

	2018	2017	Final Balance
	Year to Date Balance	Year to Date Balance	
ASSETS			
Current Assets			
Cash and cash equivalents	59,217,889.70	86,250,580.74	66,068,594.76
Short term investments	280,146,383.44	261,583,477.58	146,588,351.44
Accounts receivable	48,537,540.36	36,050,537.57	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	3,505,682.77	3,293,104.54
Prepaid expenses and other current assets	3,382,930.62	6,143,415.67	7,810,710.27
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	397,761,992.91	397,004,579.46	248,676,908.30
Noncurrent Assets			
Debt proceeds held by others	6,843,769.21	24,308,569.43	10,718,116.49
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	540,711,625.71	480,816,604.62	514,162,379.59
Endowment and similar investments - affiliated entities	235,274,634.08	205,246,100.12	216,345,746.87
Pledges Receivable	7,106,487.06	8,696,507.14	7,106,487.06
Notes receivable	19,804,596.23	19,048,245.84	18,094,065.75
Property and equipment, net	1,077,835,647.79	1,040,887,416.31	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	1,888,557,496.08	1,779,003,443.46	1,887,047,838.57
TOTAL ASSETS	2,286,319,488.99	2,176,008,022.92	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	10,445,745.60	5,854,465.94	7,308,448.90
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,204,341.38	42,623,599.09	33,067,044.68
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	28,326,728.15	33,327,904.74	57,237,397.66
Deposits and unearned revenues	18,811,433.46	17,816,526.04	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	22,392,251.24	20,005,947.87	20,064,314.26
Total Current Liabilities	82,505,183.72	92,712,281.08	128,408,882.83
Noncurrent Liabilities			
Obligations under life income agree	2,235,899.68	2,122,692.67	2,126,310.70
Government advances refundable	16,679,202.00	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	50,250,802.57	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	467,257,380.74	482,461,554.92	481,400,864.77
Total Noncurrent Liabilities	589,360,377.78	620,785,294.13	603,358,317.47
TOTAL LIABILITIES	671,865,561.50	713,497,575.21	731,767,200.30
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	697,624.00	0.00	697,624.00
Acctg gain debt refunding, net	629,613.50	0.00	1,508,495.49
TOTAL DEFERRED INFLOWS OF RESOURCES	1,327,237.50	0.00	2,206,119.49
NET POSITION			
Net Investment in Plant	618,237,487.22	581,738,680.30	650,968,328.73
Restricted Nonexpendable			
Historical gift value of endowment - campuses	121,696,327.55	114,423,099.61	114,876,143.20
Historical gift value of endowment - affiliated entities	154,070,426.47	158,325,189.01	155,213,430.30
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	14,899,112.32	13,230,211.77	14,060,072.40
Grants, gifts and contracts	54,346,357.18	32,598,673.62	43,212,599.63
Life income and annuity funds	12,083.50	13,983.36	7,859.38
Loan funds	6,950,849.66	6,879,492.01	6,868,271.75

		2018	2017	
		Year to Date Balance	Year to Date Balance	Final Balance
Affiliated Entities	Accumulated net gains on endowment	35,506,635.85	22,512,257.56	35,506,635.85
	Other - affiliated entities	59,011,849.57	36,084,928.51	34,266,859.00
Unrestricted		533,680,452.69	500,434,991.31	328,918,822.16
TOTAL NET POSITION		1,649,331,031.37	1,505,134,046.80	1,434,818,471.76
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 2018 Fiscal Period 08

	2018	2017	Final Balance
	Year to Date Balance	Year to Date Balance	
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	339,364,273.14	347,834,058.32	212,656,946.20
Accounts receivable	48,537,540.36	36,050,537.57	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	3,505,682.77	3,293,104.54
Prepaid expenses and other current assets	3,382,930.62	6,143,415.67	7,810,710.27
Total Current Assets	397,761,992.91	397,004,579.46	248,676,908.30
Noncurrent Assets			
Debt proceeds held by others for construction purposes	6,843,769.21	24,308,569.43	10,718,116.49
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	540,711,625.71	480,816,604.62	514,162,379.59
Endowment and similar investments - affiliated entities	235,274,634.08	205,246,100.12	216,345,746.87
Pledges Receivable	7,106,487.06	8,696,507.14	7,106,487.06
Notes receivable	19,804,596.23	19,048,245.84	18,094,065.75
Property and equipment, net	1,077,835,647.79	1,040,887,416.31	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	1,888,557,496.08	1,779,003,443.46	1,887,047,838.57
TOTAL ASSETS	2,286,319,488.99	2,176,008,022.92	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	10,445,745.60	5,854,465.94	7,308,448.90
TOTAL DEFERRED OUTFLOWS OF RESOURCES	36,204,341.38	42,623,599.09	33,067,044.68
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	28,326,728.15	33,327,904.74	57,237,397.66
Deposits and unearned revenues	18,811,433.46	17,816,526.04	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	22,392,251.24	20,005,947.87	20,064,314.26
Total Current Liabilities	82,505,183.72	92,712,281.08	128,408,882.83
Noncurrent Liabilities			
Obligations under life income agree	2,235,899.68	2,122,692.67	2,126,310.70
Government advances refundable	16,679,202.00	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	50,250,802.57	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	467,257,380.74	482,461,554.92	481,400,864.77
Total Noncurrent Liabilities	589,360,377.78	620,785,294.13	603,358,317.47
TOTAL LIABILITIES	671,865,561.50	713,497,575.21	731,767,200.30
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	697,624.00	0.00	697,624.00
Acctg gain debt refunding, net	629,613.50	0.00	1,508,495.49
TOTAL DEFERRED INFLOWS OF RESOURCES	1,327,237.50	0.00	2,206,119.49
NET POSITION			
Net Investment in Plant	618,237,487.22	581,738,680.30	650,968,328.73
Restricted -			
Nonexpendable	275,766,754.02	272,748,288.62	270,089,573.50
Expendable	221,646,337.44	150,212,086.57	184,841,747.37
Unrestricted	533,680,452.69	500,434,991.31	328,918,822.16
TOTAL NET POSITION	1,649,331,031.37	1,505,134,046.80	1,434,818,471.76
Not Coded to Attribute			
	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	(0.00)

	Prior Year to Date Balance	Prior Year Final Balance
ASSETS		
Current Assets		
Cash and cash equivalents	86,250,580.74	66,068,594.76
Short term investments	261,583,477.58	146,588,351.44
Accounts receivable	36,050,537.57	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	3,505,682.77	3,293,104.54
Prepaid expenses and other current assets	6,143,415.67	7,810,710.27
Interfund Borrowings	0.00	0.00
Current Asset - Other	0.00	0.00
Total Current Assets	397,004,579.46	248,676,908.30
Noncurrent Assets		
Debt proceeds held by others	24,308,569.43	10,718,116.49
Long-term operating investments	0.00	0.00
Endowment and similar investments - campuses	480,816,604.62	514,162,379.59
Endowment and similar investments - affiliated entities	205,246,100.12	216,345,746.87
Pledges Receivable	8,696,507.14	7,106,487.06
Notes receivable	19,048,245.84	18,094,065.75
Property and equipment, net	1,040,887,416.31	1,119,627,806.81
Other assets	0.00	0.00
Pension assets, net	0.00	993,236.00
Total Noncurrent Assets	1,779,003,443.46	1,887,047,838.57
TOTAL ASSETS	2,176,008,022.92	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	5,854,465.94	7,308,448.90
TOTAL DEFERRED OUTFLOWS	42,623,599.09	33,067,044.68
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses	33,327,904.74	57,237,397.66
Deposits and unearned revenues	17,816,526.04	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	92,712,281.08	128,408,882.83
Noncurrent Liabilities		
Obligations under life income agree	2,122,692.67	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	482,461,554.92	481,400,864.77
Total Noncurrent Liabilities	620,785,294.13	603,358,317.47
TOTAL LIABILITIES	713,497,575.21	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	581,738,680.30	650,968,328.73
Restricted Nonexpendable		
Historical gift value of endowment - campuses	114,423,099.61	114,876,143.20
Historical gift value of endowment - affiliated entities	158,325,189.01	155,213,430.30
Restricted Expendable		
Campuses		
Accumulated net gains on endowment	38,892,539.74	50,919,449.36
Market value of funds functioning as endowment	13,230,211.77	14,060,072.40
Grants, gifts and contracts	32,598,673.62	43,212,599.63
Life income and annuity funds	13,983.36	7,859.38
Loan funds	6,879,492.01	6,868,271.75
Affiliated Entities		
Accumulated net gains on endowment	22,512,257.56	35,506,635.85
Other - affiliated entities	36,084,928.51	34,266,859.00

	Prior Year to Date Balance	Prior Year Final Balance
Unrestricted	500,434,991.31	328,918,822.16
TOTAL NET POSITION	1,505,134,046.80	1,434,818,471.76
Not Coded to Attribute	0.00	0.00
Total Not Coded to Attribute	0.00	0.00
TOTAL	0.00	0.00
(Assets - Liabilities) - Net Position	0.00	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 08

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	124,592,830.20	69,616,752.15	81,788,013.20	(14,739.05)	28,748,894.41	(2,502,555.15)	(842,292.22)	2,141.67	(867,589.18)	84,369.34	0.00	(18,000,000.00)	0.00	0.00	278,708.88	2,926,211.99	76,159,468.89	1,303,395.90	315,594.75	1,295.00	
Short term investments	173,729.97	0.00	0.00	0.00	288,529.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts receivable	11,370,883.87	310,869.69	100,228.71	0.00	5,230.00	8,329,412.78	1,499,379.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	683.85	0.00	900.27	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	189,231.19	14,738.26	0.00	0.00	0.00	0.00	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	(83,431,304.19)	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	136,137,444.04	71,304,271.82	82,077,473.10	(0.79)	29,042,653.94	5,826,857.63	657,087.25	2,141.67	1,481,871.81	83,869.34	0.00	(18,000,000.00)	0.00	0.00	278,708.88	(80,505,092.20)	76,160,152.74	1,303,395.90	316,495.02	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	29,895,968.89	13,027,922.35	24,466,357.44	93,313,760.51	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	15,132,801.82	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	703,432,096.20	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	15,132,801.82	500.00	0.00	29,895,968.89	13,027,922.35	24,466,357.44	93,313,760.51	703,953,249.64	0.00	0.00	0.00	0.00	
TOTAL ASSETS	136,137,444.04	71,304,271.82	82,077,473.10	(0.79)	29,042,653.94	5,826,857.63	657,087.25	2,141.67	16,614,673.63	84,369.34	0.00	11,895,968.89	13,027,922.35	24,466,357.44	93,592,469.39	623,448,157.44	76,160,152.74	1,303,395.90	316,495.02	1,295.00	
LIABILITIES																					
Current Liabilities																					
Accounts payable and accrued expenses	2,304,670.41	306,837.80	1,380,894.17	0.00	11,796.36	161,510.71	843.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	202,858.38	60,727.87	35.66	0.00	0.00	
Deposits and unearned revenues	7,688,432.43	205,156.08	1,802,635.78	0.00	197.00	4,917,705.38	37,898.80	1,341.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,133.57	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	6,025,439.51	0.00	0.00	0.00	0.00	
Total Current Liabilities	10,166,832.81	1,932,141.85	3,183,529.95	4,277,124.81	11,993.36	5,079,216.09	38,742.54	1,341.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,228,297.89	60,727.87	35.66	23,133.57	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	12,509,572.00	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	35,511,061.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	195,503,476.78	0.00	0.00	0.00	0.00	
Total Noncurrent Liabilities	11,947,142.91	916,909.59	0.00	35,511,061.28	0.00	0.00	0.00	0.00	12,509,572.00	0.00	0.00	0.00	0.00	0.00	0.00	195,503,476.78	0.00	0.00	0.00	0.00	
TOTAL LIABILITIES	22,113,975.72	2,849,051.44	3,183,529.95	39,788,186.09	11,993.36	5,079,216.09	38,742.54	1,341.67	12,509,572.00	0.00	0.00	0.00	0.00	0.00	0.00	201,731,774.67	60,727.87	35.66	23,133.57	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	421,716,382.77	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	9,593,361.08	64,861,621.80	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	13,027,922.35	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	29,030,660.58	747,641.54	618,344.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	293,361.45	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	4,105,101.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unrestricted	114,023,468.32	68,455,220.38	78,893,943.15	(39,788,186.88)	0.00	0.00	0.00	800.00	0.00	84,369.34	0.00	11,895,968.89	0.00	0.00	0.00	0.00	76,099,424.87	1,303,360.24	0.00	1,295.00	
TOTAL NET POSITION	114,023,468.32	68,455,220.38	78,893,943.15	(39,788,186.88)	29,030,660.58	747,641.54	618,344.71	800.00	4,105,101.63	84,369.34	0.00	11,895,968.89	13,027,922.35	24,466,357.44	93,592,469.39	421,716,382.77	76,099,424.87	1,303,360.24	293,361.45	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	0.00	0.00																		

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	363,590,500.78	368,414,508.98	262,379,704.35
Short term investments	462,259.50	374,577.33	437,693.39
Accounts receivable	21,617,588.64	25,769,272.98	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	2,426,505.80	2,349,460.99
Prepaid expenses and other current assets	1,580,619.43	1,354,072.04	4,187,633.86
Interfund Borrowwngs	(83,431,304.19)	(91,999,275.93)	(80,441,329.52)
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	306,168,625.15	306,339,661.20	207,987,395.84
Noncurrent Assets			
Debt proceeds held by others	521,153.44	1,332,914.37	682,177.44
Endowment and similar investments - campuses	160,704,009.19	146,806,127.72	156,901,449.91
Notes receivable	15,133,301.82	13,888,248.94	13,185,161.97
Property and equipment, net	703,432,096.20	679,810,651.55	731,031,755.42
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	879,790,560.65	841,837,942.58	901,800,544.74
TOTAL ASSETS	1,185,959,185.80	1,148,177,603.78	1,109,787,940.58
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	4,430,175.10	7,012,301.65	15,533,218.23
Deposits and unearned revenues	14,676,500.71	14,319,140.27	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	6,025,439.51	6,263,523.59	1,284,325.05
Total Current Liabilities	31,003,118.07	38,503,923.79	52,649,045.86
Noncurrent Liabilities			
Obligations under life income agree	0.00	0.00	0.00
Government advances refundable	12,509,572.00	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	35,511,061.28	34,528,692.00	34,919,961.81
Long-term debt	195,503,476.78	210,996,465.79	210,371,500.18
Total Noncurrent Liabilities	256,388,162.56	271,366,518.28	270,631,067.49
TOTAL LIABILITIES	287,391,280.63	309,870,442.07	323,280,113.35
NET POSITION			
Net Investment in Plant	421,716,382.77	377,105,525.19	440,376,421.29
Restricted Nonexpendable			
Historical gift value of endowment - campuses	74,454,982.88	73,622,761.37	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	13,027,922.35	11,843,387.74	12,516,196.64
Grants, gifts and contracts	30,690,008.28	29,677,737.49	33,188,241.08
Life income and annuity funds	0.00	0.00	0.00
Loan funds	4,105,101.63	3,937,762.10	4,042,303.09
Unrestricted	310,969,663.31	306,930,106.96	180,645,273.13
TOTAL NET POSITION	898,567,905.17	838,307,161.71	786,507,827.23
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 2018 Fiscal Period 08

	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	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		Q2	T2	N	X			
ASSETS																	
Current Assets																	
Cash and cash equivalents	(19,414,795.02)	1,458,125.57	139,540.03	(23,021.71)	409,516.49	874,689.19	4,173.13	1,039,402.31	43,024.89	0.00	0.00	0.00	968,485.43	(14,500,859.69)	(8,726,025.81)	(12,064,526.68)	
Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts receivable	(46,936.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(46,936.00)	(35,781.00)	(46,936.00)	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182,729.08	30,997.18	0.00	0.00	0.00	0.00	213,726.26	224,263.82	213,726.26	
Prepaid expenses and other current assets	0.00	7,900.00	0.00	23,021.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,921.71	32,251.14	32,251.14	
Total Current Assets	(19,461,731.02)	1,466,025.57	139,540.03	0.00	409,516.49	874,689.19	4,173.13	1,222,131.39	74,022.07	0.00	0.00	0.00	968,485.43	(14,303,147.72)	(8,505,291.85)	(11,865,485.28)	
Noncurrent Assets																	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283,850.10	1,587.78	0.00	0.00	0.00	0.00	285,437.88	404,024.56	333,140.79	
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	10,452,838.03	0.00	10,452,838.03	10,981,386.85	10,800,434.28	
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	
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283,850.10	1,587.78	0.00	0.00	0.00	10,452,838.03	10,738,275.91	11,385,411.41	11,133,575.07	
TOTAL ASSETS	(19,461,731.02)	1,466,025.57	139,540.03	0.00	409,516.49	874,689.19	4,173.13	1,505,981.49	75,609.85	0.00	0.00	0.00	10,452,838.03	(3,564,871.81)	2,880,119.56	(731,910.21)	
LIABILITIES																	
Current Liabilities																	
Accounts payable and accrued expenses	1,291.59	101,043.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,335.31	103,646.00	163,844.16	
Deposits and unearned revenues	2,200.00	0.00	5,000.00	0.00	0.00	837,270.74	4,173.13	0.00	0.00	0.00	0.00	0.00	0.00	848,643.87	854,280.97	940,961.72	
Accrued employee benefits - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Current Liabilities	3,491.59	101,043.72	5,000.00	0.00	0.00	837,270.74	4,173.13	0.00	0.00	0.00	0.00	0.00	0.00	950,979.18	957,926.97	1,104,805.88	
Noncurrent Liabilities																	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,233,877.00	0.00	0.00	0.00	0.00	0.00	1,233,877.00	1,181,426.00	1,230,896.00	
Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Postretirement medical benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Noncurrent Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,233,877.00	0.00	0.00	0.00	0.00	0.00	1,233,877.00	1,181,426.00	1,230,896.00	
TOTAL LIABILITIES	3,491.59	101,043.72	5,000.00	0.00	0.00	837,270.74	4,173.13	1,233,877.00	0.00	0.00	0.00	0.00	0.00	2,184,856.18	2,139,352.97	2,335,701.88	
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	10,452,838.03	0.00	10,452,838.03	10,981,386.85	10,800,434.28	
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	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	0.00	0.00	0.00	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	409,516.49	37,418.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	446,934.94	890,543.32	758,585.05	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	272,104.49	0.00	0.00	0.00	0.00	0.00	272,104.49	299,219.34	228,957.97	
Unrestricted	(19,465,222.61)	1,364,981.85	134,540.03	0.00	0.00	0.00	0.00	0.00	75,609.85	0.00	0.00	0.00	968,485.43	(16,921,605.45)	(11,430,382.92)	(14,855,589.39)	
TOTAL NET POSITION	(19,465,222.61)	1,364,981.85	134,540.03	0.00	409,516.49	37,418.45	0.00	272,104.49	75,609.85	0.00	0.00	0.00	968,485.43	(5,749,727.99)	740,766.59	(3,067,612.09)	
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	
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	
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	
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	

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 08

	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	(10,491,973.85)	46,989.20	0.00	(0.14)	217,307.85	(38,346.41)	0.00	0.00	0.00	0.00	9,164.07	(10,256,859.28)	(5,006,125.54)	(10,132,858.41)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	23,585.21	0.00	0.00	0.00	0.00	0.00	23,585.21	1,362.31	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	(10,491,973.85)	46,989.20	0.00	(0.14)	217,307.85	(14,761.20)	0.00	0.00	0.00	0.00	9,164.07	(10,233,274.07)	(5,004,763.23)	(9,817,535.99)
Noncurrent Assets														
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	1,794,267.57	45,552.39	65,798.09	0.00	0.00	1,905,618.05	1,736,479.93	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	3,179,650.12	0.00	3,179,650.12	4,079,356.19	3,774,656.45
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	1,794,267.57	45,552.39	65,798.09	3,179,650.12	0.00	5,085,268.17	5,815,836.12	5,607,260.15
TOTAL ASSETS	(10,491,973.85)	46,989.20	0.00	(0.14)	217,307.85	(14,761.20)	1,794,267.57	45,552.39	65,798.09	3,179,650.12	9,164.07	(5,148,005.90)	811,072.89	(4,210,275.84)
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	2,159.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,159.81	258,503.58	93,813.08
Deposits and unearned revenues	13,526.30	0.00	0.00	0.00	0.00	64,737.97	0.00	0.00	0.00	0.00	0.00	78,264.27	(6,680.50)	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	15,686.11	0.00	0.00	91,773.37	0.00	64,737.97	0.00	0.00	0.00	0.00	0.00	172,197.45	334,143.08	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	235,743.86	0.00	0.00	853,727.32	0.00	64,737.97	0.00	0.00	0.00	0.00	0.00	1,154,209.15	1,340,620.39	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	3,179,650.12	0.00	3,179,650.12	4,079,356.19	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	40,880.96	0.00	0.00	40,880.96	38,956.68	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	45,552.39	0.00	0.00	0.00	45,552.39	40,745.30	42,987.67
Grants, gifts and contracts	0.00	0.00	0.00	0.00	217,307.85	(79,499.17)	0.00	0.00	0.00	0.00	0.00	137,808.68	231,659.38	233,115.66
Unrestricted	(10,727,717.71)	46,989.20	0.00	(853,727.46)	0.00	0.00	1,794,267.57	0.00	0.00	0.00	9,164.07	(9,731,024.33)	(4,940,669.66)	(9,484,195.28)
TOTAL NET POSITION	(10,727,717.71)	46,989.20	0.00	(853,727.46)	217,307.85	(79,499.17)	1,794,267.57	45,552.39	65,798.09	3,179,650.12	9,164.07	(6,302,215.05)	(529,547.50)	(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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 08

4F - UNH Foundation

	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	2,315,990.48	1,685,853.77	0.00	0.00	5,000,000.00	0.00	140,941.92	0.00	9,142,786.17	7,433,721.64	7,036,763.47
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	22,000.00
Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	3,178,644.25
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	1,550.00
Total Current Assets	2,337,990.48	4,864,498.02	0.00	0.00	5,000,000.00	0.00	140,941.92	0.00	12,343,430.42	10,920,490.20	10,238,957.72
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	4,495,394.18	1,341,364.04	28,932,894.24	2,313,588.08	175,110,919.91	0.00	212,194,160.45	183,821,722.41	193,973,681.84
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	7,091,577.79
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	4,495,394.18	1,341,364.04	28,932,894.24	2,313,588.08	175,110,919.91	0.00	219,285,738.24	192,467,625.95	201,065,259.63
TOTAL ASSETS	2,337,990.48	11,956,075.81	4,495,394.18	1,341,364.04	33,932,894.24	2,313,588.08	175,251,861.83	0.00	231,629,168.66	203,388,116.15	211,304,217.35
LIABILITIES											
Current Liabilities											
Accounts payable and accrued expenses	53.29	0.00	287,243.74	0.00	0.00	0.00	0.00	0.00	287,297.03	282,820.81	3,444,051.45
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	53.29	0.00	287,243.74	0.00	0.00	0.00	0.00	0.00	287,297.03	282,820.81	3,444,051.45
Noncurrent Liabilities											
Obligations under life income agree	0.00	0.00	2,161,564.56	0.00	0.00	0.00	0.00	0.00	2,161,564.56	2,036,675.02	2,051,975.58
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	2,161,564.56	0.00	0.00	0.00	0.00	0.00	2,161,564.56	2,036,675.02	2,051,975.58
TOTAL LIABILITIES	53.29	0.00	2,448,808.30	0.00	0.00	0.00	0.00	0.00	2,448,861.59	2,319,495.83	5,496,027.03
NET POSITION											
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Nonexpendable											
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	1,901,685.97	144,333,950.16	0.00	146,235,636.13	150,640,934.11	147,603,331.01
Restricted Expendable											
Affiliated Entities											
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	411,902.11	30,917,911.67	0.00	31,329,813.78	18,929,408.12	31,329,813.78
Other - affiliated entities	0.00	11,956,075.81	2,046,585.88	0.00	33,932,894.24	0.00	0.00	0.00	47,935,555.93	25,927,545.18	23,681,715.37
Unrestricted	2,337,937.19	0.00	0.00	1,341,364.04	0.00	0.00	0.00	0.00	3,679,301.23	5,570,732.91	3,193,330.16
TOTAL NET POSITION	2,337,937.19	11,956,075.81	2,046,585.88	1,341,364.04	33,932,894.24	2,313,588.08	175,251,861.83	0.00	229,180,307.07	201,068,620.32	205,808,190.32
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
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

40 - UNH Foundation Offset

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

G

ASSETS

Current Assets

Cash and cash equivalents	0.00	0.00	825.00	0.00
Total Current Assets	0.00	0.00	825.00	0.00
TOTAL ASSETS	0.00	0.00	825.00	0.00

NET POSITION

Restricted Expendable

Campuses

Grants, gifts and contracts	0.00	0.00	825.00	0.00
TOTAL NET POSITION	0.00	0.00	825.00	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 08

	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	19,150,861.58	(338,342,703.37)	(7.38)	31,590.65	(2,578.21)	20,379.01	(153,703,991.68)	0.00	(65,222.80)	0.00	12,426,004.95	2,061,093.24	(458,424,574.01)	(485,533,775.62)	(345,486,420.23)
Short term investments	27,182.36	279,461,019.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	279,488,201.90	261,106,912.59	145,954,736.01
Accounts receivable	21,472.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,472.67	1,538.00	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	325,248.36	770,599.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,095,847.78	4,049,077.55	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	110,113,110.98	0.00	110,113,110.98	123,099,223.47	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	19,524,764.97	(58,111,084.41)	(7.38)	31,590.65	(2,578.21)	20,379.01	(153,703,991.68)	0.00	(65,222.80)	0.00	122,539,115.93	2,061,093.24	(67,705,940.68)	(97,277,024.01)	(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	255,697.79	0.00	255,697.79	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	316,376,198.52	260,014.17	0.00	27,847.69	0.00	0.00	316,664,060.38	281,393,434.57	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	1,348,349.14	0.00	1,348,349.14	1,480,836.85	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	316,376,198.52	260,014.17	0.00	27,847.69	1,604,046.93	0.00	319,248,843.31	282,874,271.42	301,657,751.13
TOTAL ASSETS	19,524,764.97	(58,111,084.41)	(7.38)	31,590.65	(2,578.21)	1,001,115.01	162,672,206.84	260,014.17	(65,222.80)	27,847.69	124,143,162.86	2,061,093.24	251,542,902.63	185,597,247.41	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	10,445,745.60	0.00	10,445,745.60	5,854,465.94	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	36,204,341.38	0.00	36,204,341.38	42,623,599.09	33,067,044.68
LIABILITIES															
Current Liabilities															
Accounts payable and accrued expenses	12,689,257.57	5,564,199.42	(8.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,033,222.74	0.00	21,286,671.73	22,377,917.47	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	(65,222.80)	0.00	0.00	0.00	(42,670.12)	23,184.27	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	13,477,114.35	0.00	13,477,114.35	10,874,112.14	18,421,669.21
Total Current Liabilities	12,689,257.57	9,940,314.54	85,389.52	0.00	0.00	22,552.68	0.00	0.00	(65,222.80)	0.00	16,510,337.09	0.00	39,182,628.60	39,527,675.01	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	64,817,673.95	0.00	64,817,673.95	23,627,109.36	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	90,576,269.73	0.00	100,086,157.60	76,110,670.39	59,598,033.24
TOTAL LIABILITIES	13,217,168.95	18,024,777.29	982,903.26	0.00	0.00	22,552.68	0.00	0.00	(65,222.80)	0.00	107,086,606.82	0.00	139,268,786.20	115,638,345.40	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	629,613.50	0.00	629,613.50	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	629,613.50	0.00	1,327,237.50	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	52,631,283.92	0.00	52,631,283.92	68,346,328.92	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	12,818.18	0.00	0.00	12,818.18	12,288.78	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	260,014.17	0.00	0.00	0.00	0.00	260,014.17	11,259.90	11,879.57
Grants, gifts and contracts	0.00	0.00	0.00	31,590.65	(2,578.21)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,012.44	30,383.41	29,809.07
Unrestricted	6,307,596.02	(76,833,485.70)	(982,910.64)	0.00	0.00	978,562.33	162,672,206.84	0.00	0.00	0.00	0.00	2,061,093.24	94,203,062.09	44,169,379.67	74,021,946.25
TOTAL NET POSITION	6,307,596.02	(76,833,485.70)	(982,910.64)	31,590.65	(2,578.21)	978,562.33	162,672,206.84	260,014.17	0.00	27,847.69	52,631,283.92	2,061,093.24	147,151,220.31	112,582,501.10	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	0.00	0.00	0.00	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 08

	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	347,983,000.40	79,951,271.46	69,519,354.25	20,188,837.60	0.00	(458,424,574.01)	59,217,889.70	86,250,580.74	66,068,594.76
Short term investments	484,259.50	94,686.95	46,026.28	33,208.81	0.00	279,488,201.90	280,146,383.44	261,583,477.58	146,588,351.44
Accounts receivable	21,594,237.85	3,983,911.68	20,243,372.41	2,694,545.75	0.00	21,472.67	48,537,540.36	36,050,537.57	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
Pledges receivable - current portion	3,178,644.25	0.00	6,000.00	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	3,292,604.54	3,505,682.77	3,293,104.54
Prepaid expenses and other current assets	1,611,541.14	120,162.72	399,771.95	155,607.03	0.00	1,095,847.78	3,382,930.62	6,143,415.67	7,810,710.27
Interfund Borrowings	(83,431,304.19)	(7,652,069.72)	(16,572,779.22)	(2,456,957.85)	0.00	110,113,110.98	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	293,983,066.20	76,690,835.43	74,178,790.62	20,615,241.34	0.00	(67,705,940.68)	397,761,992.91	397,004,579.46	248,676,908.30
Noncurrent Assets									
Debt proceeds held by others	521,153.44	144,552.04	5,922,365.94	0.00	0.00	255,697.79	6,843,769.21	24,308,569.43	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
Endowment and similar investments - campuses	162,609,627.24	27,880,855.61	26,275,732.66	7,281,349.82	0.00	316,664,060.38	540,711,625.71	480,816,604.62	514,162,379.59
Endowment and similar investments - affiliated entities	227,454,735.57	7,819,898.51	0.00	0.00	0.00	0.00	235,274,634.08	205,246,100.12	216,345,746.87
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	7,106,487.06
Notes receivable	15,418,739.70	2,738,516.70	1,647,339.83	0.00	0.00	0.00	19,804,596.23	19,048,245.84	18,094,065.75
Property and equipment, net	717,064,584.35	181,855,162.89	170,308,507.35	7,259,044.06	0.00	1,348,349.14	1,077,835,647.79	1,040,887,416.31	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
Pension assets, net	0.00	0.00	0.00	0.00	0.00	980,736.00	980,736.00	0.00	993,236.00
Total Noncurrent Assets	1,130,160,418.09	220,438,985.75	204,168,855.05	14,540,393.88	0.00	319,248,843.31	1,888,557,496.08	1,779,003,443.46	1,887,047,838.57
TOTAL ASSETS	1,424,143,484.29	297,129,821.18	278,347,645.67	35,155,635.22	0.00	251,542,902.63	2,286,319,488.99	2,176,008,022.92	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	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	10,445,745.60	10,445,745.60	5,854,465.94	7,308,448.90
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	36,204,341.38	36,204,341.38	42,623,599.09	33,067,044.68
LIABILITIES									
Current Liabilities									
Accounts payable and accrued expenses	4,821,967.25	609,234.71	1,601,338.89	7,515.57	0.00	21,286,671.73	28,326,728.15	33,327,904.74	57,237,397.66
Deposits and unearned revenues	15,603,408.85	966,047.71	2,273,431.19	11,215.83	0.00	(42,670.12)	18,811,433.46	17,816,526.04	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	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	6,017,462.79	6,736,233.00	6,017,462.79
Long-term debt - current portion	6,025,439.51	1,434,719.91	1,454,977.47	0.00	0.00	13,477,114.35	22,392,251.24	20,005,947.87	20,064,314.26
Total Current Liabilities	32,413,591.73	4,448,896.44	6,375,524.43	84,542.52	0.00	39,182,628.60	82,505,183.72	92,712,281.08	128,408,882.83
Noncurrent Liabilities									
Obligations under life income agree	2,161,564.56	55,198.16	19,136.96	0.00	0.00	0.00	2,235,899.68	2,122,692.67	2,126,310.70
Government advances refundable	13,743,449.00	1,359,924.00	1,575,829.00	0.00	0.00	0.00	16,679,202.00	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	27,178,497.01	34,048,863.14	27,178,497.01
Postretirement medical benefits	36,273,015.23	6,150,772.60	6,383,099.76	546,401.24	0.00	897,513.74	50,250,802.57	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	25,758,595.78	36,769,133.15	25,758,595.78
Long-term debt	195,503,476.78	102,724,287.84	104,211,942.17	0.00	0.00	64,817,673.95	467,257,380.74	482,461,554.92	481,400,864.77
Total Noncurrent Liabilities	260,765,615.82	112,618,450.84	114,765,654.38	1,124,499.14	0.00	100,086,157.60	589,360,377.78	620,785,294.13	603,358,317.47
TOTAL LIABILITIES	293,179,207.55	117,067,347.28	121,141,178.81	1,209,041.66	0.00	139,268,786.20	671,865,561.50	713,497,575.21	731,767,200.30
DEFERRED INFLOWS OF RESOURCES									
Deferred Inflows - Pensions	0.00	0.00	0.00	0.00	0.00	697,624.00	697,624.00	0.00	697,624.00
Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	629,613.50	629,613.50	0.00	1,508,495.49
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	1,327,237.50	1,327,237.50	0.00	2,206,119.49
NET POSITION									
Net Investment in Plant	435,348,870.92	73,214,569.58	52,240,676.59	4,802,086.21	0.00	52,631,283.92	618,237,487.22	581,738,680.30	650,968,328.73
Restricted Nonexpendable									
Historical gift value of endowment - campuses	74,495,863.84	22,032,510.41	18,515,541.24	6,639,593.88	0.00	12,818.18	121,696,327.55	114,423,099.61	114,876,143.20
Historical gift value of endowment - affiliated entities	149,807,776.17	4,262,650.30	0.00	0.00	0.00	0.00	154,070,426.47	158,325,189.01	155,213,430.30
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	50,919,449.36	38,892,539.74	50,919,449.36
Market value of funds functioning as endowment	13,073,474.74	1,270,170.90	280,012.03	15,440.48	0.00	260,014.17	14,899,112.32	13,230,211.77	14,060,072.40
Grants, gifts and contracts	31,274,751.90	4,518,470.79	18,115,277.15	408,844.90	0.00	29,012.44	54,346,357.18	32,598,673.62	43,212,599.63
Life income and annuity funds	0.00	3,695.85	8,387.65	0.00	0.00	0.00	12,083.50	13,983.36	7,859.38
Loan funds	4,377,206.12	1,650,554.54	923,089.00	0.00	0.00	0.00	6,950,849.66	6,879,492.01	6,888,271.75
Affiliated Entities									
Accumulated net gains on endowment	31,949,387.64	3,557,248.21	0.00	0.00	0.00	0.00	35,506,635.85	22,512,257.56	35,506,635.85
Other - affiliated entities	59,011,849.57	0.00	0.00	0.00	0.00	0.00	59,011,849.57	36,084,928.51	34,266,859.00
Unrestricted	287,996,334.76	65,370,547.94	64,698,952.04	21,411,555.86	(0.00)	94,203,062.09	533,680,452.69	500,434,991.31	328,918,822.16
TOTAL NET POSITION	1,130,964,276.74	180,062,473.90	157,206,466.86	33,946,593.56	(0.00)	147,151,220.31	1,649,331,031.37	1,505,134,046.80	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 08

	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 2018 Fiscal Period 08

	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	363,590,500.78	(14,500,859.69)	(10,256,859.28)	0.00	0.00	9,142,786.17	7,432.42	0.00	79,931,419.17	19,852.29	69,519,354.25	20,188,837.60	0.00	0.00	(458,424,574.01)	59,217,889.70	86,250,580.74	66,068,594.76	
Short term investments	462,259.50	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	279,488,201.90	280,146,383.44	261,583,477.58	146,588,351.44	
Accounts receivable	21,617,588.64	(46,936.00)	23,585.21	0.00	0.00	0.00	0.00	0.00	3,983,911.68	0.00	20,243,372.41	2,694,545.75	0.00	0.00	21,472.67	48,537,540.36	36,050,537.57	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	
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	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	3,292,604.54	3,505,682.77	3,293,104.54	
Prepaid expenses and other current assets	1,580,619.43	30,921.71	0.00	0.00	0.00	0.00	0.00	0.00	120,162.72	0.00	399,771.95	155,607.03	0.00	0.00	1,095,847.78	3,382,930.62	6,143,415.67	7,810,710.27	
Interfund Borrowings	(83,431,304.19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,652,069.72)	0.00	(16,572,779.22)	(2,456,957.85)	0.00	0.00	110,113,110.98	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	306,168,625.15	(14,303,147.72)	(10,233,274.07)	0.00	0.00	12,343,430.42	7,432.42	0.00	76,670,983.14	19,852.29	74,178,790.62	20,615,241.34	0.00	0.00	(67,705,940.68)	397,761,992.91	397,004,579.46	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	5,922,365.94	0.00	0.00	0.00	255,697.79	6,843,769.21	24,308,569.43	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	
Endowment and similar investments - campuses	160,704,009.19	0.00	1,905,618.05	0.00	0.00	0.00	0.00	0.00	27,880,855.61	0.00	26,275,732.66	7,281,349.82	0.00	0.00	316,664,060.38	540,711,625.71	480,816,604.62	514,162,379.59	
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	212,194,160.45	15,260,575.12	0.00	0.00	7,819,898.51	0.00	0.00	30,560.88	(30,560.88)	0.00	235,274,634.08	205,246,100.12	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	7,106,487.06	8,696,507.14	7,106,487.06	
Notes receivable	15,133,301.82	285,437.88	0.00	0.00	0.00	0.00	0.00	0.00	2,738,516.70	0.00	1,647,339.83	0.00	0.00	0.00	0.00	19,804,596.23	19,048,245.84	18,094,065.75	
Property and equipment, net	703,432,096.20	10,452,838.03	3,179,650.12	0.00	0.00	0.00	0.00	0.00	181,855,162.89	0.00	170,308,507.35	7,259,044.06	0.00	0.00	1,348,349.14	1,077,835,647.79	1,040,887,416.31	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	
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	980,736.00	0.00	993,236.00	
Total Noncurrent Assets	879,790,560.65	10,738,275.91	5,085,268.17	0.00	0.00	219,285,738.24	15,260,575.12	0.00	212,619,087.24	7,819,898.51	204,168,855.05	14,540,393.88	30,560.88	(30,560.88)	319,248,843.31	1,888,557,496.08	1,779,003,443.46	1,887,047,838.57	
TOTAL ASSETS	1,185,959,185.80	(3,564,871.81)	(5,148,005.90)	0.00	0.00	231,629,168.66	15,268,007.54	0.00	289,290,070.38	7,839,750.80	278,347,645.67	35,155,635.22	30,560.88	(30,560.88)	251,542,902.63	2,286,319,488.99	2,176,008,022.92	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	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	10,445,745.60	10,445,745.60	5,854,465.94	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	36,204,341.38	36,204,341.38	42,623,599.09	33,067,044.68	
LIABILITIES																			
Current Liabilities																			
Accounts payable and accrued expenses	4,430,175.10	102,335.31	2,159.81	0.00	0.00	287,297.03	0.00	0.00	609,234.71	0.00	1,601,338.89	7,515.57	0.00	0.00	21,286,671.73	28,326,728.15	33,327,904.74	57,237,397.66	
Deposits and unearned revenues	14,676,500.71	848,643.87	78,264.27	0.00	0.00	0.00	0.00	0.00	966,047.71	0.00	2,273,431.19	11,215.83	0.00	0.00	(42,670.12)	18,811,433.46	17,816,526.04	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	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	6,017,462.79	6,736,233.00	6,017,462.79	
Long-term debt - current portion	6,025,439.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,434,719.91	0.00	1,454,977.47	0.00	0.00	0.00	13,477,114.35	22,392,251.24	20,005,947.87	20,064,314.26	
Total Current Liabilities	31,003,118.07	950,979.18	172,197.45	0.00	0.00	287,297.03	0.00	0.00	4,448,896.44	0.00	6,375,524.43	84,542.52	0.00	0.00	39,182,628.60	82,505,183.72	92,712,281.08	128,408,882.83	
Noncurrent Liabilities																			
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	2,161,564.56	0.00	0.00	55,198.16	0.00	19,136.96	0.00	0.00	0.00	0.00	2,235,899.68	2,122,692.67	2,126,310.70	
Government advances refundable	12,509,572.00	1,233,877.00	0.00	0.00	0.00	0.00	0.00	0.00	1,358,924.00	0.00	1,575,829.00	0.00	0.00	0.00	0.00	16,679,202.00	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	27,178,497.01	34,048,863.14	27,178,497.01	
Postretirement medical benefits	35,511,061.28	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	50,250,802.57	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	25,758,595.78	36,769,133.15	25,758,595.78	
Long-term debt	195,503,476.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,724,287.84	0.00	104,211,942.17	0.00	0.00	0.00	64,817,673.95	467,257,380.74	482,461,554.92	481,400,864.77	
Total Noncurrent Liabilities	256,388,162.56	1,233,877.00	982,011.70	0.00	0.00	2,161,564.56	0.00	0.00	112,618,450.84	0.00	114,765,654.38	1,124,499.14	0.00	0.00	100,086,157.60	589,360,377.78	620,785,294.13	603,358,317.47	
TOTAL LIABILITIES	287,391,280.63	2,184,856.18	1,154,209.15	0.00	0.00	2,448,861.59	0.00	0.00	117,067,347.28	0.00	121,141,178.81	1,209,041.66	0.00	0.00	139,268,786.20	671,865,561.50	713,497,575.21	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	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	629,613.50	629,613.50	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	1,327,237.50	1,327,237.50	0.00	2,206,119.49	
NET POSITION																			
Net Investment in Plant	421,716,382.77	10,452,838.03	3,179,650.12	0.00	0.00	0.00	0.00	0.00	73,214,569.58	0.00	52,240,676.59	4,802,086.21	0.00	0.00	52,631,283.92	618,237,487.22	581,738,680.30	650,968,328.73	
Restricted Nonexpendable																			
Historical gift value of endowment - campuses	74,454,982.88	0.00	40,880.96	0.00	0.00	0.00	0.00	0.00	22,032,510.41	0.00	18,515,541.24	6,639,593.88	0.00	0.00	12,818.18	121,6			

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 08

	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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)