

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 06

		2017	2016	
		Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>				
<b>Current Assets</b>				
	Cash and cash equivalents	49,014,368.27	65,789,237.77	69,154,423.46
	Short term investments	226,222,143.53	219,186,181.92	158,412,779.64
	Accounts receivable	179,542,837.93	179,196,961.72	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	4,175,654.05	4,322,291.45	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>465,931,571.68</b>	<b>475,851,802.62</b>	<b>263,591,212.35</b>
<b>Noncurrent Assets</b>				
	Debt proceeds held by others	31,441,936.28	51,793,432.96	56,584,368.99
	Long-term operating investments	0.00	0.00	0.00
	Endowment and similar investments - campuses	463,556,418.66	474,448,357.71	459,418,557.06
	Endowment and similar investments - affiliated entities	197,448,002.55	208,608,180.90	195,889,965.79
	Pledges Receivable	8,696,507.14	7,270,206.51	8,696,507.14
	Notes receivable	18,354,712.92	18,694,239.59	18,617,340.99
	Property and equipment, net	1,049,651,772.55	983,885,434.48	1,077,050,586.40
	Other assets	0.00	0.00	0.00
	<b>Total Noncurrent Assets</b>	<b>1,769,149,350.10</b>	<b>1,744,699,852.15</b>	<b>1,816,257,326.37</b>
	<b>TOTAL ASSETS</b>	<b>2,235,080,921.78</b>	<b>2,220,551,654.77</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	5,863,515.44	6,066,538.47	5,903,729.64
	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>42,632,648.59</b>	<b>36,456,630.95</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
	Accounts payable and accrued expenses	20,639,474.29	20,501,933.03	69,424,706.79
	Deposits and unearned revenues	21,381,184.36	14,153,383.24	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
	<b>Total Current Liabilities</b>	<b>83,588,508.95</b>	<b>126,843,019.37</b>	<b>141,347,936.50</b>
<b>Noncurrent Liabilities</b>				
	Obligations under life income agree	2,209,435.06	2,057,953.95	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	482,861,130.29	409,887,631.81	501,332,611.49
	<b>Total Noncurrent Liabilities</b>	<b>621,271,611.89</b>	<b>541,213,205.49</b>	<b>639,973,553.69</b>
	<b>TOTAL LIABILITIES</b>	<b>704,860,120.84</b>	<b>668,056,224.86</b>	<b>781,321,490.19</b>
<b>NET POSITION</b>				
<b>Net Investment in Plant</b>		591,895,107.10	568,134,630.10	630,441,931.98
<b>Restricted Nonexpendable</b>				
	Historical gift value of endowment - campuses	109,840,356.02	101,570,436.39	106,723,843.87
	Historical gift value of endowment - affiliated entities	151,797,481.93	147,802,255.58	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	12,947,230.73	13,983,132.09	12,947,180.73
	Grants, gifts and contracts	32,560,355.24	27,652,545.23	34,320,132.56
	Life income and annuity funds	11,088.87	16,151.18	11,088.87
	Loan funds	6,842,884.01	6,874,469.62	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	35,428,672.73	33,496,332.36	33,145,925.05
<b>Unrestricted</b>		570,125,475.60	605,328,454.53	305,564,271.35
	<b>TOTAL NET POSITION</b>	<b>1,572,853,449.53</b>	<b>1,589,019,224.88</b>	<b>1,341,199,911.32</b>

Not Coded to Attribute

	2017	2016	
	Year to Date Balance	Year to Date Balance	Final Balance
	0.00	67,164.02	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>67,164.02</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>67,164.02</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>(67,164.02)</b>	<b>(0.00)</b>

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 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 06

	2017	2016	
	Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	275,236,511.80	284,975,419.69	227,567,203.10
Accounts receivable	179,542,837.93	179,196,961.72	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	4,175,654.05	4,322,291.45	8,757,501.10
<b>Total Current Assets</b>	<b>465,931,571.68</b>	<b>475,851,802.62</b>	<b>263,591,212.35</b>
Noncurrent Assets			
Debt proceeds held by others for construction purposes	31,441,936.28	51,793,432.96	56,584,368.99
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	463,556,418.66	474,448,357.71	459,418,557.06
Endowment and similar investments - affiliated entities	197,448,002.55	208,608,180.90	195,889,965.79
Pledges Receivable	8,696,507.14	7,270,206.51	8,696,507.14
Notes receivable	18,354,712.92	18,694,239.59	18,617,340.99
Property and equipment, net	1,049,651,772.55	983,885,434.48	1,077,050,586.40
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,769,149,350.10</b>	<b>1,744,699,852.15</b>	<b>1,816,257,326.37</b>
<b>TOTAL ASSETS</b>	<b>2,235,080,921.78</b>	<b>2,220,551,654.77</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	5,863,515.44	6,066,538.47	5,903,729.64
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>42,632,648.59</b>	<b>36,456,630.95</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	20,639,474.29	20,501,933.03	69,424,706.79
Deposits and unearned revenues	21,381,184.36	14,153,383.24	32,686,083.41
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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
<b>Total Current Liabilities</b>	<b>83,588,508.95</b>	<b>126,843,019.37</b>	<b>141,347,936.50</b>
Noncurrent Liabilities			
Obligations under life income agree	2,209,435.06	2,057,953.95	2,203,766.66
Government advances refundable	16,685,433.00	16,776,744.00	16,685,433.00
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Derivative instruments - interest rate swaps	36,769,133.15	30,390,092.48	36,769,133.15
Long-term debt	482,861,130.29	409,887,631.81	501,332,611.49
<b>Total Noncurrent Liabilities</b>	<b>621,271,611.89</b>	<b>541,213,205.49</b>	<b>639,973,553.69</b>
<b>TOTAL LIABILITIES</b>	<b>704,860,120.84</b>	<b>668,056,224.86</b>	<b>781,321,490.19</b>
<b>NET POSITION</b>			
Net Investment in Plant	591,895,107.10	568,134,630.10	630,441,931.98
Restricted -			
Nonexpendable	261,637,837.95	249,372,691.97	256,512,816.32
Expendable	149,195,028.88	166,183,448.28	148,680,891.67
Unrestricted	570,125,475.60	605,328,454.53	305,564,271.35
<b>TOTAL NET POSITION</b>	<b>1,572,853,449.53</b>	<b>1,589,019,224.88</b>	<b>1,341,199,911.32</b>
Not Coded to Attribute			
	0.00	67,164.02	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>67,164.02</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>67,164.02</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>(67,164.02)</b>	<b>(0.00)</b>

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 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 06

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Total Year to Date Balance
	U	D	A	W	G	P1	P2	Z	L	LU	G	M	Q1	Q2	T1	T2	N	X	P1	Q1		
<b>ASSETS</b>																						
<b>Current Assets</b>																						
Cash and cash equivalents	102,217,442.57	(200,180,479.89)	129,045,720.03	79.25	35,050,269.54	(4,013,021.76)	(586,779.00)	224,673.19	2,457,376.80	693,176.10	15,125.00	0.00	(170,744,182.16)	0.01	0.00	662,358.05	8,675,934.78	144,968,114.47	(21,438.71)	550,000.00		49,014,368.27
Short term investments	198,682.07	225,797,532.57	0.00	0.00	225,928.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	226,222,143.53
Accounts receivable	164,961,402.56	248,457.01	494,929.36	0.00	5,480.00	12,500,326.80	1,069,017.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.70	263,224.07	0.00	179,542,837.93
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	0.00
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	0.00	0.00	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	156,933.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,505,682.77
Prepaid expenses and other current assets	358,352.33	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	0.00	0.00	4,175,654.05
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>267,735,879.53</b>	<b>29,647,238.33</b>	<b>129,590,222.47</b>	<b>79.25</b>	<b>38,738,563.56</b>	<b>8,487,305.04</b>	<b>482,238.43</b>	<b>224,673.19</b>	<b>5,806,126.14</b>	<b>850,109.53</b>	<b>15,125.00</b>	<b>0.00</b>	<b>(170,744,182.16)</b>	<b>0.01</b>	<b>0.00</b>	<b>662,358.05</b>	<b>8,675,934.78</b>	<b>144,968,115.17</b>	<b>241,785.36</b>	<b>550,000.00</b>		<b>465,931,571.68</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	0.00	0.00	31,441,936.28
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,883.67	301,834,784.35	12,947,230.73	22,142,683.76	126,527,836.15	0.00	0.00	0.00	0.00	0.00	463,556,418.66
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,009,853.02	500,754.70	19,111,515.48	1,998,412.66	171,711,344.63	0.00	0.00	0.00	116,122.06	197,448,002.55	
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	0.00	0.00	8,696,507.14
Notes receivable	(1,950.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,722,190.87	634,472.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,354,712.92
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,049,651,772.55	0.00	0.00	0.00	0.00	1,049,651,772.55
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>(1,950.00)</b>	<b>50,603.60</b>	<b>0.00</b>	<b>0.00</b>	<b>8,645,903.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,722,190.87</b>	<b>634,472.05</b>	<b>0.00</b>	<b>4,113,736.69</b>	<b>302,335,539.05</b>	<b>32,058,746.21</b>	<b>24,141,096.42</b>	<b>298,239,180.78</b>	<b>1,081,093,708.83</b>	<b>0.00</b>	<b>0.00</b>	<b>116,122.06</b>	<b>1,769,149,350.10</b>	
<b>TOTAL ASSETS</b>	<b>267,733,929.53</b>	<b>29,697,841.93</b>	<b>129,590,222.47</b>	<b>79.25</b>	<b>47,384,467.10</b>	<b>8,487,305.04</b>	<b>482,238.43</b>	<b>224,673.19</b>	<b>23,528,317.01</b>	<b>1,484,581.58</b>	<b>15,125.00</b>	<b>4,113,736.69</b>	<b>131,591,356.89</b>	<b>32,058,746.22</b>	<b>24,141,096.42</b>	<b>298,901,538.83</b>	<b>1,089,769,643.61</b>	<b>144,968,115.17</b>	<b>241,785.36</b>	<b>666,122.06</b>	<b>2,235,080,921.78</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	0.00	0.00	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	5,863,515.44	0.00	0.00	0.00	0.00	5,863,515.44
<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>42,632,648.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,632,648.59</b>
<b>LIABILITIES</b>																						
<b>Current Liabilities</b>																						
Accounts payable and accrued expenses	11,369,987.28	6,973,008.81	1,007,907.68	79.75	46,012.41	175,430.19	1,142.98	0.00	0.00	0.00	0.00	288,214.61	0.00	0.00	0.00	0.00	0.00	735,866.96	41,823.62	0.00	0.00	20,639,474.29
Deposits and unearned revenues	10,276,558.45	31,625.27	1,347,078.89	0.00	2,059,337.96	6,819,237.70	(4,540.00)	220,917.02	0.00	0.00	0.00	0.00	254,076.88	0.00	0.00	0.00	135,106.83	0.00	241,785.36	0.00	0.00	21,381,184.36
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	0.00	648,078.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	6,736,233.00
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	0.00	20,005,947.87	0.00	0.00	0.00	0.00	20,005,947.87
<b>Total Current Liabilities</b>	<b>21,646,545.73</b>	<b>21,182,225.51</b>	<b>2,354,986.57</b>	<b>6,736,312.75</b>	<b>2,105,350.37</b>	<b>6,994,667.89</b>	<b>(3,397.02)</b>	<b>220,917.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>288,214.61</b>	<b>902,154.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,076,921.66</b>	<b>41,823.62</b>	<b>241,785.36</b>	<b>0.00</b>	<b>0.00</b>	<b>83,588,508.95</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	2,209,435.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,209,435.06
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	0.00	0.00	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	0.00	5,696,934.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	48,697,617.25
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	0.00	36,769,133.15	0.00	0.00	0.00	0.00	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	0.00	482,861,130.29	0.00	0.00	0.00	0.00	482,861,130.29
<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>0.00</b>	<b>2,209,435.06</b>	<b>5,696,934.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>519,630,263.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>621,271,611.89</b>
<b>TOTAL LIABILITIES</b>	<b>38,785,407.68</b>	<b>32,497,285.70</b>	<b>2,354,986.57</b>	<b>55,331,937.00</b>	<b>2,105,350.37</b>	<b>6,994,667.89</b>	<b>(3,397.02)</b>	<b>220,917.02</b>	<b>16,685,433.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,497,649.67</b>	<b>6,599,088.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>540,507,185.10</b>	<b>41,823.62</b>	<b>241,785.36</b>	<b>0.00</b>	<b>0.00</b>	<b>704,860,120.84</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	591,895,107.10	0.00	0.00	0.00	0.00	591,895,107.10
<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	0.00	8,691,493.34	101,148,862.68	0.00	0.00	0.00	0.00	0.00	109,840,356.02
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0																		

	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	65,789,237.77	69,154,423.46
Short term investments	219,186,181.92	158,412,779.64
Accounts receivable	179,196,961.72	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	4,322,291.45	8,757,501.10
Interfund Borrowings	(0.00)	0.00
Current Asset - Other	0.00	0.00
<b>Total Current Assets</b>	<b>475,851,802.62</b>	<b>263,591,212.35</b>
<b>Noncurrent Assets</b>		
Debt proceeds held by others	51,793,432.96	56,584,368.99
Long-term operating investments	0.00	0.00
Endowment and similar investments - campuses	474,448,357.71	459,418,557.06
Endowment and similar investments - affiliated entities	208,608,180.90	195,889,965.79
Pledges Receivable	7,270,206.51	8,696,507.14
Notes receivable	18,694,239.59	18,617,340.99
Property and equipment, net	983,885,434.48	1,077,050,586.40
Other assets	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,744,699,852.15</b>	<b>1,816,257,326.37</b>
<b>TOTAL ASSETS</b>	<b>2,220,551,654.77</b>	<b>2,079,848,538.72</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Accum change in derivative value	30,390,092.48	36,769,133.15
Acctg loss on debt refunding, net	6,066,538.47	5,903,729.64
<b>TOTAL DEFERRED OUTFLOWS</b>	<b>36,456,630.95</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued expenses	20,501,933.03	69,424,706.79
Deposits and unearned revenues	14,153,383.24	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
<b>Total Current Liabilities</b>	<b>126,843,019.37</b>	<b>141,347,936.50</b>
<b>Noncurrent Liabilities</b>		
Obligations under life income agree	2,057,953.95	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	409,887,631.81	501,332,611.49
<b>Total Noncurrent Liabilities</b>	<b>541,213,205.49</b>	<b>639,973,553.69</b>
<b>TOTAL LIABILITIES</b>	<b>668,056,224.86</b>	<b>781,321,490.19</b>
<b>NET POSITION</b>		
<b>Net investment in Plant</b>	568,134,630.10	630,441,931.98
<b>Restricted Nonexpendable</b>		
Historical gift value of endowment - campuses	101,570,436.39	106,723,843.87
Historical gift value of endowment - affiliated entities	147,802,255.58	149,788,972.45
<b>Restricted Expendable</b>		
Campuses		
Accumulated net gains on endowment	47,451,597.69	38,892,539.74
Market value of funds functioning as endowment	13,983,132.09	12,947,180.73
Grants, gifts and contracts	27,652,545.23	34,320,132.56
Life income and annuity funds	16,151.18	11,088.87
Loan funds	6,874,469.62	6,851,767.16
Affiliated Entities		
Accumulated net gains on endowment	36,709,220.11	22,512,257.56
Other - affiliated entities	33,496,332.36	33,145,925.05
<b>Unrestricted</b>	605,328,454.53	305,564,271.35
<b>TOTAL NET POSITION</b>	<b>1,589,019,224.88</b>	<b>1,341,199,911.32</b>
<b>Not Coded to Attribute</b>	67,164.02	0.00



	Prior Year to Date Balance	Prior Year Final Balance
Total Not Coded to Attribute	67,164.02	0.00
TOTAL	67,164.02	0.00
(Assets - Liabilities) - Net Position	(67,164.02)	(0.00)



	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>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 06

	Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Current Funds Z	Loan Funds L	Loan Funds LU	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>																
<b>Current Assets</b>																
Cash and cash equivalents	(14,844,836.10)	1,229,913.29	135,543.26	0.00	1,290,392.85	859,483.12	5,824.02	870,549.75	28,119.27	0.00	0.00	0.00	685,003.87	(9,740,006.67)	(5,387,993.44)	(7,571,936.00)
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	0.00	0.00	0.00
Accounts receivable	(35,781.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(35,781.00)	(26,732.22)	(33,172.81)
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	184,659.98	39,603.84	0.00	0.00	0.00	0.00	224,263.82	258,154.80	224,263.82
Prepaid expenses and other current assets	0.00	7,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,900.00	7,900.00	62,307.15
<b>Total Current Assets</b>	<b>(14,880,617.10)</b>	<b>1,237,813.29</b>	<b>135,543.26</b>	<b>0.00</b>	<b>1,290,392.85</b>	<b>859,483.12</b>	<b>5,824.02</b>	<b>1,055,209.73</b>	<b>67,723.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>685,003.87</b>	<b>(9,543,623.85)</b>	<b>(5,148,670.86)</b>	<b>(7,318,537.84)</b>
<b>Noncurrent Assets</b>																
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	421,031.32	9,517.98	0.00	0.00	0.00	0.00	430,549.30	686,373.47	520,290.85
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	11,078,819.49	0.00	11,078,819.49	11,524,468.91	11,336,021.02
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
<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>421,031.32</b>	<b>9,517.98</b>	<b>0.00</b>	<b>0.00</b>	<b>11,078,819.49</b>	<b>0.00</b>	<b>11,509,368.79</b>	<b>12,210,842.38</b>	<b>11,856,311.87</b>
<b>TOTAL ASSETS</b>	<b>(14,880,617.10)</b>	<b>1,237,813.29</b>	<b>135,543.26</b>	<b>0.00</b>	<b>1,290,392.85</b>	<b>859,483.12</b>	<b>5,824.02</b>	<b>1,476,241.05</b>	<b>77,241.09</b>	<b>0.00</b>	<b>0.00</b>	<b>11,078,819.49</b>	<b>685,003.87</b>	<b>1,965,744.94</b>	<b>7,062,171.52</b>	<b>4,537,774.03</b>
<b>LIABILITIES</b>																
<b>Current Liabilities</b>																
Accounts payable and accrued expenses	1,291.59	124,163.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,455.18	26,040.07	135,446.32
Deposits and unearned revenues	9,527.13	0.00	4,750.00	0.00	0.00	838,487.64	5,824.02	0.00	0.00	0.00	0.00	0.00	0.00	858,588.79	876,378.34	915,680.60
Accrued employee benefits - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Liabilities</b>	<b>10,818.72</b>	<b>124,163.59</b>	<b>4,750.00</b>	<b>0.00</b>	<b>0.00</b>	<b>838,487.64</b>	<b>5,824.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>984,043.97</b>	<b>902,418.41</b>	<b>1,051,126.92</b>
<b>Noncurrent Liabilities</b>																
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,181,426.00	0.00	0.00	0.00	0.00	0.00	1,181,426.00	1,152,785.00	1,181,426.00
Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postretirement medical benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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>1,181,426.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,181,426.00</b>	<b>1,152,785.00</b>	<b>1,181,426.00</b>
<b>TOTAL LIABILITIES</b>	<b>10,818.72</b>	<b>124,163.59</b>	<b>4,750.00</b>	<b>0.00</b>	<b>0.00</b>	<b>838,487.64</b>	<b>5,824.02</b>	<b>1,181,426.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,165,469.97</b>	<b>2,055,203.41</b>	<b>2,232,552.92</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	11,078,819.49	0.00	11,078,819.49	11,524,468.91	11,336,021.02
<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	0.00	0.00	0.00
<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	0.00	0.00	0.00
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,290,392.85	20,995.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,311,388.33	1,154,588.35	1,132,438.09
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	294,815.05	0.00	0.00	0.00	0.00	0.00	294,815.05	292,207.29	244,557.13
<b>Unrestricted</b>	<b>(14,891,435.82)</b>	<b>1,113,649.70</b>	<b>130,793.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,241.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>685,003.87</b>	<b>(12,884,747.90)</b>	<b>(7,964,296.44)</b>	<b>(10,407,795.13)</b>
<b>TOTAL NET POSITION</b>	<b>(14,891,435.82)</b>	<b>1,113,649.70</b>	<b>130,793.26</b>	<b>0.00</b>	<b>1,290,392.85</b>	<b>20,995.48</b>	<b>0.00</b>	<b>294,815.05</b>	<b>77,241.09</b>	<b>0.00</b>	<b>0.00</b>	<b>11,078,819.49</b>	<b>685,003.87</b>	<b>(199,725.03)</b>	<b>5,006,968.11</b>	<b>2,305,221.11</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
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 06

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Q1	Q2	T2	N	X			
<b>ASSETS</b>														
<b>Current Assets</b>														
Cash and cash equivalents	(4,486,349.37)	140,268.49	0.00	0.00	256,161.78	(1,480.05)	0.00	0.00	100.00	0.00	54,603.14	(4,036,696.01)	54,660.94	(6,105,554.77)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	1,480.05	0.00	0.00	0.00	0.00	0.00	1,480.05	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	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	225,642.40
<b>Total Current Assets</b>	<b>(4,486,349.37)</b>	<b>140,268.49</b>	<b>0.00</b>	<b>0.00</b>	<b>256,161.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>54,603.14</b>	<b>(4,035,215.96)</b>	<b>54,660.94</b>	<b>(5,879,912.37)</b>
<b>Noncurrent Assets</b>														
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	1,602,065.89	39,888.61	57,769.11	0.00	0.00	1,699,723.61	1,813,440.64	1,699,723.61
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,220,735.71	0.00	4,220,735.71	355,912.71	4,650,309.05
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,602,065.89</b>	<b>39,888.61</b>	<b>57,769.11</b>	<b>4,220,735.71</b>	<b>0.00</b>	<b>5,920,459.32</b>	<b>2,169,353.35</b>	<b>6,350,032.66</b>
<b>TOTAL ASSETS</b>	<b>(4,486,349.37)</b>	<b>140,268.49</b>	<b>0.00</b>	<b>0.00</b>	<b>256,161.78</b>	<b>0.00</b>	<b>1,602,065.89</b>	<b>39,888.61</b>	<b>57,869.11</b>	<b>4,220,735.71</b>	<b>54,603.14</b>	<b>1,885,243.36</b>	<b>2,224,014.29</b>	<b>470,120.29</b>
<b>LIABILITIES</b>														
<b>Current Liabilities</b>														
Accounts payable and accrued expenses	5,552.35	0.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	5,672.35	1,285.20	57,122.99
Deposits and unearned revenues	(32,359.55)	157.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(32,202.51)	(35,488.53)	19,862.73
Postretirement medical benefits-current portion	0.00	0.00	0.00	82,320.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,320.00	82,320.00	82,320.00
<b>Total Current Liabilities</b>	<b>(26,807.20)</b>	<b>157.04</b>	<b>0.00</b>	<b>82,320.00</b>	<b>120.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>55,789.84</b>	<b>48,116.67</b>	<b>159,305.72</b>
<b>Noncurrent Liabilities</b>														
Accrued employee benefits	265,602.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	265,602.31	283,413.55	265,602.31
Postretirement medical benefits	0.00	0.00	0.00	740,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	740,875.00	740,875.00	740,875.00
<b>Total Noncurrent Liabilities</b>	<b>265,602.31</b>	<b>0.00</b>	<b>0.00</b>	<b>740,875.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,006,477.31</b>	<b>1,024,288.55</b>	<b>1,006,477.31</b>
<b>TOTAL LIABILITIES</b>	<b>238,795.11</b>	<b>157.04</b>	<b>0.00</b>	<b>823,195.00</b>	<b>120.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,062,267.15</b>	<b>1,072,405.22</b>	<b>1,165,783.03</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>4,220,735.71</b>	<b>0.00</b>	<b>4,220,735.71</b>	<b>331,041.86</b>	<b>4,650,309.05</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	37,464.50	0.00	0.00	37,464.50	37,364.50	37,364.50
<b>Restricted Expendable</b>														
Campuses														
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,404.61	0.00	0.00	20,404.61	24,269.54	20,404.61
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,888.61	0.00	0.00	0.00	39,888.61	42,557.29	39,888.61
Grants, gifts and contracts	0.00	0.00	0.00	0.00	256,041.78	0.00	0.00	0.00	0.00	0.00	0.00	256,041.78	265,621.44	356,071.51
<b>Unrestricted</b>	<b>(4,725,144.48)</b>	<b>140,111.45</b>	<b>0.00</b>	<b>(823,195.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,602,065.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>54,603.14</b>	<b>(3,751,559.00)</b>	<b>450,754.44</b>	<b>(5,799,701.02)</b>
<b>TOTAL NET POSITION</b>	<b>(4,725,144.48)</b>	<b>140,111.45</b>	<b>0.00</b>	<b>(823,195.00)</b>	<b>256,041.78</b>	<b>0.00</b>	<b>1,602,065.89</b>	<b>39,888.61</b>	<b>57,869.11</b>	<b>4,220,735.71</b>	<b>54,603.14</b>	<b>822,976.21</b>	<b>1,151,609.07</b>	<b>(695,662.74)</b>
<b>Not Coded to Attribute</b>														
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>







4C - UNH Foundation Capital Offset

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











6P - Plymouth State University

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Z	L	LU	G	M	Q1	Q2	T1	T2	N	X				
<b>ASSETS</b>																					
<b>Current Assets</b>																					
Cash and cash equivalents	3,864,394.49	12,891,142.15	20,159,969.20	199.75	1,746,913.23	(814,520.35)	194,054.28	76,289.53	28,813.73	15,125.00	0.00	0.00	0.00	0.00	44,086.50	(1,160,766.44)	26,073,313.98	63,119,015.05	58,160,781.30	48,639,759.38	
Short term investments	10,321.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,321.88	63,897.79	10,321.88	
Accounts receivable	32,724,345.66	(2,661.97)	0.00	0.00	0.00	1,055,897.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,777,580.70	34,822,907.53	2,174,156.12	
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	149,062.11	
Pledges receivable - current portion	0.00	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,000.00	9,000.00	14,000.00	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	533,050.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	533,050.66	639,151.62	533,050.66	
Prepaid expenses and other current assets	0.00	259,321.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	259,321.23	272,197.53	567,737.11	
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	(18,720,217.78)	0.00	(18,720,217.78)	(20,756,880.21)	(19,750,246.06)	
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>36,599,062.03</b>	<b>13,161,801.41</b>	<b>20,159,969.20</b>	<b>199.75</b>	<b>1,746,913.23</b>	<b>241,376.66</b>	<b>194,054.28</b>	<b>609,340.19</b>	<b>28,813.73</b>	<b>15,125.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44,086.50</b>	<b>(19,880,984.22)</b>	<b>26,073,313.98</b>	<b>78,993,071.74</b>	<b>73,211,055.56</b>	<b>32,337,841.20</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	24,285,414.06	0.00	24,285,414.06	(10,588.20)	31,209,270.55	
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,242.49	4,520,677.49	250,017.15	43,299.59	15,215,074.02	0.00	0.00	20,053,310.74	19,384,643.78	19,274,627.87	
Pledges Receivable	0.00	50,603.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,603.60	62,109.00	50,603.60	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,896,422.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,896,422.07	1,577,240.29	1,936,265.90	
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	153,884,787.86	0.00	153,884,787.86	146,351,681.05	157,869,247.92	
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>50,603.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,896,422.07</b>	<b>0.00</b>	<b>0.00</b>	<b>24,242.49</b>	<b>4,520,677.49</b>	<b>250,017.15</b>	<b>43,299.59</b>	<b>15,215,074.02</b>	<b>178,170,201.92</b>	<b>0.00</b>	<b>200,170,538.33</b>	<b>167,365,085.92</b>	<b>210,340,015.84</b>	
<b>TOTAL ASSETS</b>	<b>36,599,062.03</b>	<b>13,212,405.01</b>	<b>20,159,969.20</b>	<b>199.75</b>	<b>1,746,913.23</b>	<b>241,376.66</b>	<b>194,054.28</b>	<b>2,505,762.26</b>	<b>28,813.73</b>	<b>15,125.00</b>	<b>24,242.49</b>	<b>4,520,677.49</b>	<b>250,017.15</b>	<b>43,299.59</b>	<b>15,259,160.52</b>	<b>158,289,217.70</b>	<b>26,073,313.98</b>	<b>279,163,610.07</b>	<b>240,576,141.48</b>	<b>242,677,857.04</b>	
<b>LIABILITIES</b>																					
<b>Current Liabilities</b>																					
Accounts payable and accrued expenses	183,569.26	12,418.48	2,845.55	199.75	11,301.55	110,000.00	0.00	0.00	0.00	0.00	1,640.23	0.00	0.00	0.00	0.00	278,048.73	16,662.72	616,686.27	427,329.38	3,263,399.31	
Deposits and unearned revenues	787,179.11	0.00	115,471.40	0.00	0.00	95,136.55	190,403.82	0.00	0.00	0.00	0.00	254,076.88	0.00	0.00	0.00	0.00	0.00	1,442,267.76	1,587,782.53	3,875,480.02	
Accrued employee benefits - current portion	0.00	2,224,447.28	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	2,224,447.28	120,839.51	2,224,447.28	
Postretirement medical benefits-current portion	0.00	0.00	0.00	678,594.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	678,594.00	678,594.00	678,594.00	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,790,494.08	0.00	1,790,494.08	1,594,954.55	142,953.91	
<b>Total Current Liabilities</b>	<b>970,748.37</b>	<b>2,236,865.76</b>	<b>118,316.95</b>	<b>678,793.75</b>	<b>11,301.55</b>	<b>205,136.55</b>	<b>190,403.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,640.23</b>	<b>254,076.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,068,542.81</b>	<b>16,662.72</b>	<b>6,752,489.39</b>	<b>4,409,499.97</b>	<b>10,184,874.52</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	18,421.40	0.00	0.00	0.00	0.00	0.00	0.00	18,421.40	20,040.42	18,421.40	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,514,622.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,514,622.00	1,489,971.00	1,514,622.00	
Accrued employee benefits	2,129,500.01	699,576.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,829,076.97	2,495,161.10	2,829,076.97	
Postretirement medical benefits	0.00	101,993.00	0.00	6,107,348.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,209,341.00	6,209,341.00	6,209,341.00	
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,532,734.14	0.00	107,532,734.14	76,760,539.33	110,726,836.05	
<b>Total Noncurrent Liabilities</b>	<b>2,129,500.01</b>	<b>801,569.96</b>	<b>0.00</b>	<b>6,107,348.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,514,622.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,421.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>107,532,734.14</b>	<b>0.00</b>	<b>118,104,195.51</b>	<b>86,975,052.85</b>	<b>121,298,297.42</b>	
<b>TOTAL LIABILITIES</b>	<b>3,100,248.38</b>	<b>3,038,435.72</b>	<b>118,316.95</b>	<b>6,786,141.75</b>	<b>11,301.55</b>	<b>205,136.55</b>	<b>190,403.82</b>	<b>1,514,622.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,061.63</b>	<b>254,076.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>109,601,276.95</b>	<b>16,662.72</b>	<b>124,856,684.90</b>	<b>91,384,552.82</b>	<b>131,483,171.94</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>48,687,940.75</b>	<b>0.00</b>	<b>48,687,940.75</b>	<b>46,756,442.35</b>	<b>57,746,601.35</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	23,721.05	14,172,292.70	0.00	0.00	14,196,013.75	12,650,194.23	13,379,865.66	
<b>Restricted Expendable</b>																					
Campuses																					
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,578.54	1,086,867.82	0.00	0.00	1,106,446.36	1,992,334.71	1,106,446.36	
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	250,017.15	0.00	0.00	0.00	0.00	250,017.15	265,578.47	250,017.15	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,735,611.68	36,240.11	0.00	0.00	0.00	15,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,786,976.79	1,875,833.81	1,559,309.36	
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,180.86	0.00	0.00	0.00	0.00	0.00	0.00	4,180.86	3,344.82	4,180.86	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	991,140.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	991,140.26	947,821.88	954,094.91	
<b>Unrestricted</b>	<b>33,498,813.65</b>	<b>10,173,969.29</b>	<b>20,041,652.25</b>	<b>(6,785,942.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>3,650.46</b>	<b>0.00</b>	<b>28,813.73</b>	<b>0.00</b>	<b>0.00</b>	<b>4,266,600.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,056,651.26</b>	<b>87,284,209.25</b>	<b>84,700,038.39</b>	<b>36,194,169.45</b>	
<b>TOTAL NET POSITION</b>	<b>33,498,813.65</b>	<b>10,173,969.29</b>	<b>20,041,652.25</b>	<b>(6,785,942.00)</b>	<b>1,735,611.68</b>	<b>36,240.11</b>	<b>3,650.46</b>	<b>991,140.26</b>	<b>28,813.73</b>	<b>15,125.00</b>	<b>4,180.86</b>	<b>4,266,600.61</b>	<b>250,017.</b>								



















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



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 06

9T - BOT Funds

	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	D	W	G	P1	Q1	Q2	T1	T2	N	X			
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	10,235,227.39	(120.00)	30,057.73	0.00	(152,744,182.16)	0.00	0.00	0.00	10,405,409.01	1,706,581.37	(130,367,026.66)	(125,849,259.68)	(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
<b>Total Current Assets</b>	<b>10,235,227.39</b>	<b>(120.00)</b>	<b>30,057.73</b>	<b>0.00</b>	<b>(152,744,182.16)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,405,409.01</b>	<b>1,706,581.37</b>	<b>(130,367,026.66)</b>	<b>(125,849,259.68)</b>	<b>(103,346,367.14)</b>
<b>Noncurrent Assets</b>													
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	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	1,538,889.59	0.00	1,538,889.59	1,950,091.30	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
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>264,429,813.50</b>	<b>10,908.41</b>	<b>0.00</b>	<b>24,364.16</b>	<b>1,538,889.59</b>	<b>0.00</b>	<b>266,003,975.66</b>	<b>275,144,963.30</b>	<b>265,076,396.38</b>
<b>TOTAL ASSETS</b>	<b>10,235,227.39</b>	<b>(120.00)</b>	<b>30,057.73</b>	<b>0.00</b>	<b>111,685,631.34</b>	<b>10,908.41</b>	<b>0.00</b>	<b>24,364.16</b>	<b>11,944,298.60</b>	<b>1,706,581.37</b>	<b>135,636,949.00</b>	<b>149,295,703.62</b>	<b>161,730,029.24</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	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	5,863,515.44	0.00	5,863,515.44	6,066,538.47	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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,632,648.59</b>	<b>0.00</b>	<b>42,632,648.59</b>	<b>36,456,630.95</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	0.00	(120.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(120.00)	844,281.91	17,553,121.16
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	25,062.25	5,000.00
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,177,348.70	0.00	7,177,348.70	64,818,686.66	16,081,789.84
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>(120.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,177,348.70</b>	<b>0.00</b>	<b>7,177,228.70</b>	<b>65,688,030.82</b>	<b>33,639,911.00</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	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	65,533,679.30	0.00	65,533,679.30	2,810,101.53	61,473,515.69
<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>102,302,812.45</b>	<b>0.00</b>	<b>102,302,812.45</b>	<b>33,200,194.01</b>	<b>98,242,648.84</b>
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>(120.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>109,480,161.15</b>	<b>0.00</b>	<b>109,480,041.15</b>	<b>98,888,224.83</b>	<b>131,882,559.84</b>
<b>NET POSITION</b>													
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(54,903,213.96)	0.00	(54,903,213.96)	(45,643,893.02)	(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	30,057.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,057.73	28,476.17	29,125.49
Unrestricted	10,235,227.39	0.00	0.00	0.00	111,685,631.34	0.00	0.00	0.00	0.00	1,706,581.37	123,627,440.10	132,442,366.52	122,647,639.44
<b>TOTAL NET POSITION</b>	<b>10,235,227.39</b>	<b>0.00</b>	<b>30,057.73</b>	<b>0.00</b>	<b>111,685,631.34</b>	<b>10,908.41</b>	<b>0.00</b>	<b>24,364.16</b>	<b>(54,903,213.96)</b>	<b>1,706,581.37</b>	<b>68,789,556.44</b>	<b>86,864,199.72</b>	<b>72,520,332.19</b>
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	89.98	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>89.98</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>89.98</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(89.98)</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	15,655,149.94	(306,879,163.83)	0.00	0.00	23,095.92	0.00	(0.11)	480,432.15	(290,720,485.93)	(298,782,235.09)	(163,170,519.50)
Short term investments	0.00	225,767,649.14	0.00	0.00	0.00	0.00	0.00	0.00	225,767,649.14	218,813,892.82	136,486,680.84
Accounts receivable	1,362.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,362.00	1,642.00	225,378.00
Prepaid expenses and other current assets	304,034.95	1,875,042.60	0.00	0.00	0.00	0.00	0.00	0.00	2,179,077.55	2,239,974.39	2,580,832.51
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	124,870,407.09	0.00	124,870,407.09	137,345,808.26	98,385,888.09
<b>Total Current Assets</b>	<b>15,960,546.89</b>	<b>(79,236,472.09)</b>	<b>0.00</b>	<b>0.00</b>	<b>23,095.92</b>	<b>0.00</b>	<b>124,870,406.98</b>	<b>480,432.15</b>	<b>62,098,009.85</b>	<b>59,619,082.38</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>15,960,546.89</b>	<b>(79,236,472.09)</b>	<b>0.00</b>	<b>0.00</b>	<b>23,095.92</b>	<b>5,218,422.47</b>	<b>124,870,406.98</b>	<b>480,432.15</b>	<b>67,316,432.32</b>	<b>65,704,836.15</b>	<b>79,726,682.41</b>
<b>LIABILITIES</b>											
<b>Current Liabilities</b>											
Accounts payable and accrued expenses	9,344,001.56	6,618,013.57	0.00	0.00	0.00	0.00	0.00	0.00	15,962,015.13	14,538,791.26	22,605,004.30
Deposits and unearned revenues	(57,488.79)	0.00	0.00	0.00	23,134.21	0.00	0.00	0.00	(34,354.58)	5,776.85	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>9,286,512.77</b>	<b>10,807,144.70</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>22,180,121.68</b>	<b>20,355,220.07</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>9,743,394.80</b>	<b>19,660,951.30</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>37,894,549.56</b>	<b>33,906,645.72</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	124,870,406.98	0.00	124,870,406.98	137,345,808.15	98,385,887.98
<b>Restricted Expendable</b>											
<b>Campuses</b>											
Grants, gifts and contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(60,493.47)	0.00
<b>Unrestricted</b>	6,217,152.09	(98,897,423.39)	(2,122,057.25)	0.00	(38.29)	(1,126,589.53)	0.00	480,432.15	(95,448,524.22)	(105,487,124.25)	(63,254,233.09)
<b>TOTAL NET POSITION</b>	<b>6,217,152.09</b>	<b>(98,897,423.39)</b>	<b>(2,122,057.25)</b>	<b>0.00</b>	<b>(38.29)</b>	<b>(1,126,589.53)</b>	<b>124,870,406.98</b>	<b>480,432.15</b>	<b>29,421,882.76</b>	<b>31,798,190.43</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	(49,003.23)	(48,003.23)	0.00	0.00
Accounts receivable	0.00	263,224.07	263,224.07	0.00	0.00
<b>Total Current Assets</b>	<b>1,000.00</b>	<b>214,220.84</b>	<b>215,220.84</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>1,000.00</b>	<b>214,220.84</b>	<b>215,220.84</b>	<b>0.00</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
Deposits and unearned revenues	0.00	214,220.84	214,220.84	0.00	0.00
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>214,220.84</b>	<b>214,220.84</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>214,220.84</b>	<b>214,220.84</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 06

	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	317,896,534.70	70,552,740.95	63,119,015.05	18,582,593.39	0.00	(421,087,512.59)	(49,003.23)	49,014,368.27	65,789,237.77	69,154,423.46
Short term investments	382,390.16	61,782.35	10,321.88	0.00	0.00	225,767,649.14	0.00	226,222,143.53	219,186,181.92	158,412,779.64
Accounts receivable	115,625,790.17	26,174,410.83	33,777,580.70	3,700,470.16	0.00	1,362.00	263,224.07	179,542,837.93	179,196,961.72	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	2,650,769.62	321,862.49	533,050.66	0.00	0.00	0.00	0.00	3,505,682.77	4,445,483.75	3,506,682.77
Prepaid expenses and other current assets	1,332,344.67	360,593.22	259,321.23	44,317.38	0.00	2,179,077.55	0.00	4,175,654.05	4,322,291.45	8,757,501.10
Interfund Borrowings	(93,003,413.55)	(10,285,397.72)	(18,720,217.78)	(2,861,378.04)	0.00	124,870,407.09	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>348,341,300.90</b>	<b>87,185,992.12</b>	<b>78,993,071.74</b>	<b>19,466,002.89</b>	<b>0.00</b>	<b>(68,269,016.81)</b>	<b>214,220.84</b>	<b>465,931,571.68</b>	<b>475,851,802.62</b>	<b>263,591,212.35</b>
<b>Noncurrent Assets</b>										
Debt proceeds held by others	4,620,173.18	2,536,349.04	24,285,414.06	0.00	0.00	0.00	0.00	31,441,936.28	51,793,432.96	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	144,950,732.68	22,955,566.65	20,053,310.74	5,913,300.05	0.00	269,683,508.54	0.00	463,556,418.66	474,448,357.71	459,418,557.06
Endowment and similar investments - affiliated entities	189,986,580.48	7,461,422.07	0.00	0.00	0.00	0.00	0.00	197,448,002.55	208,608,180.90	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	13,574,233.46	2,884,057.39	1,896,422.07	0.00	0.00	0.00	0.00	18,354,712.92	18,694,239.59	18,617,340.99
Property and equipment, net	700,816,756.89	186,790,829.88	153,884,787.86	6,620,508.33	0.00	1,538,889.59	0.00	1,049,651,772.55	983,885,434.48	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>1,062,594,380.23</b>	<b>222,628,225.03</b>	<b>200,170,538.33</b>	<b>12,533,808.38</b>	<b>0.00</b>	<b>271,222,398.13</b>	<b>0.00</b>	<b>1,769,149,350.10</b>	<b>1,744,699,852.15</b>	<b>1,816,257,326.37</b>
<b>TOTAL ASSETS</b>	<b>1,410,935,681.13</b>	<b>309,814,217.15</b>	<b>279,163,610.07</b>	<b>31,999,811.27</b>	<b>0.00</b>	<b>202,953,381.32</b>	<b>214,220.84</b>	<b>2,235,080,921.78</b>	<b>2,220,551,654.77</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	5,863,515.44	0.00	5,863,515.44	6,066,538.47	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>42,632,648.59</b>	<b>0.00</b>	<b>42,632,648.59</b>	<b>36,456,630.95</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>										
<b>Current Liabilities</b>										
Accounts payable and accrued expenses	3,301,244.57	720,026.06	616,686.27	39,622.26	0.00	15,961,895.13	0.00	20,639,474.29	20,501,933.03	69,424,706.79
Deposits and unearned revenues	12,169,251.34	7,542,534.37	1,442,267.76	47,264.63	0.00	(34,354.58)	214,220.84	21,381,184.36	14,153,383.24	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	8,775,642.45	2,262,462.64	1,790,494.08	0.00	0.00	7,177,348.70	0.00	20,005,947.87	76,383,265.88	17,665,947.87
<b>Total Current Liabilities</b>	<b>35,237,416.64</b>	<b>11,881,112.81</b>	<b>6,752,489.39</b>	<b>145,918.89</b>	<b>0.00</b>	<b>29,357,350.38</b>	<b>214,220.84</b>	<b>83,588,508.95</b>	<b>126,843,019.37</b>	<b>141,347,936.50</b>
<b>Noncurrent Liabilities</b>										
Obligations under life income agree	2,123,417.41	67,596.25	18,421.40	0.00	0.00	0.00	0.00	2,209,435.06	2,057,953.95	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	206,777,529.32	103,017,187.53	107,532,734.14	0.00	0.00	65,533,679.30	0.00	482,861,130.29	409,887,631.81	501,332,611.49
<b>Total Noncurrent Liabilities</b>	<b>271,458,902.53</b>	<b>112,719,172.38</b>	<b>118,104,195.51</b>	<b>972,101.14</b>	<b>0.00</b>	<b>118,017,240.33</b>	<b>0.00</b>	<b>621,271,611.89</b>	<b>541,213,205.49</b>	<b>639,973,553.69</b>
<b>TOTAL LIABILITIES</b>	<b>306,696,319.17</b>	<b>124,600,285.19</b>	<b>124,856,684.90</b>	<b>1,118,020.03</b>	<b>0.00</b>	<b>147,374,590.71</b>	<b>214,220.84</b>	<b>704,860,120.84</b>	<b>668,056,224.86</b>	<b>781,321,490.19</b>
<b>NET POSITION</b>										
<b>Net Investment in Plant</b>	396,041,878.07	73,438,964.97	48,687,940.75	3,759,130.29	(0.00)	69,967,193.02	0.00	591,895,107.10	568,134,630.10	630,441,931.98
<b>Restricted Nonexpendable</b>										
Historical gift value of endowment - campuses	70,791,859.44	19,131,894.93	14,196,013.75	5,709,084.16	0.00	11,503.74	0.00	109,840,356.02	101,570,436.39	106,723,843.87
Historical gift value of endowment - affiliated entities	147,576,757.78	4,220,724.15	0.00	0.00	0.00	0.00	0.00	151,797,481.93	147,802,255.58	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	11,644,852.45	1,027,666.21	250,017.15	13,786.51	0.00	10,908.41	0.00	12,947,230.73	13,983,132.09	12,947,180.73
Grants, gifts and contracts	27,955,085.36	2,442,374.04	1,786,976.79	345,861.32	0.00	30,057.73	0.00	32,560,355.24	27,652,545.23	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	4,202,656.14	1,649,087.61	991,140.26	0.00	0.00	0.00	0.00	6,842,884.01	6,874,469.62	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	35,428,672.73	0.00	0.00	0.00	0.00	0.00	0.00	35,428,672.73	33,496,332.36	33,145,925.05
<b>Unrestricted</b>	356,115,754.88	77,684,211.01	87,284,209.25	20,862,384.58	0.00	28,178,915.88	0.00	570,125,475.60	605,328,454.53	305,564,271.35
<b>TOTAL NET POSITION</b>	<b>1,104,239,361.96</b>	<b>185,213,931.96</b>	<b>154,306,925.17</b>	<b>30,881,791.24</b>	<b>(0.00)</b>	<b>98,211,439.20</b>	<b>0.00</b>	<b>1,572,853,448.53</b>	<b>1,589,019,224.88</b>	<b>1,341,199,911.32</b>
<b>Not Coded to Attribute</b>										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,164.02	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>67,164.02</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>67,164.02</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>(67,164.02)</b>	<b>(0.00)</b>



	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	49,014,368.27	65,789,237.77	69,154,423.46
Short term investments	226,222,143.53	219,186,181.92	158,412,779.64
Accounts receivable	179,542,837.93	179,196,961.72	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	4,175,654.05	4,322,291.45	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>465,931,571.68</b>	<b>475,851,802.62</b>	<b>263,591,212.35</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	31,441,936.28	51,793,432.96	56,584,368.99
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	463,556,418.66	474,448,357.71	459,418,557.06
Endowment and similar investments - affiliated entities	197,448,002.55	208,608,180.90	195,889,965.79
Pledges Receivable	8,696,507.14	7,270,206.51	8,696,507.14
Notes receivable	18,354,712.92	18,694,239.59	18,617,340.99
Property and equipment, net	1,049,651,772.55	983,885,434.48	1,077,050,586.40
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,769,149,350.10</b>	<b>1,744,699,852.15</b>	<b>1,816,257,326.37</b>
<b>TOTAL ASSETS</b>	<b>2,235,080,921.78</b>	<b>2,220,551,654.77</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	5,863,515.44	6,066,538.47	5,903,729.64
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>42,632,648.59</b>	<b>36,456,630.95</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	20,639,474.29	20,501,933.03	69,424,706.79
Deposits and unearned revenues	21,381,184.36	14,153,383.24	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
<b>Total Current Liabilities</b>	<b>83,588,508.95</b>	<b>126,843,019.37</b>	<b>141,347,936.50</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,209,435.06	2,057,953.95	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	482,861,130.29	409,887,631.81	501,332,611.49
<b>Total Noncurrent Liabilities</b>	<b>621,271,611.89</b>	<b>541,213,205.49</b>	<b>639,973,553.69</b>
<b>TOTAL LIABILITIES</b>	<b>704,860,120.84</b>	<b>668,056,224.86</b>	<b>781,321,490.19</b>
<b>NET POSITION</b>			
<b>Net investment in Plant</b>	591,895,107.10	568,134,630.10	630,441,931.98
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	109,840,356.02	101,570,436.39	106,723,843.87
Historical gift value of endowment - affiliated entities	151,797,481.93	147,802,255.58	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	12,947,230.73	13,983,132.09	12,947,180.73
Grants, gifts and contracts	32,560,355.24	27,652,545.23	34,320,132.56
Life income and annuity funds	11,088.87	16,151.18	11,088.87
Loan funds	6,842,884.01	6,874,469.62	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	35,428,672.73	33,496,332.36	33,145,925.05
<b>Unrestricted</b>	570,125,475.60	605,328,454.53	305,564,271.35
<b>TOTAL NET POSITION</b>	<b>1,572,853,449.53</b>	<b>1,589,019,224.88</b>	<b>1,341,199,911.32</b>
<b>Not Coded to Attribute</b>			
	0.00	67,164.02	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>67,164.02</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>67,164.02</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>(67,164.02)</b>	<b>(0.00)</b>