

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 12

		2016	2015	
		Year to Date Balance	Year to Date Balance	Final Balance
ASSETS				
Current Assets				
	Cash and cash equivalents	69,901,885.67	80,789,660.93	80,438,606.05
	Short term investments	183,893,760.69	156,530,799.13	156,720,527.58
	Accounts receivable	28,935,190.86	19,108,614.59	19,212,660.97
	Accounts receivable - State of NH appropriations	222,990.46	0.00	0.00
	Pledges receivable - current portion	3,465,885.13	1,581,647.65	2,911,646.01
	Notes receivable - current portion	3,506,682.77	4,505,272.87	4,445,483.75
	Prepaid expenses and other current assets	8,691,707.85	9,095,883.08	9,301,829.50
	Interfund Borrowings	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00
	Total Current Assets	298,618,103.43	271,611,878.25	273,030,753.86
Noncurrent Assets				
	Debt proceeds held by others	56,584,368.99	68,989,848.13	69,141,379.58
	Long-term operating investments	0.00	0.00	0.00
	Endowment and similar investments - campuses	459,668,376.05	469,508,003.11	472,460,490.80
	Endowment and similar investments - affiliated entities	199,287,447.75	206,065,146.04	207,839,192.42
	Pledges Receivable	8,708,012.54	5,592,602.75	7,270,206.51
	Notes receivable	18,616,460.99	18,680,432.42	18,691,206.63
	Property and equipment, net	999,339,167.14	959,478,929.50	1,009,585,070.41
	Other assets	0.00	0.00	0.00
	Total Noncurrent Assets	1,742,203,833.46	1,728,314,961.95	1,784,987,546.35
	TOTAL ASSETS	2,040,821,936.89	1,999,926,840.20	2,058,018,300.21
DEFERRED OUTFLOWS OF RESOURCES				
	Accum change in derivative value	38,470,551.99	30,390,092.48	30,390,092.48
	Acctg loss on debt refunding, net	5,903,729.64	6,142,156.71	6,142,156.71
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	44,374,281.63	36,532,249.19	36,532,249.19
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	67,771,211.34	57,876,183.59	62,413,886.53
	Deposits and unearned revenues	41,800,695.32	34,080,394.35	34,130,956.25
	Accrued employee benefits - current portion	14,239,966.38	8,675,606.99	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	42,665,947.87	39,743,265.88	51,773,265.88
	Total Current Liabilities	172,667,148.21	145,246,124.68	164,122,545.88
Noncurrent Liabilities				
	Obligations under life income agree	2,203,148.15	2,105,088.15	2,101,153.79
	Government advances refundable	16,776,744.00	16,908,630.00	16,776,744.00
	Accrued employee benefits	53,331,304.08	35,007,436.11	34,595,980.31
	Postretirement medical benefits	49,489,947.95	46,590,040.13	47,504,802.94
	Derivative instruments - interest rate swaps	38,470,551.99	30,390,092.48	30,390,092.48
	Long-term debt	501,795,237.03	460,778,588.88	448,702,174.37
	Total Noncurrent Liabilities	662,066,933.20	591,779,875.75	580,070,947.89
	TOTAL LIABILITIES	834,734,081.41	737,026,000.43	744,193,493.77
NET POSITION				
Net Investment in Plant		551,064,646.55	559,505,293.31	598,304,592.83
Restricted Nonexpendable				
	Historical gift value of endowment - campuses	98,439,267.57	94,443,096.89	99,437,524.35
	Historical gift value of endowment - affiliated entities	138,601,994.86	140,804,170.60	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	12,976,247.29	13,909,780.31	13,983,032.09
	Grants, gifts and contracts	34,951,220.92	29,736,455.88	29,745,510.49
	Life income and annuity funds	11,345.53	9,745.69	16,151.18
	Loan funds	6,754,073.93	6,836,094.71	6,840,285.80
Affiliated Entities				
	Accumulated net gains on endowment	36,709,220.11	40,051,627.56	36,709,220.11
	Other - affiliated entities	33,512,869.36	30,243,774.86	33,395,678.66
Unrestricted		289,989,653.30	332,099,516.65	338,731,186.39
	TOTAL NET POSITION	1,250,462,137.11	1,299,411,059.44	1,350,357,055.63

Not Coded to Attribute

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2016 Fiscal Period 12

	2016	2015	
	Year to Date Balance	Year to Date Balance	Final Balance
	0.00	(22,029.52)	0.00
Total Not Coded to Attribute	0.00	(22,029.52)	0.00
TOTAL	0.00	(22,029.52)	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	22,029.52	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 12

	2016	2015	Final Balance
	Year to Date Balance	Year to Date Balance	
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	253,795,646.36	237,320,460.06	237,159,133.63
Accounts receivable	28,935,190.86	19,108,614.59	19,212,660.97
Accounts receivable - State of NH appropriations	222,990.46	0.00	0.00
Pledges receivable - current portion	3,465,885.13	1,581,647.65	2,911,646.01
Notes receivable - current portion	3,506,682.77	4,505,272.87	4,445,483.75
Prepaid expenses and other current assets	8,691,707.85	9,095,883.08	9,301,829.50
Total Current Assets	298,618,103.43	271,611,878.25	273,030,753.86
Noncurrent Assets			
Debt proceeds held by others for construction purposes	56,584,368.99	68,989,848.13	69,141,379.58
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	459,668,376.05	469,508,003.11	472,460,490.80
Endowment and similar investments - affiliated entities	199,287,447.75	206,065,146.04	207,839,192.42
Pledges Receivable	8,708,012.54	5,592,602.75	7,270,206.51
Notes receivable	18,616,460.99	18,680,432.42	18,691,206.63
Property and equipment, net	999,339,167.14	959,478,929.50	1,009,585,070.41
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	1,742,203,833.46	1,728,314,961.95	1,784,987,546.35
TOTAL ASSETS	2,040,821,936.89	1,999,926,840.20	2,058,018,300.21
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	38,470,551.99	30,390,092.48	30,390,092.48
Acctg loss on debt refunding, net	5,903,729.64	6,142,156.71	6,142,156.71
TOTAL DEFERRED OUTFLOWS OF RESOURCES	44,374,281.63	36,532,249.19	36,532,249.19
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	67,771,211.34	57,876,183.59	62,413,886.53
Deposits and unearned revenues	41,800,695.32	34,080,394.35	34,130,956.25
Accrued employee benefits - current portion	14,239,966.38	8,675,606.99	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	42,665,947.87	39,743,265.88	51,773,265.88
Total Current Liabilities	172,667,148.21	145,246,124.68	164,122,545.88
Noncurrent Liabilities			
Obligations under life income agree	2,203,148.15	2,105,088.15	2,101,153.79
Government advances refundable	16,776,744.00	16,908,630.00	16,776,744.00
Accrued employee benefits	53,331,304.08	35,007,436.11	34,595,980.31
Postretirement medical benefits	49,489,947.95	46,590,040.13	47,504,802.94
Derivative instruments - interest rate swaps	38,470,551.99	30,390,092.48	30,390,092.48
Long-term debt	501,795,237.03	460,778,588.88	448,702,174.37
Total Noncurrent Liabilities	662,066,933.20	591,779,875.75	580,070,947.89
TOTAL LIABILITIES	834,734,081.41	737,026,000.43	744,193,493.77
NET POSITION			
Net Investment in Plant	551,064,646.55	559,505,293.31	598,304,592.83
Restricted -			
Nonexpendable	237,041,262.43	235,247,267.49	245,179,800.39
Expendable	172,366,574.83	172,558,981.99	168,141,476.02
Unrestricted	289,989,653.30	332,099,516.65	338,731,186.39
TOTAL NET POSITION	1,250,462,137.11	1,299,411,059.44	1,350,357,055.63
Not Coded to Attribute			
	0.00	(22,029.52)	0.00
Total Not Coded to Attribute	0.00	(22,029.52)	0.00
TOTAL	0.00	(22,029.52)	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	22,029.52	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 12

	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	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance
	U	D	A	W	G	P1	P2	Z	L	LU	G	M	Q1	Q2	T1	T2	N	X	P1			
ASSETS																						
Current Assets																						
Cash and cash equivalents	120,616,573.94	(88,865,814.54)	47,380,088.73	7,675,925.52	33,648,327.97	(3,698,189.43)	(761,367.98)	219,480.25	2,281,211.44	771,479.04	17,125.00	0.00	(171,216,484.08)	0.01	95.20	114,501.31	2,427,336.06	119,298,540.24	(6,943.01)	69,901,885.67	80,789,660.93	
Short term investments	159,744.51	136,444,607.88	0.00	0.00	203,991.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,085,416.67	0.00	0.00	183,893,760.69	156,530,799.13	
Accounts receivable	10,958,478.49	993,810.09	490,862.82	0.00	5,480.00	15,206,152.02	1,274,846.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,560.91	0.00	28,935,190.86	19,108,614.59	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	222,990.46	0.00	222,990.46	0.00	
Pledges receivable - current portion	0.00	9,000.00	0.00	0.00	3,456,885.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,465,885.13	1,581,647.65	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,348,749.34	157,933.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,506,682.77	4,505,272.87	
Prepaid expenses and other current assets	206,501.29	4,500,145.80	244,513.22	3,740,547.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,691,707.85	9,095,883.08	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Current Assets	131,941,298.23	53,081,749.23	48,115,464.77	11,416,473.06	37,314,684.73	11,507,962.59	513,478.55	219,480.25	5,629,960.78	929,412.47	17,125.00	0.00	(171,216,484.08)	0.01	95.20	114,501.31	49,512,752.73	119,527,091.61	(6,943.01)	298,618,103.43	271,611,878.25	
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	0.00	0.00	0.00	56,584,368.99	0.00	0.00	56,584,368.99	68,989,848.13	
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104,140.33	300,821,984.75	12,976,247.29	21,781,328.00	123,984,675.68	0.00	0.00	0.00	459,668,376.05	469,508,003.11	
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	0.00	3,860,067.29	510,233.02	19,595,393.09	2,036,238.76	173,285,515.59	0.00	0.00	0.00	199,287,447.75	206,065,146.04	
Pledges Receivable	0.00	62,109.00	0.00	0.00	8,645,903.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,708,012.54	5,592,602.75	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,900,857.15	715,603.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,616,460.99	18,680,432.42	
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	0.00	999,339,167.14	0.00	0.00	999,339,167.14	959,478,929.50	
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	
Total Noncurrent Assets	0.00	62,109.00	0.00	0.00	8,645,903.54	0.00	0.00	0.00	17,900,857.15	715,603.84	0.00	3,964,207.62	301,332,217.77	32,571,640.38	23,817,566.76	297,270,191.27	1,055,923,833.13	0.00	0.00	1,742,203,833.46	1,728,314,961.95	
TOTAL ASSETS	131,941,298.23	53,143,858.23	48,115,464.77	11,416,473.06	45,960,588.27	11,507,962.59	513,478.55	219,480.25	23,530,817.93	1,645,016.31	17,125.00	3,964,207.62	130,115,733.69	32,571,640.39	23,817,661.96	297,384,692.58	1,105,436,288.86	119,527,091.61	(6,943.01)	2,040,821,936.89	1,999,926,840.20	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,470,551.99	0.00	0.00	38,470,551.99	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	0.00	5,903,729.64	0.00	0.00	5,903,729.64	6,142,156.71	
TOTAL DEFERRED OUTFLOWS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,374,281.63	0.00	0.00	44,374,281.63	36,532,249.19	
LIABILITIES																						
Current Liabilities																						
Accounts payable and accrued expenses	20,734,718.40	8,504,517.54	2,663,713.61	11,365,445.06	105,009.18	1,121,450.47	69,645.53	4,387.25	0.00	0.00	0.00	289,472.84	0.00	0.00	0.00	0.00	15,543,973.26	7,368,576.08	302.12	67,771,211.34	57,876,183.59	
Deposits and unearned revenues	26,927,826.09	1,389,999.27	3,506,615.61	51,028.50	38,511.96	9,195,832.09	60,249.10	36,812.85	0.00	0.00	0.00	0.00	330,576.88	0.00	274.31	0.00	270,213.79	0.00	(7,245.13)	41,800,695.32	34,080,394.35	
Accrued employee benefits - current portion	0.00	13,591,888.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648,078.00	0.00	0.00	0.00	0.00	0.00	0.00	14,239,966.38	8,675,606.99	
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	
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	0.00	42,665,947.87	0.00	0.00	42,665,947.87	39,743,265.88	
Total Current Liabilities	47,662,544.49	23,495,701.19	6,170,329.22	17,596,504.86	143,521.14	10,317,282.56	129,894.63	41,200.10	0.00	0.00	0.00	289,472.84	978,654.88	0.00	274.31	0.00	58,480,134.92	7,368,576.08	(6,943.01)	172,667,148.21	145,246,124.68	
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	2,203,148.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,203,148.15	2,105,088.15	
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	
Accrued employee benefits	36,633,388.35	11,000,981.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,696,934.00	0.00	0.00	0.00	0.00	0.00	0.00	53,331,304.08	35,007,436.11	
Postretirement medical benefits	0.00	338,122.00	0.00	49,151,825.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,489,947.95	46,590,040.13	
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,470,551.99	0.00	0.00	38,470,551.99	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	0.00	501,795,237.03	0.00	0.00	501,795,237.03	460,778,588.88	
Total Noncurrent Liabilities	36,633,388.35	11,339,103.73	0.00	49,151,825.95	0.00	0.00	0.00	0.00	16,776,744.00	0.00	0.00	2,203,148.15	5,696,934.00	0.00	0.00	0.00	540,265,789.02	0.00	0.00	662,066,933.20	591,779,875.75	
TOTAL LIABILITIES	84,295,932.84	34,834,804.92	6,170,329.22	66,748,330.81	143,521.14	10,317,282.56	129,894.63	41,200.10	16,776,744.00	0.00	0.00	2,492,620.99	6,675,588.88	0.00	274.31	0.00	598,745,923.94	7,368,576.08	(6,943.01)	834,734,081.41	737,026,000.43	
NET POSITION																						
Net Investment in Plant																						
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	551,064,646.55	0.00	0.00	551,064,646.55	559,505,293.31	
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	7,303,228.97	91,136,038.60	0.00	0.00	0.00	98,439,267.57	94,443,096.89	
Historical gift value of endowment - affiliated entities	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	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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 12

	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	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	
	U	D	A	W	G	P1	P2	Z	L	LU	G	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	(22,029.52)
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	(22,029.52)
(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)	22,029.52

Prior Year Final
Balance

Total Not Coded to Attribute	0.00
TOTAL	0.00
(Assets - Liabilities) - Net Position	(0.00)

	Prior Year Final Balance
ASSETS	
Current Assets	
Cash and cash equivalents	226,323,531.49
Short term investments	313,642.64
Accounts receivable	15,934,330.25
Accounts receivable - State of NH appropriations	0.00
Pledges receivable - current portion	0.00
Notes receivable - current portion	2,835,508.54
Prepaid expenses and other current assets	3,914,224.83
Interfund Borrowngs	(38,992,946.98)
Current Asset - Other	0.00
Total Current Assets	210,328,290.77
Noncurrent Assets	
Debt proceeds held by others	37,581,702.18
Endowment and similar investments - campuses	146,172,601.60
Notes receivable	13,381,574.36
Property and equipment, net	662,612,031.81
Other assets	0.00
Total Noncurrent Assets	859,747,909.95
TOTAL ASSETS	1,070,076,200.72
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	20,626,483.58
Deposits and unearned revenues	25,742,868.70
Accrued employee benefits - current portion	3,890,079.17
Postretirement medical benefits-current portion	3,845,818.00
Long-term debt - current portion	14,898,074.12
Total Current Liabilities	69,003,323.57
Noncurrent Liabilities	
Obligations under life income agree	0.00
Government advances refundable	12,714,029.00
Accrued employee benefits	14,077,424.65
Postretirement medical benefits	34,764,821.00
Long-term debt	223,639,426.79
Total Noncurrent Liabilities	285,195,701.44
TOTAL LIABILITIES	354,199,025.01
NET POSITION	
Net Investment in Plant	416,269,497.94
Restricted Nonexpendable	
Historical gift value of endowment - campuses	65,603,138.83
Restricted Expendable	
Campuses	
Accumulated net gains on endowment	41,301,551.80
Market value of funds functioning as endowment	12,637,434.67
Grants, gifts and contracts	24,346,272.38
Life income and annuity funds	0.00
Loan funds	4,033,160.38
Unrestricted	151,686,119.71
TOTAL NET POSITION	715,877,175.71
Not Coded to Attribute	
	0.00
Total Not Coded to Attribute	0.00
TOTAL	0.00
Difference (Assets - Liabilities) - Net Position	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 12

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
	U	D	A	W	G	P1	L	LU	Q2	T2	N	X				
ASSETS																
Current Assets																
Cash and cash equivalents	(12,062,266.10)	1,223,407.45	133,280.74	(128,165.60)	1,115,641.01	850,963.85	729,750.34	193,701.55	0.00	0.00	0.00	359,371.28	(7,584,315.48)	(3,587,904.83)	(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	(35,781.00)	0.00	0.00	0.00	0.00	2,608.19	0.00	0.00	0.00	0.00	0.00	0.00	(33,172.81)	(30,676.00)	(30,676.00)	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	184,659.98	39,603.84	0.00	0.00	0.00	0.00	224,263.82	258,154.80	258,154.80	
Prepaid expenses and other current assets	0.00	7,900.00	0.00	54,407.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,307.15	38,774.19	38,774.19	
Total Current Assets	(12,098,047.10)	1,231,307.45	133,280.74	(73,758.45)	1,115,641.01	853,572.04	914,410.32	233,305.39	0.00	0.00	0.00	359,371.28	(7,330,917.32)	(3,321,651.84)	(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	505,190.58	15,100.27	0.00	0.00	0.00	0.00	520,290.85	771,871.29	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	11,318,772.03	0.00	11,318,772.03	11,866,677.95	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	505,190.58	15,100.27	0.00	0.00	11,318,772.03	0.00	11,839,062.88	12,638,549.24	12,607,243.67	
TOTAL ASSETS	(12,098,047.10)	1,231,307.45	133,280.74	(73,758.45)	1,115,641.01	853,572.04	1,419,600.90	248,405.66	0.00	0.00	11,318,772.03	359,371.28	4,508,145.56	9,316,897.40	9,139,243.70	
LIABILITIES																
Current Liabilities																
Accounts payable and accrued expenses	52,202.06	21,146.03	270.50	(73,758.45)	639.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	499.61	117,521.76	117,521.76	
Deposits and unearned revenues	67,500.00	5,824.02	3,450.00	0.00	0.00	838,906.58	0.00	0.00	0.00	0.00	0.00	0.00	915,680.60	939,601.51	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	128,851.00	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	119,702.06	26,970.05	3,720.50	(73,758.45)	639.47	838,906.58	0.00	0.00	0.00	0.00	0.00	0.00	916,180.21	1,185,974.27	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	119,702.06	26,970.05	3,720.50	(73,758.45)	639.47	838,906.58	1,152,785.00	0.00	0.00	0.00	0.00	0.00	2,068,965.21	2,311,026.27	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	11,318,772.03	0.00	11,318,772.03	11,866,677.95	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	1,115,001.54	14,665.46	0.00	0.00	0.00	0.00	0.00	0.00	1,129,667.00	1,254,921.49	1,254,921.49	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	266,815.90	0.00	0.00	0.00	0.00	0.00	266,815.90	272,882.19	245,149.19	
Unrestricted	(12,217,749.16)	1,204,337.40	129,560.24	0.00	0.00	0.00	0.00	248,405.66	0.00	0.00	0.00	359,371.28	(10,276,074.58)	(6,388,610.50)	(6,405,250.47)	
TOTAL NET POSITION	(12,217,749.16)	1,204,337.40	129,560.24	0.00	1,115,001.54	14,665.46	266,815.90	248,405.66	0.00	0.00	11,318,772.03	359,371.28	2,439,180.35	7,005,871.13	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 12

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Q1	Q2	T2	N	X			
ASSETS														
Current Assets														
Cash and cash equivalents	(6,138,949.30)	104,390.86	0.00	(137,601.40)	357,474.52	0.00	0.00	0.00	0.00	0.00	21,496.18	(5,793,189.14)	(1,576,045.43)	(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	1,952.76	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	137,601.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137,601.40	233,377.96	233,377.96
Total Current Assets	(6,138,949.30)	104,390.86	0.00	0.00	357,474.52	0.00	0.00	0.00	0.00	0.00	21,496.18	(5,655,587.74)	(1,340,714.71)	(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	4,594,022.27	0.00	4,594,022.27	275,030.28	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	4,594,022.27	0.00	6,297,914.04	2,078,811.00	2,183,106.27
TOTAL ASSETS	(6,138,949.30)	104,390.86	0.00	0.00	357,474.52	0.00	1,605,994.59	39,986.42	57,910.76	4,594,022.27	21,496.18	642,326.30	738,096.29	842,391.56
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	55,156.26	0.00	0.00	0.00	1,403.01	0.00	0.00	0.00	0.00	0.00	563.72	57,122.99	89,762.42	89,762.42
Deposits and unearned revenues	66,255.03	912.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,167.22	(6,378.71)	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	121,411.29	912.19	0.00	82,320.00	1,403.01	0.00	0.00	0.00	0.00	0.00	563.72	206,610.21	165,703.71	178,833.20
Noncurrent Liabilities														
Accrued employee benefits	577,967.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	577,967.94	283,413.55	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	577,967.94	0.00	0.00	740,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,318,842.94	1,024,288.55	1,024,288.55
TOTAL LIABILITIES	699,379.23	912.19	0.00	823,195.00	1,403.01	0.00	0.00	0.00	0.00	0.00	563.72	1,525,453.15	1,189,992.26	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	4,594,022.27	0.00	4,594,022.27	274,116.81	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	356,071.51	(0.00)	0.00	0.00	0.00	0.00	0.00	356,071.51	300,688.30	300,688.30
Unrestricted	(6,838,328.53)	103,478.67	0.00	(823,195.00)	0.00	0.00	1,605,994.59	0.00	0.00	0.00	20,932.46	(5,931,117.81)	(1,130,337.39)	(1,134,361.98)
TOTAL NET POSITION	(6,838,328.53)	103,478.67	0.00	(823,195.00)	356,071.51	0.00	1,605,994.59	39,986.42	57,910.76	4,594,022.27	20,932.46	(883,126.85)	(451,895.97)	(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
 Date Balance Balance

G

ASSETS

Current Assets

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

NET POSITION

Restricted Expendable

Campuses

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

6P - Plymouth State University

	Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Current Funds Z	Loan Funds L	Loan Funds LU	Endowment and Similar Funds G	Endowment and Similar Funds M	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Funds Not Coded to Fund Group P1	Total Year to Date Balance	Prior Year to Date Balance	
ASSETS																					
Current Assets																					
Cash and cash equivalents	14,729,757.95	11,454,980.32	6,151,341.35	(236,946.49)	2,029,756.30	(1,702,861.03)	194,791.07	(599.65)	28,813.73	17,125.00	0.00	0.00	0.00	0.00	59,035.82	(1,223,107.26)	19,319,547.65	0.00	50,821,634.76	56,127,047.64	
Short term investments	63,897.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,897.79	0.00
Accounts receivable	1,664,899.49	6,791.07	0.00	0.00	0.00	2,053,148.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,724,839.52	1,301,888.28
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	9,596.11	0.00	9,596.11	0.00	
Pledges receivable - current portion	0.00	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	2,000.00
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	533,050.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	533,050.66	698,940.74
Prepaid expenses and other current assets	0.00	276,568.43	21,465.89	286,949.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	584,984.31	558,062.61
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	(19,750,246.06)	0.00	0.00	(19,750,246.06)	(22,257,430.97)	
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	
Total Current Assets	16,458,555.23	11,747,339.82	6,172,807.24	50,003.50	2,029,756.30	350,287.93	194,791.07	532,451.01	28,813.73	17,125.00	0.00	0.00	0.00	0.00	59,035.82	(20,973,353.32)	19,329,143.76	0.00	35,996,757.09	36,430,508.30	
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	0.00	0.00	31,209,270.55	0.00	0.00	31,209,270.55	(34,110.36)	
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	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,301.95	4,525,047.40	250,630.24	43,405.78	14,411,818.97	0.00	0.00	0.00	0.00	0.00	19,255,204.34	18,813,466.03
Pledges Receivable	0.00	62,109.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,109.00	73,417.40	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,936,265.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,936,265.90	1,566,466.08
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	151,673,747.62	0.00	0.00	151,673,747.62	134,370,464.33	
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	
Total Noncurrent Assets	0.00	62,109.00	0.00	0.00	0.00	0.00	0.00	1,936,265.90	0.00	0.00	24,301.95	4,525,047.40	250,630.24	43,405.78	14,411,818.97	182,883,018.17	0.00	0.00	204,136,597.41	154,789,703.48	
TOTAL ASSETS	16,458,555.23	11,809,448.82	6,172,807.24	50,003.50	2,029,756.30	350,287.93	194,791.07	2,468,716.91	28,813.73	17,125.00	24,301.95	4,525,047.40	250,630.24	43,405.78	14,470,854.79	161,909,664.85	19,329,143.76	0.00	240,133,354.50	191,220,211.78	
LIABILITIES																					
Current Liabilities																					
Accounts payable and accrued expenses	1,127,167.99	438,336.08	212,730.74	0.00	11,871.95	48,212.35	4,387.25	0.00	0.00	0.00	1,640.23	0.00	0.00	0.00	0.00	263,212.53	399,715.33	0.00	2,507,274.45	2,057,541.83	
Deposits and unearned revenues	4,654,736.61	0.00	32,994.04	50,003.50	0.00	121,469.05	14,535.79	0.00	0.00	0.00	0.00	330,576.88	0.00	0.00	0.00	0.00	0.00	0.00	5,204,315.87	4,104,604.63	
Accrued employee benefits - current portion	0.00	1,520,304.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,520,304.99	800,686.57	
Postretirement medical benefits-current portion	0.00	0.00	0.00	678,594.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	678,594.00	678,594.00	
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	142,953.91	0.00	0.00	142,953.91	96,596.62	
Total Current Liabilities	5,781,904.60	1,958,641.07	245,724.78	728,597.50	11,871.95	169,681.40	18,923.04	0.00	0.00	0.00	1,640.23	330,576.88	0.00	0.00	0.00	406,166.44	399,715.33	0.00	10,053,443.22	7,738,023.65	
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	18,421.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,421.40	21,649.04	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,489,971.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,489,971.00	1,654,774.00	
Accrued employee benefits	4,551,404.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,551,404.44	2,154,578.03	
Postretirement medical benefits	0.00	101,993.00	0.00	6,107,348.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,209,341.00	6,209,341.00	
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	110,726,836.05	0.00	0.00	110,726,836.05	79,725,186.36	
Total Noncurrent Liabilities	4,551,404.44	101,993.00	0.00	6,107,348.00	0.00	0.00	0.00	1,489,971.00	0.00	0.00	18,421.40	0.00	0.00	0.00	0.00	110,726,836.05	0.00	0.00	122,995,973.89	89,765,528.43	
TOTAL LIABILITIES	10,333,309.04	2,060,634.07	245,724.78	6,835,945.50	11,871.95	169,681.40	18,923.04	1,489,971.00	0.00	0.00	20,061.63	330,576.88	0.00	0.00	0.00	111,133,002.49	399,715.33	0.00	133,049,417.11	97,503,552.08	
NET POSITION																					
Net Investment in Plant																					
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,776,662.36	0.00	0.00	50,776,662.36	39,069,341.06	
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	20,930.35	12,500,995.51	0.00	0.00	0.00	12,521,925.86	11,766,001.06	
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	22,475.43	1,969,859.28	0.00	0.00	0.00	1,992,334.71	2,363,657.20	
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	250,630.24	0.00	0.00	0.00	0.00	0.00	0.00	250,630.24	264,367.74	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	2,017,884.35	180,606.53	0.00	0.00	0.00	17,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,215,615.88	1,661,231.29	
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	4,240.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,240.32	2,361.88	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	978,745.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	978,745.91	910,713.79	
Unrestricted	6,125,246.19	9,748,814.75	5,927,082.46	(6,785,942.00)	0.00	0.00	175,868.03	0.00	28,813.73	0.00	0.00	4,194,470.52	0.00	0.00	0.00	0.00	18,929,428.43	0.00	38,343,782.11	37,678,985.68	
TOTAL NET POSITION	6,125,246.19	9,748,814.75	5,927,082.46	(6,785,942.00)	2,017,884.35	180,606.53	175,868.03	978,745.91	28,813.73	17,125.00	4,240.32	4,194,470.52	250,630.24	43,405.78	14,470,854.79	50,776,662.36	18,929,428.43	0.00	107,083,937.39	93,716,659.70	
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	
Total Not Coded to Attribute	0.00	0.00																			

	Prior Year Final Balance
ASSETS	
Current Assets	
Cash and cash equivalents	48,360,964.47
Short term investments	63,897.79
Accounts receivable	1,350,167.47
Accounts receivable - State of NH appropriations	0.00
Pledges receivable - current portion	9,000.00
Notes receivable - current portion	639,151.62
Prepaid expenses and other current assets	564,230.00
Interfund Borrowngs	(14,702,323.01)
Current Asset - Other	0.00
Total Current Assets	36,285,088.34
Noncurrent Assets	
Debt proceeds held by others	(19,151.33)
Long-term operating investments	0.00
Endowment and similar investments - campuses	19,083,825.01
Pledges Receivable	62,109.00
Notes receivable	1,577,240.29
Property and equipment, net	149,656,564.02
Other assets	0.00
Total Noncurrent Assets	170,360,586.99
TOTAL ASSETS	206,645,675.33
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	4,291,575.04
Deposits and unearned revenues	4,136,074.29
Accrued employee benefits - current portion	120,839.51
Postretirement medical benefits-current portion	678,594.00
Long-term debt - current portion	3,019,591.55
Total Current Liabilities	12,246,674.39
Noncurrent Liabilities	
Obligations under life income agree	20,040.42
Government advances refundable	1,489,971.00
Accrued employee benefits	2,495,161.10
Postretirement medical benefits	6,209,341.00
Long-term debt	76,802,191.43
Total Noncurrent Liabilities	87,016,704.95
TOTAL LIABILITIES	99,263,379.34
NET POSITION	
Net Investment in Plant	55,065,709.52
Restricted Nonexpendable	
Historical gift value of endowment - campuses	12,206,447.01
Restricted Expendable	
Campuses	
Accumulated net gains on endowment	1,992,334.71
Market value of funds functioning as endowment	265,578.47
Grants, gifts and contracts	1,652,695.64
Life income and annuity funds	3,344.82
Loan funds	947,821.88
Unrestricted	35,248,363.94
TOTAL NET POSITION	107,382,295.99
Not Coded to Attribute	
	0.00
Total Not Coded to Attribute	0.00
TOTAL	0.00
Difference (Assets - Liabilities) - Net Position	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 12

	Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	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	10,901,516.08	3,741,929.88	204,840.35	(162,396.39)	282,590.15	(93,758.08)	0.00	300.00	0.00	4,230,127.97	19,105,149.96	14,803,897.38	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	4,466,686.61	0.00	0.00	0.00	0.00	215,570.11	0.00	0.00	0.00	0.00	4,682,256.72	501,673.30	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	22,352.96	22,352.96	0.00	0.00
Prepaid expenses and other current assets	44,317.38	0.00	0.00	162,396.39	0.00	0.00	0.00	0.00	0.00	0.00	206,713.77	261,940.69	261,940.69
Interfund Borrowwngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,031,889.39)	0.00	(3,031,889.39)	(3,364,409.75)	(3,364,409.75)
Total Current Assets	15,412,520.07	3,741,929.88	204,840.35	0.00	282,590.15	121,812.03	0.00	300.00	(3,031,889.39)	4,252,480.93	20,984,584.02	12,203,101.62	12,325,951.13
Noncurrent Assets													
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	13,820.32	5,695,632.22	0.00	0.00	5,709,452.54	4,481,420.17	4,535,116.74
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,728,368.38	0.00	6,728,368.38	6,589,147.13	7,118,908.12
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	13,820.32	5,695,632.22	6,728,368.38	0.00	12,437,820.92	11,070,567.30	11,654,024.86
TOTAL ASSETS	15,412,520.07	3,741,929.88	204,840.35	0.00	282,590.15	121,812.03	13,820.32	5,695,932.22	3,696,478.99	4,252,480.93	33,422,404.94	23,273,668.92	23,979,975.99
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	366,714.23	152.61	0.00	0.00	1,794.31	71,422.65	0.00	0.00	0.00	191,784.21	631,868.01	326,040.29	326,040.29
Deposits and unearned revenues	4,868,693.62	0.00	0.00	0.00	2,900.00	45,126.82	0.00	0.00	0.00	0.00	4,916,720.44	330,710.99	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
Total Current Liabilities	5,235,407.85	152.61	0.00	59,032.00	4,694.31	116,549.47	0.00	0.00	0.00	191,784.21	5,607,620.45	715,783.28	869,947.78
Noncurrent Liabilities													
Accrued employee benefits	928,775.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	928,775.22	442,026.77	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
Total Noncurrent Liabilities	928,775.22	0.00	0.00	531,285.00	0.00	0.00	0.00	0.00	0.00	0.00	1,460,060.22	973,311.77	973,311.77
TOTAL LIABILITIES	6,164,183.07	152.61	0.00	590,317.00	4,694.31	116,549.47	0.00	0.00	0.00	191,784.21	7,067,680.67	1,689,095.05	1,843,259.55
NET POSITION													
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,696,478.99	0.00	3,696,478.99	3,224,737.44	3,754,498.43
Restricted Nonexpendable													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,221,494.71	0.00	0.00	5,221,494.71	3,900,039.89	4,045,970.35
Restricted Expendable													
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	277,895.84	5,262.56	0.00	0.00	0.00	0.00	283,158.40	253,305.50	253,305.50
Unrestricted	9,248,337.00	3,741,777.27	204,840.35	(590,317.00)	0.00	0.00	0.00	0.00	0.00	4,060,696.72	16,665,334.34	13,593,795.77	13,593,795.77
TOTAL NET POSITION	9,248,337.00	3,741,777.27	204,840.35	(590,317.00)	277,895.84	5,262.56	13,820.32	5,695,932.22	3,696,478.99	4,060,696.72	26,354,724.27	21,584,573.87	22,136,716.44
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

8N - New Hampshire Public Television (NHPTV)

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	D	W	G	P1	Z	M	Q1	T2	N	X			
ASSETS													
Current Assets													
Cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Total Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Assets													
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	30,096.94	0.00	0.00	0.00	0.00	0.00	30,096.94	18,026.50	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	0.00
Total Noncurrent Assets	0.00	0.00	0.00	0.00	30,096.94	0.00	0.00	0.00	0.00	0.00	30,096.94	18,026.50	30,753.63
TOTAL ASSETS	0.00	0.00	0.00	0.00	30,096.94	0.00	0.00	0.00	0.00	0.00	30,096.94	18,026.50	30,753.63
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,429.39	0.00
Deposits and unearned revenues	0.00	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 - 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	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
Total Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,429.39	0.00
Noncurrent Liabilities													
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	911.45	0.00
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
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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	911.45	0.00
TOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,340.84	0.00
NET POSITION													
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	(0.00)	(0.00)	0.00
Restricted Nonexpendable													
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,348.11	0.00
Restricted Expendable													
Affiliated Entities													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00
Unrestricted	0.00	0.00	0.00	0.00	30,096.94	0.00	0.00	0.00	0.00	0.00	30,096.94	15,685.66	30,753.63
TOTAL NET POSITION	0.00	0.00	0.00	0.00	30,096.94	0.00	0.00	0.00	(0.00)	0.00	30,096.94	15,685.66	30,753.63
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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 12

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	20,318,964.86	(210,251,666.16)	11,114,087.57	29,125.49	5,000.00	(153,871,484.08)	0.00	0.00	4,689,982.86	1,511,943.53	(326,454,045.93)	(322,221,236.98)	(301,073,821.44)
Short term investments	0.00	136,190,496.27	0.00	0.00	0.00	0.00	0.00	0.00	47,085,416.67	0.00	183,275,912.94	155,987,610.87	155,971,669.50
Accounts receivable	148,408.18	76,969.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	225,378.00	39,048.59	185,801.16
Prepaid expenses and other current assets	162,183.91	0.00	27,584.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,767.92	318,880.24	318,880.24
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,385,888.09	0.00	98,385,888.09	91,455,699.36	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	20,629,556.95	(73,984,200.07)	11,141,671.58	29,125.49	5,000.00	(153,871,484.08)	0.00	0.00	150,161,287.62	1,511,943.53	(44,377,098.98)	(74,419,997.92)	(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	247,257,121.12	10,935.16	24,423.91	0.00	0.00	247,292,480.19	253,760,985.76	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	736,860.31	0.00	736,860.31	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	247,257,121.12	10,935.16	24,423.91	736,860.31	0.00	248,029,340.50	254,126,095.43	256,014,914.33
TOTAL ASSETS	20,629,556.95	(73,984,200.07)	11,141,671.58	29,125.49	5,000.00	93,385,637.04	10,935.16	24,423.91	150,898,147.93	1,511,943.53	203,652,241.52	179,706,097.51	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	38,470,551.99	0.00	38,470,551.99	30,390,092.48	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	5,903,729.64	0.00	5,903,729.64	6,142,156.71	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	44,374,281.63	0.00	44,374,281.63	36,532,249.19	36,532,249.19
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	14,305,486.37	18,554.00	11,141,671.58	0.00	0.00	0.00	0.00	0.00	7,003,893.57	0.00	32,469,605.52	26,824,502.03	27,323,906.03
Deposits and unearned revenues	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	2,346.62	485.00
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	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	41,081,789.84	0.00	41,081,789.84	38,248,573.80	30,314,459.42
Total Current Liabilities	14,305,486.37	18,554.00	12,000,721.88	0.00	5,000.00	0.00	0.00	0.00	48,085,683.41	0.00	74,415,445.66	64,617,067.97	58,545,384.23
Noncurrent Liabilities													
Accrued employee benefits	870,559.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	870,559.32	366,375.20	366,375.20
Postretirement medical benefits	0.00	0.00	1,263,006.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,263,006.95	(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	38,470,551.99	0.00	38,470,551.99	30,390,092.48	30,390,092.48
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,936,141.23	0.00	61,936,141.23	33,067,779.70	40,955,479.57
Total Noncurrent Liabilities	870,559.32	0.00	1,263,006.95	0.00	0.00	0.00	0.00	0.00	100,406,693.22	0.00	102,540,259.49	62,187,346.51	70,989,809.19
TOTAL LIABILITIES	15,176,045.69	18,554.00	13,263,728.83	0.00	5,000.00	0.00	0.00	0.00	148,492,376.63	0.00	176,955,705.15	126,804,414.48	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	46,780,052.93	0.00	46,780,052.93	47,677,459.35	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	5,453,511.26	(74,002,754.07)	(2,122,057.25)	0.00	0.00	93,385,637.04	0.00	0.00	0.00	1,511,943.53	24,226,280.51	41,693,226.25	61,291,689.28
TOTAL NET POSITION	5,453,511.26	(74,002,754.07)	(2,122,057.25)	29,125.49	0.00	93,385,637.04	10,935.16	24,423.91	46,780,052.93	1,511,943.53	71,070,818.00	89,433,932.22	88,967,305.96
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	(0.00)	0.00	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 12

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	18,632,731.81	0.00	0.00	0.00	23,134.21	(45,000.00)	95.20	0.00	0.00	735,719.48	19,346,680.70	39,229,317.59	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	2,418,648.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,418,648.60	2,330,617.18	2,330,617.18
Total Current Assets	21,275,608.59	0.00	0.00	0.00	23,134.21	(45,000.00)	95.20	0.00	0.00	735,719.48	21,989,557.48	41,882,845.76	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	22,007,817.70	179.11	0.00	0.00	0.00	22,007,996.81	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	951,504.20	0.00	951,504.20	1,190,987.75	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	22,007,817.70	179.11	0.00	951,504.20	0.00	22,959,501.01	24,222,926.84	24,313,001.38
TOTAL ASSETS	21,275,608.59	0.00	0.00	0.00	23,134.21	21,962,817.70	274.31	0.00	951,504.20	735,719.48	44,949,058.49	66,105,772.60	66,709,693.14
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	7,270,593.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,270,593.06	7,614,086.80	7,658,414.16
Deposits and unearned revenues	0.00	0.00	0.00	0.00	20,836.32	0.00	274.31	0.00	0.00	0.00	21,110.63	17,471.48	20,836.32
Accrued employee benefits - current portion	6,252,115.89	0.00	0.00	0.00	0.00	648,078.00	0.00	0.00	0.00	0.00	6,900,193.89	3,818,134.14	4,904,118.18
Total Current Liabilities	13,522,708.95	0.00	0.00	0.00	20,836.32	648,078.00	274.31	0.00	0.00	0.00	14,191,897.58	11,449,692.42	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	7,594,956.26	0.00	0.00	0.00	0.00	5,696,934.00	0.00	0.00	0.00	0.00	13,291,890.26	15,159,005.06	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	7,594,956.26	0.00	0.00	0.00	0.00	5,696,934.00	0.00	0.00	0.00	0.00	13,291,890.26	15,159,005.06	13,907,188.51
TOTAL LIABILITIES	21,117,665.21	0.00	0.00	0.00	20,836.32	6,345,012.00	274.31	0.00	0.00	0.00	27,483,787.84	26,608,697.48	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	951,504.20	0.00	951,504.20	1,190,987.75	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	157,943.38	0.00	0.00	0.00	2,297.89	15,617,805.70	0.00	0.00	0.00	735,719.48	16,513,766.45	38,306,087.37	39,028,148.22
TOTAL NET POSITION	157,943.38	0.00	0.00	0.00	2,297.89	15,617,805.70	0.00	0.00	951,504.20	735,719.48	17,465,270.65	39,497,075.12	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

	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
P1				
ASSETS				
Current Assets				
Cash and cash equivalents	(6,943.01)	(6,943.01)	0.00	0.00
Total Current Assets	(6,943.01)	(6,943.01)	0.00	0.00
TOTAL ASSETS	(6,943.01)	(6,943.01)	0.00	0.00
LIABILITIES				
Current Liabilities				
Accounts payable and accrued expenses	302.12	302.12	0.00	0.00
Deposits and unearned revenues	(7,245.13)	(7,245.13)	0.00	0.00
Total Current Liabilities	(6,943.01)	(6,943.01)	0.00	0.00
TOTAL LIABILITIES	(6,943.01)	(6,943.01)	0.00	0.00
NET POSITION				
Restricted Expendable				
Campuses				
Grants, gifts and contracts	0.00	0.00	0.00	0.00
TOTAL NET POSITION	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 12

	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
ASSETS										
Current Assets										
Cash and cash equivalents	251,218,982.38	55,870,426.81	50,821,634.76	19,105,149.96	0.00	(307,107,365.23)	(6,943.01)	69,901,885.67	80,789,660.93	80,438,606.05
Short term investments	329,721.78	0.00	63,897.79	0.00	0.00	183,500,141.12	0.00	183,893,760.69	156,530,799.13	156,720,527.58
Accounts receivable	19,436,376.70	866,339.92	3,724,839.52	4,682,256.72	0.00	225,378.00	0.00	28,935,190.86	19,108,614.59	19,212,660.97
Accounts receivable - State of NH appropriations	186,391.39	4,650.00	9,596.11	22,352.96	0.00	0.00	0.00	222,990.46	0.00	0.00
Pledges receivable - current portion	3,456,885.13	0.00	9,000.00	0.00	0.00	0.00	0.00	3,465,885.13	1,581,647.65	2,911,646.01
Notes receivable - current portion	2,651,769.62	321,862.49	533,050.66	0.00	0.00	0.00	0.00	3,506,682.77	4,505,272.87	4,445,483.75
Prepaid expenses and other current assets	4,231,725.56	1,059,867.69	584,984.31	206,713.77	0.00	2,608,416.52	0.00	8,691,707.85	9,095,883.08	9,301,829.50
Interfund Borrowings	(64,217,832.22)	(11,385,920.42)	(19,750,246.06)	(3,031,889.39)	0.00	98,385,888.09	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
Total Current Assets	217,294,020.34	46,737,226.49	35,996,757.09	20,984,584.02	0.00	(22,387,541.50)	(6,943.01)	298,618,103.43	271,611,878.25	273,030,753.86
Noncurrent Assets										
Debt proceeds held by others	13,332,520.77	12,042,577.67	31,209,270.55	0.00	0.00	0.00	0.00	56,584,368.99	68,989,848.13	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	142,882,971.36	22,520,270.81	19,255,204.34	5,709,452.54	0.00	269,300,477.00	0.00	459,668,376.05	469,508,003.11	472,460,490.80
Endowment and similar investments - affiliated entities	191,912,966.78	7,374,480.97	0.00	0.00	0.00	0.00	0.00	199,287,447.75	206,065,146.04	207,839,192.42
Pledges Receivable	8,645,903.54	0.00	62,109.00	0.00	0.00	0.00	0.00	8,708,012.54	5,592,602.75	7,270,206.51
Notes receivable	13,659,879.40	3,020,315.69	1,936,265.90	0.00	0.00	0.00	0.00	18,616,460.99	18,680,432.42	18,691,206.63
Property and equipment, net	666,536,118.06	172,712,568.57	151,673,747.62	6,728,368.38	0.00	1,688,364.51	0.00	999,339,167.14	959,478,929.50	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
Total Noncurrent Assets	1,036,970,359.91	217,670,213.71	204,136,597.41	12,437,820.92	0.00	270,988,841.51	0.00	1,742,203,833.46	1,728,314,961.95	1,784,987,546.35
TOTAL ASSETS	1,254,264,380.25	264,407,440.20	240,133,354.50	33,422,404.94	0.00	248,601,300.01	(6,943.01)	2,040,821,936.89	1,999,926,840.20	2,058,018,300.21
DEFERRED OUTFLOWS OF RESOURCES										
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	38,470,551.99	0.00	38,470,551.99	30,390,092.48	30,390,092.48
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	5,903,729.64	0.00	5,903,729.64	6,142,156.71	6,142,156.71
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	44,374,281.63	0.00	44,374,281.63	36,532,249.19	36,532,249.19
LIABILITIES										
Current Liabilities										
Accounts payable and accrued expenses	18,918,047.53	5,973,520.65	2,507,274.45	631,868.01	0.00	39,740,198.58	302.12	67,771,211.34	57,876,183.59	62,413,886.53
Deposits and unearned revenues	29,356,207.22	2,304,586.29	5,204,315.87	4,916,720.44	0.00	26,110.63	(7,245.13)	41,800,695.32	34,080,394.35	34,130,956.25
Accrued employee benefits - current portion	5,145,464.37	674,003.13	1,520,304.99	0.00	0.00	6,900,193.89	0.00	14,239,966.38	8,675,606.99	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	1,239,286.01	201,918.11	142,953.91	0.00	0.00	41,081,789.84	0.00	42,665,947.87	39,743,265.88	51,773,265.88
Total Current Liabilities	58,587,143.13	9,818,541.18	10,053,443.22	5,607,620.45	0.00	88,607,343.24	(6,943.01)	172,667,148.21	145,246,124.68	164,122,545.88
Noncurrent Liabilities										
Obligations under life income agree	2,117,130.50	67,596.25	18,421.40	0.00	0.00	0.00	0.00	2,203,148.15	2,105,088.15	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	29,239,284.60	4,449,390.24	4,551,404.44	928,775.22	0.00	14,162,449.58	0.00	53,331,304.08	35,007,436.11	34,595,980.31
Postretirement medical benefits	35,505,696.00	5,980,619.00	6,209,341.00	531,285.00	0.00	1,263,006.95	0.00	49,489,947.95	46,590,040.13	47,504,802.94
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	38,470,551.99	0.00	38,470,551.99	30,390,092.48	30,390,092.48
Long-term debt	222,195,696.55	106,936,563.20	110,726,836.05	0.00	0.00	61,936,141.23	0.00	501,795,237.03	460,778,588.88	448,702,174.37
Total Noncurrent Liabilities	302,924,621.65	118,854,127.69	122,995,973.89	1,460,060.22	0.00	115,832,149.75	0.00	662,066,933.20	591,779,875.75	580,070,947.89
TOTAL LIABILITIES	361,511,764.78	128,672,668.87	133,049,417.11	7,067,680.67	0.00	204,439,492.99	(6,943.01)	834,734,081.41	737,026,000.43	744,193,493.77
NET POSITION										
Net Investment in Plant	387,495,237.15	61,364,710.92	50,776,662.36	3,696,478.99	(0.00)	47,731,557.13	0.00	551,064,646.55	559,505,293.31	598,304,592.83
Restricted Nonexpendable										
Historical gift value of endowment - campuses	63,269,850.83	17,415,794.87	12,521,925.86	5,221,494.71	0.00	10,201.30	0.00	98,439,267.57	94,443,096.89	99,437,524.35
Historical gift value of endowment - affiliated entities	134,346,536.34	4,255,458.52	0.00	0.00	0.00	0.00	0.00	138,601,994.86	140,804,170.60	145,742,276.04
Restricted Expendable										
Campuses										
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	1,030,160.13	250,630.24	13,820.32	0.00	10,935.16	0.00	12,976,247.29	13,909,780.31	13,983,032.09
Grants, gifts and contracts	29,858,584.52	2,564,736.63	2,215,615.88	283,158.40	0.00	29,125.49	0.00	34,951,220.92	29,736,455.88	29,745,510.49
Life income and annuity funds	0.00	7,105.21	4,240.32	0.00	0.00	0.00	0.00	11,345.53	9,745.69	16,151.18
Loan funds	4,184,561.18	1,590,766.84	978,745.91	0.00	0.00	0.00	0.00	6,754,073.93	6,836,094.71	6,840,285.80
Affiliated Entities										
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	33,512,869.36	0.00	0.00	0.00	0.00	0.00	0.00	33,512,869.36	30,243,774.86	33,395,678.66
Unrestricted	153,498,255.65	40,742,234.24	38,343,782.11	16,665,334.34	(0.00)	40,740,046.96	0.00	289,989,653.30	332,099,516.65	338,731,186.39
TOTAL NET POSITION	892,752,615.47	135,734,771.33	107,083,937.39	26,354,724.27	(0.00)	88,536,088.65	0.00	1,250,462,137.11	1,299,411,059.44	1,350,357,055.63
Not Coded to Attribute										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,029.52)	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,029.52)	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,029.52)	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	(0.00)	22,029.52	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2016 Fiscal Period 12

	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	Total Year to Date Balance	Prior Year to Date Balance
ASSETS																			
Current Assets																			
Cash and cash equivalents	260,370,492.67	(7,584,315.48)	(5,793,189.14)	0.00	0.00	4,225,994.37	(0.04)	0.00	55,853,176.17	17,250.64	50,821,634.76	19,105,149.96	0.00	0.00	(326,454,045.93)	19,346,680.70	(6,943.01)	69,901,885.67	80,789,660.93
Short term investments	299,838.35	0.00	0.00	0.00	0.00	29,883.43	0.00	0.00	0.00	0.00	63,897.79	0.00	0.00	0.00	183,275,912.94	224,228.18	0.00	183,893,760.69	156,530,799.13
Accounts receivable	19,469,549.51	(33,172.81)	0.00	0.00	0.00	0.00	0.00	0.00	866,339.92	0.00	3,724,839.52	4,682,256.72	0.00	0.00	225,378.00	0.00	0.00	28,935,190.86	19,108,614.59
Accounts receivable - State of NH appropriations	186,391.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,650.00	0.00	9,596.11	22,352.96	0.00	0.00	0.00	0.00	0.00	222,990.46	0.00
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	3,456,885.13	0.00	0.00	0.00	0.00	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,465,885.13	1,581,647.65
Notes receivable - current portion	2,427,505.80	224,263.82	0.00	0.00	0.00	0.00	0.00	0.00	321,862.49	0.00	533,050.66	0.00	0.00	0.00	0.00	0.00	0.00	3,506,682.77	4,505,272.87
Prepaid expenses and other current assets	4,031,817.01	62,307.15	137,601.40	0.00	0.00	0.00	0.00	0.00	1,059,867.69	0.00	584,984.31	206,713.77	0.00	0.00	189,767.92	2,418,648.60	0.00	8,691,707.85	9,095,883.08
Interfund Borrowings	(64,217,832.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,385,920.42)	0.00	(19,750,246.06)	(3,031,889.39)	0.00	0.00	98,385,888.09	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
Total Current Assets	222,567,762.51	(7,330,917.32)	(5,655,587.74)	0.00	0.00	7,712,762.93	(0.04)	0.00	46,719,975.85	17,250.64	35,996,757.09	20,984,584.02	0.00	0.00	(44,377,098.98)	21,989,557.48	(6,943.01)	298,618,103.43	271,611,878.25
Noncurrent Assets																			
Debt proceeds held by others	13,332,520.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,042,577.67	0.00	31,209,270.55	0.00	0.00	0.00	0.00	0.00	0.00	56,584,368.99	68,989,848.13
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
Endowment and similar investments - campuses	141,179,079.59	0.00	1,703,891.77	0.00	0.00	0.00	0.00	0.00	22,520,270.81	0.00	19,255,204.34	5,709,452.54	0.00	0.00	247,292,480.19	22,007,996.81	0.00	459,668,376.05	469,508,003.11
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	178,138,896.87	13,774,069.91	0.00	0.00	7,374,480.97	0.00	0.00	30,096.94	(30,096.94)	0.00	0.00	0.00	199,287,447.75	206,065,146.04
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	8,645,903.54	0.00	0.00	0.00	0.00	62,109.00	0.00	0.00	0.00	0.00	0.00	0.00	8,708,012.54	5,592,602.75
Notes receivable	13,139,588.55	520,290.85	0.00	0.00	0.00	0.00	0.00	0.00	3,020,315.69	0.00	1,936,265.90	0.00	0.00	0.00	0.00	0.00	0.00	18,616,460.99	18,680,432.42
Property and equipment, net	650,623,323.76	11,318,772.03	4,594,022.27	0.00	0.00	0.00	0.00	0.00	172,712,568.57	0.00	151,673,747.62	6,728,368.38	0.00	0.00	736,860.31	951,504.20	0.00	999,339,167.14	959,478,929.50
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
Total Noncurrent Assets	818,274,512.67	11,839,062.88	6,297,914.04	0.00	0.00	186,784,800.41	13,774,069.91	0.00	210,295,732.74	7,374,480.97	204,136,597.41	12,437,820.92	30,096.94	(30,096.94)	248,029,340.50	22,959,501.01	0.00	1,742,203,833.46	1,728,314,961.95
TOTAL ASSETS	1,040,842,275.18	4,508,145.56	642,326.30	0.00	0.00	194,497,563.34	13,774,069.87	0.00	257,015,708.59	7,391,731.61	240,133,354.50	33,422,404.94	30,096.94	(30,096.94)	203,652,241.52	44,949,058.49	(6,943.01)	2,040,821,936.89	1,999,926,840.20
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	0.00	0.00	0.00	0.00	0.00	0.00	38,470,551.99	0.00	0.00	38,470,551.99	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	5,903,729.64	0.00	0.00	5,903,729.64	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	0.00	0.00	0.00	0.00	0.00	0.00	44,374,281.63	0.00	0.00	44,374,281.63	36,532,249.19
LIABILITIES																			
Current Liabilities																			
Accounts payable and accrued expenses	18,466,683.14	499.61	57,122.99	0.00	0.00	393,741.79	0.00	0.00	5,973,520.65	0.00	2,507,274.45	631,868.01	0.00	0.00	32,469,605.52	7,270,593.06	302.12	67,771,211.34	57,876,183.59
Deposits and unearned revenues	28,373,359.40	915,680.60	67,167.22	0.00	0.00	0.00	0.00	0.00	2,304,586.29	0.00	5,204,315.87	4,916,720.44	0.00	0.00	5,000.00	21,110.63	(7,245.13)	41,800,695.32	34,080,394.35
Accrued employee benefits - current portion	5,145,464.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	674,003.13	0.00	1,520,304.99	0.00	0.00	0.00	6,900,193.89	0.00	0.00	14,239,966.38	8,675,606.99
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	6,189,327.30	4,870,673.87
Long-term debt - current portion	1,239,286.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	201,918.11	0.00	142,953.91	0.00	0.00	0.00	41,081,789.84	0.00	0.00	42,665,947.87	39,743,265.88
Total Current Liabilities	57,070,610.92	916,180.21	206,610.21	0.00	0.00	393,741.79	0.00	0.00	9,818,541.18	0.00	10,053,443.22	5,607,820.45	0.00	0.00	74,415,445.66	14,191,897.58	(6,943.01)	172,667,148.21	145,246,124.68
Noncurrent Liabilities																			
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	2,117,130.50	0.00	0.00	67,596.25	0.00	18,421.40	0.00	0.00	0.00	0.00	0.00	0.00	2,203,148.15	2,105,088.15
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	16,776,744.00	16,908,630.00
Accrued employee benefits	28,661,316.66	0.00	577,967.94	0.00	0.00	0.00	0.00	0.00	4,449,390.24	0.00	4,551,404.44	928,775.22	0.00	0.00	870,559.32	13,291,890.26	0.00	53,331,304.08	35,007,436.11
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	1,263,006.95	0.00	0.00	49,489,947.95	46,590,040.13
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,470,551.99	0.00	0.00	38,470,551.99	30,390,092.48
Long-term debt	222,195,696.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,936,563.20	0.00	110,726,836.05	0.00	0.00	0.00	61,936,141.23	0.00	0.00	501,795,237.03	460,778,588.88
Total Noncurrent Liabilities	298,335,863.21	1,152,785.00	1,318,842.94	0.00	0.00	2,117,130.50	0.00	0.00	118,854,127.69	0.00	122,995,973.89	1,460,060.22	0.00	0.00	102,540,259.49	13,291,890.26	0.00	662,066,933.20	591,779,875.75
TOTAL LIABILITIES	355,406,474.13	2,068,965.21	1,525,453.15	0.00	0.00	2,510,872.29	0.00	0.00	128,672,668.87	0.00	133,049,417.11	7,067,880.67	0.00	0.00	176,955,705.15	27,483,787.84	(6,943.01)	834,734,081.41	737,026,000.43
NET POSITION																			
Net investment in Plant	371,582,442.85	11,318,772.03	4,594,022.27	0.00	0.00	0.00	0.00	0.00	61,364,710.92	0.00	50,776,662.36	3,696,478.99	(0.00)	0.00	46,780,052.93	951,504.20	0.00	551,064,646.55	559,505,293.31
Restricted Nonexpendable																			
Historical gift value of endowment - campuses	63,236,209.61	0.00	33,641.22	0.00	0.00	0.00	0.00	0.00	17,415,794.87	0.00	12,521,925.86	5,221,494.71	0.00	0.00	10,201.30	0.00	0.00	98,439,267.57	94,443,096.89
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	131,261,884.61	3,084,651.73	0.00	0.00	4,255,458.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138,601,994.86	140,804,170.60
Restricted Expendable																			
Campuses																			
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	47,451,597.69	51,771,502.98
Market value of funds functioning as endowment	11,630,715.02	0.00	39,986.42	0.00	0														

	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)