

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 14

	2017	2016	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	66,068,594.76	69,154,423.46	69,154,423.46
Short term investments	146,588,351.44	158,412,779.64	158,412,779.64
Accounts receivable	21,729,003.04	19,926,483.79	19,926,483.79
Accounts receivable - State of NH appropriations	0.00	362,456.46	362,456.46
Pledges receivable - current portion	3,187,144.25	3,470,885.13	3,470,885.13
Notes receivable - current portion	3,293,104.54	3,506,682.77	3,506,682.77
Prepaid expenses and other current assets	7,810,710.27	8,757,501.10	8,757,501.10
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	248,676,908.30	263,591,212.35	263,591,212.35
Noncurrent Assets			
Debt proceeds held by others	10,718,116.49	56,584,368.99	56,584,368.99
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	514,162,379.59	459,418,557.06	459,418,557.06
Endowment and similar investments - affiliated entities	216,345,746.87	195,889,965.79	195,889,965.79
Pledges Receivable	7,106,487.06	8,696,507.14	8,696,507.14
Notes receivable	18,094,065.75	18,617,340.99	18,617,340.99
Property and equipment, net	1,119,627,806.81	1,077,050,586.40	1,077,050,586.40
Other assets	0.00	0.00	0.00
Pension assets, net	993,236.00	0.00	0.00
Total Noncurrent Assets	1,887,047,838.57	1,816,257,326.37	1,816,257,326.37
TOTAL ASSETS	2,135,724,746.87	2,079,848,538.72	2,079,848,538.72
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	25,758,595.78	36,769,133.15	36,769,133.15
Acctg loss on debt refunding, net	15,768,448.90	5,903,729.64	5,903,729.64
TOTAL DEFERRED OUTFLOWS OF RESOURCES	41,527,044.68	42,672,862.79	42,672,862.79
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	57,237,397.66	69,424,706.79	69,424,706.79
Deposits and unearned revenues	37,682,400.04	32,686,083.41	32,686,083.41
Accrued employee benefits - current portion	7,407,308.08	14,825,669.43	14,825,669.43
Postretirement medical benefits-current portion	6,017,462.79	6,745,529.00	6,745,529.00
Long-term debt - current portion	20,064,314.26	17,665,947.87	17,665,947.87
Total Current Liabilities	128,408,882.83	141,347,936.50	141,347,936.50
Noncurrent Liabilities			
Obligations under life income agree	2,126,310.70	2,203,766.66	2,203,766.66
Government advances refundable	16,643,246.00	16,685,433.00	16,685,433.00
Accrued employee benefits	27,178,497.01	34,048,863.14	34,048,863.14
Postretirement medical benefits	24,812,805.46	48,933,746.25	48,933,746.25
Derivative instruments - interest rate swaps	25,758,595.78	36,769,133.15	36,769,133.15
Long-term debt	481,400,864.77	501,332,611.49	501,332,611.49
Total Noncurrent Liabilities	577,920,319.72	639,973,553.69	639,973,553.69
TOTAL LIABILITIES	706,329,202.55	781,321,490.19	781,321,490.19
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	30,347,141.33	0.00	0.00
Acctg gain debt refunding, net	1,508,495.49	0.00	0.00
Deferred Inflows - Annuities	246,912.78	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	32,102,549.60	0.00	0.00
NET POSITION			
Net Investment in Plant	650,968,328.73	630,441,931.98	630,441,931.98
Restricted Nonexpendable			
Historical gift value of endowment - campuses	126,903,052.82	98,164,785.92	106,723,843.87
Historical gift value of endowment - affiliated entities	168,207,808.59	135,592,009.90	149,788,972.45
Restricted Expendable			
Campuses			
Accumulated net gains on endowment	38,892,539.74	47,451,597.69	38,892,539.74
Market value of funds functioning as endowment	14,060,072.40	12,914,232.01	12,914,232.01
Grants, gifts and contracts	43,212,599.63	34,320,132.56	34,320,132.56
Life income and annuity funds	7,859.38	11,088.87	11,088.87

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		2017	2016	
		Year to Date Balance	Year to Date Balance	Final Balance
Campuses	Loan funds	6,868,271.75	6,851,767.16	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	34,019,946.22	33,145,925.05	33,145,925.05
Unrestricted		333,167,302.58	305,597,220.07	305,597,220.07
TOTAL NET POSITION		1,438,820,039.40	1,341,199,911.32	1,341,199,911.32
Not Coded to Attribute				
		0.00	0.00	0.00
Total Not Coded to Attribute		0.00	0.00	0.00
TOTAL		0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position		0.00	(0.00)	(0.00)

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	2017	2016	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	212,656,946.20	227,567,203.10	227,567,203.10
Accounts receivable	21,729,003.04	19,926,483.79	19,926,483.79
Accounts receivable - State of NH appropriations	0.00	362,456.46	362,456.46
Pledges receivable - current portion	3,187,144.25	3,470,885.13	3,470,885.13
Notes receivable - current portion	3,293,104.54	3,506,682.77	3,506,682.77
Prepaid expenses and other current assets	7,810,710.27	8,757,501.10	8,757,501.10
Total Current Assets	248,676,908.30	263,591,212.35	263,591,212.35
Noncurrent Assets			
Debt proceeds held by others for construction purposes	10,718,116.49	56,584,368.99	56,584,368.99
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	514,162,379.59	459,418,557.06	459,418,557.06
Endowment and similar investments - affiliated entities	216,345,746.87	195,889,965.79	195,889,965.79
Pledges Receivable	7,106,487.06	8,696,507.14	8,696,507.14
Notes receivable	18,094,065.75	18,617,340.99	18,617,340.99
Property and equipment, net	1,119,627,806.81	1,077,050,586.40	1,077,050,586.40
Other assets	0.00	0.00	0.00
Pension assets, net	993,236.00	0.00	0.00
Total Noncurrent Assets	1,887,047,838.57	1,816,257,326.37	1,816,257,326.37
TOTAL ASSETS	2,135,724,746.87	2,079,848,538.72	2,079,848,538.72
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	25,758,595.78	36,769,133.15	36,769,133.15
Acctg loss on debt refunding, net	15,768,448.90	5,903,729.64	5,903,729.64
TOTAL DEFERRED OUTFLOWS OF RESOURCES	41,527,044.68	42,672,862.79	42,672,862.79
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	57,237,397.66	69,424,706.79	69,424,706.79
Deposits and unearned revenues	37,682,400.04	32,686,083.41	32,686,083.41
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Postretirement medical benefits-current portion	6,017,462.79	6,745,529.00	6,745,529.00
Long-term debt - current portion	20,064,314.26	17,665,947.87	17,665,947.87
Total Current Liabilities	128,408,882.83	141,347,936.50	141,347,936.50
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Accrued employee benefits	27,178,497.01	34,048,863.14	34,048,863.14
Postretirement medical benefits	24,812,805.46	48,933,746.25	48,933,746.25
Derivative instruments - interest rate swaps	25,758,595.78	36,769,133.15	36,769,133.15
Long-term debt	481,400,864.77	501,332,611.49	501,332,611.49
Total Noncurrent Liabilities	577,920,319.72	639,973,553.69	639,973,553.69
TOTAL LIABILITIES	706,329,202.55	781,321,490.19	781,321,490.19
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	30,347,141.33	0.00	0.00
Acctg gain debt refunding, net	1,508,495.49	0.00	0.00
Deferred Inflows - Annuities	246,912.78	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	32,102,549.60	0.00	0.00
NET POSITION			
Net Investment in Plant	650,968,328.73	630,441,931.98	630,441,931.98
Restricted -			
Nonexpendable	295,110,861.41	233,756,795.82	256,512,816.32
Expendable	159,573,546.68	171,403,963.45	148,647,942.95
Unrestricted	333,167,302.58	305,597,220.07	305,597,220.07
TOTAL NET POSITION	1,438,820,039.40	1,341,199,911.32	1,341,199,911.32
Not Coded to Attribute			
	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	(0.00)	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 14

		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	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
		U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X					
Affiliated Entities	Other - affiliated entities	0.00	0.00	0.00	0.00	12,260,554.59	0.00	0.00	0.00	0.00	0.00	1,471,644.94	0.00	20,287,746.69	0.00	0.00	0.00	0.00	0.00	34,019,946.22	33,145,925.05	33,145,925.05	
Unrestricted		35,913,202.75	12,773,454.76	42,320,026.25	(51,917,793.08)	0.00	0.00	0.00	993,236.00	0.00	1,495,438.80	0.00	164,533,095.24	0.00	0.00	0.00	0.00	0.00	0.00	127,056,641.86	333,167,302.58	305,597,220.07	305,597,220.07
TOTAL NET POSITION		35,913,202.75	12,773,454.76	42,320,026.25	(51,917,793.08)	54,105,015.82	889,370.01	478,768.39	993,236.00	6,868,271.75	1,495,438.80	1,479,504.32	164,533,095.24	34,347,819.09	25,519,107.11	330,996,551.60	650,968,328.73	127,056,641.86	1,438,820,039.40	1,341,199,911.32	1,341,199,911.32		
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
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
TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Assets - Liabilities) - Net Position		0.00	(0.00)	(0.00)	0.00	(0.00)	(0.00)	0.00	0.00	(0.00)	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)	

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 14

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	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	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X					
ASSETS																						
Current Assets																						
Cash and cash equivalents	68,103,616.11	68,482,295.13	29,978,774.68	(2,228,437.10)	28,852,464.93	(806,022.68)	(2,580,216.21)	1,341.67	983,233.13	84,369.34	0.00	(18,000,000.00)	0.00	0.00	(0.18)	1,404,237.86	88,104,048.46	262,379,705.14	245,865,964.64	245,865,964.64		
Short term investments	173,729.97	0.00	0.00	0.00	263,963.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	437,693.39	330,569.47	330,569.47		
Accounts receivable	1,134,724.94	625,599.32	515,336.44	0.00	5,230.00	13,129,823.82	3,133,875.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	527,143.00	19,071,732.77	16,029,878.92	16,029,878.92		
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	186,391.39	186,391.39	
Pledges receivable - current portion	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00		
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,349,460.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,349,460.99	2,427,505.80	2,427,505.80		
Prepaid expenses and other current assets	0.00	1,458,160.67	156,562.58	2,572,910.61	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	4,187,633.86	4,026,816.46	4,026,816.46		
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	(80,441,329.52)	0.00	(80,441,329.52)	(64,217,832.22)	(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		
Total Current Assets	69,412,071.02	70,566,055.12	30,650,673.70	344,473.51	29,124,158.35	12,323,801.14	553,659.04	1,341.67	3,332,694.12	84,369.34	0.00	(18,000,000.00)	0.00	0.00	(0.18)	(79,037,091.66)	88,631,191.46	207,987,396.63	204,649,294.46	204,649,294.46		
Noncurrent Assets																						
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	682,177.44	0.00	682,177.44	13,332,520.77	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	28,645,861.09	12,516,196.64	23,132,031.51	92,607,360.67	0.00	0.00	156,901,449.91	141,664,932.00	141,664,932.00		
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,185,161.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,185,161.97	13,140,468.55	13,140,468.55		
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	731,031,755.42	0.00	731,031,755.42	703,332,050.90	703,332,050.90		
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,185,161.97	0.00	0.00	28,645,861.09	12,516,196.64	23,132,031.51	92,607,360.67	731,713,932.86	0.00	901,800,544.74	871,469,972.22	871,469,972.22		
TOTAL ASSETS	69,412,071.02	70,566,055.12	30,650,673.70	344,473.51	29,124,158.35	12,323,801.14	553,659.04	1,341.67	16,517,856.09	84,369.34	0.00	10,645,861.09	12,516,196.64	23,132,031.51	92,607,360.49	652,676,841.20	88,631,191.46	1,109,787,941.37	1,076,119,266.68	1,076,119,266.68		
DEFERRED OUTFLOWS OF RESOURCES																						
Acctg loss on debt refunding, net	0.00	0.00	0.00	5,863,018.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,863,018.19	0.00	0.00	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	5,863,018.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,863,018.19	0.00	0.00	
LIABILITIES																						
Current Liabilities																						
Accounts payable and accrued expenses	5,168,737.28	599,017.13	1,952,303.52	344,473.51	(2,950,743.51)	1,557,504.33	74,890.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	644,594.68	8,142,440.66	15,533,218.23	18,367,544.29	18,367,544.29		
Deposits and unearned revenues	14,476,708.87	982,749.32	4,367,973.97	0.00	5,850.00	10,125,875.98	0.02	1,341.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,960,499.83	24,564,726.49	24,564,726.49		
Accrued employee benefits - current portion	173,729.97	1,420,147.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,593,877.94	7,072,436.28	7,072,436.28		
Postretirement medical benefits-current portion	0.00	0.00	0.00	4,277,124.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,277,124.81	3,845,818.00	3,845,818.00		
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,284,325.05	0.00	1,284,325.05	1,239,286.01	1,239,286.01		
Total Current Liabilities	19,819,176.12	3,001,914.42	6,320,277.49	4,621,598.32	(2,944,893.51)	11,683,380.31	74,890.65	1,341.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,928,919.73	8,142,440.66	52,649,045.86	55,089,811.07	55,089,811.07		
Noncurrent Liabilities																						
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	12,475,553.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,475,553.00	12,600,701.00	12,600,701.00		
Accrued employee benefits	11,947,142.91	916,909.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,864,052.50	13,240,659.49	13,240,659.49		
Postretirement medical benefits	0.00	0.00	0.00	17,037,114.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,037,114.16	34,764,821.00	34,764,821.00		
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	210,371,500.18	0.00	210,371,500.18	222,195,696.55	222,195,696.55		
Total Noncurrent Liabilities	11,947,142.91	916,909.59	0.00	17,037,114.16	0.00	0.00	0.00	0.00	12,475,553.00	0.00	0.00	0.00	0.00	0.00	0.00	210,371,500.18	0.00	252,748,219.84	282,801,878.04	282,801,878.04		
TOTAL LIABILITIES	31,766,319.03	3,918,824.01	6,320,277.49	21,658,712.48	(2,944,893.51)	11,683,380.31	74,890.65	1,341.67	12,475,553.00	0.00	0.00	0.00	0.00	0.00	0.00	212,300,419.91	8,142,440.66	305,397,265.70	337,891,689.11	337,891,689.11		
DEFERRED INFLOWS OF RESOURCES																						
Deferred Inflows - Pensions	0.00	0.00	0.00	20,547,950.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,547,950.29	0.00	0.00	
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	20,547,950.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,547,950.29	0.00	0.00	
NET POSITION																						
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	440,376,421.29	0.00	440,376,421.29	424,633,002.61	424,633,002.61		
Restricted Nonexpendable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,841,874.94	70,707,636.20	0.00	0.00	80,549,511.14	63,043,601.40	69,155,272.34
Restricted Expendable	0.00	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	35,189,880.86	41,301,551.80	35,189,880.86		
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	12,516,196.64	0.00	0.00	0.00	0.00	12,516,196.64	11,571,965.12	11,571,965.12		
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	0.00	33,188,241.08	28,393,086.71	28,393,086.71		
Grants, gifts and contracts	0.00	0.00	0.00	0.00	32,069,051.86	640,420.83	478,768.39	0.00	0.00	0.00	0.00											

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 14

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Q1	Q2	T2	N	X			
ASSETS														
Current Assets														
Cash and cash equivalents	(10,187,932.16)	95,179.03	0.00	(252,874.08)	236,377.31	(35,420.78)	0.00	0.00	0.00	0.00	11,812.41	(10,132,858.27)	(6,105,554.77)	(6,105,554.77)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	54,423.60	0.00	0.00	0.00	0.00	0.00	54,423.60	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	260,898.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260,898.82	225,642.40	225,642.40
Total Current Assets	(10,187,932.16)	95,179.03	0.00	8,024.74	236,377.31	19,002.82	0.00	0.00	0.00	0.00	11,812.41	(9,817,535.85)	(5,879,912.37)	(5,879,912.37)
Noncurrent Assets														
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	1,726,534.40	42,987.67	63,081.63	0.00	0.00	1,832,603.70	1,699,723.61	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	3,774,656.45	0.00	3,774,656.45	4,650,309.05	4,650,309.05
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	1,726,534.40	42,987.67	63,081.63	3,774,656.45	0.00	5,607,260.15	6,350,032.66	6,350,032.66
TOTAL ASSETS	(10,187,932.16)	95,179.03	0.00	8,024.74	236,377.31	19,002.82	1,726,534.40	42,987.67	63,081.63	3,774,656.45	11,812.41	(4,210,275.70)	470,120.29	470,120.29
DEFERRED OUTFLOWS OF RESOURCES														
Acctg loss on debt refunding, net	0.00	0.00	0.00	125,801.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,801.60	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	125,801.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,801.60	0.00	0.00
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	59,172.61	6,351.26	0.00	8,024.74	3,261.65	17,002.82	0.00	0.00	0.00	0.00	0.00	93,813.08	57,122.99	57,122.99
Deposits and unearned revenues	3,163.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	5,163.00	19,862.73	19,862.73
Postretirement medical benefits-current portion	0.00	0.00	0.00	91,773.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,773.37	82,320.00	82,320.00
Total Current Liabilities	62,335.61	6,351.26	0.00	99,798.11	3,261.65	19,002.82	0.00	0.00	0.00	0.00	0.00	190,749.45	159,305.72	159,305.72
Noncurrent Liabilities														
Accrued employee benefits	220,057.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220,057.75	265,602.31	265,602.31
Postretirement medical benefits	0.00	0.00	0.00	365,562.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	365,562.29	740,875.00	740,875.00
Total Noncurrent Liabilities	220,057.75	0.00	0.00	365,562.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585,620.04	1,006,477.31	1,006,477.31
TOTAL LIABILITIES	282,393.36	6,351.26	0.00	465,360.40	3,261.65	19,002.82	0.00	0.00	0.00	0.00	0.00	776,369.49	1,165,783.03	1,165,783.03
DEFERRED INFLOWS OF RESOURCES														
Deferred Inflows - Pensions	0.00	0.00	0.00	440,893.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	440,893.23	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	440,893.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	440,893.23	0.00	0.00
NET POSITION														
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,774,656.45	0.00	3,774,656.45	4,650,309.05	4,650,309.05
Restricted Nonexpendable														
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,677.02	0.00	0.00	42,677.02	33,499.57	37,364.50
Restricted Expendable														
Campuses														
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	42,987.67	0.00	0.00	0.00	42,987.67	39,888.61	39,888.61
Grants, gifts and contracts	0.00	0.00	0.00	0.00	233,115.66	0.00	0.00	0.00	0.00	0.00	0.00	233,115.66	356,071.51	356,071.51
Unrestricted	(10,470,325.52)	88,827.77	0.00	(772,427.29)	0.00	0.00	1,726,534.40	0.00	0.00	0.00	11,812.41	(9,415,578.23)	(5,799,701.02)	(5,799,701.02)
TOTAL NET POSITION	(10,470,325.52)	88,827.77	0.00	(772,427.29)	233,115.66	0.00	1,726,534.40	42,987.67	63,081.63	3,774,656.45	11,812.41	(5,301,736.82)	(695,662.74)	(695,662.74)
Not Coded to Attribute														
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00

4C - UNH Foundation Capital Offset

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

G

ASSETS

Current Assets

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

NET POSITION

Restricted Expendable

Affiliated Entities

Other - affiliated entities	0.00	0.00	0.00	0.00
TOTAL NET POSITION	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 14

	Current Funds D	Current Funds G	Endowment and Similar Funds M	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T1	Endowment and Similar Funds T2	Plant Funds N	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS											
Current Assets											
Cash and cash equivalents	1,994,094.26	5,042,878.89	0.00	0.00	0.00	0.00	(209.68)	0.00	7,036,763.47	4,236,429.04	4,236,429.04
Short term investments	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,000.00	29,883.43	29,883.43
Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pledges receivable - current portion	0.00	3,178,644.25	0.00	0.00	0.00	0.00	0.00	0.00	3,178,644.25	3,456,885.13	3,456,885.13
Prepaid expenses and other current assets	0.00	1,550.00	0.00	0.00	0.00	0.00	0.00	0.00	1,550.00	0.00	0.00
Total Current Assets	2,016,094.26	8,223,073.14	0.00	0.00	0.00	0.00	(209.68)	0.00	10,238,957.72	7,723,197.60	7,723,197.60
Noncurrent Assets											
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 - affiliated entities	0.00	0.00	4,057,777.04	1,279,947.27	9,702,603.06	2,207,813.14	176,725,541.33	0.00	193,973,681.84	174,939,453.27	174,939,453.27
Pledges Receivable	0.00	7,091,577.79	0.00	0.00	0.00	0.00	0.00	0.00	7,091,577.79	8,645,903.54	8,645,903.54
Notes receivable	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	0.00
Pension assets, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets	0.00	7,091,577.79	4,057,777.04	1,279,947.27	9,702,603.06	2,207,813.14	176,725,541.33	0.00	201,065,259.63	183,585,356.81	183,585,356.81
TOTAL ASSETS	2,016,094.26	15,314,650.93	4,057,777.04	1,279,947.27	9,702,603.06	2,207,813.14	176,725,331.65	0.00	211,304,217.35	191,308,554.41	191,308,554.41
LIABILITIES											
Current Liabilities											
Accounts payable and accrued expenses	102,711.37	3,054,096.34	287,243.74	0.00	0.00	0.00	0.00	0.00	3,444,051.45	402,483.56	402,483.56
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
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
Total Current Liabilities	102,711.37	3,054,096.34	287,243.74	0.00	0.00	0.00	0.00	0.00	3,444,051.45	402,483.56	402,483.56
Noncurrent Liabilities											
Obligations under life income agree	0.00	0.00	2,051,975.58	0.00	0.00	0.00	0.00	0.00	2,051,975.58	2,117,749.01	2,117,749.01
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
Total Noncurrent Liabilities	0.00	0.00	2,051,975.58	0.00	0.00	0.00	0.00	0.00	2,051,975.58	2,117,749.01	2,117,749.01
TOTAL LIABILITIES	102,711.37	3,054,096.34	2,339,219.32	0.00	0.00	0.00	0.00	0.00	5,496,027.03	2,520,232.57	2,520,232.57
DEFERRED INFLOWS OF RESOURCES											
Deferred Inflows - Annuities	0.00	0.00	246,912.78	0.00	0.00	0.00	0.00	0.00	246,912.78	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	246,912.78	0.00	0.00	0.00	0.00	0.00	246,912.78	0.00	0.00
NET POSITION											
Net Investment in Plant											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Nonexpendable											
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	1,949,061.51	158,054,675.16	0.00	160,003,736.67	128,263,574.07	142,267,211.62
Restricted Expendable											
Affiliated Entities											
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	258,751.63	18,670,656.49	0.00	18,929,408.12	32,933,045.67	18,929,408.12
Other - affiliated entities	0.00	12,260,554.59	1,471,644.94	0.00	9,702,603.06	0.00	0.00	0.00	23,434,802.59	23,300,022.84	23,300,022.84
Unrestricted											
	1,913,382.89	0.00	0.00	1,279,947.27	0.00	0.00	0.00	0.00	3,193,330.16	4,291,679.26	4,291,679.26
TOTAL NET POSITION	1,913,382.89	12,260,554.59	1,471,644.94	1,279,947.27	9,702,603.06	2,207,813.14	176,725,331.65	0.00	205,561,277.54	188,788,321.84	188,788,321.84
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
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
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	(0.00)	(0.00)	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00

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

G

ASSETS

Current Assets

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

NET POSITION

Restricted Expendable

Campuses

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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 14

5K - Keene State College

	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	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	L	LU	M	Q1	Q2	T1	T2	N	X			
ASSETS																		
Current Assets																		
Cash and cash equivalents	11,618,379.93	9,677,819.08	11,230,611.71	(595,449.55)	6,741,360.88	(507,873.13)	670,980.20	669,695.62	0.00	0.00	0.00	0.00	0.00	2,946,266.87	17,436,422.59	59,888,214.20	53,521,568.88	53,521,568.88
Short term investments	94,686.95	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	94,686.95	61,782.35	61,782.35
Accounts receivable	323,366.15	106,458.04	47,202.10	0.00	0.00	0.00	686,758.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,163,785.13	1,146,174.92	1,146,174.92
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	4,650.00	4,650.00
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	106,442.28	86,430.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	192,872.34	321,862.49	321,862.49
Prepaid expenses and other current assets	0.00	120,062.62	0.00	904,598.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,024,660.67	1,059,867.69	1,059,867.69
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	(9,184,841.72)	0.00	(9,184,841.72)	(11,385,920.42)	(11,385,920.42)
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
Total Current Assets	12,036,433.03	9,904,339.74	11,277,813.81	309,148.50	6,741,360.88	178,885.71	777,422.48	756,125.68	0.00	0.00	0.00	0.00	0.00	(6,238,574.85)	17,436,422.59	53,179,377.57	44,729,985.91	44,729,985.91
Noncurrent Assets																		
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260,864.78	0.00	260,864.78	12,042,577.67	12,042,577.67
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,624.54	389,990.90	1,204,709.28	132,598.82	24,257,140.22	0.00	0.00	26,043,063.76	22,472,920.25	22,472,920.25
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	0.00	0.00
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	2,210,224.22	550,942.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,761,166.84	3,020,315.69	3,020,315.69
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	188,190,947.06	0.00	188,190,947.06	191,376,650.41	191,376,650.41
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
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	2,210,224.22	550,942.62	58,624.54	389,990.90	1,204,709.28	132,598.82	24,257,140.22	188,451,811.84	0.00	217,256,042.44	228,912,464.02	228,912,464.02
TOTAL ASSETS	12,036,433.03	9,904,339.74	11,277,813.81	309,148.50	6,741,360.88	178,885.71	2,987,646.70	1,307,068.30	58,624.54	389,990.90	1,204,709.28	132,598.82	24,257,140.22	182,213,236.99	17,436,422.59	270,435,420.01	273,642,449.93	273,642,449.93
DEFERRED OUTFLOWS OF RESOURCES																		
Acctg loss on debt refunding, net	0.00	0.00	0.00	1,107,902.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,107,902.86	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	1,107,902.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,107,902.86	0.00	0.00
LIABILITIES																		
Current Liabilities																		
Accounts payable and accrued expenses	1,116,529.81	98,619.36	169,606.52	309,479.00	2,751.00	33,385.23	0.00	0.00	1,902.27	0.00	0.00	0.00	0.00	3,101.99	69,471.55	1,804,846.73	6,408,716.85	6,408,716.85
Deposits and unearned revenues	1,004,922.44	436,410.40	643,228.43	(330.00)	56,327.91	78,390.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,071.19	0.00	2,309,021.31	2,663,667.00	2,663,667.00
Accrued employee benefits - current portion	94,686.95	1,053,378.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,148,065.19	691,576.74	691,576.74
Postretirement medical benefits-current portion	0.00	0.00	0.00	740,828.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	740,828.92	664,513.00	664,513.00
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	215,236.04	0.00	215,236.04	201,918.11	201,918.11
Total Current Liabilities	2,216,139.20	1,588,408.00	812,834.95	1,049,977.92	59,078.91	111,776.17	0.00	0.00	1,902.27	0.00	0.00	0.00	0.00	308,409.22	69,471.55	6,217,998.19	10,630,391.70	10,630,391.70
Noncurrent Liabilities																		
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,198.16	0.00	0.00	0.00	0.00	0.00	0.00	55,198.16	67,596.25	67,596.25
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	1,359,924.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,359,924.00	1,388,684.00	1,388,684.00
Accrued employee benefits	2,123,768.78	204,499.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,328,268.24	2,265,085.60	2,265,085.60
Postretirement medical benefits	0.00	0.00	0.00	2,682,272.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,682,272.47	5,980,619.00	5,980,619.00
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	106,559,962.39	0.00	106,559,962.39	106,936,563.20	106,936,563.20
Total Noncurrent Liabilities	2,123,768.78	204,499.46	0.00	2,682,272.47	0.00	0.00	1,359,924.00	0.00	55,198.16	0.00	0.00	0.00	0.00	106,559,962.39	0.00	112,985,625.26	116,638,548.05	116,638,548.05
TOTAL LIABILITIES	4,339,907.98	1,792,907.46	812,834.95	3,732,250.39	59,078.91	111,776.17	1,359,924.00	0.00	57,100.43	0.00	0.00	0.00	0.00	106,868,371.61	69,471.55	119,203,623.45	127,268,939.75	127,268,939.75
DEFERRED INFLOWS OF RESOURCES																		
Deferred Inflows - Pensions	0.00	0.00	0.00	3,882,835.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,882,835.11	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	3,882,835.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,882,835.11	0.00	0.00
NET POSITION																		
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,344,865.38	0.00	75,344,865.38	80,115,762.08	80,115,762.08
Restricted Nonexpendable																		
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,914.52	21,902,421.41	0.00	0.00	22,018,335.93	17,371,891.12	18,645,269.53
Restricted Expendable																		
Campuses																		
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,684.30	2,354,718.81	0.00	0.00	2,371,403.11	3,644,781.52	2,371,403.11
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	1,204,709.28	0.00	0.00	0.00	0.00	1,204,709.28	1,027,666.21	1,027,666.21
Grants, gifts and contracts	0.00	0.00	0.00	0.00	6,682,281.97	67,109.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,749,391.51	2,566,962.99	2,566,962.99
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,524.11	0.00	0.00	0.00	0.00	0.00	0.00	1,524.11	6,908.01	6,908.01
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	1,627,722.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,627,722.70	1,622,041.84	1,622,041.84
Unrestricted	7,696,525.05	8,111,432.28	10,464,978.86	(6,198,034.14)	0.00	0.00	0.00	1,307,068.30	0.00	389,990.90	0.00	0.00	0.00	0.00	17,366,951.04	39,138,912.29	40,017,496.41	40,017,496.41
TOTAL NET POSITION	7,696,525.05	8,111,432.28	10,464,978.86	(6,198,034.14)	6,682,281.97	67,109.54	1,627,722.70	1,307,068.30	1,524.11	389,990.90	1,204,709.28	132,598.82	24,257,140.22	75,344,865.38	17,366,951.04	148,456,864.31	146,373,510.18	146,373,510.18
Not Coded to Attribute																		

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 14

	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	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Z	L	LU	M	Q1	Q2	T1	T2	N	X			
ASSETS																			
Current Assets																			
Cash and cash equivalents	8,446,665.39	10,896,726.17	7,403,685.89	(444,496.65)	1,778,989.94	(386,804.76)	186,541.93	194,519.89	28,813.73	0.00	0.00	0.00	0.00	(96,336.15)	1,547,961.11	22,666,338.50	52,222,604.99	48,639,759.38	48,639,759.38
Short term investments	46,026.28	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	46,026.28	10,321.88	10,321.88
Accounts receivable	270,260.16	6,694.97	0.00	0.00	0.00	816,338.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,093,293.70	2,174,156.12	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	149,062.11	149,062.11
Pledges receivable - current portion	0.00	6,000.00	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	6,000.00	14,000.00	14,000.00
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	537,044.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	537,044.95	533,050.66	533,050.66
Prepaid expenses and other current assets	0.00	284,224.55	7,915.00	495,212.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	787,351.72	567,737.11	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	(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
Total Current Assets	8,762,951.83	11,193,645.69	7,411,600.89	50,715.52	1,778,989.94	429,533.81	186,541.93	731,564.84	28,813.73	0.00	0.00	0.00	0.00	(96,336.15)	(16,142,195.71)	22,666,338.50	37,002,164.82	32,337,841.20	32,337,841.20
Noncurrent Assets																			
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,767,918.61	0.00	9,767,918.61	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
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,094.47	5,111,153.29	269,441.62	46,663.64	18,958,140.11	0.00	0.00	24,412,493.13	19,274,627.87	19,274,627.87
Pledges Receivable	0.00	14,909.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,909.27	50,603.60	50,603.60
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,814,596.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,814,596.15	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	175,961,404.15	0.00	175,961,404.15	157,869,247.92	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
Total Noncurrent Assets	0.00	14,909.27	0.00	0.00	0.00	0.00	0.00	1,814,596.15	0.00	27,094.47	5,111,153.29	269,441.62	46,663.64	18,958,140.11	185,729,322.76	0.00	211,971,321.31	210,340,015.84	210,340,015.84
TOTAL ASSETS	8,762,951.83	11,208,554.96	7,411,600.89	50,715.52	1,778,989.94	429,533.81	186,541.93	2,546,160.99	28,813.73	27,094.47	5,111,153.29	269,441.62	46,663.64	18,861,803.96	169,587,127.05	22,666,338.50	248,973,486.13	242,677,857.04	242,677,857.04
DEFERRED OUTFLOWS OF RESOURCES																			
Acctg loss on debt refunding, net	0.00	0.00	0.00	1,011,897.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,011,897.41	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	1,011,897.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,011,897.41	0.00	0.00
LIABILITIES																			
Current Liabilities																			
Accounts payable and accrued expenses	988,613.28	1,260,910.65	190,351.10	18,820.26	1,770.00	65,563.74	183.75	0.00	0.00	1,622.24	0.00	0.00	0.00	0.00	1,494,060.21	324,396.68	4,346,291.91	3,263,399.31	3,263,399.31
Deposits and unearned revenues	3,340,210.37	0.00	36,665.30	31,895.26	0.00	217,234.15	186,358.18	0.00	0.00	0.00	177,576.88	0.00	0.00	0.00	0.00	0.00	3,989,940.14	3,875,480.02	3,875,480.02
Accrued employee benefits - current portion	0.00	289,249.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	289,249.83	2,224,447.28	2,224,447.28
Postretirement medical benefits-current portion	0.00	0.00	0.00	756,527.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	756,527.05	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	143,083.96	0.00	143,083.96	142,953.91	142,953.91
Total Current Liabilities	4,328,823.65	1,550,160.48	227,016.40	807,242.57	1,770.00	282,797.89	186,541.93	0.00	0.00	1,622.24	177,576.88	0.00	0.00	0.00	1,637,144.17	324,396.68	9,525,092.89	10,184,874.52	10,184,874.52
Noncurrent Liabilities																			
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,136.96	0.00	0.00	0.00	0.00	0.00	0.00	19,136.96	18,421.40	18,421.40
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,576,873.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,576,873.00	1,514,622.00	1,514,622.00
Accrued employee benefits	2,165,319.35	410,327.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,575,646.49	2,829,076.97	2,829,076.97
Postretirement medical benefits	0.00	101,993.00	0.00	3,086,589.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,188,582.77	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	108,244,666.08	0.00	108,244,666.08	110,726,836.05	110,726,836.05
Total Noncurrent Liabilities	2,165,319.35	512,320.14	0.00	3,086,589.77	0.00	0.00	0.00	1,576,873.00	0.00	19,136.96	0.00	0.00	0.00	0.00	108,244,666.08	0.00	115,604,905.30	121,298,297.42	121,298,297.42
TOTAL LIABILITIES	6,494,143.00	2,062,480.62	227,016.40	3,893,832.34	1,770.00	282,797.89	186,541.93	1,576,873.00	0.00	20,759.20	177,576.88	0.00	0.00	0.00	109,881,810.25	324,396.68	125,129,998.19	131,483,171.94	131,483,171.94
DEFERRED INFLOWS OF RESOURCES																			
Deferred Inflows - Pensions	0.00	0.00	0.00	3,546,367.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,546,367.60	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	3,546,367.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,546,367.60	0.00	0.00
NET POSITION																			
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,705,316.80	0.00	59,705,316.80	57,746,601.35	57,746,601.35
Restricted Nonexpendable																			
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,085.10	17,774,936.14	0.00	0.00	17,802,021.24	12,493,977.31	13,379,865.66
Restricted Expendable																			
Campuses																			
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	269,441.62	0.00	0.00	0.00	0.00	269,441.62	250,017.15	250,017.15
Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,777,219.94	146,735.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,923,955.86	1,559,309.36	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	6,335.27	0.00	0.00	0.00	0.00	0.00	0.00	6,335.27	4,180.86	4,180.86
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	969,287.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	969,287.99	954,094.91	954,094.91

University System of New Hampshire
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	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current 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	Q2	T2	N	X			
ASSETS													
Current Assets													
Cash and cash equivalents	11,605,279.56	3,785,614.78	204,840.35	(335,379.16)	336,205.37	(278,380.85)	0.00	0.00	0.00	4,172,172.00	19,490,352.05	18,587,999.34	18,587,999.34
Short term investments	33,208.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,208.81	0.00	0.00
Accounts receivable	67,254.81	1,230.65	0.00	0.00	15.00	296,022.99	0.00	0.00	0.00	0.00	364,523.45	384,068.64	384,068.64
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	22,352.96	22,352.96
Prepaid expenses and other current assets	40,367.38	0.00	0.00	335,379.16	0.00	0.00	0.00	0.00	0.00	0.00	375,746.54	206,713.77	206,713.77
Interfund Borrowwngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,690,858.04)	0.00	(2,690,858.04)	(3,031,889.39)	(3,031,889.39)
Total Current Assets	11,746,110.56	3,786,845.43	204,840.35	0.00	336,220.37	17,642.14	0.00	0.00	(2,690,858.04)	4,172,172.00	17,572,972.81	16,169,245.32	16,169,245.32
Noncurrent Assets													
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	14,857.62	6,668,379.04	0.00	0.00	6,683,236.66	5,699,898.99	5,699,898.99
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,500,782.41	0.00	7,500,782.41	6,797,942.59	6,797,942.59
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	14,857.62	6,668,379.04	7,500,782.41	0.00	14,184,019.07	12,497,841.58	12,497,841.58
TOTAL ASSETS	11,746,110.56	3,786,845.43	204,840.35	0.00	336,220.37	17,642.14	14,857.62	6,668,379.04	4,809,924.37	4,172,172.00	31,756,991.88	28,667,086.90	28,667,086.90
DEFERRED OUTFLOWS OF RESOURCES													
Acctg loss on debt refunding, net	0.00	0.00	0.00	216,972.31	0.00	0.00	0.00	0.00	0.00	0.00	216,972.31	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	216,972.31	0.00	0.00	0.00	0.00	0.00	0.00	216,972.31	0.00	0.00
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	325,308.38	7,341.16	0.00	0.00	1,521.48	12,379.58	0.00	0.00	0.00	92,451.46	439,002.06	631,868.01	631,868.01
Deposits and unearned revenues	443,801.31	0.00	0.00	0.00	10,460.05	0.00	0.00	0.00	0.00	0.00	454,261.36	618,532.36	618,532.36
Accrued employee benefits - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postretirement medical benefits-current portion	0.00	0.00	0.00	65,811.12	0.00	0.00	0.00	0.00	0.00	0.00	65,811.12	59,032.00	59,032.00
Total Current Liabilities	769,109.69	7,341.16	0.00	65,811.12	11,981.53	12,379.58	0.00	0.00	0.00	92,451.46	959,074.54	1,309,432.37	1,309,432.37
Noncurrent Liabilities													
Accrued employee benefits	578,097.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	578,097.90	440,816.14	440,816.14
Postretirement medical benefits	0.00	0.00	0.00	(106,498.37)	0.00	0.00	0.00	0.00	0.00	0.00	(106,498.37)	531,285.00	531,285.00
Total Noncurrent Liabilities	578,097.90	0.00	0.00	(106,498.37)	0.00	0.00	0.00	0.00	0.00	0.00	471,599.53	972,101.14	972,101.14
TOTAL LIABILITIES	1,347,207.59	7,341.16	0.00	(40,687.25)	11,981.53	12,379.58	0.00	0.00	0.00	92,451.46	1,430,674.07	2,281,533.51	2,281,533.51
DEFERRED INFLOWS OF RESOURCES													
Deferred Inflows - Pensions	0.00	0.00	0.00	760,416.58	0.00	0.00	0.00	0.00	0.00	0.00	760,416.58	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	760,416.58	0.00	0.00	0.00	0.00	0.00	0.00	760,416.58	0.00	0.00
NET POSITION													
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,809,924.37	0.00	4,809,924.37	3,766,053.20	3,766,053.20
Restricted Nonexpendable													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,476,834.66	0.00	0.00	6,476,834.66	5,211,674.97	5,494,568.10
Restricted Expendable													
Campuses													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191,544.38	0.00	0.00	191,544.38	474,437.51	191,544.38
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	14,857.62	0.00	0.00	0.00	14,857.62	13,786.51	13,786.51
Grants, gifts and contracts	0.00	0.00	0.00	0.00	324,238.84	5,262.56	0.00	0.00	0.00	0.00	329,501.40	283,138.41	283,138.41
Unrestricted	10,398,902.97	3,779,504.27	204,840.35	(502,757.02)	0.00	0.00	0.00	0.00	0.00	4,079,720.54	17,960,211.11	16,636,462.79	16,636,462.79
TOTAL NET POSITION	10,398,902.97	3,779,504.27	204,840.35	(502,757.02)	324,238.84	5,262.56	14,857.62	6,668,379.04	4,809,924.37	4,079,720.54	29,782,873.54	26,385,553.39	26,385,553.39
Not Coded to Attribute													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)	0.00

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 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 14

8S - NHPB Disaffiliation

	Current Funds D	Current Funds W	Current Funds G	Current Funds Z	Endowment and Similar Funds M	Endowment and Similar Funds Q1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS												
Current Assets												
Cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Assets												
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	(30,477.10)	0.00	0.00	0.00	0.00	0.00	(30,477.10)	(30,301.13)	(30,301.13)
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets	0.00	0.00	0.00	(30,477.10)	0.00	0.00	0.00	0.00	0.00	(30,477.10)	(30,301.13)	(30,301.13)
TOTAL ASSETS	0.00	0.00	0.00	(30,477.10)	0.00	0.00	0.00	0.00	0.00	(30,477.10)	(30,301.13)	(30,301.13)
LIABILITIES												
Current Liabilities												
Accounts payable and accrued expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Liabilities												
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION												
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Nonexpendable												
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Expendable												
Affiliated Entities	Accumulated net gains on endowment											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other - affiliated entities											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	0.00	0.00	0.00	(30,477.10)	0.00	0.00	0.00	0.00	0.00	(30,477.10)	(30,301.13)	(30,301.13)
TOTAL NET POSITION	0.00	0.00	0.00	(30,477.10)	0.00	0.00	0.00	0.00	0.00	(30,477.10)	(30,301.13)	(30,301.13)
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 14

	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			
ASSETS															
Current Assets															
Cash and cash equivalents	18,676,590.96	(180,112,736.37)	3,762,707.97	29,809.07	0.00	22,552.68	(152,693,934.44)	0.00	0.00	0.00	(4,869,043.98)	2,412,633.26	(312,771,420.85)	(288,038,012.32)	(288,038,012.32)
Short term investments	27,182.36	121,113,012.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,814,541.49	0.00	145,954,736.01	157,980,222.51	157,980,222.51
Accounts receivable	20,533.17	7,647.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,180.39	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	(237,481.90)	1,378,099.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,140,617.52	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	110,007,186.10	0.00	110,007,186.10	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
Total Current Assets	18,486,824.59	(57,613,977.57)	3,762,707.97	29,809.07	0.00	22,552.68	(152,693,934.44)	0.00	0.00	0.00	129,952,683.61	2,412,633.26	(55,640,700.83)	(28,838,107.20)	(28,838,107.20)
Noncurrent Assets															
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	298,251,119.61	11,879.57	0.00	26,533.25	0.00	0.00	298,289,532.43	268,606,454.34	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	2,367,827.04	0.00	2,367,827.04	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
Pension assets, net	0.00	0.00	0.00	0.00	0.00	993,236.00	0.00	0.00	0.00	0.00	0.00	0.00	993,236.00	0.00	0.00
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	993,236.00	298,251,119.61	11,879.57	0.00	26,533.25	2,374,982.70	0.00	301,657,751.13	270,294,818.85	270,294,818.85
TOTAL ASSETS	18,486,824.59	(57,613,977.57)	3,762,707.97	29,809.07	0.00	1,015,788.68	145,557,185.17	11,879.57	0.00	26,533.25	132,327,666.31	2,412,633.26	246,017,050.30	241,456,711.65	241,456,711.65
DEFERRED OUTFLOWS OF RESOURCES															
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,758,595.78	0.00	25,758,595.78	36,769,133.15	36,769,133.15
Acctg loss on debt refunding, net	0.00	0.00	134,407.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,308,448.90	0.00	7,442,856.53	5,903,729.64	5,903,729.64
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	134,407.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,067,044.68	0.00	33,201,452.31	42,672,862.79	42,672,862.79
LIABILITIES															
Current Liabilities															
Accounts payable and accrued expenses	12,649,251.76	7,389,309.68	3,762,707.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,324,504.23	286,556.40	31,412,330.04	40,158,125.46	40,158,125.46
Deposits and unearned revenues	0.00	0.00	0.00	0.00	0.00	22,552.68	0.00	0.00	0.00	0.00	0.00	0.00	22,552.68	28,134.21	28,134.21
Accrued employee benefits - current portion	0.00	4,376,115.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,376,115.12	4,837,209.13	4,837,209.13
Postretirement medical benefits-current portion	0.00	0.00	85,397.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,397.52	1,415,252.00	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	16,081,789.84	16,081,789.84
Total Current Liabilities	12,649,251.76	11,765,424.80	3,848,105.49	0.00	0.00	22,552.68	0.00	0.00	0.00	0.00	25,746,173.44	286,556.40	54,318,064.57	62,520,510.64	62,520,510.64
Noncurrent Liabilities															
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued employee benefits	527,911.38	8,084,462.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,612,374.13	15,007,622.63	15,007,622.63
Postretirement medical benefits	0.00	0.00	1,645,772.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,645,772.14	706,805.25	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	25,758,595.78	0.00	25,758,595.78	36,769,133.15	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	56,224,736.12	0.00	56,224,736.12	61,473,515.69	61,473,515.69
Total Noncurrent Liabilities	527,911.38	8,084,462.75	1,645,772.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,983,331.90	0.00	92,241,478.17	113,957,076.72	113,957,076.72
TOTAL LIABILITIES	13,177,163.14	19,849,887.55	5,493,877.63	0.00	0.00	22,552.68	0.00	0.00	0.00	0.00	107,729,505.34	286,556.40	146,559,542.74	176,477,587.36	176,477,587.36
DEFERRED INFLOWS OF RESOURCES															
Deferred Inflows - Pensions	0.00	697,624.00	471,054.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,168,678.52	0.00	0.00
Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,508,495.49	0.00	1,508,495.49	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	697,624.00	471,054.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,508,495.49	0.00	2,677,174.01	0.00	0.00
NET POSITION															
Net Investment in Plant															
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,156,710.16	0.00	56,156,710.16	48,194,182.67	48,194,182.67
Restricted Nonexpendable															
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,672.83	0.00	0.00	13,672.83	10,141.55	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	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	11,879.57	0.00	0.00	0.00	0.00	11,879.57	10,908.41	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
Unrestricted															
	5,309,661.45	(78,161,489.12)	(2,067,816.55)	0.00	0.00	993,236.00	145,557,185.17	0.00	0.00	0.00	0.00	2,126,076.86	73,756,853.81	59,393,406.35	59,393,406.35
TOTAL NET POSITION	5,309,661.45	(78,161,489.12)	(2,067,816.55)	29,809.07	0.00	993,236.00	145,557,185.17	11,879.57	0.00	26,533.25	56,156,710.16	2,126,076.86	129,981,785.86	107,651,987.08	107,651,987.08
Not Coded to Attribute															
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	(0.00)	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 14

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS									
Current Assets									
Cash and cash equivalents	247,219,083.62	59,907,974.95	52,222,604.99	19,490,352.05	0.00	(312,771,420.85)	66,068,594.76	69,154,423.46	69,154,423.46
Short term investments	459,693.39	94,686.95	46,026.28	33,208.81	0.00	145,954,736.01	146,588,351.44	158,412,779.64	158,412,779.64
Accounts receivable	19,079,220.37	1,163,785.13	1,093,293.70	364,523.45	0.00	28,180.39	21,729,003.04	19,926,483.79	19,926,483.79
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	362,456.46	362,456.46
Pledges receivable - current portion	3,181,144.25	0.00	6,000.00	0.00	0.00	0.00	3,187,144.25	3,470,885.13	3,470,885.13
Notes receivable - current portion	2,563,187.25	192,872.34	537,044.95	0.00	0.00	0.00	3,293,104.54	3,506,682.77	3,506,682.77
Prepaid expenses and other current assets	4,482,333.82	1,024,660.67	787,351.72	375,746.54	0.00	1,140,617.52	7,810,710.27	8,757,501.10	8,757,501.10
Interfund Borrowings	(80,441,329.52)	(9,184,841.72)	(17,690,156.82)	(2,690,858.04)	0.00	110,007,186.10	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
Total Current Assets	196,543,333.18	53,199,138.32	37,002,164.82	17,572,972.81	0.00	(55,640,700.83)	248,676,908.30	263,591,212.35	263,591,212.35
Noncurrent Assets									
Debt proceeds held by others	682,177.44	260,864.78	9,767,918.61	0.00	0.00	7,155.66	10,718,116.49	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
Endowment and similar investments - campuses	158,734,053.61	26,043,063.76	24,412,493.13	6,683,236.66	0.00	298,289,532.43	514,162,379.59	459,418,557.06	459,418,557.06
Endowment and similar investments - affiliated entities	208,525,756.82	7,819,990.05	0.00	0.00	0.00	0.00	216,345,746.87	195,889,965.79	195,889,965.79
Pledges Receivable	7,091,577.79	0.00	14,909.27	0.00	0.00	0.00	7,106,487.06	8,696,507.14	8,696,507.14
Notes receivable	13,518,302.76	2,761,166.84	1,814,596.15	0.00	0.00	0.00	18,094,065.75	18,617,340.99	18,617,340.99
Property and equipment, net	745,606,846.15	188,190,947.06	175,961,404.15	7,500,782.41	0.00	2,367,827.04	1,119,627,806.81	1,077,050,586.40	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
Pension assets, net	0.00	0.00	0.00	0.00	0.00	993,236.00	993,236.00	0.00	0.00
Total Noncurrent Assets	1,134,158,714.57	225,076,032.49	211,971,321.31	14,184,019.07	0.00	301,657,751.13	1,887,047,838.57	1,816,257,326.37	1,816,257,326.37
TOTAL ASSETS	1,330,702,047.75	278,275,170.81	248,973,486.13	31,756,991.88	0.00	246,017,050.30	2,135,724,746.87	2,079,848,538.72	2,079,848,538.72
DEFERRED OUTFLOWS OF RESOURCES									
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	25,758,595.78	25,758,595.78	36,769,133.15	36,769,133.15
Acctg loss on debt refunding, net	5,988,819.79	1,107,902.86	1,011,897.41	216,972.31	0.00	7,442,856.53	15,768,448.90	5,903,729.64	5,903,729.64
TOTAL DEFERRED OUTFLOWS OF RESOURCES	5,988,819.79	1,107,902.86	1,011,897.41	216,972.31	0.00	33,201,452.31	41,527,044.68	42,672,862.79	42,672,862.79
LIABILITIES									
Current Liabilities									
Accounts payable and accrued expenses	19,234,926.92	1,804,846.73	4,346,291.91	439,002.06	0.00	31,412,330.04	57,237,397.66	69,424,706.79	69,424,706.79
Deposits and unearned revenues	30,906,624.55	2,309,021.31	3,989,940.14	454,261.36	0.00	22,552.68	37,682,400.04	32,686,083.41	32,686,083.41
Accrued employee benefits - current portion	1,593,877.94	1,148,065.19	289,249.83	0.00	0.00	4,376,115.12	7,407,308.08	14,825,669.43	14,825,669.43
Postretirement medical benefits-current portion	4,368,898.18	740,828.92	756,527.05	65,811.12	0.00	85,397.52	6,017,462.79	6,745,529.00	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	20,064,314.26	17,665,947.87	17,665,947.87
Total Current Liabilities	57,388,652.64	6,217,998.19	9,525,092.89	959,074.54	0.00	54,318,064.57	128,408,882.83	141,347,936.50	141,347,936.50
Noncurrent Liabilities									
Obligations under life income agree	2,051,975.58	55,198.16	19,136.96	0.00	0.00	0.00	2,126,310.70	2,203,766.66	2,203,766.66
Government advances refundable	13,706,449.00	1,359,924.00	1,576,873.00	0.00	0.00	0.00	16,643,246.00	16,685,433.00	16,685,433.00
Accrued employee benefits	13,084,110.25	2,328,268.24	2,575,646.49	578,097.90	0.00	8,612,374.13	27,178,497.01	34,048,863.14	34,048,863.14
Postretirement medical benefits	17,402,676.45	2,682,272.47	3,188,582.77	(106,498.37)	0.00	1,645,772.14	24,812,805.46	48,933,746.25	48,933,746.25
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	25,758,595.78	25,758,595.78	36,769,133.15	36,769,133.15
Long-term debt	210,371,500.18	106,559,962.39	108,244,666.08	0.00	0.00	56,224,736.12	481,400,864.77	501,332,611.49	501,332,611.49
Total Noncurrent Liabilities	256,616,711.46	112,985,625.26	115,604,905.30	471,599.53	0.00	92,241,478.17	577,920,319.72	639,973,553.69	639,973,553.69
TOTAL LIABILITIES	314,005,364.10	119,203,623.45	125,129,998.19	1,430,674.07	0.00	146,559,542.74	706,329,202.55	781,321,490.19	781,321,490.19
DEFERRED INFLOWS OF RESOURCES									
Deferred Inflows - Pensions	20,988,843.52	3,882,835.11	3,546,367.60	760,416.58	0.00	1,168,678.52	30,347,141.33	0.00	0.00
Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	1,508,495.49	1,508,495.49	0.00	0.00
Deferred Inflows - Annuities	246,912.78	0.00	0.00	0.00	0.00	0.00	246,912.78	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	21,235,756.30	3,882,835.11	3,546,367.60	760,416.58	0.00	2,677,174.01	32,102,549.60	0.00	0.00
NET POSITION									
Net Investment in Plant									
Restricted Nonexpendable	454,951,512.02	75,344,865.38	59,705,316.80	4,809,924.37	(0.00)	56,156,710.16	650,968,328.73	630,441,931.98	630,441,931.98
Historical gift value of endowment - campuses	80,592,188.16	22,018,335.93	17,802,021.24	6,476,834.66	0.00	13,672.83	126,903,052.82	98,164,785.92	106,723,843.87
Historical gift value of endowment - affiliated entities	163,628,516.46	4,579,292.13	0.00	0.00	0.00	0.00	168,207,808.59	135,592,009.90	149,788,972.45
Restricted Expendable									
Campuses									
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	38,892,539.74	47,451,597.69	38,892,539.74
Market value of funds functioning as endowment	12,559,184.31	1,204,709.28	269,441.62	14,857.62	0.00	11,879.57	14,060,072.40	12,914,232.01	12,914,232.01
Grants, gifts and contracts	34,179,941.79	6,749,391.51	1,923,955.86	329,501.44	0.00	29,809.07	43,212,599.63	34,320,132.56	34,320,132.56
Life income and annuity funds	0.00	1,524.11	6,335.27	0.00	0.00	0.00	7,859.38	11,088.87	11,088.87
Loan funds	4,271,261.06	1,627,722.70	969,287.99	0.00	0.00	0.00	6,868,271.75	6,851,767.16	6,851,767.16
Affiliated Entities									
Accumulated net gains on endowment	19,271,559.64	3,240,697.92	0.00	0.00	0.00	0.00	22,512,257.56	36,709,220.11	22,512,257.56
Other - affiliated entities	34,019,946.22	0.00	0.00	0.00	0.00	0.00	34,019,946.22	33,145,925.05	33,145,925.05
Unrestricted									
162,765,352.01	39,158,673.04	39,526,212.61	17,960,211.11	0.00	73,756,853.81	333,167,302.58	305,597,220.07	305,597,220.07	
TOTAL NET POSITION	1,001,449,747.14	156,296,615.11	121,309,017.75	29,782,873.54	(0.00)	129,981,785.86	1,438,820,039.40	1,341,199,911.32	1,341,199,911.32

University System of New Hampshire
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Not Coded to Attribute

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	(0.00)	(0.00)	0.00	0.00	(0.00)	0.00	(0.00)	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 14

	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	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
ASSETS																			
Current Assets																			
Cash and cash equivalents	262,379,705.14	(12,064,526.68)	(10,132,858.27)	0.00	0.00	7,036,763.47	(0.04)	0.00	59,888,214.20	19,760.75	52,222,604.99	19,490,352.05	0.00	0.00	(312,771,420.85)	66,068,594.76	69,154,423.46	69,154,423.46	
Short term investments	437,693.39	0.00	0.00	0.00	0.00	22,000.00	0.00	0.00	94,686.95	0.00	46,026.28	33,208.81	0.00	0.00	145,954,736.01	146,588,351.44	158,412,779.64	158,412,779.64	
Accounts receivable	19,071,732.77	(46,936.00)	54,423.60	0.00	0.00	0.00	0.00	0.00	1,163,785.13	0.00	1,093,293.70	364,523.45	0.00	0.00	28,180.39	21,729,003.04	19,926,483.79	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	362,456.46	362,456.46	
Pledges receivable - current portion	2,500.00	0.00	0.00	0.00	0.00	3,178,644.25	0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	3,187,144.25	3,470,885.13	3,470,885.13	
Notes receivable - current portion	2,349,460.99	213,726.26	0.00	0.00	0.00	0.00	0.00	0.00	192,872.34	0.00	537,044.95	0.00	0.00	0.00	0.00	3,293,104.54	3,506,682.77	3,506,682.77	
Prepaid expenses and other current assets	4,187,633.86	32,251.14	260,898.82	0.00	0.00	1,550.00	0.00	0.00	1,024,660.67	0.00	787,351.72	375,746.54	0.00	0.00	1,140,617.52	7,810,710.27	8,757,501.10	8,757,501.10	
Interfund Borrowings	(80,441,329.52)	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	110,007,186.10	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	
Total Current Assets	207,987,396.63	(11,865,485.28)	(9,817,535.85)	0.00	0.00	10,238,957.72	(0.04)	0.00	53,179,377.57	19,760.75	37,002,164.82	17,572,972.81	0.00	0.00	(55,640,700.83)	248,676,908.30	263,591,212.35	263,591,212.35	
Noncurrent Assets																			
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	9,767,918.61	0.00	0.00	0.00	7,155.66	10,718,116.49	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	
Endowment and similar investments - campuses	156,901,449.91	0.00	1,832,603.70	0.00	0.00	0.00	0.00	0.00	26,043,063.76	0.00	24,412,493.13	6,683,236.66	0.00	0.00	298,289,532.43	514,162,379.59	459,418,557.06	459,418,557.06	
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	193,973,681.84	14,552,074.98	0.00	0.00	7,819,990.05	0.00	0.00	30,477.10	(30,477.10)	0.00	216,345,746.87	195,889,965.79	195,889,965.79	
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	7,091,577.79	0.00	0.00	0.00	0.00	14,909.27	0.00	0.00	0.00	0.00	7,106,487.06	8,696,507.14	8,696,507.14	
Notes receivable	13,185,161.97	333,140.79	0.00	0.00	0.00	0.00	0.00	0.00	2,761,166.84	0.00	1,814,596.15	0.00	0.00	0.00	0.00	18,094,065.75	18,617,340.99	18,617,340.99	
Property and equipment, net	731,031,755.42	10,800,434.28	3,774,656.45	0.00	0.00	0.00	0.00	0.00	188,190,947.06	0.00	175,961,404.15	7,500,782.41	0.00	0.00	2,367,827.04	1,119,627,806.81	1,077,050,586.40	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	
Pension assets, 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	993,236.00	993,236.00	0.00	0.00	
Total Noncurrent Assets	901,800,544.74	11,133,575.07	5,607,260.15	0.00	0.00	201,065,259.63	14,552,074.98	0.00	217,256,042.44	7,819,990.05	211,971,321.31	14,184,019.07	30,477.10	(30,477.10)	301,657,751.13	1,887,047,838.57	1,816,257,326.37	1,816,257,326.37	
TOTAL ASSETS	1,109,787,941.37	(731,910.21)	(4,210,275.70)	0.00	0.00	211,304,217.35	14,552,074.94	0.00	270,435,420.01	7,839,750.80	248,973,486.13	31,756,991.88	30,477.10	(30,477.10)	246,017,050.30	2,135,724,746.87	2,079,848,538.72	2,079,848,538.72	
DEFERRED OUTFLOWS OF RESOURCES																			
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,758,595.78	25,758,595.78	36,769,133.15	36,769,133.15	
Acctg loss on debt refunding, net	5,863,018.19	0.00	125,801.60	0.00	0.00	0.00	0.00	0.00	1,107,902.86	0.00	1,011,897.41	216,972.31	0.00	0.00	7,442,856.53	15,768,448.90	5,903,729.64	5,903,729.64	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	5,863,018.19	0.00	125,801.60	0.00	0.00	0.00	0.00	0.00	1,107,902.86	0.00	1,011,897.41	216,972.31	0.00	0.00	33,201,452.31	41,527,044.68	42,672,862.79	42,672,862.79	
LIABILITIES																			
Current Liabilities																			
Accounts payable and accrued expenses	15,533,218.23	163,844.16	93,813.08	0.00	0.00	3,444,051.45	0.00	0.00	1,804,846.73	0.00	4,346,291.91	439,002.06	0.00	0.00	31,412,330.04	57,237,397.66	69,424,706.79	69,424,706.79	
Deposits and unearned revenues	29,960,499.83	940,961.72	5,163.00	0.00	0.00	0.00	0.00	0.00	2,309,021.31	0.00	3,989,940.14	454,261.36	0.00	0.00	22,552.68	37,682,400.04	32,686,083.41	32,686,083.41	
Accrued employee benefits - current portion	1,593,877.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,148,065.19	0.00	289,249.83	0.00	0.00	0.00	4,376,115.12	7,407,308.08	14,825,669.43	14,825,669.43	
Postretirement medical benefits-current portion	4,277,124.81	0.00	91,773.37	0.00	0.00	0.00	0.00	0.00	740,828.92	0.00	756,527.05	65,811.12	0.00	0.00	85,397.52	6,017,462.79	6,745,529.00	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	20,064,314.26	17,665,947.87	17,665,947.87	
Total Current Liabilities	52,649,045.86	1,104,805.88	190,749.45	0.00	0.00	3,444,051.45	0.00	0.00	6,217,998.19	0.00	9,525,092.89	959,074.54	0.00	0.00	54,318,064.57	128,408,882.83	141,347,936.50	141,347,936.50	
Noncurrent Liabilities																			
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	2,051,975.58	0.00	0.00	55,198.16	0.00	19,136.96	0.00	0.00	0.00	0.00	2,126,310.70	2,203,766.66	2,203,766.66	
Government advances refundable	12,475,553.00	1,230,896.00	0.00	0.00	0.00	0.00	0.00	0.00	1,359,924.00	0.00	1,576,873.00	0.00	0.00	0.00	0.00	16,643,246.00	16,685,433.00	16,685,433.00	
Accrued employee benefits	12,864,052.50	0.00	220,057.75	0.00	0.00	0.00	0.00	0.00	2,328,268.24	0.00	2,575,646.49	578,097.90	0.00	0.00	8,612,374.13	27,178,497.01	34,048,863.14	34,048,863.14	
Postretirement medical benefits	17,037,114.16	0.00	365,562.29	0.00	0.00	0.00	0.00	0.00	2,682,272.47	0.00	3,188,582.77	(106,498.37)	0.00	0.00	1,645,772.14	24,812,805.46	48,933,746.25	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	25,758,595.78	25,758,595.78	36,769,133.15	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	108,244,666.00	0.00	0.00	0.00	56,224,736.12	481,400,864.77	501,332,611.49	501,332,611.49	
Total Noncurrent Liabilities	252,748,219.84	1,230,896.00	585,620.04	0.00	0.00	2,051,975.58	0.00	0.00	112,985,625.26	0.00	115,604,905.30	471,599.53	0.00	0.00	92,241,478.17	577,920,319.72	639,973,553.69	639,973,553.69	
TOTAL LIABILITIES	305,397,265.70	2,335,701.88	776,369.49	0.00	0.00	5,496,027.03	0.00	0.00	119,203,623.45	0.00	125,129,998.19	1,430,674.07	0.00	0.00	146,559,542.74	706,329,202.55	781,321,490.19	781,321,490.19	
DEFERRED INFLOWS OF RESOURCES																			
Deferred Inflows - Pensions	20,547,950.29	0.00	440,893.23	0.00	0.00	0.00	0.00	0.00	3,882,835.11	0.00	3,546,367.60	760,416.58	0.00	0.00	1,168,678.52	30,347,141.33	0.00	0.00	
Acctg gain 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	1,508,495.49	1,508,495.49	0.00	0.00	
Deferred Inflows - Annuities	0.00	0.00	0.00	0.00	0.00	246,912.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	246,912.78	0.00	0.00	
TOTAL DEFERRED INFLOWS OF RESOURCES	20,547,950.29	0.00	440,893.23	0.00	0.00	246,912.78	0.00	0.00	3,882,835.11	0.00	3,546,367.60	760,416.58	0.00	0.00	2,677,174.01	32,102,549.60	0.00	0.00	
NET POSITION																			
Net Investment in Plant	440,376,421.29	10,800,434.28	3,774,656.45	0.00	0.00	0.00	0.00	0.00	75,344,865.38	0.00	59,705,316.80	4,809,924.37							

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2017 Fiscal Period 14

	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	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
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
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	(0.00)	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)