

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 04

		2017	2016	
		Year to Date Balance	Year to Date Balance	Final Balance
ASSETS				
Current Assets				
	Cash and cash equivalents	46,518,378.99	83,063,748.38	69,154,423.46
	Short term investments	220,934,169.28	205,524,947.33	158,412,779.64
	Accounts receivable	31,439,741.04	38,101,967.98	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	3,505,682.77	4,445,483.75	3,506,682.77
	Prepaid expenses and other current assets	4,018,803.01	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
	Total Current Assets	309,887,660.22	338,222,902.11	263,591,212.35
Noncurrent Assets				
	Debt proceeds held by others	39,374,423.58	57,150,889.45	56,584,368.99
	Long-term operating investments	0.00	0.00	0.00
	Endowment and similar investments - campuses	462,152,484.45	473,901,138.81	459,418,557.06
	Endowment and similar investments - affiliated entities	196,255,596.97	208,073,079.36	195,889,965.79
	Pledges Receivable	8,696,507.14	7,270,206.51	8,696,507.14
	Notes receivable	18,862,814.46	19,342,843.59	18,617,340.99
	Property and equipment, net	1,057,577,541.19	991,936,196.26	1,077,050,586.40
	Other assets	0.00	0.00	0.00
	Total Noncurrent Assets	1,782,919,367.79	1,757,674,353.98	1,816,257,326.37
	TOTAL ASSETS	2,092,807,028.01	2,095,897,256.09	2,079,848,538.72
DEFERRED OUTFLOWS OF RESOURCES				
	Accum change in derivative value	36,769,133.15	30,390,092.48	36,769,133.15
	Acctg loss on debt refunding, net	5,872,564.94	6,096,970.83	5,903,729.64
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	42,641,698.09	36,487,063.31	42,672,862.79
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	25,237,525.97	28,258,568.91	69,424,706.79
	Deposits and unearned revenues	12,581,945.35	15,534,317.82	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	76,383,265.88	17,665,947.87
	Total Current Liabilities	79,387,321.62	135,980,589.83	141,347,936.50
Noncurrent Liabilities				
	Obligations under life income agree	2,143,298.12	2,039,916.70	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	483,287,251.15	410,089,744.36	501,332,611.49
	Total Noncurrent Liabilities	621,631,595.81	541,397,280.79	639,973,553.69
	TOTAL LIABILITIES	701,018,917.43	677,377,870.62	781,321,490.19
NET POSITION				
Net Investment in Plant		606,287,577.86	580,438,092.69	630,441,931.98
Restricted Nonexpendable				
	Historical gift value of endowment - campuses	109,226,759.58	100,244,421.90	106,723,843.87
	Historical gift value of endowment - affiliated entities	150,781,077.57	146,301,592.43	149,788,972.45
Restricted Expendable				
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	12,947,230.73	13,983,032.09	12,947,180.73
	Grants, gifts and contracts	30,928,804.36	26,801,327.68	34,320,132.56
	Life income and annuity funds	11,088.87	16,151.18	11,088.87
	Loan funds	6,789,563.95	6,831,302.66	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	33,432,210.64	33,216,834.26	33,145,925.05
Unrestricted		422,620,697.81	463,012,876.09	305,564,271.35
	TOTAL NET POSITION	1,434,429,808.67	1,455,006,448.78	1,341,199,911.32

Not Coded to Attribute

	2017	2016	Final Balance
	Year to Date Balance	Year to Date Balance	
	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	(0.00)	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 04

	2017	2016	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	267,452,548.27	288,588,695.71	227,567,203.10
Accounts receivable	31,439,741.04	38,101,967.98	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	3,505,682.77	4,445,483.75	3,506,682.77
Prepaid expenses and other current assets	4,018,803.01	4,175,108.66	8,757,501.10
Total Current Assets	309,887,660.22	338,222,902.11	263,591,212.35
Noncurrent Assets			
Debt proceeds held by others for construction purposes	39,374,423.58	57,150,889.45	56,584,368.99
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	462,152,484.45	473,901,138.81	459,418,557.06
Endowment and similar investments - affiliated entities	196,255,596.97	208,073,079.36	195,889,965.79
Pledges Receivable	8,696,507.14	7,270,206.51	8,696,507.14
Notes receivable	18,862,814.46	19,342,843.59	18,617,340.99
Property and equipment, net	1,057,577,541.19	991,936,196.26	1,077,050,586.40
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	1,782,919,367.79	1,757,674,353.98	1,816,257,326.37
TOTAL ASSETS	2,092,807,028.01	2,095,897,256.09	2,079,848,538.72
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	36,769,133.15	30,390,092.48	36,769,133.15
Acctg loss on debt refunding, net	5,872,564.94	6,096,970.83	5,903,729.64
TOTAL DEFERRED OUTFLOWS OF RESOURCES	42,641,698.09	36,487,063.31	42,672,862.79
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	25,237,525.97	28,258,568.91	69,424,706.79
Deposits and unearned revenues	12,581,945.35	15,534,317.82	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	76,383,265.88	17,665,947.87
Total Current Liabilities	79,387,321.62	135,980,589.83	141,347,936.50
Noncurrent Liabilities			
Obligations under life income agree	2,143,298.12	2,039,916.70	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	483,287,251.15	410,089,744.36	501,332,611.49
Total Noncurrent Liabilities	621,631,595.81	541,397,280.79	639,973,553.69
TOTAL LIABILITIES	701,018,917.43	677,377,870.62	781,321,490.19
NET POSITION			
Net Investment in Plant	606,287,577.86	580,438,092.69	630,441,931.98
Restricted -			
Nonexpendable	260,007,837.15	246,546,014.33	256,512,816.32
Expendable	145,513,695.85	165,009,465.67	148,680,891.67
Unrestricted	422,620,697.81	463,012,876.09	305,564,271.35
TOTAL NET POSITION	1,434,429,808.67	1,455,006,448.78	1,341,199,911.32
Not Coded to Attribute			
	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	(0.00)	(0.00)

	Prior Year to Date Balance	Prior Year Final Balance
ASSETS		
Current Assets		
Cash and cash equivalents	83,063,748.38	69,154,423.46
Short term investments	205,524,947.33	158,412,779.64
Accounts receivable	38,101,967.98	19,926,483.79
Accounts receivable - State of NH appropriations	0.00	362,456.46
Pledges receivable - current portion	2,911,646.01	3,470,885.13
Notes receivable - current portion	4,445,483.75	3,506,682.77
Prepaid expenses and other current assets	4,175,108.66	8,757,501.10
Interfund Borrowings	(0.00)	0.00
Current Asset - Other	0.00	0.00
Total Current Assets	338,222,902.11	263,591,212.35
Noncurrent Assets		
Debt proceeds held by others	57,150,889.45	56,584,368.99
Long-term operating investments	0.00	0.00
Endowment and similar investments - campuses	473,901,138.81	459,418,557.06
Endowment and similar investments - affiliated entities	208,073,079.36	195,889,965.79
Pledges Receivable	7,270,206.51	8,696,507.14
Notes receivable	19,342,843.59	18,617,340.99
Property and equipment, net	991,936,196.26	1,077,050,586.40
Other assets	0.00	0.00
Total Noncurrent Assets	1,757,674,353.98	1,816,257,326.37
TOTAL ASSETS	2,095,897,256.09	2,079,848,538.72
DEFERRED OUTFLOWS OF RESOURCES		
Accum change in derivative value	30,390,092.48	36,769,133.15
Acctg loss on debt refunding, net	6,096,970.83	5,903,729.64
TOTAL DEFERRED OUTFLOWS	36,487,063.31	42,672,862.79
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses	28,258,568.91	69,424,706.79
Deposits and unearned revenues	15,534,317.82	32,686,083.41
Accrued employee benefits - current portion	9,615,109.92	14,825,669.43
Postretirement medical benefits- current portion	6,189,327.30	6,745,529.00
Long-term debt - current portion	76,383,265.88	17,665,947.87
Total Current Liabilities	135,980,589.83	141,347,936.50
Noncurrent Liabilities		
Obligations under life income agree	2,039,916.70	2,203,766.66
Government advances refundable	16,776,744.00	16,685,433.00
Accrued employee benefits	34,595,980.31	34,048,863.14
Postretirement medical benefits	47,504,802.94	48,933,746.25
Derivative instruments - interest rate swaps	30,390,092.48	36,769,133.15
Long-term debt	410,089,744.36	501,332,611.49
Total Noncurrent Liabilities	541,397,280.79	639,973,553.69
TOTAL LIABILITIES	677,377,870.62	781,321,490.19
NET POSITION		
Net investment in Plant	580,438,092.69	630,441,931.98
Restricted Nonexpendable		
Historical gift value of endowment - campuses	100,244,421.90	106,723,843.87
Historical gift value of endowment - affiliated entities	146,301,592.43	149,788,972.45
Restricted Expendable		
Campuses		
Accumulated net gains on endowment	47,451,597.69	38,892,539.74
Market value of funds functioning as endowment	13,983,032.09	12,947,180.73
Grants, gifts and contracts	26,801,327.68	34,320,132.56
Life income and annuity funds	16,151.18	11,088.87
Loan funds	6,831,302.66	6,851,767.16
Affiliated Entities		
Accumulated net gains on endowment	36,709,220.11	22,512,257.56
Other - affiliated entities	33,216,834.26	33,145,925.05
Unrestricted	463,012,876.09	305,564,271.35
TOTAL NET POSITION	1,455,006,448.78	1,341,199,911.32
Not Coded to Attribute	0.00	0.00

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

	Prior Year Final Balance
ASSETS	
Current Assets	
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
Total Current Assets	204,649,294.46
Noncurrent Assets	
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
Total Noncurrent Assets	871,469,972.22
TOTAL ASSETS	1,076,119,266.68
LIABILITIES	
Current Liabilities	
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
Total Current Liabilities	55,089,811.07
Noncurrent Liabilities	
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
Total Noncurrent Liabilities	282,801,878.04
TOTAL LIABILITIES	337,891,689.11
NET POSITION	
Net Investment in Plant	424,633,002.61
Restricted Nonexpendable	
Historical gift value of endowment - campuses	69,155,272.34
Restricted Expendable	
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
Unrestricted	165,220,347.93
TOTAL NET POSITION	738,227,577.57
Not Coded to Attribute	
	0.00
Total Not Coded to Attribute	0.00
TOTAL	0.00
Difference (Assets - Liabilities) - Net Position	0.00

4C - UNH Foundation Capital Offset

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

G

ASSETS

Current Assets

Cash and cash equivalents	0.00	0.00	0.00	0.00
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

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	30,550.95	0.00	0.00	0.00	0.00	0.00	30,550.95	30,169.49	30,301.13
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	30,550.95	0.00	0.00	0.00	0.00	0.00	30,550.95	30,169.49	30,301.13
TOTAL ASSETS	0.00	0.00	0.00	0.00	30,550.95	0.00	0.00	0.00	0.00	0.00	30,550.95	30,169.49	30,301.13
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	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	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	0.00	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	0.00	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	0.00	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	0.00	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	0.00	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	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	0.00
Unrestricted													
	0.00	0.00	0.00	0.00	30,550.95	0.00	0.00	0.00	0.00	0.00	30,550.95	30,169.49	30,301.13
TOTAL NET POSITION	0.00	0.00	0.00	0.00	30,550.95	0.00	0.00	0.00	(0.00)	0.00	30,550.95	30,169.49	30,301.13
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
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8S - NHPB Disaffiliation

	Current Funds D	Current Funds W	Current Funds G	Current Funds Z	Endowment and Similar Funds M	Endowment and Similar Funds Q1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
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
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
Noncurrent Assets												
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	(30,550.95)	0.00	0.00	0.00	0.00	0.00	(30,550.95)	(30,169.49)	(30,301.13)
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
Total Noncurrent Assets	0.00	0.00	0.00	(30,550.95)	0.00	0.00	0.00	0.00	0.00	(30,550.95)	(30,169.49)	(30,301.13)
TOTAL ASSETS	0.00	0.00	0.00	(30,550.95)	0.00	0.00	0.00	0.00	0.00	(30,550.95)	(30,169.49)	(30,301.13)
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	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	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	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	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	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
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	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	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
Unrestricted												
	0.00	0.00	0.00	(30,550.95)	0.00	0.00	0.00	0.00	0.00	(30,550.95)	(30,169.49)	(30,301.13)
TOTAL NET POSITION	0.00	0.00	0.00	(30,550.95)	0.00	0.00	0.00	0.00	0.00	(30,550.95)	(30,169.49)	(30,301.13)
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

9S - USNH Central Services Alloc

	Current Funds D	Current Funds W	Current Funds G	Current Funds P1	Current Funds Z	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(349.00)	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
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
Total Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(349.00)	0.00
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
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
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(349.00)	0.00
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
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
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
Noncurrent Liabilities											
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
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
TOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
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
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
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
Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(349.00)	0.00
TOTAL NET POSITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(349.00)	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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 04

	Current Funds D	Current Funds W	Current Funds G	Current Funds P1	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	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS													
Current Assets													
Cash and cash equivalents	9,764,747.56	(80.00)	31,134.05	0.00	(153,837,985.60)	0.00	(38,333.96)	0.00	15,583,766.46	1,706,581.37	(126,790,170.12)	(123,180,255.81)	(124,867,492.82)
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	21,493,541.67
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
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	27,584.01
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
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	9,764,747.56	(80.00)	31,134.05	0.00	(153,837,985.60)	0.00	(38,333.96)	0.00	15,583,766.46	1,706,581.37	(126,790,170.12)	(123,180,255.81)	(103,346,367.14)
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	264,429,813.50	10,908.41	0.00	24,364.16	0.00	0.00	264,465,086.07	273,194,872.00	263,388,031.87
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	1,571,940.60	0.00	1,571,940.60	2,004,996.16	1,688,364.51
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	264,429,813.50	10,908.41	0.00	24,364.16	1,571,940.60	0.00	266,037,026.67	275,199,868.16	265,076,396.38
TOTAL ASSETS	9,764,747.56	(80.00)	31,134.05	0.00	110,591,827.90	10,908.41	(38,333.96)	24,364.16	17,155,707.06	1,706,581.37	139,246,856.55	152,019,612.35	161,730,029.24
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	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	0.00	0.00	0.00	5,872,564.94	0.00	5,872,564.94	6,096,970.83	5,903,729.64
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,641,698.09	0.00	42,641,698.09	36,487,063.31	42,672,862.79
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	33,500.00	(80.00)	0.00	0.00	0.00	0.00	0.00	0.00	6,939,337.08	0.00	6,972,757.08	6,679,622.50	17,553,121.16
Deposits and unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	(38,333.96)	0.00	0.00	0.00	(38,333.96)	0.00	5,000.00
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,671,714.32	0.00	3,671,714.32	61,519,780.08	16,081,789.84
Total Current Liabilities	33,500.00	(80.00)	0.00	0.00	0.00	0.00	(38,333.96)	0.00	10,611,051.40	0.00	10,606,137.44	68,199,402.58	33,639,911.00
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	0.00	0.00
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,769,133.15	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	65,619,548.27	0.00	65,619,548.27	2,682,676.65	61,473,515.69
Total Noncurrent Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,388,681.42	0.00	102,388,681.42	33,072,769.13	98,242,648.84
TOTAL LIABILITIES	33,500.00	(80.00)	0.00	0.00	0.00	0.00	(38,333.96)	0.00	112,999,732.82	0.00	112,994,818.86	101,272,171.71	131,882,559.84
NET POSITION													
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(53,202,327.67)	0.00	(53,202,327.67)	(44,178,565.70)	(50,191,705.31)
Restricted Nonexpendable													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,503.74	0.00	0.00	11,503.74	11,503.74	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	12,860.42	0.00	0.00	12,860.42	14,222.61	12,860.42
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	10,908.41	0.00	0.00	0.00	0.00	10,908.41	11,523.70	10,908.41
Grants, gifts and contracts	0.00	0.00	31,134.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,134.05	28,151.50	29,125.49
Unrestricted	9,731,247.56	0.00	0.00	0.00	110,591,827.90	0.00	0.00	0.00	0.00	1,706,581.37	122,029,656.83	131,347,668.10	122,647,639.44
TOTAL NET POSITION	9,731,247.56	0.00	31,134.05	0.00	110,591,827.90	10,908.41	0.00	24,364.16	(53,202,327.67)	1,706,581.37	68,893,735.78	87,234,503.95	72,520,332.19
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
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)

9W - System-wide Services

	Current Funds U	Current Funds D	Current Funds W	Current Funds P1	Current Funds Z	Endowment and Similar Funds Q1	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	13,144,863.99	(303,022,448.59)	2,193.70	(441.89)	23,095.94	0.00	(0.11)	504,175.43	(289,348,561.53)	(291,427,879.36)	(163,170,519.50)
Short term investments	0.00	220,486,503.45	0.00	0.00	0.00	0.00	0.00	0.00	220,486,503.45	205,163,255.66	136,486,680.84
Accounts receivable	(109.78)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(109.78)	9,986.10	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	126,453,565.09	0.00	126,453,565.09	138,659,562.64	98,385,888.09
Total Current Assets	13,291,938.12	(80,660,902.54)	2,193.70	(441.89)	23,095.94	0.00	126,453,564.98	504,175.43	59,613,623.74	54,497,715.52	74,508,259.94
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
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
Total Noncurrent Assets	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
TOTAL ASSETS	13,291,938.12	(80,660,902.54)	2,193.70	(441.89)	23,095.94	5,218,422.47	126,453,564.98	504,175.43	64,832,046.21	60,583,469.29	79,726,682.41
LIABILITIES											
Current Liabilities											
Accounts payable and accrued expenses	5,122,459.16	6,573,887.60	2,193.70	0.00	0.00	0.00	0.00	0.00	11,698,540.46	11,556,969.66	22,605,004.30
Deposits and unearned revenues	0.00	0.00	0.00	0.00	23,134.21	0.00	0.00	0.00	23,134.21	25,023.27	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
Total Current Liabilities	5,122,459.16	10,763,018.73	1,417,445.70	0.00	23,134.21	648,078.00	0.00	0.00	17,974,135.80	17,392,644.89	28,880,599.64
Noncurrent Liabilities											
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
Total Noncurrent Liabilities	456,882.03	8,853,806.60	706,805.25	0.00	0.00	5,696,934.00	0.00	0.00	15,714,427.88	13,551,425.65	15,714,427.88
TOTAL LIABILITIES	5,579,341.19	19,616,825.33	2,124,250.95	0.00	23,134.21	6,345,012.00	0.00	0.00	33,688,563.68	30,944,070.54	44,595,027.52
NET POSITION											
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	126,453,564.98	0.00	126,453,564.98	138,659,562.53	98,385,887.98
Restricted Expendable											
Campuses											
Grants, gifts and contracts	0.00	0.00	0.00	(441.89)	0.00	0.00	0.00	0.00	(441.89)	(28,374.68)	0.00
Unrestricted	7,712,596.93	(100,277,727.87)	(2,122,057.25)	0.00	(38.27)	(1,126,589.53)	0.00	504,175.43	(95,309,640.56)	(108,991,789.10)	(63,254,233.09)
TOTAL NET POSITION	7,712,596.93	(100,277,727.87)	(2,122,057.25)	(441.89)	(38.27)	(1,126,589.53)	126,453,564.98	504,175.43	31,143,482.53	29,639,398.75	35,131,654.89
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)

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			
ASSETS					
Current Assets					
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
Total Current Assets	1,000.00	0.00	1,000.00	0.00	0.00
TOTAL ASSETS	1,000.00	0.00	1,000.00	0.00	0.00
NET POSITION					
Restricted Expendable					
Campuses					
Grants, gifts and contracts	1,000.00	0.00	1,000.00	0.00	0.00
TOTAL NET POSITION	1,000.00	0.00	1,000.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	46,518,378.99	83,063,748.38	69,154,423.46
Short term investments	220,934,169.28	205,524,947.33	158,412,779.64
Accounts receivable	31,439,741.04	38,101,967.98	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	3,505,682.77	4,445,483.75	3,506,682.77
Prepaid expenses and other current assets	4,018,803.01	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
Total Current Assets	309,887,660.22	338,222,902.11	263,591,212.35
Noncurrent Assets			
Debt proceeds held by others	39,374,423.58	57,150,889.45	56,584,368.99
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	462,152,484.45	473,901,138.81	459,418,557.06
Endowment and similar investments - affiliated entities	196,255,596.97	208,073,079.36	195,889,965.79
Pledges Receivable	8,696,507.14	7,270,206.51	8,696,507.14
Notes receivable	18,862,814.46	19,342,843.59	18,617,340.99
Property and equipment, net	1,057,577,541.19	991,936,196.26	1,077,050,586.40
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	1,782,919,367.79	1,757,674,353.98	1,816,257,326.37
TOTAL ASSETS	2,092,807,028.01	2,095,897,256.09	2,079,848,538.72
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	36,769,133.15	30,390,092.48	36,769,133.15
Acctg loss on debt refunding, net	5,872,564.94	6,096,970.83	5,903,729.64
TOTAL DEFERRED OUTFLOWS OF RESOURCES	42,641,698.09	36,487,063.31	42,672,862.79
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	25,237,525.97	28,258,568.91	69,424,706.79
Deposits and unearned revenues	12,581,945.35	15,534,317.82	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	76,383,265.88	17,665,947.87
Total Current Liabilities	79,387,321.62	135,980,589.83	141,347,936.50
Noncurrent Liabilities			
Obligations under life income agree	2,143,298.12	2,039,916.70	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	483,287,251.15	410,089,744.36	501,332,611.49
Total Noncurrent Liabilities	621,631,595.81	541,397,280.79	639,973,553.69
TOTAL LIABILITIES	701,018,917.43	677,377,870.62	781,321,490.19
NET POSITION			
Net investment in Plant	606,287,577.86	580,438,092.69	630,441,931.98
Restricted Nonexpendable			
Historical gift value of endowment - campuses	109,226,759.58	100,244,421.90	106,723,843.87
Historical gift value of endowment - affiliated entities	150,781,077.57	146,301,592.43	149,788,972.45
Restricted Expendable			
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	12,947,230.73	13,983,032.09	12,947,180.73
Grants, gifts and contracts	30,928,804.36	26,801,327.68	34,320,132.56
Life income and annuity funds	11,088.87	16,151.18	11,088.87
Loan funds	6,789,563.95	6,831,302.66	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	33,432,210.64	33,216,834.26	33,145,925.05
Unrestricted	422,620,697.81	463,012,876.09	305,564,271.35
TOTAL NET POSITION	1,434,429,808.67	1,455,006,448.78	1,341,199,911.32
Not Coded to Attribute			
	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	(0.00)	(0.00)