

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 12

	2017	2016	
	Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	18,834,537.19	69,901,885.67	69,154,423.46
Short term investments	194,181,015.77	183,893,760.69	158,412,779.64
Accounts receivable	24,369,651.50	28,935,190.86	19,926,483.79
Accounts receivable - State of NH appropriations	0.00	222,990.46	362,456.46
Pledges receivable - current portion	3,470,885.13	3,465,885.13	3,470,885.13
Notes receivable - current portion	3,401,692.62	3,506,682.77	3,506,682.77
Prepaid expenses and other current assets	9,704,071.63	8,691,707.85	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>253,961,853.84</b>	<b>298,618,103.43</b>	<b>263,591,212.35</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	10,718,130.94	56,584,368.99	56,584,368.99
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	486,270,332.45	459,668,376.05	459,418,557.06
Endowment and similar investments - affiliated entities	207,137,714.02	199,287,447.75	195,889,965.79
Pledges Receivable	8,696,507.14	8,708,012.54	8,696,507.14
Notes receivable	18,212,320.47	18,616,460.99	18,617,340.99
Property and equipment, net	1,062,422,894.27	999,339,167.14	1,077,050,586.40
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,793,457,899.29</b>	<b>1,742,203,833.46</b>	<b>1,816,257,326.37</b>
<b>TOTAL ASSETS</b>	<b>2,047,419,753.13</b>	<b>2,040,821,936.89</b>	<b>2,079,848,538.72</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	36,769,133.15	38,470,551.99	36,769,133.15
Acctg loss on debt refunding, net	5,799,953.41	5,903,729.64	5,903,729.64
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>42,569,086.56</b>	<b>44,374,281.63</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	33,137,692.95	67,771,211.34	69,424,706.79
Deposits and unearned revenues	43,377,927.81	41,800,695.32	32,686,083.41
Accrued employee benefits - current portion	14,825,669.43	14,239,966.38	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	20,064,314.26	42,665,947.87	17,665,947.87
<b>Total Current Liabilities</b>	<b>118,141,837.45</b>	<b>172,667,148.21</b>	<b>141,347,936.50</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,230,285.47	2,203,148.15	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	53,331,304.08	34,048,863.14
Postretirement medical benefits	48,697,617.25	49,489,947.95	48,933,746.25
Derivative instruments - interest rate swaps	36,769,133.15	38,470,551.99	36,769,133.15
Long-term debt	481,400,864.77	501,795,237.03	501,332,611.49
<b>Total Noncurrent Liabilities</b>	<b>619,832,196.78</b>	<b>662,066,933.20</b>	<b>639,973,553.69</b>
<b>TOTAL LIABILITIES</b>	<b>737,974,034.23</b>	<b>834,734,081.41</b>	<b>781,321,490.19</b>
<b>NET POSITION</b>			
<b>Net Investment in Plant</b>	597,554,445.09	551,064,646.55	630,441,931.98
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	125,245,924.87	98,439,267.57	106,723,843.87
Historical gift value of endowment - affiliated entities	160,286,638.78	138,601,994.86	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	13,330,961.77	12,943,217.78	12,914,232.01
Grants, gifts and contracts	40,373,162.92	34,951,220.92	34,320,132.56
Life income and annuity funds	(11,671.10)	11,345.53	11,088.87
Loan funds	6,961,733.47	6,754,073.93	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	38,313,196.84	33,512,869.36	33,145,925.05
<b>Unrestricted</b>	308,551,620.86	290,022,682.81	305,597,220.07
<b>TOTAL NET POSITION</b>	<b>1,352,010,810.80</b>	<b>1,250,462,137.11</b>	<b>1,341,199,911.32</b>

Not Coded to Attribute

	2017	2016	
	Year to Date Balance	Year to Date Balance	Final Balance
	(3,994.66)	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>(3,994.66)</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>(3,994.66)</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>3,994.66</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 12

	2017	2016	
	Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	213,015,552.96	253,795,646.36	227,567,203.10
Accounts receivable	24,369,651.50	28,935,190.86	19,926,483.79
Accounts receivable - State of NH appropriations	0.00	222,990.46	362,456.46
Pledges receivable - current portion	3,470,885.13	3,465,885.13	3,470,885.13
Notes receivable - current portion	3,401,692.62	3,506,682.77	3,506,682.77
Prepaid expenses and other current assets	9,704,071.63	8,691,707.85	8,757,501.10
<b>Total Current Assets</b>	<b>253,961,853.84</b>	<b>298,618,103.43</b>	<b>263,591,212.35</b>
Noncurrent Assets			
Debt proceeds held by others for construction purposes	10,718,130.94	56,584,368.99	56,584,368.99
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	486,270,332.45	459,668,376.05	459,418,557.06
Endowment and similar investments - affiliated entities	207,137,714.02	199,287,447.75	195,889,965.79
Pledges Receivable	8,696,507.14	8,708,012.54	8,696,507.14
Notes receivable	18,212,320.47	18,616,460.99	18,617,340.99
Property and equipment, net	1,062,422,894.27	999,339,167.14	1,077,050,586.40
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,793,457,899.29</b>	<b>1,742,203,833.46</b>	<b>1,816,257,326.37</b>
<b>TOTAL ASSETS</b>	<b>2,047,419,753.13</b>	<b>2,040,821,936.89</b>	<b>2,079,848,538.72</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	36,769,133.15	38,470,551.99	36,769,133.15
Acctg loss on debt refunding, net	5,799,953.41	5,903,729.64	5,903,729.64
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>42,569,086.56</b>	<b>44,374,281.63</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	33,137,692.95	67,771,211.34	69,424,706.79
Deposits and unearned revenues	43,377,927.81	41,800,695.32	32,686,083.41
Accrued employee benefits - current portion	14,825,669.43	14,239,966.38	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	20,064,314.26	42,665,947.87	17,665,947.87
<b>Total Current Liabilities</b>	<b>118,141,837.45</b>	<b>172,667,148.21</b>	<b>141,347,936.50</b>
Noncurrent Liabilities			
Obligations under life income agree	2,230,285.47	2,203,148.15	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	53,331,304.08	34,048,863.14
Postretirement medical benefits	48,697,617.25	49,489,947.95	48,933,746.25
Derivative instruments - interest rate swaps	36,769,133.15	38,470,551.99	36,769,133.15
Long-term debt	481,400,864.77	501,795,237.03	501,332,611.49
<b>Total Noncurrent Liabilities</b>	<b>619,832,196.78</b>	<b>662,066,933.20</b>	<b>639,973,553.69</b>
<b>TOTAL LIABILITIES</b>	<b>737,974,034.23</b>	<b>834,734,081.41</b>	<b>781,321,490.19</b>
<b>NET POSITION</b>			
Net Investment in Plant	597,554,445.09	551,064,646.55	630,441,931.98
Restricted -			
Nonexpendable	285,532,563.65	237,041,262.43	256,512,816.32
Expendable	160,372,181.20	172,333,545.32	148,647,942.95
Unrestricted	308,551,620.86	290,022,682.81	305,597,220.07
<b>TOTAL NET POSITION</b>	<b>1,352,010,810.80</b>	<b>1,250,462,137.11</b>	<b>1,341,199,911.32</b>
Not Coded to Attribute			
	(3,994.66)	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>(3,994.66)</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>(3,994.66)</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>3,994.66</b>	<b>(0.00)</b>	<b>(0.00)</b>



		Prior Year Final Balance
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents		69,154,423.46
Short term investments		158,412,779.64
Accounts receivable		19,926,483.79
Accounts receivable - State of NH appropriations		362,456.46
Pledges receivable - current portion		3,470,885.13
Notes receivable - current portion		3,506,682.77
Prepaid expenses and other current assets		8,757,501.10
Interfund Borrowings		0.00
Current Asset - Other		0.00
	<b>Total Current Assets</b>	<b>263,591,212.35</b>
<b>Noncurrent Assets</b>		
Debt proceeds held by others		56,584,368.99
Long-term operating investments		0.00
Endowment and similar investments - campuses		459,418,557.06
Endowment and similar investments - affiliated entities		195,889,965.79
Pledges Receivable		8,696,507.14
Notes receivable		18,617,340.99
Property and equipment, net		1,077,050,586.40
Other assets		0.00
	<b>Total Noncurrent Assets</b>	<b>1,816,257,326.37</b>
	<b>TOTAL ASSETS</b>	<b>2,079,848,538.72</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Accum change in derivative value		36,769,133.15
Acctg loss on debt refunding, net		5,903,729.64
	<b>TOTAL DEFERRED OUTFLOWS</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued expenses		69,424,706.79
Deposits and unearned revenues		32,686,083.41
Accrued employee benefits - current portion		14,825,669.43
Postretirement medical benefits-current portion		6,745,529.00
Long-term debt - current portion		17,665,947.87
	<b>Total Current Liabilities</b>	<b>141,347,936.50</b>
<b>Noncurrent Liabilities</b>		
Obligations under life income agree		2,203,766.66
Government advances refundable		16,685,433.00
Accrued employee benefits		34,048,863.14
Postretirement medical benefits		48,933,746.25
Derivative instruments - interest rate swaps		36,769,133.15
Long-term debt		501,332,611.49
	<b>Total Noncurrent Liabilities</b>	<b>639,973,553.69</b>
	<b>TOTAL LIABILITIES</b>	<b>781,321,490.19</b>
<b>NET POSITION</b>		
<b>Net investment in Plant</b>		630,441,931.98
<b>Restricted Nonexpendable</b>		
Historical gift value of endowment - campuses		106,723,843.87
Historical gift value of endowment - affiliated entities		149,788,972.45
<b>Restricted Expendable</b>		
Campuses		
Accumulated net gains on endowment		38,892,539.74
Market value of funds functioning as endowment		12,914,232.01
Grants, gifts and contracts		34,320,132.56
Life income and annuity funds		11,088.87
Loan funds		6,851,767.16
Affiliated Entities		
Accumulated net gains on endowment		22,512,257.56
Other - affiliated entities		33,145,925.05
<b>Unrestricted</b>		305,597,220.07
	<b>TOTAL NET POSITION</b>	<b>1,341,199,911.32</b>
<b>Not Coded to Attribute</b>		0.00

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 12

	Current Funds		Current Funds		Current Funds		Current Funds		Current Funds		Current Funds		Current Funds		Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance
	U	D	A	W	G	P1	P2	Z	L	LU	G	M	Q1	Q2	T1	T2	N	X	P1								
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>(Assets - Liabilities) - Net Position</b>	<b>1,842.32</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(1,842.32)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,994.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,994.66</b>	<b>(0.00)</b>

Prior Year Final  
Balance

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

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 12

1D - UNH - Durham

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	P1			
<b>ASSETS</b>																					
<b>Current Assets</b>																					
Cash and cash equivalents	74,468,232.77	68,474,447.14	36,413,319.52	(2,151,735.77)	31,867,657.59	(94,490.08)	(2,506,850.83)	1,341.67	931,701.59	84,369.34	0.00	(18,000,000.00)	5,750.00	0.00	273,352.01	3,646,907.43	79,366,548.70	252,537.00	273,033,088.08	260,363,549.66	
Short term investments	126,577.84	0.00	0.00	0.00	264,787.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	391,365.37	299,838.35
Accounts receivable	3,287,791.56	445,440.53	590,798.50	0.00	5,230.00	11,453,766.38	3,102,243.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	258,362.47	0.00	19,143,633.08	19,469,549.51	
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	186,391.39
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,427,505.80	(1,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,426,505.80	2,427,505.80
Prepaid expenses and other current assets	0.00	1,348,584.78	140,484.97	2,173,615.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,662,685.65	4,031,817.01
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	0.00	0.00	(89,991,000.73)	0.00	0.00	(89,991,000.73)	(64,217,832.22)	
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>77,882,602.17</b>	<b>70,268,472.45</b>	<b>37,144,602.99</b>	<b>21,880.13</b>	<b>32,137,675.12</b>	<b>11,359,276.30</b>	<b>595,392.81</b>	<b>1,341.67</b>	<b>3,359,207.39</b>	<b>83,369.34</b>	<b>0.00</b>	<b>(18,000,000.00)</b>	<b>5,750.00</b>	<b>0.00</b>	<b>273,352.01</b>	<b>(86,344,093.30)</b>	<b>79,624,911.17</b>	<b>252,537.00</b>	<b>208,666,277.25</b>	<b>222,560,819.50</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	682,177.44	0.00	0.00	682,177.44	13,332,520.77	
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	26,393,339.77	11,858,387.74	22,545,224.00	87,564,886.82	0.00	0.00	0.00	0.00	148,361,838.33	141,179,079.59
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,260,413.35	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,261,413.35	13,139,588.55
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	692,592,186.01	0.00	0.00	692,592,186.01	650,623,323.76	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,260,413.35</b>	<b>1,000.00</b>	<b>0.00</b>	<b>26,393,339.77</b>	<b>11,858,387.74</b>	<b>22,545,224.00</b>	<b>87,564,886.82</b>	<b>693,274,363.45</b>	<b>0.00</b>	<b>0.00</b>	<b>854,897,615.13</b>	<b>818,274,512.67</b>	
<b>TOTAL ASSETS</b>	<b>77,882,602.17</b>	<b>70,268,472.45</b>	<b>37,144,602.99</b>	<b>21,880.13</b>	<b>32,137,675.12</b>	<b>11,359,276.30</b>	<b>595,392.81</b>	<b>1,341.67</b>	<b>16,619,620.74</b>	<b>84,369.34</b>	<b>0.00</b>	<b>8,393,339.77</b>	<b>11,864,137.74</b>	<b>22,545,224.00</b>	<b>87,838,238.83</b>	<b>606,930,270.15</b>	<b>79,624,911.17</b>	<b>252,537.00</b>	<b>1,063,563,892.38</b>	<b>1,040,835,332.17</b>	
<b>LIABILITIES</b>																					
<b>Current Liabilities</b>																					
Accounts payable and accrued expenses	2,603,669.76	251,687.68	628,836.85	21,880.92	54,955.90	397,747.30	16,841.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	627,293.64	1,493,555.33	0.00	6,096,469.29	18,466,985.26	
Deposits and unearned revenues	16,463,203.35	990,248.32	4,427,383.62	0.00	5,850.00	10,193,013.58	36,337.21	1,554.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	252,537.00	32,370,128.05	28,366,114.27	
Accrued employee benefits - current portion	0.00	7,072,436.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,072,436.28	5,145,464.37	
Postretirement medical benefits-current portion	0.00	0.00	0.00	4,786,301.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,786,301.61	3,845,818.00	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,284,325.05	0.00	0.00	1,284,325.05	1,239,286.01	
<b>Total Current Liabilities</b>	<b>19,066,873.11</b>	<b>8,314,372.28</b>	<b>5,056,220.47</b>	<b>4,808,182.53</b>	<b>60,805.90</b>	<b>10,590,760.88</b>	<b>53,179.12</b>	<b>1,554.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,911,618.69</b>	<b>1,493,555.33</b>	<b>252,537.00</b>	<b>51,609,660.28</b>	<b>57,063,667.91</b>	
<b>Noncurrent Liabilities</b>																					
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,600,701.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,600,701.00	
Accrued employee benefits	11,851,777.54	1,388,881.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,240,659.49	
Postretirement medical benefits	0.00	0.00	0.00	34,410,785.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,410,785.01	
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	210,371,500.18	0.00	0.00	210,371,500.18	222,195,696.55	
<b>Total Noncurrent Liabilities</b>	<b>11,851,777.54</b>	<b>1,388,881.95</b>	<b>0.00</b>	<b>34,410,785.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,600,701.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>210,371,500.18</b>	<b>0.00</b>	<b>0.00</b>	<b>270,623,645.68</b>	<b>298,335,863.21</b>	
<b>TOTAL LIABILITIES</b>	<b>30,918,650.65</b>	<b>9,703,254.23</b>	<b>5,056,220.47</b>	<b>39,218,967.54</b>	<b>60,805.90</b>	<b>10,590,760.88</b>	<b>53,179.12</b>	<b>1,554.97</b>	<b>12,600,701.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>212,283,118.87</b>	<b>1,493,555.33</b>	<b>252,537.00</b>	<b>322,233,305.96</b>	<b>355,399,531.12</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>394,643,156.62</b>	<b>0.00</b>	<b>0.00</b>	<b>394,643,156.62</b>	<b>371,582,442.85</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	9,255,067.43	65,938,514.54	0.00	0.00	0.00	75,193,581.97	63,236,209.61	
<b>Restricted Expendable</b>																					
<b>Campuses</b>																					
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,290,156.57	21,899,724.29	0.00	0.00	0.00	35,189,880.86	41,301,551.80	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,864,137.74	0.00	0.00	0.00	0.00	0.00	11,864,137.74	11,597,685.51	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	32,076,869.22	768,515.42	542,213.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,387,598.33	28,372,846.01	
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,018,919.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,018,919.74	3,917,745.28	
<b>Unrestricted</b>	<b>46,963,951.52</b>	<b>60,565,218.22</b>	<b>32,088,382.52</b>	<b>(39,197,087.41)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(213.30)</b>	<b>0.00</b>	<b>84,369.34</b>	<b>0.00</b>	<b>8,393,339.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>78,131,355.84</b>	<b>0.00</b>	<b>187,029,316.50</b>	<b>165,427,319.99</b>	
<b>TOTAL NET POSITION</b>	<b>46,963,951.52</b>	<b>60,565,218.22</b>	<b>32,088,382.52</b>	<b>(39,197,087.41)</b>	<b>32,076,869.22</b>	<b>768,515.42</b>	<b>542,213.69</b>	<b>(213.30)</b>	<b>4,018,919.74</b>	<b>84,369.34</b>	<b>0.00</b>	<b>8,393,339.77</b>	<b>11,864,137.74</b>	<b>22,545,224.00</b>	<b>87,838,238.83</b>	<b>394,643,156.62</b>	<b>78,131,355.84</b>	<b>0.00</b>	<b>741,326,591.76</b>	<b>685,435,801.05</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	(3,994.66)	0.00	0.00	(3,994.66)	0.00	
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.</b>																			

	Prior Year Final Balance
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and cash equivalents	245,865,964.64
Short term investments	330,569.47
Accounts receivable	16,029,878.92
Accounts receivable - State of NH appropriations	186,391.39
Pledges receivable - current portion	0.00
Notes receivable - current portion	2,427,505.80
Prepaid expenses and other current assets	4,026,816.46
Interfund Borrowings	(64,217,832.22)
Current Asset - Other	0.00
<b>Total Current Assets</b>	<b>204,649,294.46</b>
<b>Noncurrent Assets</b>	
Debt proceeds held by others	13,332,520.77
Endowment and similar investments - campuses	141,664,932.00
Notes receivable	13,140,468.55
Property and equipment, net	703,332,050.90
Other assets	0.00
<b>Total Noncurrent Assets</b>	<b>871,469,972.22</b>
<b>TOTAL ASSETS</b>	<b>1,076,119,266.68</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts payable and accrued expenses	18,367,544.29
Deposits and unearned revenues	24,564,726.49
Accrued employee benefits - current portion	7,072,436.28
Postretirement medical benefits-current portion	3,845,818.00
Long-term debt - current portion	1,239,286.01
<b>Total Current Liabilities</b>	<b>55,089,811.07</b>
<b>Noncurrent Liabilities</b>	
Obligations under life income agree	0.00
Government advances refundable	12,600,701.00
Accrued employee benefits	13,240,659.49
Postretirement medical benefits	34,764,821.00
Long-term debt	222,195,696.55
<b>Total Noncurrent Liabilities</b>	<b>282,801,878.04</b>
<b>TOTAL LIABILITIES</b>	<b>337,891,689.11</b>
<b>NET POSITION</b>	
<b>Net Investment in Plant</b>	<b>424,633,002.61</b>
<b>Restricted Nonexpendable</b>	
Historical gift value of endowment - campuses	69,155,272.34
<b>Restricted Expendable</b>	
Campuses	
Accumulated net gains on endowment	35,189,880.86
Market value of funds functioning as endowment	11,571,965.12
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>165,253,296.65</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 12

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Q1	Q2	T2	N	X			
<b>ASSETS</b>														
<b>Current Assets</b>														
Cash and cash equivalents	(9,996,894.38)	51,334.22	0.00	(249,421.05)	241,003.22	(27,994.03)	0.00	0.00	100.00	0.00	11,812.41	(9,970,059.61)	(5,793,189.14)	(6,105,554.77)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	29,994.03	0.00	0.00	0.00	0.00	0.00	29,994.03	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	255,930.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	255,930.66	137,601.40	225,642.40
<b>Total Current Assets</b>	<b>(9,996,894.38)</b>	<b>51,334.22</b>	<b>0.00</b>	<b>6,509.61</b>	<b>241,003.22</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>11,812.41</b>	<b>(9,684,134.92)</b>	<b>(5,655,587.74)</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	1,636,473.34	40,745.30	59,711.29	0.00	0.00	1,736,929.93	1,703,891.77	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	3,758,121.92	0.00	3,758,121.92	4,594,022.27	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>1,636,473.34</b>	<b>40,745.30</b>	<b>59,711.29</b>	<b>3,758,121.92</b>	<b>0.00</b>	<b>5,495,051.85</b>	<b>6,297,914.04</b>	<b>6,350,032.66</b>
<b>TOTAL ASSETS</b>	<b>(9,996,894.38)</b>	<b>51,334.22</b>	<b>0.00</b>	<b>6,509.61</b>	<b>241,003.22</b>	<b>2,000.00</b>	<b>1,636,473.34</b>	<b>40,745.30</b>	<b>59,811.29</b>	<b>3,758,121.92</b>	<b>11,812.41</b>	<b>(4,189,083.07)</b>	<b>642,326.30</b>	<b>470,120.29</b>
<b>LIABILITIES</b>														
<b>Current Liabilities</b>														
Accounts payable and accrued expenses	65,697.00	6,351.26	0.00	8,024.74	3,261.65	0.00	0.00	0.00	0.00	0.00	0.00	83,334.65	57,122.99	57,122.99
Deposits and unearned revenues	(800.00)	157.04	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	1,357.04	67,167.22	19,862.73
Postretirement medical benefits-current portion	0.00	0.00	0.00	102,698.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,698.68	82,320.00	82,320.00
<b>Total Current Liabilities</b>	<b>64,897.00</b>	<b>6,508.30</b>	<b>0.00</b>	<b>110,723.42</b>	<b>3,261.65</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>187,390.37</b>	<b>206,610.21</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	577,967.94	265,602.31
Postretirement medical benefits	0.00	0.00	0.00	738,345.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	738,345.52	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>738,345.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,003,947.83</b>	<b>1,318,842.94</b>	<b>1,006,477.31</b>
<b>TOTAL LIABILITIES</b>	<b>330,499.31</b>	<b>6,508.30</b>	<b>0.00</b>	<b>849,068.94</b>	<b>3,261.65</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,191,338.20</b>	<b>1,525,453.15</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>3,758,121.92</b>	<b>0.00</b>	<b>3,758,121.92</b>	<b>4,594,022.27</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	39,406.68	0.00	0.00	39,406.68	33,641.22	37,364.50
<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	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	40,745.30	0.00	0.00	0.00	40,745.30	39,986.42	39,888.61
Grants, gifts and contracts	0.00	0.00	0.00	0.00	237,741.57	0.00	0.00	0.00	0.00	0.00	0.00	237,741.57	356,071.51	356,071.51
<b>Unrestricted</b>	<b>(10,327,393.69)</b>	<b>44,825.92</b>	<b>0.00</b>	<b>(842,559.33)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,636,473.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,812.41</b>	<b>(9,476,841.35)</b>	<b>(5,931,117.81)</b>	<b>(5,799,701.02)</b>
<b>TOTAL NET POSITION</b>	<b>(10,327,393.69)</b>	<b>44,825.92</b>	<b>0.00</b>	<b>(842,559.33)</b>	<b>237,741.57</b>	<b>0.00</b>	<b>1,636,473.34</b>	<b>40,745.30</b>	<b>59,811.29</b>	<b>3,758,121.92</b>	<b>11,812.41</b>	<b>(5,380,421.27)</b>	<b>(883,126.85)</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	(888,958.06)	(888,958.06)	0.00	0.00
<b>Total Current Assets</b>	<b>(888,958.06)</b>	<b>(888,958.06)</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>(888,958.06)</b>	<b>(888,958.06)</b>	<b>0.00</b>	<b>0.00</b>

**NET POSITION**

**Restricted Expendable**

Campuses

Grants, gifts and contracts	(888,958.06)	(888,958.06)	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>(888,958.06)</b>	<b>(888,958.06)</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	12,829,922.24	7,036,875.47	7,411,932.08	(445,299.63)	1,641,246.45	(453,459.58)	186,541.93	150,482.50	28,813.73	137,532.23	0.00	0.00	0.00	0.00	0.00	329,313.35	34,334,378.73	22,653,717.15	85,841,996.65	50,821,634.76	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	0.00	10,321.88	63,897.79	10,321.88
Accounts receivable	1,435,706.13	(7,574.97)	0.00	0.00	0.00	671,738.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,099,869.35	3,724,839.52	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	9,596.11	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	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	0.00	533,050.66	533,050.66	533,050.66
Prepaid expenses and other current assets	0.00	274,306.24	7,915.00	496,457.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	778,678.26	584,984.31	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	0.00	(17,690,156.82)	0.00	(17,690,156.82)	(19,750,246.06)	(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	0.00
<b>Total Current Assets</b>	<b>14,275,950.25</b>	<b>7,317,606.74</b>	<b>7,419,847.08</b>	<b>51,157.39</b>	<b>1,641,246.45</b>	<b>218,278.61</b>	<b>186,541.93</b>	<b>683,533.16</b>	<b>28,813.73</b>	<b>137,532.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>329,313.35</b>	<b>16,644,221.91</b>	<b>22,653,717.15</b>	<b>71,587,759.98</b>	<b>35,996,757.09</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	0.00	9,767,933.06	0.00	9,767,933.06	31,209,270.55	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	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	25,681.15	4,844,689.36	255,386.76	44,229.53	17,623,675.18	0.00	0.00	0.00	22,793,661.98	19,255,204.34	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	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	1,821,241.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,821,241.32	1,936,265.90	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	0.00	159,919,624.46	0.00	159,919,624.46	151,673,747.62	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	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>1,821,241.32</b>	<b>0.00</b>	<b>0.00</b>	<b>25,681.15</b>	<b>4,844,689.36</b>	<b>255,386.76</b>	<b>44,229.53</b>	<b>17,623,675.18</b>	<b>169,687,557.52</b>	<b>0.00</b>	<b>0.00</b>	<b>194,353,064.42</b>	<b>204,136,597.41</b>	<b>210,340,015.84</b>
<b>TOTAL ASSETS</b>	<b>14,275,950.25</b>	<b>7,368,210.34</b>	<b>7,419,847.08</b>	<b>51,157.39</b>	<b>1,641,246.45</b>	<b>218,278.61</b>	<b>186,541.93</b>	<b>2,504,774.48</b>	<b>28,813.73</b>	<b>137,532.23</b>	<b>25,681.15</b>	<b>4,844,689.36</b>	<b>255,386.76</b>	<b>44,229.53</b>	<b>17,952,988.53</b>	<b>186,331,779.43</b>	<b>22,653,717.15</b>	<b>265,940,824.40</b>	<b>240,133,354.50</b>	<b>242,677,857.04</b>	
<b>LIABILITIES</b>																					
<b>Current Liabilities</b>																					
Accounts payable and accrued expenses	596,014.97	1,025,339.99	35,614.63	18,820.26	(143.75)	16,911.24	183.75	0.00	0.00	0.00	1,640.23	0.00	0.00	0.00	0.00	0.00	102,106.00	167,746.94	1,964,234.26	2,507,274.45	3,263,399.31
Deposits and unearned revenues	4,398,503.02	0.00	35,376.96	32,632.27	0.00	220,595.56	190,403.82	0.00	0.00	0.00	0.00	177,576.88	0.00	0.00	0.00	0.00	0.00	0.00	5,055,088.51	5,204,315.87	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	0.00	2,224,447.28	1,520,304.99	2,224,447.28
Postretirement medical benefits-current portion	0.00	0.00	0.00	846,588.96	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	846,588.96	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	0.00	143,083.96	0.00	143,083.96	142,953.91	142,953.91
<b>Total Current Liabilities</b>	<b>4,994,517.99</b>	<b>3,249,787.27</b>	<b>70,991.59</b>	<b>898,041.49</b>	<b>(143.75)</b>	<b>237,506.80</b>	<b>190,587.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,640.23</b>	<b>177,576.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>245,189.96</b>	<b>167,746.94</b>	<b>10,233,442.97</b>	<b>10,053,443.22</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	0.00	18,421.40	18,421.40	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	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	0.00	2,829,076.97	4,551,404.44	2,829,076.97
Postretirement medical benefits	0.00	101,993.00	0.00	6,086,492.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,188,485.56	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	0.00	140,959,666.08	0.00	140,959,666.08	110,726,836.05	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>6,086,492.56</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>0.00</b>	<b>140,959,666.08</b>	<b>0.00</b>	<b>151,510,272.01</b>	<b>122,995,973.89</b>	<b>121,298,297.42</b>
<b>TOTAL LIABILITIES</b>	<b>7,124,018.00</b>	<b>4,051,357.23</b>	<b>70,991.59</b>	<b>6,984,534.05</b>	<b>(143.75)</b>	<b>237,506.80</b>	<b>190,587.57</b>	<b>1,514,622.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,061.63</b>	<b>177,576.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>141,204,856.04</b>	<b>167,746.94</b>	<b>161,743,714.98</b>	<b>133,049,417.11</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>0.00</b>	<b>45,126,923.39</b>	<b>0.00</b>	<b>45,126,923.39</b>	<b>50,776,662.36</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	0.00	24,650.99	16,866,120.71	0.00	0.00	16,890,771.70	12,521,925.86	13,379,865.66
<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	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	255,386.76	0.00	0.00	0.00	0.00	0.00	255,386.76	250,630.24	250,017.15
Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,641,390.20	(19,228.19)	0.00	0.00	0.00	137,532.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,759,694.24	2,215,615.88	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	5,619.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,619.52	4,240.32	4,180.86
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	990,152.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	990,152.48	978,745.91	954,094.91
<b>Unrestricted</b>	<b>7,151,932.25</b>	<b>3,316,853.11</b>	<b>7,348,855.49</b>	<b>(6,933,376.66)</b>	<b>0.00</b>	<b>0.00</b>	<b>(4,045.64)</b>	<b>0.00</b>	<b>28,813.73</b>	<b>0.00</b>	<b>0.00</b>	<b>4,667,1</b>									















University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 12

9Y - Chancellor & System Office

	Current Funds	Current 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	
	U	D	W	G	P1	Z	Q1	Q2	T1	T2	N	X				
<b>ASSETS</b>																
<b>Current Assets</b>																
Cash and cash equivalents	14,862,483.80	(236,767,991.11)	0.62	29,809.07	0.00	22,310.37	(152,693,934.44)	0.00	6,700,000.00	0.00	(37,584,043.98)	2,412,633.26	(403,018,732.41)	(307,107,365.23)	(288,038,012.32)	
Short term investments	0.00	168,967,334.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,720,328.14	0.00	193,687,662.74	183,500,141.12	157,980,222.51	
Accounts receivable	(1,666.36)	7,647.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,980.86	225,378.00	225,378.00	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid expenses and other current assets	304,034.95	3,263,899.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,567,934.54	2,608,416.52	2,608,416.52	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,556,857.31	0.00	119,556,857.31	98,385,888.09	98,385,888.09	
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	
<b>Total Current Assets</b>	<b>15,164,852.39</b>	<b>(64,529,109.70)</b>	<b>0.62</b>	<b>29,809.07</b>	<b>0.00</b>	<b>22,310.37</b>	<b>(152,693,934.44)</b>	<b>0.00</b>	<b>6,700,000.00</b>	<b>0.00</b>	<b>106,693,141.47</b>	<b>2,412,633.26</b>	<b>(86,200,296.96)</b>	<b>(22,387,541.50)</b>	<b>(28,838,107.20)</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	7,155.66	0.00	7,155.66	0.00	0.00	
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	282,946,335.29	11,259.90	0.00	25,149.20	0.00	0.00	282,982,744.39	269,300,477.00	268,606,454.34	
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	0.00	0.00	
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,581,817.66	0.00	1,581,817.66	1,688,364.51	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	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>282,946,335.29</b>	<b>11,259.90</b>	<b>0.00</b>	<b>25,149.20</b>	<b>1,588,973.32</b>	<b>0.00</b>	<b>284,571,717.71</b>	<b>270,988,841.51</b>	<b>270,294,818.85</b>	
<b>TOTAL ASSETS</b>	<b>15,164,852.39</b>	<b>(64,529,109.70)</b>	<b>0.62</b>	<b>29,809.07</b>	<b>0.00</b>	<b>22,310.37</b>	<b>130,252,400.85</b>	<b>11,259.90</b>	<b>6,700,000.00</b>	<b>25,149.20</b>	<b>108,282,114.79</b>	<b>2,412,633.26</b>	<b>198,371,420.75</b>	<b>248,601,300.01</b>	<b>241,456,711.65</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	36,769,133.15	0.00	36,769,133.15	38,470,551.99	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	5,799,953.41	0.00	5,799,953.41	5,903,729.64	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>0.00</b>	<b>0.00</b>	<b>42,569,086.56</b>	<b>0.00</b>	<b>42,569,086.56</b>	<b>44,374,281.63</b>	<b>42,672,862.79</b>	
<b>LIABILITIES</b>																
<b>Current Liabilities</b>																
Accounts payable and accrued expenses	8,558,925.23	7,418,006.01	1,842.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,160,328.14	286,556.40	23,425,658.10	39,740,198.58	40,158,125.46	
Deposits and unearned revenues	452.25	0.00	0.00	0.00	0.00	23,134.21	0.00	0.00	0.00	0.00	0.00	0.00	23,586.46	26,110.63	28,134.21	
Accrued employee benefits - current portion	0.00	4,189,131.13	0.00	0.00	0.00	0.00	648,078.00	0.00	0.00	0.00	0.00	0.00	4,837,209.13	6,900,193.89	4,837,209.13	
Postretirement medical benefits-current portion	0.00	0.00	97,976.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97,976.00	859,050.30	1,415,252.00	
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	18,421,669.21	0.00	18,421,669.21	41,081,789.84	16,081,789.84	
<b>Total Current Liabilities</b>	<b>8,559,377.48</b>	<b>11,607,137.14</b>	<b>99,818.32</b>	<b>0.00</b>	<b>0.00</b>	<b>23,134.21</b>	<b>648,078.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,581,997.35</b>	<b>286,556.40</b>	<b>46,806,098.90</b>	<b>88,607,343.24</b>	<b>62,520,510.64</b>	
<b>Noncurrent Liabilities</b>																
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accrued employee benefits	456,882.03	8,853,806.60	0.00	0.00	0.00	0.00	5,696,934.00	0.00	0.00	0.00	0.00	0.00	15,007,622.63	14,162,449.58	15,007,622.63	
Postretirement medical benefits	0.00	0.00	870,332.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	870,332.98	1,263,006.95	706,805.25	
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	36,769,133.15	0.00	36,769,133.15	38,470,551.99	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	23,509,736.12	0.00	23,509,736.12	61,936,141.23	61,473,515.69	
<b>Total Noncurrent Liabilities</b>	<b>456,882.03</b>	<b>8,853,806.60</b>	<b>870,332.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,696,934.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60,278,869.27</b>	<b>0.00</b>	<b>76,156,824.88</b>	<b>115,832,149.75</b>	<b>113,957,076.72</b>	
<b>TOTAL LIABILITIES</b>	<b>9,016,259.51</b>	<b>20,460,943.74</b>	<b>970,151.30</b>	<b>0.00</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>0.00</b>	<b>85,860,866.62</b>	<b>286,556.40</b>	<b>122,962,923.78</b>	<b>204,439,492.99</b>	<b>176,477,587.36</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	64,990,334.73	0.00	64,990,334.73	47,731,557.13	48,194,182.67	
<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	6,700,000.00	12,288.78	0.00	0.00	6,712,288.78	10,201.30	11,503.74	
<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	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	0.00	0.00	11,259.90	0.00	0.00	0.00	0.00	11,259.90	10,935.16	10,908.41	
Grants, gifts and contracts	0.00	0.00	0.00	29,809.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,809.07	29,125.49	29,125.49	
<b>Unrestricted</b>	<b>6,146,750.56</b>	<b>(84,990,053.44)</b>	<b>(968,308.36)</b>	<b>0.00</b>	<b>0.00</b>	<b>(823.84)</b>	<b>123,907,388.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,126,076.86</b>	<b>46,221,030.63</b>	<b>40,740,046.96</b>	<b>59,393,406.35</b>	
<b>TOTAL NET POSITION</b>	<b>6,146,750.56</b>	<b>(84,990,053.44)</b>	<b>(968,308.36)</b>	<b>29,809.07</b>	<b>0.00</b>	<b>(823.84)</b>	<b>123,907,388.85</b>	<b>11,259.90</b>	<b>6,700,000.00</b>	<b>25,149.20</b>	<b>64,990,334.73</b>	<b>2,126,076.86</b>	<b>117,977,583.53</b>	<b>88,536,088.65</b>	<b>107,651,987.08</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	
<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>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>Difference (Assets - Liabilities) - Net Position</b>	<b>1,842.32</b>	<b>0.00</b>	<b>(1,842.32)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<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 12

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Funds Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>										
<b>Current Assets</b>										
Cash and cash equivalents	257,792,063.47	58,627,442.82	85,841,996.65	19,597,378.34	0.00	(403,018,732.41)	(5,611.68)	18,834,537.19	69,901,885.67	69,154,423.46
Short term investments	421,248.80	61,782.35	10,321.88	0.00	0.00	193,687,662.74	0.00	194,181,015.77	183,893,760.69	158,412,779.64
Accounts receivable	19,137,846.11	542,014.80	2,099,869.35	2,563,328.70	0.00	5,980.86	20,611.68	24,369,651.50	28,935,190.86	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	222,990.46	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	3,465,885.13	3,470,885.13
Notes receivable - current portion	2,650,769.62	217,872.34	533,050.66	0.00	0.00	0.00	0.00	3,401,692.62	3,506,682.77	3,506,682.77
Prepaid expenses and other current assets	3,952,417.45	1,018,858.47	778,678.26	386,182.91	0.00	3,567,934.54	0.00	9,704,071.63	8,691,707.85	8,757,501.10
Interfund Borrowings	(89,991,000.73)	(9,184,841.72)	(17,690,156.82)	(2,690,858.04)	0.00	119,556,857.31	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>197,420,229.85</b>	<b>51,283,129.06</b>	<b>71,587,759.98</b>	<b>19,856,031.91</b>	<b>0.00</b>	<b>(86,200,296.96)</b>	<b>15,000.00</b>	<b>253,961,853.84</b>	<b>298,618,103.43</b>	<b>263,591,212.35</b>
<b>Noncurrent Assets</b>										
Debt proceeds held by others	682,177.44	260,864.78	9,767,933.06	0.00	0.00	7,155.66	0.00	10,718,130.94	56,584,368.99	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	150,098,768.26	24,095,327.70	22,793,661.98	6,299,830.12	0.00	282,982,744.39	0.00	486,270,332.45	459,668,376.05	459,418,557.06
Endowment and similar investments - affiliated entities	199,823,416.30	7,314,297.72	0.00	0.00	0.00	0.00	0.00	207,137,714.02	199,287,447.75	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	8,708,012.54	8,696,507.14
Notes receivable	13,592,048.97	2,799,030.18	1,821,241.32	0.00	0.00	0.00	0.00	18,212,320.47	18,616,460.99	18,617,340.99
Property and equipment, net	707,141,196.20	186,853,050.91	159,919,624.46	6,927,205.04	0.00	1,581,817.66	0.00	1,062,422,894.27	999,339,167.14	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>1,079,983,510.71</b>	<b>221,322,571.29</b>	<b>194,353,064.42</b>	<b>13,227,035.16</b>	<b>0.00</b>	<b>284,571,717.71</b>	<b>0.00</b>	<b>1,793,457,899.29</b>	<b>1,742,203,833.46</b>	<b>1,816,257,326.37</b>
<b>TOTAL ASSETS</b>	<b>1,277,403,740.56</b>	<b>272,605,700.35</b>	<b>265,940,824.40</b>	<b>33,083,067.07</b>	<b>0.00</b>	<b>198,371,420.75</b>	<b>15,000.00</b>	<b>2,047,419,753.13</b>	<b>2,040,821,936.89</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	38,470,551.99	36,769,133.15
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	5,799,953.41	0.00	5,799,953.41	5,903,729.64	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>42,569,086.56</b>	<b>0.00</b>	<b>42,569,086.56</b>	<b>44,374,281.63</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>										
<b>Current Liabilities</b>										
Accounts payable and accrued expenses	6,591,693.55	1,074,113.58	1,964,234.26	81,993.46	0.00	23,425,658.10	0.00	33,137,692.95	67,771,211.34	69,424,706.79
Deposits and unearned revenues	33,334,936.60	2,072,596.85	5,055,088.51	2,876,719.39	0.00	23,586.46	15,000.00	43,377,927.81	41,800,695.32	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	14,239,966.38	14,825,669.43
Postretirement medical benefits-current portion	4,889,000.29	829,022.03	846,588.96	73,645.72	0.00	97,976.00	0.00	6,736,233.00	6,189,327.30	6,745,529.00
Long-term debt - current portion	1,284,325.05	215,236.04	143,083.96	0.00	0.00	18,421,669.21	0.00	20,064,314.26	42,665,947.87	17,665,947.87
<b>Total Current Liabilities</b>	<b>53,172,391.77</b>	<b>4,882,545.24</b>	<b>10,233,442.97</b>	<b>3,032,358.57</b>	<b>0.00</b>	<b>46,806,098.90</b>	<b>15,000.00</b>	<b>118,141,837.45</b>	<b>172,667,148.21</b>	<b>141,347,936.50</b>
<b>Noncurrent Liabilities</b>										
Obligations under life income agree	2,144,267.82	67,596.25	18,421.40	0.00	0.00	0.00	0.00	2,230,285.47	2,203,148.15	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	53,331,304.08	34,048,863.14
Postretirement medical benefits	35,149,130.53	5,960,196.67	6,188,485.56	529,471.51	0.00	870,332.98	0.00	48,697,617.25	49,489,947.95	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	38,470,551.99	36,769,133.15
Long-term debt	210,371,500.18	106,559,962.39	140,959,666.08	0.00	0.00	23,509,736.12	0.00	481,400,864.77	501,795,237.03	501,332,611.49
<b>Total Noncurrent Liabilities</b>	<b>274,953,287.33</b>	<b>116,241,524.91</b>	<b>151,510,272.01</b>	<b>970,287.65</b>	<b>0.00</b>	<b>76,156,824.88</b>	<b>0.00</b>	<b>619,832,196.78</b>	<b>662,066,933.20</b>	<b>639,973,553.69</b>
<b>TOTAL LIABILITIES</b>	<b>328,125,679.10</b>	<b>121,124,070.15</b>	<b>161,743,714.98</b>	<b>4,002,646.22</b>	<b>0.00</b>	<b>122,962,923.78</b>	<b>15,000.00</b>	<b>737,974,034.23</b>	<b>834,734,081.41</b>	<b>781,321,490.19</b>
<b>NET POSITION</b>										
<b>Net Investment in Plant</b>	409,192,166.81	74,008,673.16	45,126,923.39	4,236,347.00	(0.00)	64,990,334.73	0.00	597,554,445.09	551,064,646.55	630,441,931.98
<b>Restricted Nonexpendable</b>										
Historical gift value of endowment - campuses	75,232,988.65	20,273,413.49	16,890,771.70	6,136,462.25	0.00	6,712,288.78	0.00	125,245,924.87	98,439,267.57	106,723,843.87
Historical gift value of endowment - affiliated entities	156,213,038.98	4,073,599.80	0.00	0.00	0.00	0.00	0.00	160,286,638.78	138,601,994.86	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	11,904,883.04	1,145,349.46	255,386.76	14,082.61	0.00	11,259.90	0.00	13,330,961.77	12,943,217.78	12,914,232.01
Grants, gifts and contracts	33,493,739.01	4,791,517.30	1,759,694.24	298,403.30	0.00	29,809.07	0.00	40,373,162.92	34,951,220.92	34,320,132.56
Life income and annuity funds	0.00	(17,290.62)	5,619.52	0.00	0.00	0.00	0.00	(11,671.10)	11,345.53	11,088.87
Loan funds	4,291,787.92	1,679,793.07	990,152.48	0.00	0.00	0.00	0.00	6,961,733.47	6,754,073.93	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	38,313,196.84	0.00	0.00	0.00	0.00	0.00	0.00	38,313,196.84	33,512,869.36	33,145,925.05
<b>Unrestricted</b>	166,150,420.44	39,914,473.51	38,062,114.97	18,203,581.31	0.00	46,221,030.63	0.00	308,551,620.86	290,022,682.81	305,597,220.07
<b>TOTAL NET POSITION</b>	<b>949,274,066.80</b>	<b>151,481,630.20</b>	<b>104,197,109.42</b>	<b>29,080,420.85</b>	<b>(0.00)</b>	<b>117,977,583.53</b>	<b>0.00</b>	<b>1,352,010,810.80</b>	<b>1,250,462,137.11</b>	<b>1,341,199,911.32</b>
<b>Not Coded to Attribute</b>										
	(3,994.66)	0.00	0.00	0.00	0.00	0.00	0.00	(3,994.66)	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>(3,994.66)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,994.66)</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>(3,994.66)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,994.66)</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>3,994.66</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>3,994.66</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 12

	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	Subcampus 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	273,033,088.08	(12,029,038.75)	(9,970,059.61)	0.00	0.00	7,646,671.85	359.96	(888,958.06)	58,609,660.28	17,782.54	85,841,996.65	19,597,378.34	0.00	0.00	(403,018,732.41)	(5,611.68)	18,834,537.19	69,901,885.67	69,154,423.46
Short term investments	391,365.37	0.00	0.00	0.00	0.00	29,883.43	0.00	0.00	61,782.35	0.00	10,321.88	0.00	0.00	0.00	193,687,662.74	0.00	194,181,015.77	183,893,760.69	158,412,779.64
Accounts receivable	19,143,633.08	(35,781.00)	29,994.03	0.00	0.00	0.00	0.00	0.00	542,014.80	0.00	2,099,869.35	2,563,328.70	0.00	0.00	5,980.86	20,611.68	24,369,651.50	28,935,190.86	19,926,483.79
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	222,990.46	362,456.46
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	3,456,885.13	0.00	0.00	0.00	0.00	14,000.00	0.00	0.00	0.00	0.00	0.00	3,470,885.13	3,465,885.13	3,470,885.13
Notes receivable - current portion	2,426,505.80	224,263.82	0.00	0.00	0.00	0.00	0.00	0.00	217,872.34	0.00	533,050.66	0.00	0.00	0.00	0.00	0.00	3,401,692.62	3,506,682.77	3,506,682.77
Prepaid expenses and other current assets	3,662,685.65	32,251.14	255,930.66	0.00	0.00	1,550.00	0.00	0.00	1,018,858.47	0.00	778,678.26	386,182.91	0.00	0.00	3,567,934.54	0.00	9,704,071.63	8,691,707.85	8,757,501.10
Interfund Borrowings	(89,991,000.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,184,841.72)	0.00	(17,690,156.82)	(2,690,858.04)	0.00	0.00	119,556,857.31	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
<b>Total Current Assets</b>	<b>208,666,277.25</b>	<b>(11,808,304.79)</b>	<b>(9,684,134.92)</b>	<b>0.00</b>	<b>0.00</b>	<b>11,134,990.41</b>	<b>359.96</b>	<b>(888,958.06)</b>	<b>51,265,346.52</b>	<b>17,782.54</b>	<b>71,587,759.98</b>	<b>19,856,031.91</b>	<b>0.00</b>	<b>0.00</b>	<b>(86,200,296.96)</b>	<b>15,000.00</b>	<b>253,961,853.84</b>	<b>298,618,103.43</b>	<b>263,591,212.35</b>
<b>Noncurrent Assets</b>																			
Debt proceeds held by others	682,177.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260,864.78	0.00	9,767,933.06	0.00	0.00	0.00	7,155.66	0.00	10,718,130.94	56,584,368.99	56,584,368.99
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	148,361,838.33	0.00	1,736,929.93	0.00	0.00	0.00	0.00	0.00	24,095,327.70	0.00	22,793,661.98	6,299,830.12	0.00	0.00	282,982,744.39	0.00	486,270,332.45	459,668,376.05	459,418,557.06
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	185,859,740.66	13,963,675.64	0.00	0.00	7,314,297.72	0.00	0.00	30,631.47	(30,631.47)	0.00	0.00	207,137,714.02	199,287,447.75	195,889,965.79
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	8,645,903.54	0.00	0.00	0.00	0.00	50,603.60	0.00	0.00	0.00	0.00	0.00	8,696,507.14	8,708,012.54	8,696,507.14
Notes receivable	13,261,413.35	330,635.62	0.00	0.00	0.00	0.00	0.00	0.00	2,799,030.18	0.00	1,821,241.32	0.00	0.00	0.00	0.00	0.00	18,212,320.47	18,616,460.99	18,617,340.99
Property and equipment, net	692,592,186.01	10,790,888.27	3,758,121.92	0.00	0.00	0.00	0.00	0.00	186,853,050.91	0.00	159,919,624.46	6,927,205.04	0.00	0.00	1,581,817.66	0.00	1,062,422,894.27	999,339,167.14	1,077,050,586.40
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>854,897,615.13</b>	<b>11,121,523.89</b>	<b>5,495,051.85</b>	<b>0.00</b>	<b>0.00</b>	<b>194,505,644.20</b>	<b>13,963,675.64</b>	<b>0.00</b>	<b>214,008,273.57</b>	<b>7,314,297.72</b>	<b>194,353,064.42</b>	<b>13,227,035.16</b>	<b>30,631.47</b>	<b>(30,631.47)</b>	<b>284,571,717.71</b>	<b>0.00</b>	<b>1,793,457,899.29</b>	<b>1,742,203,833.46</b>	<b>1,816,257,326.37</b>
<b>TOTAL ASSETS</b>	<b>1,063,563,892.38</b>	<b>(686,780.90)</b>	<b>(4,189,083.07)</b>	<b>0.00</b>	<b>0.00</b>	<b>205,640,634.61</b>	<b>13,964,035.60</b>	<b>(888,958.06)</b>	<b>265,273,620.09</b>	<b>7,332,080.26</b>	<b>265,940,824.40</b>	<b>33,083,067.07</b>	<b>30,631.47</b>	<b>(30,631.47)</b>	<b>198,371,420.75</b>	<b>15,000.00</b>	<b>2,047,419,753.13</b>	<b>2,040,821,936.89</b>	<b>2,079,848,538.72</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																			
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,769,133.15	0.00	36,769,133.15	38,470,551.99	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	5,799,953.41	0.00	5,799,953.41	5,903,729.64	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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,569,086.56</b>	<b>0.00</b>	<b>42,569,086.56</b>	<b>44,374,281.63</b>	<b>42,672,862.79</b>
<b>LIABILITIES</b>																			
<b>Current Liabilities</b>																			
Accounts payable and accrued expenses	6,096,469.29	129,786.00	83,334.65	0.00	0.00	282,103.61	0.00	0.00	1,074,113.58	0.00	1,964,234.26	81,993.46	0.00	0.00	23,425,658.10	0.00	33,137,692.95	67,771,211.34	69,424,706.79
Deposits and unearned revenues	32,370,128.05	963,451.51	1,357.04	0.00	0.00	0.00	0.00	0.00	2,072,596.85	0.00	5,055,088.51	2,876,719.39	0.00	0.00	23,586.46	15,000.00	43,377,927.81	41,800,695.32	32,686,083.41
Accrued employee benefits - current portion	7,072,436.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	691,576.74	0.00	2,224,447.28	0.00	0.00	0.00	4,837,209.13	0.00	14,825,669.43	14,239,966.38	14,825,669.43
Postretirement medical benefits-current portion	4,786,301.61	0.00	102,698.68	0.00	0.00	0.00	0.00	0.00	829,022.03	0.00	846,588.96	73,645.72	0.00	0.00	97,976.00	0.00	6,736,233.00	6,189,327.30	6,745,529.00
Long-term debt - current portion	1,284,325.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	215,236.04	0.00	143,083.96	0.00	0.00	0.00	18,421,669.21	0.00	20,064,314.26	42,665,947.87	17,665,947.87
<b>Total Current Liabilities</b>	<b>51,609,660.28</b>	<b>1,093,237.51</b>	<b>187,390.37</b>	<b>0.00</b>	<b>0.00</b>	<b>282,103.61</b>	<b>0.00</b>	<b>0.00</b>	<b>4,882,545.24</b>	<b>0.00</b>	<b>10,233,442.97</b>	<b>3,032,358.57</b>	<b>0.00</b>	<b>0.00</b>	<b>46,806,098.90</b>	<b>15,000.00</b>	<b>118,141,837.45</b>	<b>172,667,148.21</b>	<b>141,347,936.50</b>
<b>Noncurrent Liabilities</b>																			
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	2,144,267.82	0.00	0.00	67,596.25	0.00	18,421.40	0.00	0.00	0.00	0.00	0.00	2,230,285.47	2,203,148.15	2,203,766.66
Government advances refundable	12,600,701.00	1,181,426.00	0.00	0.00	0.00	0.00	0.00	0.00	1,388,684.00	0.00	1,514,622.00	0.00	0.00	0.00	0.00	0.00	16,685,433.00	16,776,744.00	16,685,433.00
Accrued employee benefits	13,240,659.49	0.00	265,602.31	0.00	0.00	0.00	0.00	0.00	2,265,085.60	0.00	2,829,076.97	440,816.14	0.00	0.00	15,007,622.63	0.00	34,048,863.14	53,331,304.08	34,048,863.14
Postretirement medical benefits	34,410,785.01	0.00	738,345.52	0.00	0.00	0.00	0.00	0.00	5,960,196.67	0.00	6,188,485.56	529,471.51	0.00	0.00	870,332.98	0.00	48,897,617.25	49,489,947.95	48,933,746.25
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,769,133.15	0.00	36,769,133.15	38,470,551.99	36,769,133.15
Long-term debt	210,371,500.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,559,962.39	0.00	140,959,666.08	0.00	0.00	0.00	23,509,736.12	0.00	481,400,864.77	501,795,237.03	501,332,611.49
<b>Total Noncurrent Liabilities</b>	<b>270,623,645.68</b>	<b>1,181,426.00</b>	<b>1,003,947.83</b>	<b>0.00</b>	<b>0.00</b>	<b>2,144,267.82</b>	<b>0.00</b>	<b>0.00</b>	<b>116,241,524.91</b>	<b>0.00</b>	<b>151,510,272.01</b>	<b>970,287.65</b>	<b>0.00</b>	<b>0.00</b>	<b>76,156,824.88</b>	<b>0.00</b>	<b>619,832,196.78</b>	<b>662,066,933.20</b>	<b>639,973,553.69</b>
<b>TOTAL LIABILITIES</b>	<b>322,233,305.96</b>	<b>2,274,663.51</b>	<b>1,191,338.20</b>	<b>0.00</b>	<b>0.00</b>	<b>2,426,371.43</b>	<b>0.00</b>	<b>0.00</b>	<b>121,124,070.15</b>	<b>0.00</b>	<b>161,743,714.98</b>	<b>4,002,646.22</b>	<b>0.00</b>	<b>0.00</b>	<b>122,962,923.78</b>	<b>15,000.00</b>	<b>737,974,034.23</b>	<b>834,734,081.41</b>	<b>781,321,490.19</b>
<b>NET POSITION</b>																			
<b>Net investment in Plant</b>	<b>394,643,156.62</b>	<b>10,790,888.27</b>	<b>3,758,121.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>74,008,673.16</b>	<b>0.00</b>	<b>45,126,923.39</b>	<b>4,236,347.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>64,990,334.73</b>	<b>0.00</b>	<b>597,554,445.09</b>	<b>551,064,646.55</b>	<b>630,441,931.98</b>
<b>Restricted Nonexpendable</b>																			
Historical gift value of endowment - campuses	75,193,581.97	0.00	39,406.68	0.00	0.00	0.00	0.00	0.00	20,273,413.49	0.00	16,890,771.70	6,136,462.25	0.00	0.00	6,712,288.78	0.00	125,245,924.87	98,439,267.57	106,723,843.87
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	152,748,538.23	3,464,500.75	0.00	0.00	4,073,599.80	0.00	0.00	0.00	0.00	0.00	0.00	160,286,638.78	138,601,994.86	149,788,972.45
<b>Restricted Expendable</b>																			
Campuses																			
Accumulated net gains on endowment	35,1																		