

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 02

		2017	2016	
		Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>				
<b>Current Assets</b>				
	Cash and cash equivalents	62,071,134.40	75,411,515.80	69,154,423.46
	Short term investments	188,427,688.56	183,245,806.51	158,412,779.64
	Accounts receivable	142,534,592.11	158,390,900.13	19,926,483.79
	Accounts receivable - State of NH appropriations	0.00	0.00	362,456.46
	Pledges receivable - current portion	3,470,885.13	2,911,646.01	3,470,885.13
	Notes receivable - current portion	3,507,682.77	4,445,483.75	3,506,682.77
	Prepaid expenses and other current assets	4,013,803.01	4,175,108.66	8,757,501.10
	Interfund Borrowings	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00
	<b>Total Current Assets</b>	<b>404,025,785.98</b>	<b>428,580,460.86</b>	<b>263,591,212.35</b>
<b>Noncurrent Assets</b>				
	Debt proceeds held by others	47,727,021.20	61,641,290.71	56,584,368.99
	Long-term operating investments	0.00	0.00	0.00
	Endowment and similar investments - campuses	459,914,617.54	473,017,746.53	459,418,557.06
	Endowment and similar investments - affiliated entities	196,036,323.23	208,122,445.16	195,889,965.79
	Pledges Receivable	8,696,507.14	7,270,206.51	8,696,507.14
	Notes receivable	19,178,887.92	19,505,852.91	18,617,340.99
	Property and equipment, net	1,065,613,437.40	1,007,074,118.61	1,077,050,586.40
	Other assets	0.00	0.00	0.00
	<b>Total Noncurrent Assets</b>	<b>1,797,166,794.43</b>	<b>1,776,631,660.43</b>	<b>1,816,257,326.37</b>
	<b>TOTAL ASSETS</b>	<b>2,201,192,580.41</b>	<b>2,205,212,121.29</b>	<b>2,079,848,538.72</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
	Accum change in derivative value	36,769,133.15	30,390,092.48	36,769,133.15
	Acctg loss on debt refunding, net	5,881,614.44	6,127,403.19	5,903,729.64
	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>42,650,747.59</b>	<b>36,517,495.67</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
	Accounts payable and accrued expenses	16,712,239.63	16,593,402.82	69,424,706.79
	Deposits and unearned revenues	25,221,422.69	20,763,077.70	32,686,083.41
	Accrued employee benefits - current portion	14,825,669.43	9,615,109.92	14,825,669.43
	Postretirement medical benefits-current portion	6,736,233.00	6,189,327.30	6,745,529.00
	Long-term debt - current portion	20,005,947.87	37,993,265.88	17,665,947.87
	<b>Total Current Liabilities</b>	<b>83,501,512.62</b>	<b>91,154,183.62</b>	<b>141,347,936.50</b>
<b>Noncurrent Liabilities</b>				
	Obligations under life income agree	2,203,766.66	2,101,153.79	2,203,766.66
	Government advances refundable	16,685,433.00	16,776,744.00	16,685,433.00
	Accrued employee benefits	34,048,863.14	34,595,980.31	34,048,863.14
	Postretirement medical benefits	48,697,617.25	47,504,802.94	48,933,746.25
	Derivative instruments - interest rate swaps	36,769,133.15	30,390,092.48	36,769,133.15
	Long-term debt	483,681,349.71	448,679,251.05	501,332,611.49
	<b>Total Noncurrent Liabilities</b>	<b>622,086,162.91</b>	<b>580,048,024.57</b>	<b>639,973,553.69</b>
	<b>TOTAL LIABILITIES</b>	<b>705,587,675.53</b>	<b>671,202,208.19</b>	<b>781,321,490.19</b>
<b>NET POSITION</b>				
<b>Net Investment in Plant</b>		618,871,196.71	600,900,106.09	630,441,931.98
<b>Restricted Nonexpendable</b>				
	Historical gift value of endowment - campuses	107,637,384.46	99,998,889.98	106,723,843.87
	Historical gift value of endowment - affiliated entities	150,019,645.36	146,168,798.83	149,788,972.45
<b>Restricted Expendable</b>				
<b>Campuses</b>				
	Accumulated net gains on endowment	38,892,539.74	47,451,597.69	38,892,539.74
	Market value of funds functioning as endowment	12,947,180.73	13,983,032.09	12,947,180.73
	Grants, gifts and contracts	20,723,850.96	19,110,003.99	34,320,132.56
	Life income and annuity funds	11,088.87	16,151.18	11,088.87
	Loan funds	6,908,781.87	6,876,649.38	6,851,767.16
<b>Affiliated Entities</b>				
	Accumulated net gains on endowment	22,512,257.56	36,709,220.11	22,512,257.56
	Other - affiliated entities	33,333,253.06	33,334,856.92	33,145,925.05
<b>Unrestricted</b>		526,347,876.15	565,978,102.51	305,564,271.35
	<b>TOTAL NET POSITION</b>	<b>1,538,205,055.47</b>	<b>1,570,527,408.77</b>	<b>1,341,199,911.32</b>

Not Coded to Attribute

	2017	2016	
	Year to Date Balance	Year to Date Balance	Final Balance
	(50,597.00)	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>(50,597.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>(50,597.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>50,597.00</b>	<b>0.00</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 02

	2017	2016	
	Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	250,498,822.96	258,657,322.31	227,567,203.10
Accounts receivable	142,534,592.11	158,390,900.13	19,926,483.79
Accounts receivable - State of NH appropriations	0.00	0.00	362,456.46
Pledges receivable - current portion	3,470,885.13	2,911,646.01	3,470,885.13
Notes receivable - current portion	3,507,682.77	4,445,483.75	3,506,682.77
Prepaid expenses and other current assets	4,013,803.01	4,175,108.66	8,757,501.10
<b>Total Current Assets</b>	<b>404,025,785.98</b>	<b>428,580,460.86</b>	<b>263,591,212.35</b>
Noncurrent Assets			
Debt proceeds held by others for construction purposes	47,727,021.20	61,641,290.71	56,584,368.99
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	459,914,617.54	473,017,746.53	459,418,557.06
Endowment and similar investments - affiliated entities	196,036,323.23	208,122,445.16	195,889,965.79
Pledges Receivable	8,696,507.14	7,270,206.51	8,696,507.14
Notes receivable	19,178,887.92	19,505,852.91	18,617,340.99
Property and equipment, net	1,065,613,437.40	1,007,074,118.61	1,077,050,586.40
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,797,166,794.43</b>	<b>1,776,631,660.43</b>	<b>1,816,257,326.37</b>
<b>TOTAL ASSETS</b>	<b>2,201,192,580.41</b>	<b>2,205,212,121.29</b>	<b>2,079,848,538.72</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	36,769,133.15	30,390,092.48	36,769,133.15
Acctg loss on debt refunding, net	5,881,614.44	6,127,403.19	5,903,729.64
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>42,650,747.59</b>	<b>36,517,495.67</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	16,712,239.63	16,593,402.82	69,424,706.79
Deposits and unearned revenues	25,221,422.69	20,763,077.70	32,686,083.41
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Long-term debt - current portion	20,005,947.87	37,993,265.88	17,665,947.87
<b>Total Current Liabilities</b>	<b>83,501,512.62</b>	<b>91,154,183.62</b>	<b>141,347,936.50</b>
Noncurrent Liabilities			
Obligations under life income agree	2,203,766.66	2,101,153.79	2,203,766.66
Government advances refundable	16,685,433.00	16,776,744.00	16,685,433.00
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<b>Total Noncurrent Liabilities</b>	<b>622,086,162.91</b>	<b>580,048,024.57</b>	<b>639,973,553.69</b>
<b>TOTAL LIABILITIES</b>	<b>705,587,675.53</b>	<b>671,202,208.19</b>	<b>781,321,490.19</b>
<b>NET POSITION</b>			
Net Investment in Plant	618,871,196.71	600,900,106.09	630,441,931.98
Restricted -			
Nonexpendable	257,657,029.82	246,167,688.81	256,512,816.32
Expendable	135,328,952.79	157,481,511.36	148,680,891.67
Unrestricted	526,347,876.15	565,978,102.51	305,564,271.35
<b>TOTAL NET POSITION</b>	<b>1,538,205,055.47</b>	<b>1,570,527,408.77</b>	<b>1,341,199,911.32</b>
Not Coded to Attribute	(50,597.00)	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>(50,597.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>(50,597.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>50,597.00</b>	<b>0.00</b>	<b>(0.00)</b>

University System of New Hampshire  
Statement of Net Position as of Fiscal Year 2017 Fiscal Period 02

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	P1				
<b>ASSETS</b>																						
<b>Current Assets</b>																						
Cash and cash equivalents	166,692,313.84	(166,627,011.15)	112,793,085.63	(941,889.56)	31,646,783.13	(86,953,229.96)	(458,113.68)	213,098.99	1,781,231.52	601,296.87	0.00	(171,854,734.84)	0.01	(37,564.79)	511,176.00	7,735,569.07	166,941,823.32	27,300.00	62,071,134.40	75,411,515.80	69,154,423.46	
Short term investments	198,682.07	188,015,579.90	0.00	0.00	213,426.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188,427,688.56	183,245,806.51	158,412,779.64	
Accounts receivable	58,469,466.01	214,695.70	436,159.96	0.00	5,480.00	82,551,369.51	852,771.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142,534,592.11	158,390,900.13	19,926,483.79	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	362,456.46	
Pledges receivable - current portion	0.00	14,000.00	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	3,470,885.13	2,911,646.01	3,470,885.13
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,348,749.34	158,933.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,507,682.77	4,445,483.75	3,506,682.77
Prepaid expenses and other current assets	196,501.29	3,767,728.64	49,573.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,013,803.01	4,175,108.66	8,757,501.10
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	
<b>Total Current Assets</b>	<b>225,556,963.21</b>	<b>25,384,993.09</b>	<b>113,278,818.67</b>	<b>(941,889.56)</b>	<b>35,322,574.85</b>	<b>(4,401,860.45)</b>	<b>394,657.59</b>	<b>213,098.99</b>	<b>5,129,980.86</b>	<b>760,230.30</b>	<b>0.00</b>	<b>(171,854,734.84)</b>	<b>0.01</b>	<b>(37,564.79)</b>	<b>511,176.00</b>	<b>7,735,569.07</b>	<b>166,946,472.98</b>	<b>27,300.00</b>	<b>404,025,785.98</b>	<b>428,580,460.86</b>	<b>263,591,212.35</b>	
<b>Noncurrent Assets</b>																						
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,727,021.20	61,641,290.71	56,584,368.99
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	5,000.00	0.00	0.00	0.00	0.00	0.00	103,883.67	300,755,730.15	12,947,180.73	21,824,961.45	124,277,861.54	0.00	0.00	0.00	0.00	459,914,617.54	473,017,746.53	459,418,557.06
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,860,102.86	500,754.70	19,227,637.54	1,998,412.66	170,449,415.47	0.00	0.00	0.00	0.00	196,036,323.23	208,122,445.16	195,889,965.79
Pledges Receivable	0.00	50,603.60	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	8,696,507.14	7,270,206.51	8,696,507.14
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,464,234.01	714,653.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,178,887.92	19,505,852.91	18,617,340.99
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	1,065,613,437.40	0.00	0.00	0.00	1,065,613,437.40	1,007,074,118.61	1,077,050,586.40
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	
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>50,603.60</b>	<b>0.00</b>	<b>0.00</b>	<b>8,650,903.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,464,234.01</b>	<b>714,653.91</b>	<b>3,963,986.53</b>	<b>301,256,484.85</b>	<b>32,174,818.27</b>	<b>23,823,374.11</b>	<b>294,727,277.01</b>	<b>1,113,340,458.60</b>	<b>0.00</b>	<b>0.00</b>	<b>1,797,166,794.43</b>	<b>1,776,631,660.43</b>	<b>1,816,257,326.37</b>	
<b>TOTAL ASSETS</b>	<b>225,556,963.21</b>	<b>25,435,596.69</b>	<b>113,278,818.67</b>	<b>(941,889.56)</b>	<b>43,973,478.39</b>	<b>(4,401,860.45)</b>	<b>394,657.59</b>	<b>213,098.99</b>	<b>23,594,214.87</b>	<b>1,474,884.21</b>	<b>3,963,986.53</b>	<b>129,401,750.01</b>	<b>32,174,818.28</b>	<b>23,785,809.32</b>	<b>295,238,453.01</b>	<b>1,121,076,027.67</b>	<b>166,946,472.98</b>	<b>27,300.00</b>	<b>2,201,192,580.41</b>	<b>2,205,212,121.29</b>	<b>2,079,848,538.72</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																						
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,769,133.15	30,390,092.48	36,769,133.15
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	0.00	0.00	0.00	5,881,614.44	6,127,403.19	5,903,729.64
<b>TOTAL DEFERRED OUTFLOWS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,650,747.59</b>	<b>36,517,495.67</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>																						
<b>Current Liabilities</b>																						
Accounts payable and accrued expenses	4,022,838.38	6,863,362.30	796,379.81	(40.00)	25,838.00	75,328.28	1,283.10	0.00	0.00	0.00	288,214.61	0.00	0.00	0.00	0.00	0.00	4,183,420.23	455,614.92	0.00	16,712,239.63	16,593,402.82	69,424,706.79
Deposits and unearned revenues	15,676,681.68	249,060.53	2,125,368.73	0.00	76,990.96	6,422,825.11	(4,540.00)	215,093.00	0.00	0.00	0.00	305,076.88	0.00	(37,564.79)	0.00	165,130.59	0.00	27,300.00	25,221,422.69	20,763,077.70	32,686,083.41	
Accrued employee benefits - current portion	0.00	14,177,591.43	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	14,825,669.43	9,615,109.92	14,825,669.43	
Postretirement medical benefits-current portion	0.00	0.00	0.00	6,736,233.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,736,233.00	6,189,327.30	6,745,529.00
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	20,005,947.87	0.00	0.00	20,005,947.87	37,993,265.88	17,665,947.87	
<b>Total Current Liabilities</b>	<b>19,699,520.06</b>	<b>21,290,014.26</b>	<b>2,921,748.54</b>	<b>6,736,193.00</b>	<b>102,828.96</b>	<b>6,498,153.39</b>	<b>(3,256.90)</b>	<b>215,093.00</b>	<b>0.00</b>	<b>0.00</b>	<b>288,214.61</b>	<b>953,154.88</b>	<b>0.00</b>	<b>(37,564.79)</b>	<b>0.00</b>	<b>24,354,498.69</b>	<b>455,614.92</b>	<b>27,300.00</b>	<b>83,501,512.62</b>	<b>91,154,183.62</b>	<b>141,347,936.50</b>	
<b>Noncurrent Liabilities</b>																						
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,203,766.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,203,766.66	2,101,153.79	2,203,766.66
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,685,433.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,685,433.00	16,776,744.00	16,685,433.00
Accrued employee benefits	17,138,861.95	11,213,067.19	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	0.00	34,048,863.14	34,595,980.31	34,048,863.14
Postretirement medical benefits	0.00	101,993.00	0.00	48,595,624.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,697,617.25	47,504,802.94	48,933,746.25
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	36,769,133.15	0.00	0.00	0.00	36,769,133.15	30,390,092.48	36,769,133.15
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	483,681,349.71	0.00	0.00	483,681,349.71	448,679,251.05	501,332,611.49	
<b>Total Noncurrent Liabilities</b>	<b>17,138,861.95</b>	<b>11,315,060.19</b>	<b>0.00</b>	<b>48,595,624.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,685,433.00</b>	<b>0.00</b>	<b>2,203,766.66</b>	<b>5,696,934.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>520,450,482.86</b>	<b>0.00</b>	<b>0.00</b>	<b>622,086,162.91</b>	<b>580,048,024.57</b>	<b>639,973,553.69</b>	
<b>TOTAL LIABILITIES</b>	<b>36,838,382.01</b>	<b>32,605,074.45</b>	<b>2,921,748.54</b>	<b>55,331,817.25</b>	<b>102,828.96</b>	<b>6,498,153.39</b>	<b>(3,256.90)</b>	<b>215,093.00</b>	<b>16,685,433.00</b>	<b>0.00</b>	<b>2,491,981.27</b>	<b>6,650,088.88</b>	<b>0.00</b>	<b>(37,564.79)</b>	<b>0.00</b>	<b>544,804,981.55</b>	<b>455,614.92</b>	<b>27,300.00</b>	<b>705,587,675.53</b>	<b>671,202,208.19</b>	<b>781,321,490.19</b>	
<b>NET POSITION</b>																						
<b>Net Investment in Plant</b>																						
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	618,871,196.71	0.00	0.00			

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 02

	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	(50,597.00)	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(50,597.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>(Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,597.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,597.00</b>	<b>0.00</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 02

1D - UNH - Durham

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	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	M	Q1	Q2	T1	T2	N	X	P1			
<b>ASSETS</b>																					
<b>Current Assets</b>																					
Cash and cash equivalents	125,017,353.31	66,412,291.22	71,418,578.80	(487,787.48)	24,956,084.50	(58,193,635.70)	(458,113.68)	1,344.25	482,419.54	83,369.34	0.00	(18,000,000.00)	0.00	0.00	232,259.64	217,285.80	111,515,669.43	27,300.00	323,224,418.97	333,705,259.14	
Short term investments	126,577.84	0.00	0.00	0.00	213,426.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	340,004.43	312,338.65
Accounts receivable	33,387,690.58	220,726.77	422,045.89	0.00	5,480.00	57,496,779.58	852,771.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,649.66	0.00	92,390,143.75	97,467,253.32	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,427,505.80	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,428,505.80	2,835,508.54
Prepaid expenses and other current assets	5,000.00	1,264,871.59	49,573.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,319,444.67	1,304,540.00
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	0.00	0.00	(94,635,637.55)	0.00	0.00	(94,635,637.55)	(102,410,906.30)	
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Current Assets</b>	<b>158,536,621.73</b>	<b>67,897,889.58</b>	<b>71,890,197.77</b>	<b>(487,787.48)</b>	<b>25,174,991.09</b>	<b>(696,856.12)</b>	<b>394,657.59</b>	<b>1,344.25</b>	<b>2,909,925.34</b>	<b>84,369.34</b>	<b>0.00</b>	<b>(18,000,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>232,259.64</b>	<b>(94,418,351.75)</b>	<b>111,520,319.09</b>	<b>27,300.00</b>	<b>325,066,880.07</b>	<b>333,213,993.35</b>	
<b>Noncurrent Assets</b>																					
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,100,770.60	0.00	0.00	10,100,770.60	31,848,640.71	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	25,714,864.78	11,604,913.84	21,658,622.30	82,985,063.00	0.00	0.00	0.00	0.00	141,968,463.92	146,425,176.89
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,738,647.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,738,647.06	14,195,913.86
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	695,667,386.74	0.00	0.00	695,667,386.74	660,467,348.33	
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	
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,738,647.06</b>	<b>0.00</b>	<b>0.00</b>	<b>25,714,864.78</b>	<b>11,604,913.84</b>	<b>21,658,622.30</b>	<b>82,985,063.00</b>	<b>705,768,157.34</b>	<b>0.00</b>	<b>0.00</b>	<b>861,475,268.32</b>	<b>852,937,079.79</b>	
<b>TOTAL ASSETS</b>	<b>158,536,621.73</b>	<b>67,897,889.58</b>	<b>71,890,197.77</b>	<b>(487,787.48)</b>	<b>25,179,991.09</b>	<b>(696,856.12)</b>	<b>394,657.59</b>	<b>1,344.25</b>	<b>16,648,572.40</b>	<b>84,369.34</b>	<b>0.00</b>	<b>7,714,864.78</b>	<b>11,604,913.84</b>	<b>21,658,622.30</b>	<b>83,217,322.64</b>	<b>611,349,805.59</b>	<b>111,520,319.09</b>	<b>27,300.00</b>	<b>1,186,542,148.39</b>	<b>1,186,151,073.14</b>	
<b>LIABILITIES</b>																					
<b>Current Liabilities</b>																					
Accounts payable and accrued expenses	1,319,969.20	119,040.67	677,015.88	0.00	22,895.88	74,922.06	1,283.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	524,428.19	427,801.26	0.00	3,167,356.24	4,375,376.68	
Deposits and unearned revenues	10,514,987.21	8,350.00	1,365,252.70	0.00	0.00	5,299,674.88	(4,540.00)	1,554.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,300.00	17,212,579.76	16,192,742.75	
Accrued employee benefits - current portion	0.00	7,072,436.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,072,436.28	3,890,079.17	
Postretirement medical benefits-current portion	0.00	0.00	0.00	3,836,522.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,836,522.00	3,845,818.00	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,618,310.89	0.00	0.00	13,618,310.89	12,630,581.16	
<b>Total Current Liabilities</b>	<b>11,834,956.41</b>	<b>7,199,826.95</b>	<b>2,042,268.58</b>	<b>3,836,522.00</b>	<b>22,895.88</b>	<b>5,374,596.94</b>	<b>(3,256.90)</b>	<b>1,554.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,142,739.08</b>	<b>427,801.26</b>	<b>27,300.00</b>	<b>44,907,205.17</b>	<b>40,934,597.76</b>	
<b>Noncurrent Liabilities</b>																					
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,600,701.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,600,701.00	
Accrued employee benefits	11,851,777.54	1,388,881.95	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	0.00	0.00	13,240,659.49	
Postretirement medical benefits	0.00	0.00	0.00	34,528,692.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,528,692.00	
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	207,353,648.23	0.00	0.00	207,353,648.23	223,637,154.91	
<b>Total Noncurrent Liabilities</b>	<b>11,851,777.54</b>	<b>1,388,881.95</b>	<b>0.00</b>	<b>34,528,692.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,600,701.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>207,353,648.23</b>	<b>0.00</b>	<b>0.00</b>	<b>267,723,700.72</b>	<b>285,193,429.56</b>	
<b>TOTAL LIABILITIES</b>	<b>23,686,733.95</b>	<b>8,588,708.90</b>	<b>2,042,268.58</b>	<b>38,365,214.00</b>	<b>22,895.88</b>	<b>5,374,596.94</b>	<b>(3,256.90)</b>	<b>1,554.97</b>	<b>12,600,701.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>221,496,387.31</b>	<b>427,801.26</b>	<b>27,300.00</b>	<b>312,630,905.89</b>	<b>326,128,027.32</b>	
<b>NET POSITION</b>																					
<b>Net Investment in Plant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>389,853,418.28</b>	<b>0.00</b>	<b>0.00</b>	<b>389,853,418.28</b>	<b>354,634,302.10</b>	
<b>Restricted Nonexpendable</b>																					
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,243,694.72	61,442,369.36	0.00	0.00	0.00	69,686,064.08	65,857,629.83	
<b>Restricted Expendable</b>																					
<b>Campuses</b>																					
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,414,927.58	21,774,953.28	0.00	0.00	0.00	35,189,880.86	41,301,551.80	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,604,913.84	0.00	0.00	0.00	0.00	0.00	11,604,913.84	12,637,434.67	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	25,157,095.21	(6,071,453.06)	397,914.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,483,556.64	15,957,204.57	
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,047,871.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,047,871.40	4,035,541.68	
<b>Unrestricted</b>	<b>134,849,887.78</b>	<b>59,309,180.68</b>	<b>69,847,929.19</b>	<b>(38,853,001.48)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(210.72)</b>	<b>0.00</b>	<b>84,369.34</b>	<b>0.00</b>	<b>7,714,864.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>111,092,517.83</b>	<b>0.00</b>	<b>344,045,537.40</b>	<b>365,599,381.17</b>	
<b>TOTAL NET POSITION</b>	<b>134,849,887.78</b>	<b>59,309,180.68</b>	<b>69,847,929.19</b>	<b>(38,853,001.48)</b>	<b>25,157,095.21</b>	<b>(6,071,453.06)</b>	<b>397,914.49</b>	<b>(210.72)</b>	<b>4,047,871.40</b>	<b>84,369.34</b>	<b>0.00</b>	<b>7,714,864.78</b>	<b>11,604,913.84</b>	<b>21,658,622.30</b>	<b>83,217,322.64</b>	<b>389,853,418.28</b>	<b>111,092,517.83</b>	<b>0.00</b>	<b>873,911,242.50</b>	<b>860,203,045.82</b>	
<b>Not Coded to Attribute</b>																					
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0</b>																

	Prior Year Final Balance
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and cash equivalents	245,865,964.64
Short term investments	330,569.47
Accounts receivable	16,029,878.92
Accounts receivable - State of NH appropriations	186,391.39
Pledges receivable - current portion	0.00
Notes receivable - current portion	2,427,505.80
Prepaid expenses and other current assets	4,026,816.46
Interfund Borrowings	(64,217,832.22)
Current Asset - Other	0.00
<b>Total Current Assets</b>	<b>204,649,294.46</b>
<b>Noncurrent Assets</b>	
Debt proceeds held by others	13,332,520.77
Endowment and similar investments - campuses	141,664,932.00
Notes receivable	13,140,468.55
Property and equipment, net	703,332,050.90
Other assets	0.00
<b>Total Noncurrent Assets</b>	<b>871,469,972.22</b>
<b>TOTAL ASSETS</b>	<b>1,076,119,266.68</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts payable and accrued expenses	18,367,544.29
Deposits and unearned revenues	24,564,726.49
Accrued employee benefits - current portion	7,072,436.28
Postretirement medical benefits-current portion	3,845,818.00
Long-term debt - current portion	1,239,286.01
<b>Total Current Liabilities</b>	<b>55,089,811.07</b>
<b>Noncurrent Liabilities</b>	
Obligations under life income agree	0.00
Government advances refundable	12,600,701.00
Accrued employee benefits	13,240,659.49
Postretirement medical benefits	34,764,821.00
Long-term debt	222,195,696.55
<b>Total Noncurrent Liabilities</b>	<b>282,801,878.04</b>
<b>TOTAL LIABILITIES</b>	<b>337,891,689.11</b>
<b>NET POSITION</b>	
<b>Net Investment in Plant</b>	<b>424,633,002.61</b>
<b>Restricted Nonexpendable</b>	
Historical gift value of endowment - campuses	69,155,272.34
<b>Restricted Expendable</b>	
Campuses	
Accumulated net gains on endowment	35,189,880.86
Market value of funds functioning as endowment	11,604,913.84
Grants, gifts and contracts	28,393,086.71
Life income and annuity funds	0.00
Loan funds	4,031,073.28
<b>Unrestricted</b>	<b>165,220,347.93</b>
<b>TOTAL NET POSITION</b>	<b>738,227,577.57</b>
<b>Not Coded to Attribute</b>	
	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>













4C - UNH Foundation Capital Offset

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

G

**ASSETS**

**Current Assets**

Cash and cash equivalents	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**NET POSITION**

**Restricted Expendable**

Affiliated Entities

Other - affiliated entities	0.00	0.00	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>











40 - UNH Foundation Offset

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

G

**ASSETS**

**Current Assets**

Cash and cash equivalents	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**NET POSITION**

**Restricted Expendable**

Campuses

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























University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 02

8S - NHPB Disaffiliation

	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	Z	M	Q1	T2	N	X			
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Noncurrent Assets</b>												
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	(30,096.94)	0.00	0.00	0.00	0.00	0.00	(30,096.94)	(30,753.63)	(30,096.94)
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(30,096.94)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(30,096.94)</b>	<b>(30,753.63)</b>	<b>(30,096.94)</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(30,096.94)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(30,096.94)</b>	<b>(30,753.63)</b>	<b>(30,096.94)</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Accounts payable and accrued expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Noncurrent Liabilities</b>												
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>												
<b>Net Investment in Plant</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Restricted Nonexpendable</b>												
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Restricted Expendable</b>												
Affiliated Entities												
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Unrestricted</b>												
	0.00	0.00	0.00	(30,096.94)	0.00	0.00	0.00	0.00	0.00	(30,096.94)	(30,753.63)	(30,096.94)
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(30,096.94)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(30,096.94)</b>	<b>(30,753.63)</b>	<b>(30,096.94)</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>







9S - USNH Central Services Alloc

	Current Funds	Current Funds	Current Funds	Current Funds	Current 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	T2	N	X			
<b>ASSETS</b>											
<b>Current Assets</b>											
Cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(294.99)	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
Accounts receivable	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
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
<b>Total Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(294.99)</b>	<b>0.00</b>
<b>Noncurrent Assets</b>											
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
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
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(294.99)</b>	<b>0.00</b>
<b>LIABILITIES</b>											
<b>Current Liabilities</b>											
Accounts payable and accrued expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Noncurrent Liabilities</b>											
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
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
<b>Total Noncurrent Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>											
<b>Net investment in Plant</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Restricted Nonexpendable</b>											
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Restricted Expendable</b>											
Campuses											
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
<b>Unrestricted</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(294.99)	0.00
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(294.99)</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>







9W - System-wide Services

	Current Funds	Current Funds	Current Funds	Current Funds	Current 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	P1	Z	Q1	N	X			
<b>ASSETS</b>											
<b>Current Assets</b>											
Cash and cash equivalents	8,357,952.34	(276,024,470.22)	0.00	(12,953.47)	22,625.00	0.00	(0.11)	504,892.58	(267,151,953.88)	(266,149,386.59)	(163,170,519.50)
Short term investments	0.00	187,985,696.47	0.00	0.00	0.00	0.00	0.00	0.00	187,985,696.47	182,862,480.60	136,486,680.84
Accounts receivable	4,164.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,164.50	0.00	225,378.00
Prepaid expenses and other current assets	147,183.91	1,875,042.60	0.00	0.00	0.00	0.00	0.00	0.00	2,022,226.51	2,092,790.48	2,580,832.51
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	128,036,723.09	0.00	128,036,723.09	139,973,317.02	98,385,888.09
<b>Total Current Assets</b>	<b>8,509,300.75</b>	<b>(86,163,731.15)</b>	<b>0.00</b>	<b>(12,953.47)</b>	<b>22,625.00</b>	<b>0.00</b>	<b>128,036,722.98</b>	<b>504,892.58</b>	<b>50,896,856.69</b>	<b>58,779,201.51</b>	<b>74,508,259.94</b>
<b>Noncurrent Assets</b>											
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	5,218,422.47	0.00	0.00	5,218,422.47	6,085,753.77	5,218,422.47
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,218,422.47</b>	<b>0.00</b>	<b>0.00</b>	<b>5,218,422.47</b>	<b>6,085,753.77</b>	<b>5,218,422.47</b>
<b>TOTAL ASSETS</b>	<b>8,509,300.75</b>	<b>(86,163,731.15)</b>	<b>0.00</b>	<b>(12,953.47)</b>	<b>22,625.00</b>	<b>5,218,422.47</b>	<b>128,036,722.98</b>	<b>504,892.58</b>	<b>56,115,279.16</b>	<b>64,864,955.28</b>	<b>79,726,682.41</b>
<b>LIABILITIES</b>											
<b>Current Liabilities</b>											
Accounts payable and accrued expenses	1,684,712.92	6,588,486.88	0.00	0.00	0.00	0.00	0.00	0.00	8,273,199.80	7,789,635.53	22,605,004.30
Deposits and unearned revenues	5,395.45	0.00	0.00	0.00	23,134.21	0.00	0.00	0.00	28,529.66	521,321.32	23,134.21
Accrued employee benefits - current portion	0.00	4,189,131.13	0.00	0.00	0.00	648,078.00	0.00	0.00	4,837,209.13	4,951,601.66	4,837,209.13
Postretirement medical benefits-current portion	0.00	0.00	1,415,252.00	0.00	0.00	0.00	0.00	0.00	1,415,252.00	859,050.30	1,415,252.00
<b>Total Current Liabilities</b>	<b>1,690,108.37</b>	<b>10,777,618.01</b>	<b>1,415,252.00</b>	<b>0.00</b>	<b>23,134.21</b>	<b>648,078.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,554,190.59</b>	<b>14,121,608.81</b>	<b>28,880,599.64</b>
<b>Noncurrent Liabilities</b>											
Accrued employee benefits	456,882.03	8,853,806.60	0.00	0.00	0.00	5,696,934.00	0.00	0.00	15,007,622.63	14,273,563.71	15,007,622.63
Postretirement medical benefits	0.00	0.00	706,805.25	0.00	0.00	0.00	0.00	0.00	706,805.25	(722,138.06)	706,805.25
<b>Total Noncurrent Liabilities</b>	<b>456,882.03</b>	<b>8,853,806.60</b>	<b>706,805.25</b>	<b>0.00</b>	<b>0.00</b>	<b>5,696,934.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,714,427.88</b>	<b>13,551,425.65</b>	<b>15,714,427.88</b>
<b>TOTAL LIABILITIES</b>	<b>2,146,990.40</b>	<b>19,631,424.61</b>	<b>2,122,057.25</b>	<b>0.00</b>	<b>23,134.21</b>	<b>6,345,012.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,268,618.47</b>	<b>27,673,034.46</b>	<b>44,595,027.52</b>
<b>NET POSITION</b>											
<b>Net Investment in Plant</b>	0.00	0.00	0.00	0.00	0.00	0.00	128,036,722.98	0.00	128,036,722.98	139,973,316.91	98,385,887.98
<b>Restricted Expendable</b>											
<b>Campuses</b>											
Grants, gifts and contracts	0.00	0.00	0.00	(12,953.47)	0.00	0.00	0.00	0.00	(12,953.47)	(16,941.88)	0.00
<b>Unrestricted</b>	6,362,310.35	(105,795,155.76)	(2,122,057.25)	0.00	(509.21)	(1,126,589.53)	0.00	504,892.58	(102,177,108.82)	(102,764,454.21)	(63,254,233.09)
<b>TOTAL NET POSITION</b>	<b>6,362,310.35</b>	<b>(105,795,155.76)</b>	<b>(2,122,057.25)</b>	<b>(12,953.47)</b>	<b>(509.21)</b>	<b>(1,126,589.53)</b>	<b>128,036,722.98</b>	<b>504,892.58</b>	<b>25,846,660.69</b>	<b>37,191,920.82</b>	<b>35,131,654.89</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>



Not Coded

	Current Funds	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	G	P1			
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and cash equivalents	1,000.00	0.00	1,000.00	0.00	0.00
Accounts receivable	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>					
<b>Restricted Expendable</b>					
Campuses					
Grants, gifts and contracts	1,000.00	0.00	1,000.00	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



University System of New Hampshire  
Statement of Net Position as of Fiscal Year 2017 Fiscal Period 02

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Funds Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>										
<b>Current Assets</b>										
Cash and cash equivalents	320,493,865.24	61,854,655.03	59,293,301.38	18,683,393.16	0.00	(398,254,080.41)	0.00	62,071,134.40	75,411,515.80	69,154,423.46
Short term investments	369,887.86	61,782.35	10,321.88	0.00	0.00	187,985,696.47	0.00	188,427,688.56	183,245,806.51	158,412,779.64
Accounts receivable	92,354,362.75	24,242,175.66	22,159,497.51	3,774,391.69	0.00	4,164.50	0.00	142,534,592.11	158,390,900.13	19,926,483.79
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	362,456.46
Pledges receivable - current portion	3,456,885.13	0.00	14,000.00	0.00	0.00	0.00	0.00	3,470,885.13	2,911,646.01	3,470,885.13
Notes receivable - current portion	2,652,769.62	321,862.49	533,050.66	0.00	0.00	0.00	0.00	3,507,682.77	4,445,483.75	3,506,682.77
Prepaid expenses and other current assets	1,327,344.67	360,593.22	259,321.23	44,317.38	0.00	2,022,226.51	0.00	4,013,803.01	4,175,108.66	8,757,501.10
Interfund Borrowings	(94,635,637.55)	(11,019,101.72)	(19,406,925.78)	(2,975,058.04)	0.00	128,036,723.09	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
<b>Total Current Assets</b>	<b>326,019,477.72</b>	<b>75,821,967.03</b>	<b>62,862,566.88</b>	<b>19,527,044.19</b>	<b>0.00</b>	<b>(80,205,269.84)</b>	<b>0.00</b>	<b>404,025,785.98</b>	<b>428,580,460.86</b>	<b>263,591,212.35</b>
<b>Noncurrent Assets</b>										
Debt proceeds held by others	10,100,770.60	7,286,949.62	30,339,300.98	0.00	0.00	0.00	0.00	47,727,021.20	61,641,290.71	56,584,368.99
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	143,668,187.53	22,541,122.77	19,358,344.53	5,740,508.37	0.00	268,606,454.34	0.00	459,914,617.54	473,017,746.53	459,418,557.06
Endowment and similar investments - affiliated entities	188,612,908.72	7,423,414.51	0.00	0.00	0.00	0.00	0.00	196,036,323.23	208,122,445.16	195,889,965.79
Pledges Receivable	8,645,903.54	0.00	50,603.60	0.00	0.00	0.00	0.00	8,696,507.14	7,270,206.51	8,696,507.14
Notes receivable	14,249,476.85	3,020,315.69	1,909,095.38	0.00	0.00	0.00	0.00	19,178,887.92	19,505,852.91	18,617,340.99
Property and equipment, net	711,392,956.40	189,485,491.66	156,364,880.32	6,740,076.65	0.00	1,630,032.37	0.00	1,065,613,437.40	1,007,074,118.61	1,077,050,586.40
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,076,670,203.64</b>	<b>229,757,294.25</b>	<b>208,022,224.81</b>	<b>12,480,585.02</b>	<b>0.00</b>	<b>270,236,486.71</b>	<b>0.00</b>	<b>1,797,166,794.43</b>	<b>1,776,631,660.43</b>	<b>1,816,257,326.37</b>
<b>TOTAL ASSETS</b>	<b>1,402,689,681.36</b>	<b>305,579,261.28</b>	<b>270,884,791.69</b>	<b>32,007,629.21</b>	<b>0.00</b>	<b>190,031,216.87</b>	<b>0.00</b>	<b>2,201,192,580.41</b>	<b>2,205,212,121.29</b>	<b>2,079,848,538.72</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>										
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	36,769,133.15	0.00	36,769,133.15	30,390,092.48	36,769,133.15
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	5,881,614.44	0.00	5,881,614.44	6,127,403.19	5,903,729.64
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,650,747.59</b>	<b>0.00</b>	<b>42,650,747.59</b>	<b>36,517,495.67</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>										
<b>Current Liabilities</b>										
Accounts payable and accrued expenses	3,575,982.90	1,023,511.12	380,571.07	(10,653.80)	0.00	11,742,828.34	0.00	16,712,239.63	16,593,402.82	69,424,706.79
Deposits and unearned revenues	18,036,398.95	3,098,776.64	3,933,302.88	161,979.35	0.00	(9,035.13)	0.00	25,221,422.69	20,763,077.70	32,686,083.41
Accrued employee benefits - current portion	7,072,436.28	691,576.74	2,224,447.28	0.00	0.00	4,837,209.13	0.00	14,825,669.43	9,615,109.92	14,825,669.43
Postretirement medical benefits-current portion	3,918,842.00	664,513.00	678,594.00	59,032.00	0.00	1,415,252.00	0.00	6,736,233.00	6,189,327.30	6,745,529.00
Long-term debt - current portion	13,618,310.89	3,433,047.64	2,788,509.40	0.00	0.00	166,079.94	0.00	20,005,947.87	37,993,265.88	17,665,947.87
<b>Total Current Liabilities</b>	<b>46,221,971.02</b>	<b>8,911,425.14</b>	<b>10,005,424.63</b>	<b>210,357.55</b>	<b>0.00</b>	<b>18,152,334.28</b>	<b>0.00</b>	<b>83,501,512.62</b>	<b>91,154,183.62</b>	<b>141,347,936.50</b>
<b>Noncurrent Liabilities</b>										
Obligations under life income agree	2,117,749.01	67,596.25	18,421.40	0.00	0.00	0.00	0.00	2,203,766.66	2,101,153.79	2,203,766.66
Government advances refundable	13,782,127.00	1,388,684.00	1,514,622.00	0.00	0.00	0.00	0.00	16,685,433.00	16,776,744.00	16,685,433.00
Accrued employee benefits	13,506,261.80	2,265,085.60	2,829,076.97	440,816.14	0.00	15,007,622.63	0.00	34,048,863.14	34,595,980.31	34,048,863.14
Postretirement medical benefits	35,269,567.00	5,980,619.00	6,209,341.00	531,285.00	0.00	706,805.25	0.00	48,697,617.25	47,504,802.94	48,933,746.25
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	36,769,133.15	0.00	36,769,133.15	30,390,092.48	36,769,133.15
Long-term debt	207,353,648.23	103,085,823.29	107,565,759.98	0.00	0.00	65,676,118.21	0.00	483,681,349.71	448,679,251.05	501,332,611.49
<b>Total Noncurrent Liabilities</b>	<b>272,029,353.04</b>	<b>112,787,808.14</b>	<b>118,137,221.35</b>	<b>972,101.14</b>	<b>0.00</b>	<b>118,159,679.24</b>	<b>0.00</b>	<b>622,086,162.91</b>	<b>580,048,024.57</b>	<b>639,973,553.69</b>
<b>TOTAL LIABILITIES</b>	<b>318,251,324.06</b>	<b>121,699,233.28</b>	<b>128,142,645.98</b>	<b>1,182,458.69</b>	<b>0.00</b>	<b>136,312,013.52</b>	<b>0.00</b>	<b>705,587,675.53</b>	<b>671,202,208.19</b>	<b>781,321,490.19</b>
<b>NET POSITION</b>										
<b>Net Investment in Plant</b>	405,578,987.94	77,136,685.54	55,486,320.26	3,765,018.61	(0.00)	76,904,184.36	0.00	618,871,196.71	600,900,106.09	630,441,931.98
<b>Restricted Nonexpendable</b>										
Historical gift value of endowment - campuses	69,723,428.58	18,785,913.84	13,538,694.74	5,577,843.56	0.00	11,503.74	0.00	107,637,384.46	99,998,889.98	106,723,843.87
Historical gift value of endowment - affiliated entities	145,836,928.77	4,182,716.59	0.00	0.00	0.00	0.00	0.00	150,019,645.36	146,168,798.83	149,788,972.45
<b>Restricted Expendable</b>										
<b>Campuses</b>										
Accumulated net gains on endowment	35,210,285.47	2,371,403.11	1,106,446.36	191,544.38	0.00	12,860.42	0.00	38,892,539.74	47,451,597.69	38,892,539.74
Market value of funds functioning as endowment	11,644,802.45	1,027,666.21	250,017.15	13,786.51	0.00	10,908.41	0.00	12,947,180.73	13,983,032.09	12,947,180.73
Grants, gifts and contracts	21,289,800.22	523,295.30	(1,382,010.85)	274,585.71	0.00	18,180.58	0.00	20,723,850.96	19,110,003.99	34,320,132.56
Life income and annuity funds	0.00	6,908.01	4,180.86	0.00	0.00	0.00	0.00	11,088.87	16,151.18	11,088.87
Loan funds	4,331,170.72	1,620,673.99	956,937.16	0.00	0.00	0.00	0.00	6,908,781.87	6,876,649.38	6,851,767.16
<b>Affiliated Entities</b>										
Accumulated net gains on endowment	19,271,559.64	3,240,697.92	0.00	0.00	0.00	0.00	0.00	22,512,257.56	36,709,220.11	22,512,257.56
Other - affiliated entities	33,333,253.06	0.00	0.00	0.00	0.00	0.00	0.00	33,333,253.06	33,334,856.92	33,145,925.05
<b>Unrestricted</b>	338,218,140.45	74,933,470.49	72,781,560.03	21,002,391.75	0.00	19,412,313.43	0.00	526,347,876.15	565,978,102.51	305,564,271.35
<b>TOTAL NET POSITION</b>	<b>1,084,438,357.30</b>	<b>183,829,431.00</b>	<b>142,742,145.71</b>	<b>30,825,170.52</b>	<b>(0.00)</b>	<b>96,369,950.94</b>	<b>0.00</b>	<b>1,538,205,055.47</b>	<b>1,570,527,408.77</b>	<b>1,341,199,911.32</b>
<b>Not Coded to Attribute</b>										
	0.00	(50,597.00)	0.00	0.00	0.00	0.00	0.00	(50,597.00)	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>(50,597.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(50,597.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>(50,597.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(50,597.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>50,597.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,597.00</b>	<b>0.00</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 02

	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	BOT Funds	System-wide Services	Subcampus Not Coded
<b>ASSETS</b>																			
<b>Current Assets</b>																			
Cash and cash equivalents	323,224,418.97	(5,662,318.35)	(2,240,171.29)	0.00	0.00	5,170,775.95	1,159.96	0.00	61,835,449.72	18,205.31	59,293,301.38	18,683,393.16	0.00	0.00	0.00	0.00	(131,102,126.53)	(267,151,953.88)	1,000.00
Short term investments	340,004.43	0.00	0.00	0.00	0.00	29,883.43	0.00	0.00	61,782.35	0.00	10,321.88	0.00	0.00	0.00	0.00	0.00	0.00	187,985,696.47	0.00
Accounts receivable	92,390,143.75	(35,781.00)	0.00	0.00	0.00	0.00	0.00	0.00	24,242,175.66	0.00	22,159,497.51	3,774,391.69	0.00	0.00	0.00	0.00	0.00	4,164.50	0.00
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable - current portion	2,428,505.80	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	0.00	0.00
Prepaid expenses and other current assets	1,319,444.67	7,900.00	0.00	0.00	0.00	0.00	0.00	0.00	360,593.22	0.00	259,321.23	44,317.38	0.00	0.00	0.00	0.00	0.00	2,022,226.51	0.00
Interfund Borrowings	(94,635,637.55)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,019,101.72)	0.00	(19,406,925.78)	(2,975,058.04)	0.00	0.00	0.00	0.00	0.00	128,036,723.09	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
<b>Total Current Assets</b>	<b>325,066,880.07</b>	<b>(5,465,935.53)</b>	<b>(2,240,171.29)</b>	<b>0.00</b>	<b>0.00</b>	<b>8,657,544.51</b>	<b>1,159.96</b>	<b>0.00</b>	<b>75,802,761.72</b>	<b>18,205.31</b>	<b>62,862,566.88</b>	<b>19,527,044.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(131,102,126.53)</b>	<b>50,896,856.69</b>	<b>1,000.00</b>
<b>Noncurrent Assets</b>																			
Debt proceeds held by others	10,100,770.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,286,949.62	0.00	30,339,300.98	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	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	141,968,463.92	0.00	1,699,723.61	0.00	0.00	0.00	0.00	0.00	22,541,122.77	0.00	19,358,344.53	5,740,508.37	0.00	0.00	0.00	0.00	263,388,031.87	5,218,422.47	0.00
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	175,085,700.71	13,527,208.01	0.00	0.00	7,423,414.51	0.00	0.00	30,096.94	(30,096.94)	0.00	0.00	0.00	0.00	0.00
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	8,645,903.54	0.00	0.00	0.00	0.00	50,603.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable	13,738,647.06	510,829.79	0.00	0.00	0.00	0.00	0.00	0.00	3,020,315.69	0.00	1,909,095.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property and equipment, net	695,667,386.74	11,237,529.89	4,488,039.77	0.00	0.00	0.00	0.00	0.00	189,485,491.66	0.00	156,364,880.32	6,740,076.65	0.00	0.00	0.00	0.00	1,630,032.37	0.00	0.00
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>861,475,268.32</b>	<b>11,748,359.68</b>	<b>6,187,763.38</b>	<b>0.00</b>	<b>0.00</b>	<b>183,731,604.25</b>	<b>13,527,208.01</b>	<b>0.00</b>	<b>222,333,879.74</b>	<b>7,423,414.51</b>	<b>208,022,224.81</b>	<b>12,480,585.02</b>	<b>30,096.94</b>	<b>(30,096.94)</b>	<b>0.00</b>	<b>0.00</b>	<b>265,018,064.24</b>	<b>5,218,422.47</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>1,186,542,148.39</b>	<b>6,282,424.15</b>	<b>3,947,592.09</b>	<b>0.00</b>	<b>0.00</b>	<b>192,389,148.76</b>	<b>13,528,367.97</b>	<b>0.00</b>	<b>298,136,641.46</b>	<b>7,441,619.82</b>	<b>270,884,791.69</b>	<b>32,007,629.21</b>	<b>30,096.94</b>	<b>(30,096.94)</b>	<b>0.00</b>	<b>0.00</b>	<b>133,915,937.71</b>	<b>56,115,279.16</b>	<b>1,000.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																			
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,769,133.15	0.00	0.00
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,881,614.44	0.00	0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,650,747.59</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>																			
<b>Current Liabilities</b>																			
Accounts payable and accrued expenses	3,167,356.24	117,659.90	9,029.13	0.00	0.00	281,937.63	0.00	0.00	1,023,511.12	0.00	380,571.07	(10,653.80)	0.00	0.00	0.00	0.00	3,469,628.54	8,273,199.80	0.00
Deposits and unearned revenues	17,212,579.76	861,575.05	(37,755.86)	0.00	0.00	0.00	0.00	0.00	3,098,776.64	0.00	3,933,302.88	161,979.35	0.00	0.00	0.00	0.00	(37,564.79)	28,529.66	0.00
Accrued employee benefits - current portion	7,072,436.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	691,576.74	0.00	2,224,447.28	0.00	0.00	0.00	0.00	0.00	0.00	4,837,209.13	0.00
Postretirement medical benefits-current portion	3,836,522.00	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	0.00	0.00	0.00	1,415,252.00	0.00
Long-term debt - current portion	13,618,310.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,433,047.64	0.00	2,788,509.40	0.00	0.00	0.00	0.00	0.00	166,079.94	0.00	0.00
<b>Total Current Liabilities</b>	<b>44,907,205.17</b>	<b>979,234.95</b>	<b>53,593.27</b>	<b>0.00</b>	<b>0.00</b>	<b>281,937.63</b>	<b>0.00</b>	<b>0.00</b>	<b>8,911,425.14</b>	<b>0.00</b>	<b>10,005,424.63</b>	<b>210,357.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,598,143.69</b>	<b>14,554,190.59</b>	<b>0.00</b>
<b>Noncurrent Liabilities</b>																			
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	2,117,749.01	0.00	0.00	67,596.25	0.00	18,421.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Government advances refundable	12,600,701.00	1,181,426.00	0.00	0.00	0.00	0.00	0.00	0.00	1,388,684.00	0.00	1,514,622.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued employee benefits	13,240,659.49	0.00	265,602.31	0.00	0.00	0.00	0.00	0.00	2,265,085.60	0.00	2,829,076.97	440,816.14	0.00	0.00	0.00	0.00	0.00	15,007,622.63	0.00
Postretirement medical benefits	34,528,692.00	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	0.00	0.00	0.00	706,805.25	0.00
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,769,133.15	0.00	0.00
Long-term debt	207,353,648.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,085,823.29	0.00	107,565,759.98	0.00	0.00	0.00	0.00	0.00	65,676,118.21	0.00	0.00
<b>Total Noncurrent Liabilities</b>	<b>267,723,700.72</b>	<b>1,181,426.00</b>	<b>1,006,477.31</b>	<b>0.00</b>	<b>0.00</b>	<b>2,117,749.01</b>	<b>0.00</b>	<b>0.00</b>	<b>112,787,808.14</b>	<b>0.00</b>	<b>118,137,221.35</b>	<b>972,101.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>102,445,251.36</b>	<b>15,714,427.88</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>312,630,905.89</b>	<b>2,160,660.95</b>	<b>1,060,070.58</b>	<b>0.00</b>	<b>0.00</b>	<b>2,399,686.64</b>	<b>0.00</b>	<b>0.00</b>	<b>121,699,233.28</b>	<b>0.00</b>	<b>128,142,645.98</b>	<b>1,182,458.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>106,043,395.05</b>	<b>30,268,618.47</b>	<b>0.00</b>
<b>NET POSITION</b>																			
<b>Net investment in Plant</b>	389,853,418.28	11,237,529.89	4,488,039.77	0.00	0.00	0.00	0.00	0.00	77,136,685.54	0.00	55,486,320.26	3,765,018.61	(0.00)	0.00	0.00	0.00	(51,132,538.62)	128,036,722.98	0.00
<b>Restricted Nonexpendable</b>																			
Historical gift value of endowment - campuses	69,686,064.08	0.00	37,364.50	0.00	0.00	0.00	0.00	0.00	18,785,913.84	0.00	13,538,694.74	5,577,843.56	0.00	0.00	0.00	0.00	11,503.74	0.00	0.00
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	142,496,614.53	3,340,314.24	0.00	0.00	4,182,716.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Restricted Expendable</b>																			
<b>Campuses</b>																			
Accumulated net gains on endowment	35,189,880.86	0.00	20,404.61	0.00	0.00	0.00	0.00	0.00	2,371,403.11	0.00	1,106,446.36	191,544.38	0.00	0.00	0.00	0.00	12,860.42	0.00	0.00
Market value of funds functioning as endowment	11,604,913.84	0.00	39,888.61	0.00	0.00	0.00	0.00	0.00	1,027,666.21	0.00	250,017.15	13,786.51	0.00	0.00	0.00	0.00	10,908.41	0.00	0.00
Grants, gifts and contracts	19,483,556.64	1,489,078.39	317,165.19	0.00	0.00	0.00	0.00	0.00	522,295.30	0.00	(1,382,010.85)	274,585.71	0.00	0.00	0.00	0.00	31,134.05	(12,953.47)	1,000.00
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,908.01	0.00	4,180.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan funds	4,047,871.40	283,299.32	0.00	0.00															

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	62,071,134.40	75,411,515.80	69,154,423.46
Short term investments	188,427,688.56	183,245,806.51	158,412,779.64
Accounts receivable	142,534,592.11	158,390,900.13	19,926,483.79
Accounts receivable - State of NH appropriations	0.00	0.00	362,456.46
Pledges receivable - current portion	3,470,885.13	2,911,646.01	3,470,885.13
Notes receivable - current portion	3,507,682.77	4,445,483.75	3,506,682.77
Prepaid expenses and other current assets	4,013,803.01	4,175,108.66	8,757,501.10
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>404,025,785.98</b>	<b>428,580,460.86</b>	<b>263,591,212.35</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	47,727,021.20	61,641,290.71	56,584,368.99
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	459,914,617.54	473,017,746.53	459,418,557.06
Endowment and similar investments - affiliated entities	196,036,323.23	208,122,445.16	195,889,965.79
Pledges Receivable	8,696,507.14	7,270,206.51	8,696,507.14
Notes receivable	19,178,887.92	19,505,852.91	18,617,340.99
Property and equipment, net	1,065,613,437.40	1,007,074,118.61	1,077,050,586.40
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,797,166,794.43</b>	<b>1,776,631,660.43</b>	<b>1,816,257,326.37</b>
<b>TOTAL ASSETS</b>	<b>2,201,192,580.41</b>	<b>2,205,212,121.29</b>	<b>2,079,848,538.72</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	36,769,133.15	30,390,092.48	36,769,133.15
Acctg loss on debt refunding, net	5,881,614.44	6,127,403.19	5,903,729.64
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>42,650,747.59</b>	<b>36,517,495.67</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	16,712,239.63	16,593,402.82	69,424,706.79
Deposits and unearned revenues	25,221,422.69	20,763,077.70	32,686,083.41
Accrued employee benefits - current portion	14,825,669.43	9,615,109.92	14,825,669.43
Postretirement medical benefits-current portion	6,736,233.00	6,189,327.30	6,745,529.00
Long-term debt - current portion	20,005,947.87	37,993,265.88	17,665,947.87
<b>Total Current Liabilities</b>	<b>83,501,512.62</b>	<b>91,154,183.62</b>	<b>141,347,936.50</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,203,766.66	2,101,153.79	2,203,766.66
Government advances refundable	16,685,433.00	16,776,744.00	16,685,433.00
Accrued employee benefits	34,048,863.14	34,595,980.31	34,048,863.14
Postretirement medical benefits	48,697,617.25	47,504,802.94	48,933,746.25
Derivative instruments - interest rate swaps	36,769,133.15	30,390,092.48	36,769,133.15
Long-term debt	483,681,349.71	448,679,251.05	501,332,611.49
<b>Total Noncurrent Liabilities</b>	<b>622,086,162.91</b>	<b>580,048,024.57</b>	<b>639,973,553.69</b>
<b>TOTAL LIABILITIES</b>	<b>705,587,675.53</b>	<b>671,202,208.19</b>	<b>781,321,490.19</b>
<b>NET POSITION</b>			
<b>Net investment in Plant</b>	618,871,196.71	600,900,106.09	630,441,931.98
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	107,637,384.46	99,998,889.98	106,723,843.87
Historical gift value of endowment - affiliated entities	150,019,645.36	146,168,798.83	149,788,972.45
<b>Restricted Expendable</b>			
Campuses			
Accumulated net gains on endowment	38,892,539.74	47,451,597.69	38,892,539.74
Market value of funds functioning as endowment	12,947,180.73	13,983,032.09	12,947,180.73
Grants, gifts and contracts	20,723,850.96	19,110,003.99	34,320,132.56
Life income and annuity funds	11,088.87	16,151.18	11,088.87
Loan funds	6,908,781.87	6,876,649.38	6,851,767.16
Affiliated Entities			
Accumulated net gains on endowment	22,512,257.56	36,709,220.11	22,512,257.56
Other - affiliated entities	33,333,253.06	33,334,856.92	33,145,925.05
<b>Unrestricted</b>	526,347,876.15	565,978,102.51	305,564,271.35
<b>TOTAL NET POSITION</b>	<b>1,538,205,055.47</b>	<b>1,570,527,408.77</b>	<b>1,341,199,911.32</b>
<b>Not Coded to Attribute</b>			
	(50,597.00)	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>(50,597.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>(50,597.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>50,597.00</b>	<b>0.00</b>	<b>(0.00)</b>