

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 03

	2018	2017	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	78,053,754.17	58,656,213.93	66,068,594.76
Short term investments	227,799,986.29	238,558,240.95	146,588,351.44
Accounts receivable	37,618,519.14	49,460,740.32	21,729,003.04
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	3,184,644.25	3,470,885.13	3,187,144.25
Notes receivable - current portion	3,292,604.54	3,506,682.77	3,293,104.54
Prepaid expenses and other current assets	3,557,154.49	4,018,803.01	7,810,710.27
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	353,506,662.88	357,671,566.11	248,676,908.30
Noncurrent Assets			
Debt proceeds held by others	6,594,400.70	42,614,847.29	10,718,116.49
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	510,869,950.60	460,333,215.36	514,162,379.59
Endowment and similar investments - affiliated entities	221,242,540.94	196,120,607.75	216,345,746.87
Pledges Receivable	7,106,487.06	8,696,507.14	7,106,487.06
Notes receivable	19,247,477.70	19,212,204.38	18,094,065.75
Property and equipment, net	1,101,928,847.50	1,066,221,721.08	1,119,627,806.81
Other assets	0.00	0.00	0.00
Pension assets, net	980,736.00	0.00	993,236.00
Total Noncurrent Assets	1,867,970,440.50	1,793,199,103.00	1,887,047,838.57
TOTAL ASSETS	2,221,477,103.38	2,150,870,669.11	2,135,724,746.87
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	25,758,595.78	36,769,133.15	25,758,595.78
Acctg loss on debt refunding, net	7,258,460.89	5,877,089.69	7,308,448.90
TOTAL DEFERRED OUTFLOWS OF RESOURCES	33,017,056.67	42,646,222.84	33,067,044.68
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	22,257,815.25	27,021,645.10	57,237,397.66
Deposits and unearned revenues	19,744,698.61	12,744,471.31	37,682,400.04
Accrued employee benefits - current portion	6,957,308.08	14,825,669.43	7,407,308.08
Postretirement medical benefits-current portion	6,017,462.79	6,736,233.00	6,017,462.79
Long-term debt - current portion	19,329,314.26	20,005,947.87	20,064,314.26
Total Current Liabilities	74,306,598.99	81,333,966.71	128,408,882.83
Noncurrent Liabilities			
Obligations under life income agree	2,119,666.81	2,203,766.66	2,126,310.70
Government advances refundable	16,643,246.00	16,685,433.00	16,643,246.00
Accrued employee benefits	27,178,497.01	34,048,863.14	27,178,497.01
Postretirement medical benefits	50,250,803.21	48,697,617.25	50,250,803.21
Derivative instruments - interest rate swaps	25,758,595.78	36,769,133.15	25,758,595.78
Long-term debt	464,038,317.09	483,361,796.13	481,400,864.77
Total Noncurrent Liabilities	585,989,125.90	621,766,609.33	603,358,317.47
TOTAL LIABILITIES	660,295,724.89	703,100,576.04	731,767,200.30
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	697,624.00	0.00	697,624.00
Acctg gain debt refunding, net	1,508,495.49	0.00	1,508,495.49
TOTAL DEFERRED INFLOWS OF RESOURCES	2,206,119.49	0.00	2,206,119.49
NET POSITION			
Net Investment in Plant	637,282,171.36	616,570,301.19	650,968,328.73
Restricted Nonexpendable			
Historical gift value of endowment - campuses	111,474,410.41	108,074,824.98	114,876,143.20
Historical gift value of endowment - affiliated entities	160,414,723.35	150,067,407.61	155,213,418.59
Restricted Expendable			
Campuses			
Accumulated net gains on endowment	50,919,449.36	38,892,539.74	50,919,449.36
Market value of funds functioning as endowment	14,069,892.40	12,914,232.01	14,060,072.40
Grants, gifts and contracts	34,518,305.46	30,266,008.21	43,212,599.63
Life income and annuity funds	7,859.38	11,088.87	7,859.38
Loan funds	6,946,142.46	6,757,289.03	6,868,271.75

		2018	2017	
		Year to Date Balance	Year to Date Balance	Final Balance
Affiliated Entities	Accumulated net gains on endowment	35,506,647.56	22,512,257.56	35,506,647.56
	Other - affiliated entities	34,646,050.97	33,291,403.31	34,266,859.00
Unrestricted		506,206,662.96	470,302,301.58	328,918,822.16
TOTAL NET POSITION		1,591,992,315.67	1,489,659,654.09	1,434,818,471.76
Not Coded to Attribute				
		0.00	(756,661.82)	0.00
Total Not Coded to Attribute		0.00	(756,661.82)	0.00
TOTAL		0.00	(756,661.82)	0.00
Difference (Assets - Liabilities) - Net Position		0.00	756,661.82	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 03

	2018	2017	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	305,853,740.46	297,214,454.88	212,656,946.20
Accounts receivable	37,618,519.14	49,460,740.32	21,729,003.04
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	3,184,644.25	3,470,885.13	3,187,144.25
Notes receivable - current portion	3,292,604.54	3,506,682.77	3,293,104.54
Prepaid expenses and other current assets	3,557,154.49	4,018,803.01	7,810,710.27
Total Current Assets	353,506,662.88	357,671,566.11	248,676,908.30
Noncurrent Assets			
Debt proceeds held by others for construction purposes	6,594,400.70	42,614,847.29	10,718,116.49
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	510,869,950.60	460,333,215.36	514,162,379.59
Endowment and similar investments - affiliated entities	221,242,540.94	196,120,607.75	216,345,746.87
Pledges Receivable	7,106,487.06	8,696,507.14	7,106,487.06
Notes receivable	19,247,477.70	19,212,204.38	18,094,065.75
Property and equipment, net	1,101,928,847.50	1,066,221,721.08	1,119,627,806.81
Other assets	0.00	0.00	0.00
Pension assets, net	980,736.00	0.00	993,236.00
Total Noncurrent Assets	1,867,970,440.50	1,793,199,103.00	1,887,047,838.57
TOTAL ASSETS	2,221,477,103.38	2,150,870,669.11	2,135,724,746.87
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	25,758,595.78	36,769,133.15	25,758,595.78
Acctg loss on debt refunding, net	7,258,460.89	5,877,089.69	7,308,448.90
TOTAL DEFERRED OUTFLOWS OF RESOURCES	33,017,056.67	42,646,222.84	33,067,044.68
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	22,257,815.25	27,021,645.10	57,237,397.66
Deposits and unearned revenues	19,744,698.61	12,744,471.31	37,682,400.04
Accrued employee benefits - current portion	6,957,308.08	14,825,669.43	7,407,308.08
Postretirement medical benefits-current portion	6,017,462.79	6,736,233.00	6,017,462.79
Long-term debt - current portion	19,329,314.26	20,005,947.87	20,064,314.26
Total Current Liabilities	74,306,598.99	81,333,966.71	128,408,882.83
Noncurrent Liabilities			
Obligations under life income agree	2,119,666.81	2,203,766.66	2,126,310.70
Government advances refundable	16,643,246.00	16,685,433.00	16,643,246.00
Accrued employee benefits	27,178,497.01	34,048,863.14	27,178,497.01
Postretirement medical benefits	50,250,803.21	48,697,617.25	50,250,803.21
Derivative instruments - interest rate swaps	25,758,595.78	36,769,133.15	25,758,595.78
Long-term debt	464,038,317.09	483,361,796.13	481,400,864.77
Total Noncurrent Liabilities	585,989,125.90	621,766,609.33	603,358,317.47
TOTAL LIABILITIES	660,295,724.89	703,100,576.04	731,767,200.30
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	697,624.00	0.00	697,624.00
Acctg gain debt refunding, net	1,508,495.49	0.00	1,508,495.49
TOTAL DEFERRED INFLOWS OF RESOURCES	2,206,119.49	0.00	2,206,119.49
NET POSITION			
Net Investment in Plant	637,282,171.36	616,570,301.19	650,968,328.73
Restricted -			
Nonexpendable	271,889,133.76	258,142,232.59	270,089,561.79
Expendable	176,614,347.59	144,644,818.73	184,841,759.08
Unrestricted	506,206,662.96	470,302,301.58	328,918,822.16
TOTAL NET POSITION	1,591,992,315.67	1,489,659,654.09	1,434,818,471.76
Not Coded to Attribute			
	0.00	(756,661.82)	0.00
Total Not Coded to Attribute	0.00	(756,661.82)	0.00
TOTAL	0.00	(756,661.82)	0.00
Difference (Assets - Liabilities) - Net Position	0.00	756,661.82	(0.00)

	Prior Year to Date Balance	Prior Year Final Balance
ASSETS		
Current Assets		
Cash and cash equivalents	58,656,213.93	66,068,594.76
Short term investments	238,558,240.95	146,588,351.44
Accounts receivable	49,460,740.32	21,729,003.04
Accounts receivable - State of NH appropriations	0.00	0.00
Pledges receivable - current portion	3,470,885.13	3,187,144.25
Notes receivable - current portion	3,506,682.77	3,293,104.54
Prepaid expenses and other current assets	4,018,803.01	7,810,710.27
Interfund Borrowings	0.00	0.00
Current Asset - Other	0.00	0.00
Total Current Assets	357,671,566.11	248,676,908.30
Noncurrent Assets		
Debt proceeds held by others	42,614,847.29	10,718,116.49
Long-term operating investments	0.00	0.00
Endowment and similar investments - campuses	460,333,215.36	514,162,379.59
Endowment and similar investments - affiliated entities	196,120,607.75	216,345,746.87
Pledges Receivable	8,696,507.14	7,106,487.06
Notes receivable	19,212,204.38	18,094,065.75
Property and equipment, net	1,066,221,721.08	1,119,627,806.81
Other assets	0.00	0.00
Pension assets, net	0.00	993,236.00
Total Noncurrent Assets	1,793,199,103.00	1,887,047,838.57
TOTAL ASSETS	2,150,870,669.11	2,135,724,746.87
DEFERRED OUTFLOWS OF RESOURCES		
Accum change in derivative value	36,769,133.15	25,758,595.78
Acctg loss on debt refunding, net	5,877,089.69	7,308,448.90
TOTAL DEFERRED OUTFLOWS	42,646,222.84	33,067,044.68
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses	27,021,645.10	57,237,397.66
Deposits and unearned revenues	12,744,471.31	37,682,400.04
Accrued employee benefits - current portion	14,825,669.43	7,407,308.08
Postretirement medical benefits- current portion	6,736,233.00	6,017,462.79
Long-term debt - current portion	20,005,947.87	20,064,314.26
Total Current Liabilities	81,333,966.71	128,408,882.83
Noncurrent Liabilities		
Obligations under life income agree	2,203,766.66	2,126,310.70
Government advances refundable	16,685,433.00	16,643,246.00
Accrued employee benefits	34,048,863.14	27,178,497.01
Postretirement medical benefits	48,697,617.25	50,250,803.21
Derivative instruments - interest rate swaps	36,769,133.15	25,758,595.78
Long-term debt	483,361,796.13	481,400,864.77
Total Noncurrent Liabilities	621,766,609.33	603,358,317.47
TOTAL LIABILITIES	703,100,576.04	731,767,200.30
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pensions	0.00	697,624.00
Acctg gain debt refunding, net	0.00	1,508,495.49
TOTAL DEFERRED INFLOWS	0.00	2,206,119.49
NET POSITION		
Net Investment in Plant	616,570,301.19	650,968,328.73
Restricted Nonexpendable		
Historical gift value of endowment - campuses	108,074,824.98	114,876,143.20
Historical gift value of endowment - affiliated entities	150,067,407.61	155,213,418.59
Restricted Expendable		
Campuses		
Accumulated net gains on endowment	38,892,539.74	50,919,449.36
Market value of funds functioning as endowment	12,914,232.01	14,060,072.40
Grants, gifts and contracts	30,266,008.21	43,212,599.63
Life income and annuity funds	11,088.87	7,859.38
Loan funds	6,757,289.03	6,868,271.75
Affiliated Entities		
Accumulated net gains on endowment	22,512,257.56	35,506,647.56
Other - affiliated entities	33,291,403.31	34,266,859.00

	Prior Year to Date Balance	Prior Year Final Balance
Unrestricted	470,302,301.58	328,918,822.16
TOTAL NET POSITION	1,489,659,654.09	1,434,818,471.76
Not Coded to Attribute	(756,661.82)	0.00
Total Not Coded to Attribute	(756,661.82)	0.00
TOTAL	(756,661.82)	0.00
(Assets - Liabilities) - Net Position	756,661.82	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 03

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	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	D	P1	X	
ASSETS																					
Current Assets																					
Cash and cash equivalents	123,211,674.22	66,500,136.18	65,582,963.19	(6,000.79)	29,858,267.30	(4,746,150.03)	(92,047.20)	2,141.67	(173,499.80)	84,369.34	0.00	(18,000,000.00)	0.00	0.00	251,832.82	3,574,955.92	87,419,123.58	1,727,759.25	34,142.03	1,295.00	
Short term investments	173,729.97	0.00	0.00	0.00	266,589.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts receivable	14,472,233.13	286,572.83	641,775.44	0.00	5,230.00	12,408,172.67	565,398.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	204,979.85	0.00	0.00	0.00	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,349,460.99	(500.00)	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	1,376,649.98	55,243.81	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	0.00	0.00	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(87,528,188.33)	0.00	0.00	0.00	0.00	
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Current Assets	137,857,637.32	68,163,358.99	66,279,982.44	(0.79)	30,130,086.35	7,662,022.64	473,351.77	2,141.67	2,175,961.19	83,869.34	0.00	(18,000,000.00)	0.00	0.00	251,832.82	(83,953,232.41)	87,624,103.43	1,727,759.25	34,142.03	1,295.00	
Noncurrent Assets																					
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	521,153.44	0.00	0.00	0.00	0.00	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,645,861.09	12,526,016.64	23,140,186.30	88,187,632.69	0.00	0.00	0.00	0.00	0.00	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,381,830.84	500.00	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	0.00	0.00	0.00	0.00	719,454,252.05	0.00	0.00	0.00	0.00	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	14,381,830.84	500.00	0.00	28,645,861.09	12,526,016.64	23,140,186.30	88,187,632.69	719,975,405.49	0.00	0.00	0.00	0.00	
TOTAL ASSETS	137,857,637.32	68,163,358.99	66,279,982.44	(0.79)	30,130,086.35	7,662,022.64	473,351.77	2,141.67	16,557,792.03	84,369.34	0.00	10,645,861.09	12,526,016.64	23,140,186.30	88,439,465.51	636,022,173.08	87,624,103.43	1,727,759.25	34,142.03	1,295.00	
LIABILITIES																					
Current Liabilities																					
Accounts payable and accrued expenses	1,870,019.92	288,177.49	1,789,564.31	0.00	55,028.32	533,680.20	14,512.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	202,858.38	1,097,633.84	71,299.00	0.00	0.00	
Deposits and unearned revenues	7,604,365.71	6,240.00	1,539,509.06	0.00	0.00	6,014,925.81	37,898.80	1,341.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.00	3,300.00	0.00	
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	0.00	0.00	0.00	
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	0.00	0.00	0.00	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,916,064.41	0.00	0.00	0.00	0.00	
Total Current Liabilities	9,648,115.60	1,714,565.46	3,329,073.37	4,277,124.81	55,028.32	6,548,606.01	52,411.78	1,341.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,118,922.79	1,297,633.84	71,299.00	3,300.00	0.00	
Noncurrent Liabilities																					
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	
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	0.00	0.00	0.00	
Postretirement medical benefits	0.00	0.00	0.00	35,511,061.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195,873,254.75	0.00	0.00	0.00	0.00	
Total Noncurrent Liabilities	11,947,142.91	916,909.59	0.00	35,511,061.92	0.00	0.00	0.00	0.00	12,475,553.00	0.00	0.00	0.00	0.00	0.00	0.00	195,873,254.75	0.00	0.00	0.00	0.00	
TOTAL LIABILITIES	21,595,258.51	2,631,475.05	3,329,073.37	39,788,186.73	55,028.32	6,548,606.01	52,411.78	1,341.67	12,475,553.00	0.00	0.00	0.00	0.00	0.00	0.00	207,992,177.54	1,297,633.84	71,299.00	3,300.00	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	428,029,995.54	0.00	0.00	0.00	0.00	
Restricted Nonexpendable																					
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,267,189.94	59,708,617.92	0.00	0.00	0.00	0.00	0.00	
Restricted Expendable																					
Campuses																					
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,872,996.36	28,730,847.59	0.00	0.00	0.00	0.00	0.00	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,526,016.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	30,075,058.03	1,113,416.63	420,939.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,842.03	0.00	
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	4,082,239.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unrestricted	116,262,378.81	65,531,883.94	62,950,909.07	(39,788,187.52)	0.00	0.00	0.00	800.00	0.00	84,369.34	0.00	10,645,861.09	0.00	0.00	0.00	0.00	86,326,469.59	1,656,460.25	0.00	1,295.00	
TOTAL NET POSITION	116,262,378.81	65,531,883.94	62,950,909.07	(39,788,187.52)	30,075,058.03	1,113,416.63	420,939.99	800.00	4,082,239.03	84,369.34	0.00	10,645,861.09	12,526,016.64	23,140,186.30	88,439,465.51	428,029,995.54	86,326,469.59	1,656,460.25	30,842.03	1,295.00	
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	
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	
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	
Difference (Assets - Liabilities) - Net Position	0.00	<																			

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	355,230,962.68	353,708,121.17	262,379,704.35
Short term investments	440,319.02	345,919.15	437,693.39
Accounts receivable	28,584,362.89	29,254,625.35	19,071,732.77
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	0.00	0.00	2,500.00
Notes receivable - current portion	2,348,960.99	2,427,505.80	2,349,460.99
Prepaid expenses and other current assets	1,437,893.79	1,324,444.67	4,187,633.86
Interfund Borrowings	(87,528,188.33)	(94,227,581.55)	(80,441,329.52)
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	300,514,311.04	292,833,034.59	207,987,395.84
Noncurrent Assets			
Debt proceeds held by others	521,153.44	7,741,967.69	682,177.44
Endowment and similar investments - campuses	152,499,696.72	142,192,220.17	156,901,449.91
Notes receivable	14,382,330.84	13,803,451.51	13,185,161.97
Property and equipment, net	719,454,252.05	696,065,187.68	731,031,755.42
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	886,857,433.05	859,802,827.05	901,800,544.74
TOTAL ASSETS	1,187,371,744.09	1,152,635,861.64	1,109,787,940.58
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	5,922,774.44	7,905,355.66	15,533,218.23
Deposits and unearned revenues	15,407,581.05	13,784,156.77	29,960,499.83
Accrued employee benefits - current portion	1,593,877.94	7,072,436.28	1,593,877.94
Postretirement medical benefits-current portion	4,277,124.81	3,836,522.00	4,277,124.81
Long-term debt - current portion	11,916,064.41	12,407,643.78	1,284,325.05
Total Current Liabilities	39,117,422.65	45,006,114.49	52,649,045.86
Noncurrent Liabilities			
Obligations under life income agree	0.00	0.00	0.00
Government advances refundable	12,475,553.00	12,600,701.00	12,475,553.00
Accrued employee benefits	12,864,052.50	13,240,659.49	12,864,052.50
Postretirement medical benefits	35,511,061.92	34,528,692.00	34,919,961.81
Long-term debt	195,873,254.75	207,087,795.02	210,371,500.18
Total Noncurrent Liabilities	256,723,922.17	267,457,847.51	270,631,067.49
TOTAL LIABILITIES	295,841,344.82	312,463,962.00	323,280,113.35
NET POSITION			
Net Investment in Plant	428,029,995.54	390,208,856.97	440,376,421.29
Restricted Nonexpendable			
Historical gift value of endowment - campuses	67,975,807.86	69,928,322.03	72,135,548.05
Restricted Expendable			
Campuses			
Accumulated net gains on endowment	43,603,843.95	35,189,880.86	43,603,843.95
Market value of funds functioning as endowment	12,526,016.64	11,571,965.12	12,516,196.64
Grants, gifts and contracts	31,640,256.68	26,349,811.44	33,188,241.08
Life income and annuity funds	0.00	0.00	0.00
Loan funds	4,082,239.03	3,871,808.49	4,042,303.09
Unrestricted	303,672,239.57	302,640,992.98	180,645,273.13
TOTAL NET POSITION	891,530,399.27	839,761,637.89	786,507,827.23
Not Coded to Attribute			
	0.00	(410,261.75)	0.00
Total Not Coded to Attribute	0.00	(410,261.75)	0.00
TOTAL	0.00	(410,261.75)	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	410,261.75	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 03

	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	(8,437,583.68)	131,140.99	0.00	(0.14)	219,159.00	(64,314.43)	0.00	0.00	0.00	0.00	(802.09)	(8,152,400.35)	(3,262,872.12)	(10,132,858.41)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	64,314.43	0.00	0.00	0.00	0.00	0.00	64,314.43	3,205.65	54,423.60
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses and other current assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260,898.82
Total Current Assets	(8,437,583.68)	131,140.99	0.00	(0.14)	219,159.00	0.00	0.00	0.00	0.00	0.00	(802.09)	(8,088,085.92)	(3,259,666.47)	(9,817,535.99)
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	63,281.63	0.00	0.00	1,832,803.70	1,699,723.61	1,832,603.70
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,552,071.53	0.00	3,552,071.53	4,486,478.71	3,774,656.45
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	1,726,534.40	42,987.67	63,281.63	3,552,071.53	0.00	5,384,875.23	6,186,202.32	5,607,260.15
TOTAL ASSETS	(8,437,583.68)	131,140.99	0.00	(0.14)	219,159.00	0.00	1,726,534.40	42,987.67	63,281.63	3,552,071.53	(802.09)	(2,703,210.69)	2,926,535.85	(4,210,275.84)
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	14,228.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,596.00	15,824.24	215,081.39	93,813.08
Deposits and unearned revenues	5,057.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,057.88	(40,625.63)	5,163.00
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	91,773.37
Total Current Liabilities	19,286.12	0.00	0.00	91,773.37	0.00	0.00	0.00	0.00	0.00	0.00	1,596.00	112,655.49	256,775.76	190,749.45
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	220,057.75
Postretirement medical benefits	0.00	0.00	0.00	761,953.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	761,953.95	740,875.00	749,270.83
Total Noncurrent Liabilities	220,057.75	0.00	0.00	761,953.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	982,011.70	1,006,477.31	969,328.58
TOTAL LIABILITIES	239,343.87	0.00	0.00	853,727.32	0.00	0.00	0.00	0.00	0.00	0.00	1,596.00	1,094,667.19	1,263,253.07	1,160,078.03
NET POSITION														
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,552,071.53	0.00	3,552,071.53	4,486,478.71	3,774,656.45
Restricted Nonexpendable														
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,364.50	0.00	0.00	38,364.50	37,364.50	38,164.50
Restricted Expendable														
Campuses														
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,917.13	0.00	0.00	24,917.13	20,404.61	24,917.13
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	42,987.67
Grants, gifts and contracts	0.00	0.00	0.00	0.00	219,159.00	(0.00)	0.00	0.00	0.00	0.00	0.00	219,159.00	314,704.03	233,115.66
Unrestricted	(8,676,927.55)	131,140.99	0.00	(853,727.46)	0.00	0.00	1,726,534.40	0.00	0.00	0.00	(2,398.09)	(7,675,377.71)	(3,235,557.68)	(9,484,195.28)
TOTAL NET POSITION	(8,676,927.55)	131,140.99	0.00	(853,727.46)	219,159.00	0.00	1,726,534.40	42,987.67	63,281.63	3,552,071.53	(2,398.09)	(3,797,877.88)	1,663,282.78	(5,370,353.87)
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 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

40 - UNH Foundation Offset

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

G

ASSETS

Current Assets

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

NET POSITION

Restricted Expendable

Campuses

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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 03

	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	Z	L	LU	M	Q1	Q2	T1	T2	N	X				
ASSETS																				
Current Assets																				
Cash and cash equivalents	17,289,506.05	13,261,146.28	13,485,248.92	(397,339.24)	1,708,690.62	(4,320,269.02)	185,364.49	216,809.62	28,813.73	0.00	0.00	0.00	0.00	86,402.09	33,903,673.93	27,194,746.48	102,642,793.95	70,298,168.30	84,937,604.85	
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	46,026.28	
Accounts receivable	2,045,939.66	5,344.97	0.00	0.00	0.00	1,333,721.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,385,005.86	3,681,884.41	1,093,293.70	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pledges receivable - current portion	0.00	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	6,000.00	
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	537,044.95	
Prepaid expenses and other current assets	0.00	269,239.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	269,239.55	259,321.23	787,351.72	
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	(17,271,140.22)	0.00	(17,271,140.22)	(19,235,248.78)	(17,690,156.82)	
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	19,381,471.99	13,541,730.80	13,485,248.92	(397,339.24)	1,708,690.62	(2,986,547.79)	185,364.49	753,854.57	28,813.73	0.00	0.00	0.00	0.00	86,402.09	16,632,533.71	27,194,746.48	89,614,970.37	55,561,497.70	69,717,164.68	
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	5,921,539.56	0.00	5,921,539.56	30,422,435.09	9,767,918.61	
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	4,683,278.29	269,441.62	46,663.64	19,085,897.40	0.00	0.00	24,112,375.42	19,438,078.23	24,412,493.13	
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	14,909.27	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,791,020.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,791,020.85	1,878,498.40	1,814,596.15	
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	173,407,986.94	0.00	173,407,986.94	156,306,106.79	175,961,404.15	
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	1,791,020.85	0.00	27,094.47	4,683,278.29	269,441.62	46,663.64	19,085,897.40	179,329,526.50	0.00	205,247,832.04	208,095,722.11	211,971,321.31	
TOTAL ASSETS	19,381,471.99	13,556,640.07	13,485,248.92	(397,339.24)	1,708,690.62	(2,986,547.79)	185,364.49	2,544,875.42	28,813.73	27,094.47	4,683,278.29	269,441.62	46,663.64	19,172,299.49	195,962,060.21	27,194,746.48	294,862,802.41	263,657,219.81	281,688,485.99	
LIABILITIES																				
Current Liabilities																				
Accounts payable and accrued expenses	416,565.42	80,139.85	32,958.29	3,337.48	1,021.66	508.00	0.00	0.00	0.00	1,622.24	0.00	0.00	0.00	0.00	209,446.43	69,468.95	815,068.32	1,141,126.48	4,346,291.91	
Deposits and unearned revenues	2,017,907.47	0.00	56,335.73	(675.00)	0.00	148,106.35	186,358.18	0.00	0.00	0.00	139,807.63	0.00	0.00	0.00	0.00	0.00	2,547,840.36	1,918,410.74	3,989,940.14	
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	289,249.83	
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	756,527.05	
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	3,094,844.37	0.00	3,094,844.37	2,539,005.57	143,083.96	
Total Current Liabilities	2,434,472.89	369,389.68	89,294.02	759,189.53	1,021.66	148,614.35	186,358.18	0.00	0.00	1,622.24	139,807.63	0.00	0.00	0.00	3,304,290.80	69,468.95	7,503,529.93	8,501,584.07	9,525,092.89	
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	19,136.96	
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	1,576,873.00	
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	2,575,646.49	
Postretirement medical benefits	0.00	101,993.00	0.00	6,281,106.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,383,099.76	6,209,341.00	6,278,547.47	
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	136,999,216.15	0.00	136,999,216.15	107,557,503.52	140,959,666.08	
Total Noncurrent Liabilities	2,165,319.35	512,320.14	0.00	6,281,106.76	0.00	0.00	0.00	1,576,873.00	0.00	19,136.96	0.00	0.00	0.00	0.00	136,999,216.15	0.00	147,553,972.36	118,128,964.89	151,409,870.00	
TOTAL LIABILITIES	4,599,792.24	881,709.82	89,294.02	7,040,296.29	1,021.66	148,614.35	186,358.18	1,576,873.00	0.00	20,759.20	139,807.63	0.00	0.00	0.00	140,303,506.95	69,468.95	155,057,502.29	126,630,548.96	160,934,962.89	
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	55,658,553.26	0.00	55,658,553.26	55,840,388.87	59,705,316.80	
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	23,721.05	16,770,710.92	0.00	0.00	16,794,431.97	13,624,037.81	16,483,936.44	
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	22,942.59	2,401,588.57	0.00	0.00	2,424,531.16	1,106,446.36	2,424,531.16	
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	269,441.62	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,707,668.96	(3,135,162.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,427,493.18)	1,343,959.97	1,923,955.86	
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	6,335.27	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	968,002.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	968,002.42	965,442.60	969,287.99	
Unrestricted	14,781,679.75	12,674,930.25	13,395,954.90	(7,437,635.53)	0.00	0.00	(993.69)	0.00	28,813.73	0.00	4,543,470.66	0.00	0.00	0.00	0.00	27,125,277.53	65,111,497.60	63,892,197.23	38,970,717.96	
TOTAL NET POSITION	14,781,679.75	12,674,930.25	13,395,954.90	(7,437,635.53)	1,707,668.96	(3,135,162.14)	(993.69)	968,002.42	28,813.73	6,335.27	4,543,470.66	269,441.62	46,663.64	19,172,299.49	55,658,553.26	27,125,277.53	139,805,300.12	137,026,670.85	120,753,523.10	
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 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																	

8N - New Hampshire Public Television (NHPTV)

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	D	W	G	P1	Z	M	Q1	T2	N	X			
ASSETS													
Current Assets													
Cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses and other current assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Assets													
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	30,496.66	0.00	0.00	0.00	0.00	0.00	30,496.66	30,550.95	30,477.10
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets	0.00	0.00	0.00	0.00	30,496.66	0.00	0.00	0.00	0.00	0.00	30,496.66	30,550.95	30,477.10
TOTAL ASSETS	0.00	0.00	0.00	0.00	30,496.66	0.00	0.00	0.00	0.00	0.00	30,496.66	30,550.95	30,477.10
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits and unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued employee benefits - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postretirement medical benefits-current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Liabilities													
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postretirement medical benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION													
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00
Restricted Nonexpendable													
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Expendable													
Affiliated Entities													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	0.00	0.00	0.00	0.00	30,496.66	0.00	0.00	0.00	0.00	0.00	30,496.66	30,550.95	30,477.10
TOTAL NET POSITION	0.00	0.00	0.00	0.00	30,496.66	0.00	0.00	0.00	0.00	0.00	30,496.66	30,550.95	30,477.10
Not Coded to Attribute													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 03

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			
ASSETS															
Current Assets															
Cash and cash equivalents	9,715,987.88	(297,007,453.33)	(2.38)	30,918.51	0.00	22,296.69	(153,790,736.32)	0.00	0.00	0.00	(28,428,782.16)	2,112,726.28	(467,345,044.83)	(440,580,951.14)	(345,486,420.23)
Short term investments	27,182.36	227,136,562.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227,163,745.23	238,110,334.14	145,954,736.01
Accounts receivable	20,168.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,168.67	0.00	28,180.39
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	1,378,099.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,682,134.37	2,022,226.51	1,140,617.52
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116,012,072.07	0.00	116,012,072.07	127,245,144.09	110,007,186.10
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	10,067,373.86	(68,492,791.04)	(2.38)	30,918.51	0.00	22,296.69	(153,790,736.32)	0.00	0.00	0.00	87,583,289.91	2,112,726.28	(122,466,924.49)	(73,203,246.40)	(88,355,700.21)
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	7,155.66
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	299,328,173.81	11,879.57	0.00	26,533.25	0.00	0.00	299,366,586.63	268,606,454.34	298,289,532.43
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	1,493,808.29	0.00	1,493,808.29	1,609,096.82	2,367,827.04
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	980,736.00	0.00	0.00	0.00	0.00	0.00	0.00	980,736.00	0.00	993,236.00
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	980,736.00	299,328,173.81	11,879.57	0.00	26,533.25	1,500,963.95	0.00	301,848,286.58	270,215,551.16	301,657,751.13
TOTAL ASSETS	10,067,373.86	(68,492,791.04)	(2.38)	30,918.51	0.00	1,003,032.69	145,537,437.49	11,879.57	0.00	26,533.25	89,084,253.86	2,112,726.28	179,381,362.09	197,012,304.76	213,302,050.92
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	25,758,595.78
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	7,258,460.89	0.00	7,258,460.89	5,877,089.69	7,308,448.90
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,017,056.67	0.00	33,017,056.67	42,646,222.84	33,067,044.68
LIABILITIES															
Current Liabilities															
Accounts payable and accrued expenses	3,425,404.97	5,612,239.31	297.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,249,412.99	0.00	14,287,354.27	16,010,662.35	31,412,330.04
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	23,154.21	22,552.68
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	4,376,115.12
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	85,397.52
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	1,329,367.10	0.00	1,329,367.10	1,918,897.13	18,421,669.21
Total Current Liabilities	3,425,404.97	9,988,354.43	85,694.52	0.00	0.00	22,552.68	0.00	0.00	0.00	0.00	6,578,780.09	0.00	20,100,786.69	24,205,174.82	54,318,064.57
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	8,612,374.13
Postretirement medical benefits	0.00	0.00	897,513.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	897,513.74	706,805.25	1,717,327.21
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	25,758,595.78
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,355,763.65	0.00	28,355,763.65	65,647,833.24	23,509,736.12
Total Noncurrent Liabilities	527,911.38	8,084,462.75	897,513.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,114,359.43	0.00	63,624,247.30	118,131,394.27	59,598,033.24
TOTAL LIABILITIES	3,953,316.35	18,072,817.18	983,208.26	0.00	0.00	22,552.68	0.00	0.00	0.00	0.00	60,693,139.52	0.00	83,725,033.99	142,336,569.09	113,916,097.81
DEFERRED INFLOWS OF RESOURCES															
Deferred Inflows - Pensions	0.00	697,624.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	697,624.00	0.00	697,624.00
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	1,508,495.49
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	697,624.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,508,495.49	0.00	2,206,119.49	0.00	2,206,119.49
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	59,899,675.52	0.00	59,899,675.52	74,523,814.26	56,156,710.16
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	11,503.74	0.00	0.00	11,503.74	11,503.74	11,503.74
Restricted Expendable															
Campuses															
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,029.51	0.00	0.00	15,029.51	12,860.42	15,029.51
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	11,879.57
Grants, gifts and contracts	0.00	0.00	0.00	30,918.51	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,918.51	31,052.12	29,809.07
Unrestricted															
	6,113,757.51	(87,263,232.22)	(982,910.64)	0.00	0.00	980,480.01	145,537,437.49	0.00	0.00	0.00	0.00	2,112,726.28	66,498,258.43	22,731,819.56	74,021,946.25
TOTAL NET POSITION	6,113,757.51	(87,263,232.22)	(982,910.64)	30,918.51	(0.00)	980,480.01	145,537,437.49	11,879.57	0.00	26,533.25	59,899,675.52	2,112,726.28	126,467,265.28	97,321,958.51	130,246,878.30
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	300.00	0.00	(300.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00

Not Coded

	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
P1				
NET POSITION				
Restricted Expendable				
Campuses	Grants, gifts and contracts	0.00	0.00	0.00
	TOTAL NET POSITION	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 2018 Fiscal Period 03

	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
ASSETS										
Current Assets										
Cash and cash equivalents	341,789,395.01	80,100,176.37	102,642,793.95	20,866,433.67	0.00	(467,345,044.83)	0.00	78,053,754.17	58,656,213.93	66,068,594.76
Short term investments	462,319.02	94,686.95	46,026.28	33,208.81	0.00	227,163,745.23	0.00	227,799,986.29	238,558,240.95	146,588,351.44
Accounts receivable	28,601,741.32	3,828,242.55	3,385,005.86	1,783,360.74	0.00	20,168.67	0.00	37,618,519.14	49,460,740.32	21,729,003.04
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
Pledges receivable - current portion	3,178,644.25	0.00	6,000.00	0.00	0.00	0.00	0.00	3,184,644.25	3,470,885.13	3,187,144.25
Notes receivable - current portion	2,562,687.25	192,872.34	537,044.95	0.00	0.00	0.00	0.00	3,292,604.54	3,506,682.77	3,293,104.54
Prepaid expenses and other current assets	1,445,793.79	119,619.40	269,239.55	40,367.38	0.00	1,682,134.37	0.00	3,557,154.49	4,018,803.01	7,810,710.27
Interfund Borrowings	(87,528,188.33)	(8,610,052.22)	(17,271,140.22)	(2,602,691.30)	0.00	116,012,072.07	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
Total Current Assets	290,512,392.31	75,725,545.39	89,614,970.37	20,120,679.30	0.00	(122,466,924.49)	0.00	353,506,662.88	357,671,566.11	248,676,908.30
Noncurrent Assets										
Debt proceeds held by others	521,153.44	144,552.04	5,921,539.56	0.00	0.00	7,155.66	0.00	6,594,400.70	42,614,847.29	10,718,116.49
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	154,332,500.42	26,284,272.49	24,112,375.42	6,774,215.64	0.00	299,366,586.63	0.00	510,869,950.60	460,333,215.36	514,162,379.59
Endowment and similar investments - affiliated entities	213,422,550.89	7,819,990.05	0.00	0.00	0.00	0.00	0.00	221,242,540.94	196,120,607.75	216,345,746.87
Pledges Receivable	7,091,577.79	0.00	14,909.27	0.00	0.00	0.00	0.00	7,106,487.06	8,696,507.14	7,106,487.06
Notes receivable	14,695,290.01	2,761,166.84	1,791,020.85	0.00	0.00	0.00	0.00	19,247,477.70	19,212,204.38	18,094,065.75
Property and equipment, net	733,661,159.26	185,955,762.45	173,407,986.94	7,410,130.56	0.00	1,493,808.29	0.00	1,101,928,847.50	1,066,221,721.08	1,119,627,806.81
Other assets	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	980,736.00	0.00	980,736.00	0.00	993,236.00
Total Noncurrent Assets	1,123,724,231.81	222,965,743.87	205,247,832.04	14,184,346.20	0.00	301,848,286.58	0.00	1,867,970,440.50	1,793,199,103.00	1,887,047,838.57
TOTAL ASSETS	1,414,236,624.12	298,691,289.26	294,862,802.41	34,305,025.50	0.00	179,381,362.09	0.00	2,221,477,103.38	2,150,870,669.11	2,135,724,746.87
DEFERRED OUTFLOWS OF RESOURCES										
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	25,758,595.78	0.00	25,758,595.78	36,769,133.15	25,758,595.78
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	7,258,460.89	0.00	7,258,460.89	5,877,089.69	7,308,448.90
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	33,017,056.67	0.00	33,017,056.67	42,646,222.84	33,067,044.68
LIABILITIES										
Current Liabilities										
Accounts payable and accrued expenses	6,271,924.50	839,300.62	815,068.32	44,167.54	0.00	14,287,354.27	0.00	22,257,815.25	27,021,645.10	57,237,397.66
Deposits and unearned revenues	16,264,983.60	829,399.11	2,547,840.36	79,922.86	0.00	22,552.68	0.00	19,744,698.61	12,744,471.31	37,682,400.04
Accrued employee benefits - current portion	1,593,877.94	698,065.19	289,249.83	0.00	0.00	4,376,115.12	0.00	6,957,308.08	14,825,669.43	7,407,308.08
Postretirement medical benefits-current portion	4,368,898.18	740,828.92	756,527.05	65,811.12	0.00	85,397.52	0.00	6,017,462.79	6,736,233.00	6,017,462.79
Long-term debt - current portion	11,916,064.41	2,989,038.38	3,094,844.37	0.00	0.00	1,329,367.10	0.00	19,329,314.26	20,005,947.87	20,064,314.26
Total Current Liabilities	40,415,748.63	6,096,632.22	7,503,529.93	189,901.52	0.00	20,100,786.69	0.00	74,306,598.99	81,333,966.71	128,408,882.83
Noncurrent Liabilities										
Obligations under life income agree	2,045,331.69	55,198.16	19,136.96	0.00	0.00	0.00	0.00	2,119,666.81	2,203,766.66	2,126,310.70
Government advances refundable	13,706,449.00	1,359,924.00	1,576,873.00	0.00	0.00	0.00	0.00	16,643,246.00	16,685,433.00	16,643,246.00
Accrued employee benefits	13,084,110.25	2,328,268.24	2,575,646.49	578,097.90	0.00	8,612,374.13	0.00	27,178,497.01	34,048,863.14	27,178,497.01
Postretirement medical benefits	36,273,015.87	6,150,772.60	6,383,099.76	546,401.24	0.00	897,513.74	0.00	50,250,803.21	48,697,617.25	50,250,803.21
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	25,758,595.78	0.00	25,758,595.78	36,769,133.15	25,758,595.78
Long-term debt	195,873,254.75	102,810,082.54	136,999,216.15	0.00	0.00	28,355,763.65	0.00	464,038,317.09	483,361,796.13	481,400,864.77
Total Noncurrent Liabilities	260,982,161.56	112,704,245.54	147,553,972.36	1,124,499.14	0.00	63,624,247.30	0.00	585,989,125.90	621,766,609.33	603,358,317.47
TOTAL LIABILITIES	301,397,910.19	118,800,877.76	155,057,502.29	1,314,400.66	0.00	83,725,033.99	0.00	660,295,724.89	703,100,576.04	731,767,200.30
DEFERRED INFLOWS OF RESOURCES										
Deferred Inflows - Pensions	0.00	0.00	0.00	0.00	0.00	697,624.00	0.00	697,624.00	0.00	697,624.00
Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	1,508,495.49	0.00	1,508,495.49	0.00	1,508,495.49
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	2,206,119.49	0.00	2,206,119.49	0.00	2,206,119.49
NET POSITION										
Net Investment in Plant										
	442,236,902.75	74,679,600.57	55,658,553.26	4,807,439.26	0.00	59,899,675.52	0.00	637,282,171.36	616,570,301.19	650,968,328.73
Restricted Nonexpendable										
Historical gift value of endowment - campuses	68,014,172.36	20,519,915.54	16,794,431.97	6,134,386.80	0.00	11,503.74	0.00	111,474,410.41	108,074,824.98	114,876,143.20
Historical gift value of endowment - affiliated entities	156,151,981.51	4,262,741.84	0.00	0.00	0.00	0.00	0.00	160,414,723.35	150,067,407.61	155,213,418.59
Restricted Expendable										
Campuses										
Accumulated net gains on endowment	43,628,761.08	4,182,055.38	2,424,531.16	669,072.23	0.00	15,029.51	0.00	50,919,449.36	38,892,539.74	50,919,449.36
Market value of funds functioning as endowment	12,569,004.31	1,204,709.28	269,441.62	14,857.62	0.00	11,879.57	0.00	14,069,892.40	12,914,232.01	14,060,072.40
Grants, gifts and contracts	32,545,047.26	2,923,156.73	(1,427,493.18)	446,676.14	0.00	30,918.51	0.00	34,518,305.46	30,266,008.21	43,212,599.63
Life income and annuity funds	0.00	1,524.11	6,335.27	0.00	0.00	0.00	0.00	7,859.38	11,088.87	7,859.38
Loan funds	4,350,417.34	1,627,722.70	968,002.42	0.00	0.00	0.00	0.00	6,946,142.46	6,757,289.03	6,868,271.75
Affiliated Entities										
Accumulated net gains on endowment	31,949,399.35	3,557,248.21	0.00	0.00	0.00	0.00	0.00	35,506,647.56	22,512,257.56	35,506,647.56
Other - affiliated entities	34,646,050.97	0.00	0.00	0.00	0.00	0.00	0.00	34,646,050.97	33,291,403.31	34,266,859.00
Unrestricted										
	286,746,977.00	66,931,737.14	65,111,497.60	20,918,192.79	0.00	66,498,258.43	0.00	506,206,662.96	470,302,301.58	328,918,822.16
TOTAL NET POSITION	1,112,838,713.93	179,890,411.50	139,805,300.12	32,990,624.84	0.00	126,467,265.28	0.00	1,591,992,315.67	1,489,659,654.09	1,434,818,471.76
Not Coded to Attribute										

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 03

	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
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(756,661.82)	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(756,661.82)	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(756,661.82)	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	(0.00)	0.00	0.00	(0.00)	(0.00)	(0.00)	0.00	756,661.82	(0.00)

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 03

	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
ASSETS																			
Current Assets																			
Cash and cash equivalents	355,230,962.68	(11,782,622.07)	(8,152,400.35)	0.00	0.00	6,489,124.79	4,329.96	0.00	80,080,415.62	19,760.75	102,642,793.95	20,866,433.67	0.00	0.00	(467,345,044.83)	0.00	78,053,754.17	58,656,213.93	66,068,594.76
Short term investments	440,319.02	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	227,163,745.23	0.00	227,799,986.29	238,558,240.95	146,588,351.44
Accounts receivable	28,584,362.89	(46,936.00)	64,314.43	0.00	0.00	0.00	0.00	0.00	3,828,242.55	0.00	3,385,005.86	1,783,360.74	0.00	0.00	20,168.67	0.00	37,618,519.14	49,460,740.32	21,729,003.04
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	3,178,644.25	0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	3,184,644.25	3,470,885.13	3,187,144.25
Notes receivable - current portion	2,348,960.99	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	0.00	3,292,604.54	3,506,682.77	3,293,104.54
Prepaid expenses and other current assets	1,437,893.79	7,900.00	0.00	0.00	0.00	0.00	0.00	0.00	119,619.40	0.00	269,239.55	40,367.38	0.00	0.00	1,682,134.37	0.00	3,557,154.49	4,018,803.01	7,810,710.27
Interfund Borrowings	(87,528,188.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,610,052.22)	0.00	(17,271,140.22)	(2,602,691.30)	0.00	0.00	116,012,072.07	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
Total Current Assets	300,514,311.04	(11,607,931.81)	(8,088,085.92)	0.00	0.00	9,689,769.04	4,329.96	0.00	75,705,784.64	19,760.75	89,614,970.37	20,120,679.30	0.00	0.00	(122,466,924.49)	0.00	353,506,662.88	357,671,566.11	248,676,908.30
Noncurrent Assets																			
Debt proceeds held by others	521,153.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	144,552.04	0.00	5,921,539.56	0.00	0.00	0.00	7,155.66	0.00	6,594,400.70	42,614,847.29	10,718,116.49
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	152,499,696.72	0.00	1,832,803.70	0.00	0.00	0.00	0.00	0.00	26,284,272.49	0.00	24,112,375.42	6,774,215.64	0.00	0.00	299,366,586.63	0.00	510,869,950.60	460,333,215.36	514,162,379.59
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	198,870,475.91	14,552,074.98	0.00	0.00	7,819,990.05	0.00	0.00	30,496.66	(30,496.66)	0.00	0.00	221,242,540.94	196,120,607.75	216,345,746.87
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	0.00	7,106,487.06	8,696,507.14	7,106,487.06
Notes receivable	14,382,330.84	312,959.17	0.00	0.00	0.00	0.00	0.00	0.00	2,761,166.84	0.00	1,791,020.85	0.00	0.00	0.00	0.00	0.00	19,247,477.70	19,212,204.38	18,094,065.75
Property and equipment, net	719,454,252.05	10,654,835.68	3,552,071.53	0.00	0.00	0.00	0.00	0.00	185,955,762.45	0.00	173,407,986.94	7,410,130.56	0.00	0.00	1,493,808.29	0.00	1,101,928,847.50	1,066,221,721.08	1,119,627,806.81
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
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	980,736.00	0.00	980,736.00	0.00	993,236.00
Total Noncurrent Assets	886,857,433.05	10,967,794.85	5,384,875.23	0.00	0.00	205,962,053.70	14,552,074.98	0.00	215,145,753.82	7,819,990.05	205,247,832.04	14,184,346.20	30,496.66	(30,496.66)	301,848,286.58	0.00	1,867,970,440.50	1,793,199,103.00	1,887,047,838.57
TOTAL ASSETS	1,187,371,744.09	(640,136.96)	(2,703,210.69)	0.00	0.00	215,651,822.74	14,556,404.94	0.00	290,851,538.46	7,839,750.80	294,862,802.41	34,305,025.50	30,496.66	(30,496.66)	179,381,362.09	0.00	2,221,477,103.38	2,150,870,669.11	2,135,724,746.87
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	0.00	25,758,595.78	36,769,133.15	25,758,595.78
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	7,258,460.89	0.00	7,258,460.89	5,877,089.69	7,308,448.90
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,017,056.67	0.00	33,017,056.67	42,646,222.84	33,067,044.68
LIABILITIES																			
Current Liabilities																			
Accounts payable and accrued expenses	5,922,774.44	45,978.96	15,824.24	0.00	0.00	287,346.86	0.00	0.00	839,300.62	0.00	815,068.32	44,167.54	0.00	0.00	14,287,354.27	0.00	22,257,815.25	27,021,645.10	57,237,397.66
Deposits and unearned revenues	15,407,581.05	852,344.67	5,057.88	0.00	0.00	0.00	0.00	0.00	829,399.11	0.00	2,547,840.36	79,922.86	0.00	0.00	22,552.68	0.00	19,744,698.61	12,744,471.31	37,682,400.04
Accrued employee benefits - current portion	1,593,877.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	698,065.19	0.00	289,249.83	0.00	0.00	0.00	4,376,115.12	0.00	6,957,308.08	14,825,669.43	7,407,308.08
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	0.00	6,017,462.79	6,736,233.00	6,017,462.79
Long-term debt - current portion	11,916,064.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,989,038.38	0.00	3,094,844.37	0.00	0.00	0.00	1,329,367.10	0.00	19,329,314.26	20,005,947.87	20,064,314.26
Total Current Liabilities	39,117,422.65	898,323.63	112,655.49	0.00	0.00	287,346.86	0.00	0.00	6,096,632.22	0.00	7,503,529.93	189,901.52	0.00	0.00	20,100,786.69	0.00	74,306,598.99	81,333,966.71	128,408,882.83
Noncurrent Liabilities																			
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	2,045,331.69	0.00	0.00	55,198.16	0.00	19,136.96	0.00	0.00	0.00	0.00	0.00	2,119,666.81	2,203,766.66	2,126,310.70
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	0.00	16,643,246.00	16,685,433.00	16,643,246.00
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	0.00	27,178,497.01	34,048,863.14	27,178,497.01
Postretirement medical benefits	35,511,061.92	0.00	761,953.95	0.00	0.00	0.00	0.00	0.00	6,150,772.60	0.00	6,383,099.76	546,401.24	0.00	0.00	897,513.74	0.00	50,250,803.21	48,697,617.25	50,250,803.21
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	0.00	25,758,595.78	36,769,133.15	25,758,595.78
Long-term debt	195,873,254.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,810,082.54	0.00	136,999,216.15	0.00	0.00	0.00	28,355,763.65	0.00	464,038,317.09	483,361,796.13	481,400,864.77
Total Noncurrent Liabilities	256,723,922.17	1,230,896.00	982,011.70	0.00	0.00	2,045,331.69	0.00	0.00	112,704,245.54	0.00	147,553,972.36	1,124,499.14	0.00	0.00	63,624,247.30	0.00	585,989,125.90	621,766,609.33	603,358,317.47
TOTAL LIABILITIES	295,841,344.82	2,129,219.63	1,094,667.19	0.00	0.00	2,332,678.55	0.00	0.00	118,800,877.76	0.00	155,057,502.29	1,314,400.66	0.00	0.00	83,725,033.99	0.00	660,295,724.89	703,100,576.04	731,767,200.30
DEFERRED INFLOWS OF RESOURCES																			
Deferred Inflows - Pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	697,624.00	0.00	697,624.00	0.00	697,624.00
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	0.00	1,508,495.49	0.00	1,508,495.49
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,206,119.49	0.00	2,206,119.49	0.00	2,206,119.49
NET POSITION																			
Net Investment in Plant	428,029,995.54	10,654,835.68	3,552,071.53	0.00	0.00	0.00	0.00	0.00	74,679,600										

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 03

	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	
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	(756,661.82)	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	756,661.82	(0.00)