798.51	509,704,499.27	580,070,947.89
TOTAL LIABILITIES	709,763,148.69	630,448,550.91	744,193,493.77
NET POSITION			
Net Investment in Plant	580,589,860.77	567,301,973.75	598,304,592.83
Restricted -			
Nonexpendable	235,776,031.52	234,512,927.35	245,179,800.39
Expendable	171,031,877.59	175,205,762.66	168,141,476.02
Unrestricted	375,232,292.39	389,875,435.69	338,731,186.39
TOTAL NET POSITION	1,362,630,062.27	1,366,896,099.45	1,350,357,055.63
Not Coded to Attribute			
	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	0.00	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 11

	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
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Assets - Liabilities) - Net Position	0.00	(0.00)	(0.00)	0.00	0.00	(0.00)	(0.00)	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 11

	Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Loan Funds L	Loan Funds LU	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS															
Current Assets															
Cash and cash equivalents	(11,056,902.01)	965,987.89	141,981.25	(9,614.54)	1,129,574.23	851,196.97	698,057.61	190,327.48	0.00	0.00	0.00	352,271.28	(6,737,119.84)	(2,706,028.69)	(3,734,252.96)
Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable	(30,726.00)	0.00	0.00	0.00	0.00	1,787.68	0.00	0.00	0.00	0.00	0.00	0.00	(28,938.32)	(25,476.00)	(30,676.00)
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	206,133.81	52,020.99	0.00	0.00	0.00	0.00	258,154.80	274,400.62	258,154.80
Prepaid expenses and other current assets	0.00	7,900.00	0.00	11,009.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,909.54	8,085.00	38,774.19
Total Current Assets	(11,087,628.01)	973,887.89	141,981.25	1,395.00	1,129,574.23	852,984.65	904,191.42	242,348.47	0.00	0.00	0.00	352,271.28	(6,488,993.82)	(2,449,019.07)	(3,467,999.97)
Noncurrent Assets															
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	0.00	0.00	0.00	0.00
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	552,947.42	4,551.38	0.00	0.00	0.00	0.00	557,498.80	827,359.13	771,871.29
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,354,784.00	0.00	11,354,784.00	11,860,895.77	11,835,372.38
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
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	552,947.42	4,551.38	0.00	0.00	11,354,784.00	0.00	11,912,282.80	12,688,254.90	12,607,243.67
TOTAL ASSETS	(11,087,628.01)	973,887.89	141,981.25	1,395.00	1,129,574.23	852,984.65	1,457,138.84	246,899.85	0.00	0.00	11,354,784.00	352,271.28	5,423,288.98	10,239,235.83	9,139,243.70
LIABILITIES															
Current Liabilities															
Accounts payable and accrued expenses	60,453.69	(116,606.81)	343.68	1,395.00	3,513.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(50,900.81)	55,791.66	117,521.76
Deposits and unearned revenues	52,250.00	4,859.22	4,800.00	0.00	0.00	840,559.87	0.00	0.00	0.00	0.00	0.00	0.00	902,469.09	1,000,647.71	938,744.35
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	0.00	0.00
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	112,703.69	(111,747.59)	5,143.68	1,395.00	3,513.63	840,559.87	0.00	0.00	0.00	0.00	0.00	0.00	851,568.28	1,056,439.37	1,056,266.11
Noncurrent Liabilities															
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	1,152,785.00	0.00	0.00	0.00	0.00	0.00	1,152,785.00	1,125,052.00	1,152,785.00
Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postretirement medical benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	1,152,785.00	0.00	0.00	0.00	0.00	0.00	1,152,785.00	1,125,052.00	1,152,785.00
TOTAL LIABILITIES	112,703.69	(111,747.59)	5,143.68	1,395.00	3,513.63	840,559.87	1,152,785.00	0.00	0.00	0.00	0.00	0.00	2,004,353.28	2,181,491.37	2,209,051.11
NET POSITION															
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,354,784.00	0.00	11,354,784.00	11,860,895.77	11,835,372.38
Restricted Nonexpendable															
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Expendable															
Campuses															
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,126,060.60	12,424.78	0.00	0.00	0.00	0.00	0.00	0.00	1,138,485.38	1,809,046.45	1,254,921.49
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	304,353.84	0.00	0.00	0.00	0.00	0.00	304,353.84	324,114.20	245,149.19
Unrestricted	(11,200,331.70)	1,085,635.48	136,837.57	0.00	0.00	0.00	0.00	246,899.85	0.00	0.00	0.00	352,271.28	(9,378,687.52)	(5,936,311.96)	(6,405,250.47)
TOTAL NET POSITION	(11,200,331.70)	1,085,635.48	136,837.57	0.00	1,126,060.60	12,424.78	304,353.84	246,899.85	0.00	0.00	11,354,784.00	352,271.28	3,418,935.70	8,057,744.46	6,930,192.59
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
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
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 11

1M - UNH - Manchester

	Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS														
Current Assets														
Cash and cash equivalents	(5,379,943.10)	(1,541.53)	0.00	(2,890.70)	324,060.14	0.00	0.00	0.00	0.00	(36,787.45)	192,317.81	(4,904,784.83)	(907,451.36)	(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	0.00	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	2,890.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,890.70	4,722.18	233,377.96
Total Current Assets	(5,379,943.10)	(1,541.53)	0.00	0.00	324,060.14	0.00	0.00	0.00	0.00	(36,787.45)	192,317.81	(4,901,894.13)	(902,729.18)	(1,340,714.71)
Noncurrent Assets														
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	5,010,119.40	0.00	5,010,119.40	544,242.37	369,665.63
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	1,605,994.59	39,986.42	57,910.76	5,010,119.40	0.00	6,714,011.17	2,348,023.09	2,183,106.27
TOTAL ASSETS	(5,379,943.10)	(1,541.53)	0.00	0.00	324,060.14	0.00	1,605,994.59	39,986.42	57,910.76	4,973,331.95	192,317.81	1,812,117.04	1,445,293.91	842,391.56
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	39,293.79	51.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,344.79	41,789.81	89,762.42
Deposits and unearned revenues	47,319.49	462.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,781.68	(20,890.45)	6,750.78
Postretirement medical benefits-current portion	0.00	0.00	0.00	82,320.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,320.00	82,320.00	82,320.00
Total Current Liabilities	86,613.28	513.19	0.00	82,320.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	169,446.47	103,219.36	178,833.20
Noncurrent Liabilities														
Accrued employee benefits	283,413.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283,413.55	257,286.12	283,413.55
Postretirement medical benefits	0.00	0.00	0.00	740,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	740,875.00	740,875.00	740,875.00
Total Noncurrent Liabilities	283,413.55	0.00	0.00	740,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,024,288.55	998,161.12	1,024,288.55
TOTAL LIABILITIES	370,026.83	513.19	0.00	823,195.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,193,735.02	1,101,380.48	1,203,121.75
NET POSITION														
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,973,331.95	0.00	4,973,331.95	505,046.99	368,752.16
Restricted Nonexpendable														
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,641.22	0.00	0.00	33,641.22	35,060.19	37,364.50
Restricted Expendable														
Campuses														
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,269.54	0.00	0.00	24,269.54	26,245.53	24,269.54
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	324,060.14	0.00	0.00	0.00	0.00	0.00	0.00	324,060.14	269,613.29	300,688.30
Unrestricted	(5,749,969.93)	(2,054.72)	0.00	(823,195.00)	0.00	0.00	1,605,994.59	0.00	0.00	0.00	192,317.81	(4,776,907.25)	(534,383.16)	(1,134,361.98)
TOTAL NET POSITION	(5,749,969.93)	(2,054.72)	0.00	(823,195.00)	324,060.14	(0.00)	1,605,994.59	39,986.42	57,910.76	4,973,331.95	192,317.81	618,382.02	343,913.43	(360,730.19)
Not Coded to Attribute														
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)	(0.00)

4C - UNH Foundation Capital Offset

Current Funds Total Year to
 Date Balance Prior Year to
 Date Balance Prior Year Final
 Balance

G

ASSETS

Current Assets

Cash and cash equivalents	0.00	0.00	0.00	0.00
Total Current Assets	0.00	0.00	0.00	0.00
TOTAL ASSETS	0.00	0.00	0.00	0.00

NET POSITION

Restricted Expendable

Affiliated Entities

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

40 - UNH Foundation Offset

Current Funds Total Year to
 Date Balance Prior Year to
 Date Balance Prior Year Final
 Balance

G

ASSETS

Current Assets

Cash and cash equivalents	(43,802.95)	(43,802.95)	0.00	0.00
Total Current Assets	(43,802.95)	(43,802.95)	0.00	0.00
TOTAL ASSETS	(43,802.95)	(43,802.95)	0.00	0.00

NET POSITION

Restricted Expendable

Campuses

Grants, gifts and contracts	(43,802.95)	(43,802.95)	0.00	0.00
TOTAL NET POSITION	(43,802.95)	(43,802.95)	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 11

9C - USNH Executive Allocation

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	W	G	P1	Q1	Q2	T2	N	X			
ASSETS													
Current Assets													
Cash and cash equivalents	23,036,394.11	(311,654,509.94)	568.99	29,125.49	5,000.00	(153,879,858.70)	0.00	0.00	5,859,167.66	1,849,873.17	(434,754,239.22)	(362,157,970.86)	(301,073,821.44)
Short term investments	0.00	197,072,197.32	0.00	0.00	0.00	0.00	0.00	0.00	22,027,924.25	0.00	219,100,121.57	193,067,961.06	155,971,669.50
Accounts receivable	21,688.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,688.97	40,253.00	185,801.16
Prepaid expenses and other current assets	147,183.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147,183.91	291,691.80	318,880.24
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133,803,641.11	0.00	133,803,641.11	87,841,697.89	70,552,806.40
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets	23,205,266.99	(114,582,312.62)	568.99	29,125.49	5,000.00	(153,879,858.70)	0.00	0.00	161,690,733.02	1,849,873.17	(81,681,603.66)	(80,916,367.11)	(74,044,664.14)
Noncurrent Assets													
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	246,180,066.92	10,935.16	24,423.91	0.00	0.00	246,215,425.99	252,683,931.56	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	365,109.67	933,356.39
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	246,180,066.92	10,935.16	24,423.91	857,690.34	0.00	247,073,116.33	253,049,041.23	256,014,914.33
TOTAL ASSETS	23,205,266.99	(114,582,312.62)	568.99	29,125.49	5,000.00	92,300,208.22	10,935.16	24,423.91	162,548,423.36	1,849,873.17	165,391,512.67	172,132,674.12	181,970,250.19
DEFERRED OUTFLOWS OF RESOURCES													
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,390,092.48	0.00	30,390,092.48	29,828,365.04	30,390,092.48
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,990,457.57	0.00	5,990,457.57	5,491,022.81	6,142,156.71
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,380,550.05	0.00	36,380,550.05	35,319,387.85	36,532,249.19
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	16,306,729.37	142.00	568.99	0.00	0.00	0.00	0.00	0.00	8,130,013.57	0.00	24,437,453.93	22,377,178.35	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	5,822.24	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	73,146,727.71	0.00	73,146,727.71	36,471,990.10	30,314,459.42
Total Current Liabilities	16,311,826.95	47,625.48	859,619.29	0.00	5,000.00	0.00	0.00	0.00	81,276,741.28	0.00	98,500,813.00	58,396,636.21	58,545,384.23
Noncurrent Liabilities													
Accrued employee benefits	366,375.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	366,375.20	599,051.49	366,375.20
Postretirement medical benefits	0.00	0.00	(722,138.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(722,138.06)	(1,636,900.87)	(722,138.06)
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,390,092.48	0.00	30,390,092.48	29,828,365.04	30,390,092.48
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,128,663.73	0.00	3,128,663.73	32,320,695.20	40,955,479.57
Total Noncurrent Liabilities	366,375.20	0.00	(722,138.06)	0.00	0.00	0.00	0.00	0.00	33,518,756.21	0.00	33,162,993.35	61,111,210.86	70,989,809.19
TOTAL LIABILITIES	16,678,202.15	47,625.48	137,481.23	0.00	5,000.00	0.00	0.00	0.00	114,795,497.49	0.00	131,663,806.35	119,507,847.07	129,535,193.42
NET POSITION													
Net Investment in Plant													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,133,475.92	0.00	84,133,475.92	46,170,427.42	27,612,170.24
Restricted Nonexpendable													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,201.30	0.00	0.00	10,201.30	10,780.39	11,503.74
Restricted Expendable													
Campuses													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,222.61	0.00	0.00	14,222.61	14,808.93	14,222.61
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	10,935.16	0.00	0.00	0.00	10,935.16	11,460.91	11,523.70
Grants, gifts and contracts	0.00	0.00	0.00	29,125.49	0.00	0.00	0.00	0.00	0.00	0.00	29,125.49	26,196.39	26,196.39
Unrestricted													
	6,527,064.84	(114,629,938.10)	(136,912.24)	0.00	0.00	92,300,208.22	0.00	0.00	0.00	1,849,873.17	(14,089,704.11)	41,710,540.86	61,291,689.28
TOTAL NET POSITION	6,527,064.84	(114,629,938.10)	(136,912.24)	29,125.49	0.00	92,300,208.22	10,935.16	24,423.91	84,133,475.92	1,849,873.17	70,108,256.37	87,944,214.90	88,967,305.96
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	(0.00)	0.00	(0.00)

9S - USNH Central Services Alloc

	Current Funds D	Current Funds W	Current Funds G	Current Funds P1	Current Funds Z	Endowment and Similar Funds Q1	Endowment and Similar Funds T1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS													
Current Assets													
Cash and cash equivalents	41,469,202.28	0.00	0.00	0.00	23,085.79	0.00	60.00	0.00	0.00	734,212.24	42,226,560.31	44,475,636.23	39,701,846.40
Short term investments	224,228.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	224,228.18	322,910.99	364,228.18
Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses and other current assets	2,392,791.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,392,791.02	2,309,618.00	2,330,617.18
Total Current Assets	44,086,221.48	0.00	0.00	0.00	23,085.79	0.00	60.00	0.00	0.00	734,212.24	44,843,579.51	47,108,165.22	42,396,691.76
Noncurrent Assets													
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	22,507,817.70	0.00	0.00	0.00	0.00	22,507,817.70	23,031,939.09	23,122,013.63
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	957,753.13	0.00	957,753.13	1,212,417.40	1,190,987.75
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	22,507,817.70	0.00	0.00	957,753.13	0.00	23,465,570.83	24,244,356.49	24,313,001.38
TOTAL ASSETS	44,086,221.48	0.00	0.00	0.00	23,085.79	22,507,817.70	60.00	0.00	957,753.13	734,212.24	68,309,150.34	71,352,521.71	66,709,693.14
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	6,952,358.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,952,358.11	6,682,321.63	7,658,414.16
Deposits and unearned revenues	0.00	0.00	0.00	0.00	20,836.32	0.00	60.00	0.00	0.00	0.00	20,896.32	19,974.29	20,836.32
Accrued employee benefits - current portion	4,238,182.18	0.00	0.00	0.00	0.00	665,936.00	0.00	0.00	0.00	0.00	4,904,118.18	3,818,134.14	4,904,118.18
Total Current Liabilities	11,190,540.29	0.00	0.00	0.00	20,836.32	665,936.00	60.00	0.00	0.00	0.00	11,877,372.61	10,520,430.06	12,583,368.66
Noncurrent Liabilities													
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued employee benefits	8,028,082.51	0.00	0.00	0.00	0.00	5,879,106.00	0.00	0.00	0.00	0.00	13,907,188.51	15,147,179.06	13,907,188.51
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Liabilities	8,028,082.51	0.00	0.00	0.00	0.00	5,879,106.00	0.00	0.00	0.00	0.00	13,907,188.51	15,147,179.06	13,907,188.51
TOTAL LIABILITIES	19,218,622.80	0.00	0.00	0.00	20,836.32	6,545,042.00	60.00	0.00	0.00	0.00	25,784,561.12	25,667,609.12	26,490,557.17
NET POSITION													
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	957,753.13	0.00	957,753.13	1,212,417.40	1,190,987.75
Restricted Nonexpendable													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Expendable													
Campuses													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants, gifts and contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00
Unrestricted	24,867,598.68	0.00	0.00	0.00	2,249.47	15,962,775.70	0.00	0.00	0.00	734,212.24	41,566,836.09	44,472,495.19	39,028,148.22
TOTAL NET POSITION	24,867,598.68	0.00	0.00	0.00	2,249.47	15,962,775.70	0.00	0.00	957,753.13	734,212.24	42,524,589.22	45,684,912.59	40,219,135.97
Not Coded to Attribute													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00

Not Coded

	Current Funds	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	P1	P1			
ASSETS					
Current Assets					
Cash and cash equivalents	0.00	0.00	0.00	0.00	0.00
Total Current Assets	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	0.00	0.00	0.00	0.00	0.00
NET POSITION					
Restricted Expendable					
Campuses					
Grants, gifts and contracts	0.00	0.00	0.00	0.00	0.00
TOTAL NET POSITION	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00

	Prior Year Final Balance
ASSETS	
Current Assets	
Cash and cash equivalents	80,438,606.05
Short term investments	156,720,527.58
Accounts receivable	19,212,660.97
Accounts receivable - State of NH appropriations	0.00
Pledges receivable - current portion	2,911,646.01
Notes receivable - current portion	4,445,483.75
Prepaid expenses and other current assets	9,301,829.50
Interfund Borrowings	0.00
Current Asset - Other	0.00
Total Current Assets	273,030,753.86
Noncurrent Assets	
Debt proceeds held by others	69,141,379.58
Long-term operating investments	0.00
Endowment and similar investments - campuses	472,460,490.80
Endowment and similar investments - affiliated entities	207,839,192.42
Pledges Receivable	7,270,206.51
Notes receivable	18,691,206.63
Property and equipment, net	1,009,585,070.41
Other assets	0.00
Total Noncurrent Assets	1,784,987,546.35
TOTAL ASSETS	2,058,018,300.21
DEFERRED OUTFLOWS OF RESOURCES	
Accum change in derivative value	30,390,092.48
Acctg loss on debt refunding, net	6,142,156.71
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,532,249.19
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	62,413,886.53
Deposits and unearned revenues	34,130,956.25
Accrued employee benefits - current portion	9,615,109.92
Postretirement medical benefits-current portion	6,189,327.30
Long-term debt - current portion	51,773,265.88
Total Current Liabilities	164,122,545.88
Noncurrent Liabilities	
Obligations under life income agree	2,101,153.79
Government advances refundable	16,776,744.00
Accrued employee benefits	34,595,980.31
Postretirement medical benefits	47,504,802.94
Derivative instruments - interest rate swaps	30,390,092.48
Long-term debt	448,702,174.37
Total Noncurrent Liabilities	580,070,947.89
TOTAL LIABILITIES	744,193,493.77
NET POSITION	
Net investment in Plant	598,304,592.83
Restricted Nonexpendable	
Historical gift value of endowment - campuses	99,437,524.35
Historical gift value of endowment - affiliated entities	145,742,276.04
Restricted Expendable	
Campuses	
Accumulated net gains on endowment	47,451,597.69
Market value of funds functioning as endowment	13,983,032.09
Grants, gifts and contracts	29,745,510.49
Life income and annuity funds	16,151.18
Loan funds	6,840,285.80
Affiliated Entities	
Accumulated net gains on endowment	36,709,220.11
Other - affiliated entities	33,395,678.66
Unrestricted	338,731,186.39
TOTAL NET POSITION	1,350,357,055.63
Not Coded to Attribute	
	0.00
Total Not Coded to Attribute	0.00
TOTAL	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)