University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

		2018	2017	
		Year to Data Balance	Year to Data Balance	Final Balance
ASSETS				
Current Assets				
	Cash and cash equivalents	28,085,736.37	52,787,451.94	66,068,594.76
	Short term investments	272,775,099.17	257,211,303.75	146,588,351.44
	Accounts receivable	25,595,272.09	29,280,286.47	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	3,964,362.02	6,253,449.91	7,810,710.27
	Interfund Borrowngs	0.00	(0.00)	(0.00)
	Current Asset - Other	0.00	0.00	0.00
	Total Current Assets	**336,897,718.44**	**352,509,059.97**	**248,676,908.30**
Noncurrent Assets				
	Debt proceeds held by others	6,843,769.21	21,620,103.68	10,718,116.49
	Long-term operating investments	0.00	0.00	0.00
	Endowment and similar investments - campuses	541,099,653.60	481,303,397.19	514,162,379.59
	Endowment and similar investments - affiliated entities	240,416,729.46	205,496,161.58	216,345,746.87
	Pledges Receivable	7,106,487.06	8,696,507.14	7,106,487.06
	Notes receivable	19,649,141.57	18,825,364.90	18,094,065.75
	Property and equipment, net	1,073,761,363.81	1,036,240,048.61	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	**1,889,857,880.71**	**1,772,181,583.10**	**1,887,047,838.57**
	TOTAL ASSETS	**2,226,755,599.15**	**2,124,690,643.07**	**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	10,397,538.15	5,849,941.19	7,308,448.90
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**36,156,133.93**	**42,619,074.34**	**33,067,044.68**
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	32,114,115.79	32,564,831.59	57,237,397.66
	Deposits and unearned revenues	21,135,632.38	21,449,158.74	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	**88,616,770.28**	**95,581,840.63**	**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	467,014,572.04	481,861,575.28	481,400,864.77
	Total Noncurrent Liabilities	**589,117,569.08**	**620,185,314.49**	**603,358,317.47**
	TOTAL LIABILITIES	**677,734,339.36**	**715,767,155.12**	**731,767,200.30**
DEFERRED INFLOWS OF RESOURCES				
	Deferred Inflows - Pensions	697,624.00	0.00	697,624.00
	Acctg gain debt refunding, net	598,902.23	0.00	1,508,495.49
	TOTAL DEFERRED INFLOWS OF RESOURCES	**1,296,526.23**	**0.00**	**2,206,119.49**
NET POSITION				
Net Investment in Plant		615,861,382.37	574,772,177.45	650,968,328.73
Restricted Nonexpendable				
	Historical gift value of endowment - campuses	122,192,199.09	114,951,157.07	114,876,143.20
	Historical gift value of endowment - affiliated entities	154,404,043.64	159,004,262.09	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	14,651,566.23	13,245,211.77	14,060,072.40
	Grants, gifts and contracts	37,374,353.03	33,297,681.78	43,212,599.63
	Life income and annuity funds	12,083.50	13,983.36	7,859.38
	Loan funds	6,962,318.68	6,903,780.41	6,868,271.75

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		2018	2017	
		Year to Data Balance	Year to Data 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	59,284,699.88	36,094,214.83	34,266,859.00
Unrestricted		486,712,135.86	451,855,296.23	328,918,822.16
	TOTAL NET POSITION	**1,583,880,867.49**	**1,451,542,562.29**	**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 09

	2018	2017	
	Year to Data Balance	Year to Data Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	300,860,835.54	309,998,755.69	212,656,946.20
Accounts receivable	25,595,272.09	29,280,286.47	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	3,964,362.02	6,253,449.91	7,810,710.27
Total Current Assets	**336,897,718.44**	**352,509,059.97**	**248,676,908.30**
Noncurrent Assets			
Debt proceeds held by others for construction purposes	6,843,769.21	21,620,103.68	10,718,116.49
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	541,099,653.60	481,303,397.19	514,162,379.59
Endowment and similar investments - affiliated entities	240,416,729.46	205,496,161.58	216,345,746.87
Pledges Receivable	7,106,487.06	8,696,507.14	7,106,487.06
Notes receivable	19,649,141.57	18,825,364.90	18,094,065.75
Property and equipment, net	1,073,761,363.81	1,036,240,048.61	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	**1,889,857,880.71**	**1,772,181,583.10**	**1,887,047,838.57**
TOTAL ASSETS	**2,226,755,599.15**	**2,124,690,643.07**	**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	10,397,538.15	5,849,941.19	7,308,448.90
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**36,156,133.93**	**42,619,074.34**	**33,067,044.68**
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	32,114,115.79	32,564,831.59	57,237,397.66
Deposits and unearned revenues	21,135,632.38	21,449,158.74	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	**88,616,770.28**	**95,581,840.63**	**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	467,014,572.04	481,861,575.28	481,400,864.77
Total Noncurrent Liabilities	**589,117,569.08**	**620,185,314.49**	**603,358,317.47**
TOTAL LIABILITIES	**677,734,339.36**	**715,767,155.12**	**731,767,200.30**
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	697,624.00	0.00	697,624.00
Acctg gain debt refunding, net	598,902.23	0.00	1,508,495.49
TOTAL DEFERRED INFLOWS OF RESOURCES	**1,296,526.23**	**0.00**	**2,206,119.49**
NET POSITION			
Net Investment in Plant	615,861,382.37	574,772,177.45	650,968,328.73
Restricted -			
Nonexpenable	276,596,242.73	273,955,419.16	270,089,573.50
Expendable	204,711,106.53	150,959,669.45	184,841,747.37
Unrestricted	486,712,135.86	451,855,296.23	328,918,822.16
TOTAL NET POSITION	**1,583,880,867.49**	**1,451,542,562.29**	**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)**

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

#RECURSIVE

		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	Total Year to Date Balance
		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	138,999,119.21	(228,517,226.01)	104,971,555.82	(330,455.24)	38,367,582.10	(3,178,684.38)	(1,487,206.90)	46,494.31	1,301,093.40	905,752.88	0.00	(171,695,617.06)	18.68	0.00	929,005.82	19,883,319.46	126,298,779.24	1,291,889.12	299,020.92	1,295.00	28,085,736.37
	Short term investments	374,834.37	272,123,676.51	0.00	0.00	276,588.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	272,775,099.17
	Accounts receivable	13,434,837.70	299,688.61	21,755.34	0.00	5,210.00	9,955,606.55	1,875,024.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130.00	0.00	3,019.15	0.00	25,595,272.09
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Pledges receivable - current portion	0.00	6,000.00	0.00	0.00	3,178,644.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,184,644.25
	Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,175,677.30	116,927.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,292,604.54
	Prepaid expenses and other current assets	365,615.74	3,072,541.57	191,638.97	334,565.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,964,362.02
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**153,174,407.02**	**46,984,680.68**	**105,184,950.13**	**4,110.50**	**41,828,024.64**	**6,776,922.17**	**387,817.84**	**46,494.31**	**4,476,770.70**	**1,022,680.12**	**0.00**	**(171,695,617.06)**	**18.68**	**0.00**	**929,005.82**	**19,883,319.46**	**126,298,909.24**	**1,291,889.12**	**302,040.07**	**1,295.00**	**336,897,718.44**
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	6,843,769.21	0.00	0.00	0.00	0.00	6,843,769.21
	Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,943.13	353,835,605.49	14,651,566.23	24,559,414.14	147,963,124.61	0.00	0.00	0.00	0.00	0.00	541,099,653.60
	Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,495,394.18	1,341,364.04	45,009,187.87	2,313,588.08	187,257,195.29	0.00	0.00	0.00	0.00	0.00	240,416,729.46
	Pledges Receivable	0.00	14,909.27	0.00	0.00	7,091,577.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,106,487.06
	Notes receivable	(600.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,164,749.98	484,991.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,649,141.57
	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	1,073,761,363.81	0.00	0.00	0.00	0.00	1,073,761,363.81
	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	0.00	0.00
	Pension assets, net	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	980,736.00
	Total Noncurrent Assets	**(600.00)**	**14,909.27**	**0.00**	**0.00**	**7,091,577.79**	**0.00**	**0.00**	**980,736.00**	**19,164,749.98**	**484,991.59**	**4,585,337.31**	**355,176,969.53**	**59,660,754.10**	**26,873,002.22**	**335,220,319.90**	**1,080,605,133.02**	**0.00**	**0.00**	**0.00**	**0.00**	**1,889,857,880.71**
	TOTAL ASSETS	**153,173,807.02**	**46,999,589.95**	**105,184,950.13**	**4,110.50**	**48,919,602.43**	**6,776,922.17**	**387,817.84**	**1,027,230.31**	**23,641,520.68**	**1,507,671.71**	**4,585,337.31**	**183,481,352.47**	**59,660,772.78**	**26,873,002.22**	**336,149,325.72**	**1,100,488,452.48**	**126,298,909.24**	**1,291,889.12**	**302,040.07**	**1,295.00**	**2,226,755,599.15**
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	0.00	25,758,595.78	0.00	0.00	0.00	0.00	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	0.00	10,397,538.15	0.00	0.00	0.00	0.00	10,397,538.15
	TOTAL DEFERRED OUTFLOWS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**36,156,133.93**	**0.00**	**0.00**	**0.00**	**0.00**	**36,156,133.93**
LIABILITIES																						
Current Liabilities																						
	Accounts payable and accrued expenses	17,809,385.12	6,162,783.62	1,999,726.84	1,385.00	145,832.16	230,652.22	4,250.93	50.99	0.00	0.00	290,768.25	0.00	0.00	0.00	0.00	4,996,364.93	462,315.73	10,600.00	0.00	0.00	32,114,115.79
	Deposits and unearned revenues	11,143,343.12	414,747.04	2,871,342.89	2,600.00	174,978.52	6,176,962.06	37,898.80	214,425.66	0.00	0.00	0.00	64,269.13	0.00	0.00	0.00	22,517.82	0.00	0.00	12,547.34	0.00	21,135,632.38
	Accrued employee benefits - current portion	268,416.92	6,688,891.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,957,308.08
	Postretirement medical benefits-current portion	0.00	0.00	0.00	6,017,462.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,017,462.79
	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	22,392,251.24	0.00	0.00	0.00	0.00	22,392,251.24
	Total Current Liabilities	**29,221,145.16**	**13,266,421.82**	**4,871,069.73**	**6,021,447.79**	**320,810.68**	**6,407,614.28**	**42,149.73**	**214,476.65**	**0.00**	**0.00**	**290,768.25**	**64,269.13**	**0.00**	**0.00**	**0.00**	**27,411,133.99**	**462,315.73**	**10,600.00**	**12,547.34**	**0.00**	**88,616,770.28**
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	2,235,899.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,235,899.68
	Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,679,202.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,679,202.00
	Accrued employee benefits	17,562,298.07	9,616,198.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,178,497.01
	Postretirement medical benefits	0.00	101,993.00	0.00	50,148,809.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,250,802.57
	Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,758,595.78	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	467,014,572.04	0.00	0.00	0.00	0.00	467,014,572.04
	Total Noncurrent Liabilities	**17,562,298.07**	**9,718,191.94**	**0.00**	**50,148,809.57**	**0.00**	**0.00**	**0.00**	**0.00**	**16,679,202.00**	**0.00**	**2,235,899.68**	**0.00**	**0.00**	**0.00**	**0.00**	**492,773,167.82**	**0.00**	**0.00**	**0.00**	**0.00**	**589,117,569.08**
	TOTAL LIABILITIES	**46,783,443.23**	**22,984,613.76**	**4,871,069.73**	**56,170,257.36**	**320,810.68**	**6,407,614.28**	**42,149.73**	**214,476.65**	**16,679,202.00**	**0.00**	**2,526,667.93**	**64,269.13**	**0.00**	**0.00**	**0.00**	**520,184,301.81**	**462,315.73**	**10,600.00**	**12,547.34**	**0.00**	**677,734,339.36**
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	598,902.23	0.00	0.00	0.00	0.00	598,902.23
	TOTAL DEFERRED INFLOWS	**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**	**0.00**	**0.00**	**0.00**	**598,902.23**	**0.00**	**0.00**	**0.00**	**0.00**	**1,296,526.23**
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	615,861,382.37	0.00	0.00	0.00	0.00	615,861,382.37
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	9,637,231.63	112,554,967.46	0.00	0.00	0.00	0.00	0.00	122,192,199.09
	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	1,901,685.97	152,502,357.67	0.00	0.00	0.00	0.00	0.00	154,404,043.64
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	14,922,182.51	35,997,266.85	0.00	0.00	0.00	0.00	0.00	50,919,449.36
	Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,651,566.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,651,566.23
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	36,369,884.30	369,307.89	345,668.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	289,492.73	0.00	37,374,353.03
	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	12,083.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,083.50
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,962,318.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,962,318.68
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	411,902.11	35,094,733.74	0.00	0.00	0.00	0.00	0.00	35,506,635.85
	Other - affiliated entities	0.00	0.00	0.00	0.00	12,228,907.45	0.00	0.00	0.00	0.00	0.00	2,046,585.88	0.00	45,009,206.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,284,699.88

		Prior Year to Date Balance	Prior Year Final Balance
ASSETS			
Current Assets			
	Cash and cash equivalents	52,787,451.94	66,068,594.76
	Short term investments	257,211,303.75	146,588,351.44
	Accounts receivable	29,280,286.47	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	6,253,449.91	7,810,710.27
	Interfund Borrowngs	(0.00)	(0.00)
	Current Asset - Other	0.00	0.00
	Total Current Assets	**352,509,059.97**	**248,676,908.30**
Noncurrent Assets			
	Debt proceeds held by others	21,620,103.68	10,718,116.49
	Long-term operating investments	0.00	0.00
	Endowment and similar investments - campuses	481,303,397.19	514,162,379.59
	Endowment and similar investments - affiliated entities	205,496,161.58	216,345,746.87
	Pledges Receivable	8,696,507.14	7,106,487.06
	Notes receivable	18,825,364.90	18,094,065.75
	Property and equipment, net	1,036,240,048.61	1,119,627,806.81
	Other assets	0.00	0.00
	Pension assets, net	0.00	993,236.00
	Total Noncurrent Assets	**1,772,181,583.10**	**1,887,047,838.57**
	TOTAL ASSETS	**2,124,690,643.07**	**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	5,849,941.19	7,308,448.90
	TOTAL DEFERRED OUTFLOWS	**42,619,074.34**	**33,067,044.68**
LIABILITIES			
Current Liabilities			
	Accounts payable and accrued expenses	32,564,831.59	57,237,397.66
	Deposits and unearned revenues	21,449,158.74	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	**95,581,840.63**	**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	481,861,575.28	481,400,864.77
	Total Noncurrent Liabilities	**620,185,314.49**	**603,358,317.47**
	TOTAL LIABILITIES	**715,767,155.12**	**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		574,772,177.45	650,968,328.73
Restricted Nonexpendable			
	Historical gift value of endowment - campuses	114,951,157.07	114,876,143.20
	Historical gift value of endowment - affiliated entities	159,004,262.09	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	13,245,211.77	14,060,072.40
	Grants, gifts and contracts	33,297,681.78	43,212,599.63
	Life income and annuity funds	13,983.36	7,859.38
	Loan funds	6,903,780.41	6,868,271.75
Affiliated Entities	Accumulated net gains on endowment	22,512,257.56	35,506,635.85
	Other - affiliated entities	36,094,214.83	34,266,859.00

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

#RECURSIVE

		Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Current Funds P2	Current Funds Z	Loan Funds L	Loan Funds LU	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	Plant Funds X	Funds Not Coded to Fund Group D	Funds Not Coded to Fund Group P1	Funds Not Coded to Fund Group X	Total Year to Date Balance
Unrestricted		106,390,489.79	23,317,352.19	100,313,880.40	(56,166,272.86)	0.00	0.00	0.00	812,753.66	0.00	1,507,671.71	0.00	183,417,083.34	0.00	0.00	0.00	0.00	125,836,593.51	1,281,289.12	0.00	1,295.00	486,712,135.86
	TOTAL NET POSITION	**106,390,489.79**	**23,317,352.19**	**100,313,880.40**	**(56,166,272.86)**	**48,598,791.75**	**369,307.89**	**345,668.11**	**812,753.66**	**6,962,318.68**	**1,507,671.71**	**2,058,669.38**	**183,417,083.34**	**59,660,772.78**	**26,873,002.22**	**336,149,325.72**	**615,861,382.37**	**125,836,593.51**	**1,281,289.12**	**289,492.73**	**1,295.00**	**1,583,880,867.49**
Not Coded to Attribute																						
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	(Assets - Liabilities) - Net Position	**(126.00)**	**0.00**	**0.00**	**126.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.00)**	**0.00**	**(0.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.00)**

		Prior Year to Date Balance	Prior Year Final Balance
Unrestricted		451,855,296.23	328,918,822.16
	TOTAL NET POSITION	**1,451,542,562.29**	**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)**

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

#RECURSIVE

		Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Current Funds P2	Current Funds Z	Loan Funds L	Loan Funds LU	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	Plant Funds X	Funds Not Coded to Fund Group D	Funds Not Coded to Fund Group P1	Funds Not Coded to Fund Group X
ASSETS																					
Current Assets																					
	Cash and cash equivalents	107,621,009.15	71,771,514.93	70,750,842.15	(26,964.32)	28,842,123.25	(1,624,536.32)	(1,487,206.90)	2,141.67	(868,269.18)	84,369.34	0.00	(18,000,000.00)	0.00	0.00	269,949.33	3,399,099.17	76,236,712.83	1,291,889.12	299,020.92	1,295.00
	Short term investments	173,729.97	0.00	0.00	0.00	276,588.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accounts receivable	6,929,030.55	292,074.54	(28,308.12)	0.00	5,210.00	8,041,255.10	1,875,024.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130.00	0.00	3,019.15	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	1,904,739.98	191,638.97	26,963.53	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	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	0.00	0.00	(82,743,218.32)	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	**114,723,769.67**	**73,968,329.45**	**70,914,173.00**	**(0.79)**	**29,123,921.54**	**6,416,718.78**	**387,817.84**	**2,141.67**	**1,481,191.81**	**83,869.34**	**0.00**	**(18,000,000.00)**	**0.00**	**0.00**	**269,949.33**	**(79,344,119.15)**	**76,236,842.83**	**1,291,889.12**	**302,040.07**	**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	24,373,119.10	93,592,469.57	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	15,133,481.82	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	700,922,870.70	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**	**15,133,481.82**	**500.00**	**0.00**	**29,895,968.89**	**13,027,922.35**	**24,373,119.10**	**93,592,469.57**	**701,444,024.14**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL ASSETS	**114,723,769.67**	**73,968,329.45**	**70,914,173.00**	**(0.79)**	**29,123,921.54**	**6,416,718.78**	**387,817.84**	**2,141.67**	**16,614,673.63**	**84,369.34**	**0.00**	**11,895,968.89**	**13,027,922.35**	**24,373,119.10**	**93,862,418.90**	**622,099,904.99**	**76,236,842.83**	**1,291,889.12**	**302,040.07**	**1,295.00**
LIABILITIES																					
Current Liabilities																					
	Accounts payable and accrued expenses	1,970,228.83	420,825.26	1,361,768.46	0.00	138,516.54	216,025.37	4,250.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	202,858.38	380,824.83	10,600.00	0.00	0.00
	Deposits and unearned revenues	8,912,188.51	357,661.08	2,070,516.42	0.00	197.00	5,306,462.21	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	12,547.34	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	4,844,135.08	0.00	0.00	0.00	0.00
	Total Current Liabilities	**11,056,147.31**	**2,198,634.31**	**3,432,284.88**	**4,277,124.81**	**138,713.54**	**5,522,487.58**	**42,149.73**	**1,341.67**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**5,046,993.46**	**380,824.83**	**10,600.00**	**12,547.34**	**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	195,652,986.33	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**	**195,652,986.33**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL LIABILITIES	**23,003,290.22**	**3,115,543.90**	**3,432,284.88**	**39,788,186.09**	**138,713.54**	**5,522,487.58**	**42,149.73**	**1,341.67**	**12,509,572.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**200,699,979.79**	**380,824.83**	**10,600.00**	**12,547.34**	**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	421,399,925.20	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	9,500,122.74	65,131,571.31	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	28,985,208.00	894,231.20	345,668.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	289,492.73	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		91,720,479.45	70,852,785.55	67,481,888.12	(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	75,856,018.00	1,281,289.12	0.00	1,295.00
	TOTAL NET POSITION	**91,720,479.45**	**70,852,785.55**	**67,481,888.12**	**(39,788,186.88)**	**28,985,208.00**	**894,231.20**	**345,668.11**	**800.00**	**4,105,101.63**	**84,369.34**	**0.00**	**11,895,968.89**	**13,027,922.35**	**24,373,119.10**	**93,862,418.90**	**421,399,925.20**	**75,856,018.00**	**1,281,289.12**	**289,492.73**	**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**	**0.00**	**0.00**	**(0.00)**	**0.00**	**0.00**	**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 Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS				
Current Assets				
	Cash and cash equivalents	338,562,990.14	341,185,241.02	262,379,704.35
	Short term investments	450,318.26	386,402.27	437,693.39
	Accounts receivable	17,117,435.96	19,451,054.41	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	2,123,342.48	1,363,107.41	4,187,633.86
	Interfund Borrowngs	(82,743,218.32)	(91,497,207.12)	(80,441,329.52)
	Current Asset - Other	0.00	0.00	0.00
	Total Current Assets	**277,859,829.51**	**273,315,103.79**	**207,987,395.84**
Noncurrent Assets				
	Debt proceeds held by others	521,153.44	682,177.44	682,177.44
	Endowment and similar investments - campuses	160,889,479.91	147,103,077.29	156,901,449.91
	Notes receivable	15,133,981.82	13,709,844.41	13,185,161.97
	Property and equipment, net	700,922,870.70	676,739,648.12	731,031,755.42
	Other assets	0.00	0.00	0.00
	Total Noncurrent Assets	**877,467,485.87**	**838,234,747.26**	**901,800,544.74**
	TOTAL ASSETS	**1,155,327,315.38**	**1,111,549,851.05**	**1,109,787,940.58**
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	4,705,898.60	4,278,691.73	15,533,218.23
	Deposits and unearned revenues	16,698,813.03	17,495,114.84	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	4,786,301.61	4,277,124.81
	Long-term debt - current portion	4,844,135.08	5,007,464.16	1,284,325.05
	Total Current Liabilities	**32,119,849.46**	**38,640,008.62**	**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	34,410,785.01	34,919,961.81
	Long-term debt	195,652,986.33	210,739,104.09	210,371,500.18
	Total Noncurrent Liabilities	**256,537,672.11**	**270,991,249.59**	**270,631,067.49**
	TOTAL LIABILITIES	**288,657,521.57**	**309,631,258.21**	**323,280,113.35**
NET POSITION				
Net Investment in Plant		421,399,925.20	373,949,282.03	440,376,421.29
Restricted Nonexpendable				
	Historical gift value of endowment - campuses	74,631,694.05	73,948,096.00	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	11,858,387.74	12,516,196.64
	Grants, gifts and contracts	30,514,600.04	28,597,238.60	33,188,241.08
	Life income and annuity funds	0.00	0.00	0.00
	Loan funds	4,105,101.63	3,955,402.20	4,042,303.09
Unrestricted		279,386,706.59	274,420,305.41	180,645,273.13
	TOTAL NET POSITION	**866,669,793.81**	**801,918,592.84**	**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**

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

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		Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Current Funds Z	Loan Funds L	Loan Funds LU	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS																	
Current Assets																	
	Cash and cash equivalents	(20,143,541.26)	1,457,514.56	140,679.62	(23,021.71)	328,117.87	878,477.83	4,173.13	1,039,402.31	43,024.89	0.00	0.00	0.00	965,200.75	(15,309,972.01)	(9,658,980.71)	(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	**(20,190,477.26)**	**1,465,414.56**	**140,679.62**	**0.00**	**328,117.87**	**878,477.83**	**4,173.13**	**1,222,131.39**	**74,022.07**	**0.00**	**0.00**	**0.00**	**965,200.75**	**(15,112,260.04)**	**(9,438,246.75)**	**(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	393,836.88	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	10,403,523.13	0.00	10,403,523.13	10,932,670.61	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**	**10,403,523.13**	**0.00**	**10,688,961.01**	**11,326,507.49**	**11,133,575.07**
	TOTAL ASSETS	**(20,190,477.26)**	**1,465,414.56**	**140,679.62**	**0.00**	**328,117.87**	**878,477.83**	**4,173.13**	**1,505,981.49**	**75,609.85**	**0.00**	**0.00**	**10,403,523.13**	**965,200.75**	**(4,423,299.03)**	**1,888,260.74**	**(731,910.21)**
LIABILITIES																	
Current Liabilities																	
	Accounts payable and accrued expenses	8,513.78	(731.76)	0.00	0.00	99.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,881.21	50,089.55	163,844.16
	Deposits and unearned revenues	20,039.57	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	866,483.44	866,749.79	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	**28,553.35**	**(731.76)**	**5,000.00**	**0.00**	**99.19**	**837,270.74**	**4,173.13**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**874,364.65**	**916,839.34**	**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	**28,553.35**	**(731.76)**	**5,000.00**	**0.00**	**99.19**	**837,270.74**	**4,173.13**	**1,233,877.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,108,241.65**	**2,098,265.34**	**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	10,403,523.13	0.00	10,403,523.13	10,932,670.61	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	328,018.68	41,207.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	369,225.77	858,428.84	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	301,134.41	228,957.97
Unrestricted		(20,219,030.61)	1,466,146.32	135,679.62	0.00	0.00	0.00	0.00	0.00	75,609.85	0.00	0.00	0.00	965,200.75	(17,576,394.07)	(12,302,238.46)	(14,855,589.39)
	TOTAL NET POSITION	**(20,219,030.61)**	**1,466,146.32**	**135,679.62**	**0.00**	**328,018.68**	**41,207.09**	**0.00**	**272,104.49**	**75,609.85**	**0.00**	**0.00**	**10,403,523.13**	**965,200.75**	**(6,531,540.68)**	**(210,004.60)**	**(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**

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

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		Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS															
Current Assets															
	Cash and cash equivalents	(11,837,192.25)	33,242.92	0.00	(380.14)	208,965.32	(53,845.77)	0.00	0.00	0.00	0.00	9,164.07	(11,640,045.85)	(6,907,854.40)	(10,132,858.41)
	Accounts receivable	0.00	0.00	0.00	0.00	0.00	22,048.44	0.00	0.00	0.00	0.00	0.00	22,048.44	5,327.25	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	1,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,900.00	0.00	260,898.82
	Total Current Assets	**(11,837,192.25)**	**33,242.92**	**0.00**	**1,519.86**	**208,965.32**	**(31,797.33)**	**0.00**	**0.00**	**0.00**	**0.00**	**9,164.07**	**(11,616,097.41)**	**(6,902,527.15)**	**(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	1,736,579.93	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	3,105,255.62	0.00	3,105,255.62	4,008,694.64	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**	**3,105,255.62**	**0.00**	**5,010,873.67**	**5,745,274.57**	**5,607,260.15**
	TOTAL ASSETS	**(11,837,192.25)**	**33,242.92**	**0.00**	**1,519.86**	**208,965.32**	**(31,797.33)**	**1,794,267.57**	**45,552.39**	**65,798.09**	**3,105,255.62**	**9,164.07**	**(6,605,223.74)**	**(1,157,252.58)**	**(4,210,275.84)**
LIABILITIES															
Current Liabilities															
	Accounts payable and accrued expenses	18,188.82	3,739.19	0.00	1,520.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,448.01	88,681.60	93,813.08
	Deposits and unearned revenues	14,976.33	1,400.00	0.00	0.00	0.00	64,237.28	0.00	0.00	0.00	0.00	0.00	80,613.61	(907.72)	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	102,698.68	91,773.37
	Total Current Liabilities	**33,165.15**	**5,139.19**	**0.00**	**93,293.37**	**0.00**	**64,237.28**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**195,834.99**	**190,472.56**	**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	738,345.52	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**	**1,003,947.83**	**969,328.58**
	TOTAL LIABILITIES	**253,222.90**	**5,139.19**	**0.00**	**855,247.32**	**0.00**	**64,237.28**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,177,846.69**	**1,194,420.39**	**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	3,105,255.62	0.00	3,105,255.62	4,008,694.64	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	39,106.68	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	208,965.32	(96,034.61)	0.00	0.00	0.00	0.00	0.00	112,930.71	226,447.53	233,115.66
Unrestricted		(12,090,415.15)	28,103.73	0.00	(853,727.46)	0.00	0.00	1,794,267.57	0.00	0.00	0.00	9,164.07	(11,112,607.24)	(6,687,071.73)	(9,484,195.28)
	TOTAL NET POSITION	**(12,090,415.15)**	**28,103.73**	**0.00**	**(853,727.46)**	**208,965.32**	**(96,034.61)**	**1,794,267.57**	**45,552.39**	**65,798.09**	**3,105,255.62**	**9,164.07**	**(7,783,070.43)**	**(2,351,672.97)**	**(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**

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1N - NH Public Television

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

#RECURSIVE

		Current Funds U	Current Funds D	Current Funds W	Current Funds G	Current Funds P1	Endowment and Similar Funds M	Endowment and Similar Funds Q1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS														
Current Assets														
	Cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
	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														
	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
	Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
	Total Noncurrent 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**
	TOTAL 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**
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
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL 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**
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 09

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**

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

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4F - UNH Foundation

		Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		D	G	M	Q1	Q2	T1	T2	N			
ASSETS												
Current Assets												
	Cash and cash equivalents	2,021,645.00	1,958,685.41	0.00	0.00	18.67	0.00	333,278.37	0.00	4,313,627.45	7,574,665.59	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	**2,043,645.00**	**5,137,329.66**	**0.00**	**0.00**	**18.67**	**0.00**	**333,278.37**	**0.00**	**7,514,271.70**	**11,061,434.15**	**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	33,932,894.24	2,313,588.08	175,252,060.63	0.00	217,335,301.17	184,071,673.87	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**	**33,932,894.24**	**2,313,588.08**	**175,252,060.63**	**0.00**	**224,426,878.96**	**192,717,577.41**	**201,065,259.63**
	TOTAL ASSETS	**2,043,645.00**	**12,228,907.45**	**4,495,394.18**	**1,341,364.04**	**33,932,912.91**	**2,313,588.08**	**175,585,339.00**	**0.00**	**231,941,150.66**	**203,779,011.56**	**211,304,217.35**
LIABILITIES												
Current Liabilities												
	Accounts payable and accrued expenses	249.09	0.00	287,243.74	0.00	0.00	0.00	0.00	0.00	287,492.83	281,597.23	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	**249.09**	**0.00**	**287,243.74**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**287,492.83**	**281,597.23**	**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	**249.09**	**0.00**	**2,448,808.30**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,449,057.39**	**2,318,272.25**	**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	144,667,427.33	0.00	146,569,113.30	151,319,617.19	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	12,228,907.45	2,046,585.88	0.00	33,932,912.91	0.00	0.00	0.00	48,208,406.24	25,936,831.50	23,681,715.37
Unrestricted		2,043,395.91	0.00	0.00	1,341,364.04	0.00	0.00	0.00	0.00	3,384,759.95	5,274,882.50	3,193,330.16
	TOTAL NET POSITION	**2,043,395.91**	**12,228,907.45**	**2,046,585.88**	**1,341,364.04**	**33,932,912.91**	**2,313,588.08**	**175,585,339.00**	**0.00**	**229,492,093.27**	**201,460,739.31**	**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**

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

4L - UNH Foundation - UNH School of Law

		Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		G	Q2	T2			
ASSETS							
Current Assets							
	Cash and cash equivalents	0.00	0.01	6,617.75	6,617.76	389.96	(0.04)
	Accounts receivable	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
	Total Current Assets	**0.00**	**0.01**	**6,617.75**	**6,617.76**	**389.96**	**(0.04)**
Noncurrent Assets							
	Endowment and similar investments - affiliated entities	0.00	11,076,293.63	4,185,236.15	15,261,529.78	13,963,065.64	14,552,074.98
	Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Assets	**0.00**	**11,076,293.63**	**4,185,236.15**	**15,261,529.78**	**13,963,065.64**	**14,552,074.98**
	TOTAL ASSETS	**0.00**	**11,076,293.64**	**4,191,853.90**	**15,268,147.54**	**13,963,455.60**	**14,552,074.94**
LIABILITIES							
Current Liabilities							
	Accounts payable and accrued expenses	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**
	TOTAL LIABILITIES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
NET POSITION							
Restricted Nonexpendable							
	Historical gift value of endowment - affiliated entities	0.00	0.00	3,572,280.04	3,572,280.04	3,463,920.75	3,347,357.45
Restricted Expendable							
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	619,573.86	619,573.86	342,151.52	619,573.86
	Other - affiliated entities	0.00	11,076,293.64	0.00	11,076,293.64	10,157,383.33	10,585,143.63
	TOTAL NET POSITION	**0.00**	**11,076,293.64**	**4,191,853.90**	**15,268,147.54**	**13,963,455.60**	**14,552,074.94**
	Difference (Assets - Liabilities) - Net Position	**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 09

4O - 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**

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5K - Keene State College

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

#RECURSIVE

		Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Loan Funds L	Loan Funds LU	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	Plant Funds X	Funds Not Coded to Fund Group P1	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS																				
Current Assets																				
	Cash and cash equivalents	13,867,508.49	10,255,361.78	19,038,655.97	(781.23)	4,713,763.22	(1,174,759.76)	768,561.30	749,544.92	0.00	0.00	0.00	0.00	138,586.46	3,449,311.06	23,160,753.32	0.00	74,966,505.53	77,997,043.75	59,888,214.42
	Short term investments	94,686.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,686.95	61,782.35	94,686.95
	Accounts receivable	2,086,861.29	0.01	50,063.46	0.00	0.00	1,067,047.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,203,972.51	2,150,662.32	1,163,785.13
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	106,442.28	86,430.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	192,872.34	321,862.49	192,872.34
	Prepaid expenses and other current assets	0.00	120,062.62	0.00	780.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,843.57	379,869.74	1,024,660.67
	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	(7,460,473.22)	0.00	0.00	(7,460,473.22)	(9,735,119.72)	(9,184,841.72)
	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	**16,049,056.73**	**10,375,424.41**	**19,088,719.43**	**(0.28)**	**4,713,763.22**	**(107,712.01)**	**875,003.58**	**835,974.98**	**0.00**	**0.00**	**0.00**	**0.00**	**138,586.46**	**(4,011,162.16)**	**23,160,753.32**	**0.00**	**71,118,407.68**	**71,176,100.93**	**53,179,377.79**
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	144,552.04	0.00	0.00	144,552.04	360,864.78	260,864.78
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,796.28	405,290.52	1,270,170.90	137,800.76	26,076,765.03	0.00	0.00	0.00	27,950,823.49	23,804,906.63	26,043,063.76
	Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Notes receivable	(600.00)	0.00	0.00	0.00	0.00	0.00	2,152,172.91	482,903.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,634,476.72	2,914,067.14	2,761,166.84
	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	181,202,621.27	0.00	0.00	181,202,621.27	184,498,816.16	188,190,947.06
	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	**(600.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,152,172.91**	**482,903.81**	**60,796.28**	**405,290.52**	**1,270,170.90**	**137,800.76**	**26,076,765.03**	**181,347,173.31**	**0.00**	**0.00**	**211,932,473.52**	**211,578,654.71**	**217,256,042.44**
	TOTAL ASSETS	**16,048,456.73**	**10,375,424.41**	**19,088,719.43**	**(0.28)**	**4,713,763.22**	**(107,712.01)**	**3,027,176.49**	**1,318,878.79**	**60,796.28**	**405,290.52**	**1,270,170.90**	**137,800.76**	**26,215,351.49**	**177,336,011.15**	**23,160,753.32**	**0.00**	**283,050,881.20**	**282,754,755.64**	**270,435,420.23**
LIABILITIES																				
Current Liabilities																				
	Accounts payable and accrued expenses	702,019.77	49,978.11	34,206.30	0.00	3,978.03	8,937.20	0.00	0.00	1,902.27	0.00	0.00	0.00	0.00	3,101.99	78,045.30	0.00	882,168.97	1,626,157.69	1,804,846.73
	Deposits and unearned revenues	413,094.59	20,070.80	609,508.25	0.00	167,737.52	(22,450.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,517.82	0.00	0.00	1,210,478.66	930,612.70	2,309,021.31
	Accrued employee benefits - current portion	94,686.95	603,378.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	698,065.19	691,576.74	1,148,065.19
	Postretirement medical benefits-current portion	0.00	0.00	0.00	740,828.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	740,828.92	829,022.03	740,828.92
	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	1,126,519.68	0.00	0.00	1,126,519.68	1,384,523.89	215,236.04
	Total Current Liabilities	**1,209,801.31**	**673,427.15**	**643,714.55**	**740,828.92**	**171,715.55**	**(13,513.12)**	**0.00**	**0.00**	**1,902.27**	**0.00**	**0.00**	**0.00**	**0.00**	**1,152,139.49**	**78,045.30**	**0.00**	**4,658,061.42**	**5,461,893.05**	**6,217,998.19**
Noncurrent Liabilities																				
	Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,198.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,198.16	67,596.25	55,198.16
	Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	1,359,924.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,359,924.00	1,388,684.00	1,359,924.00
	Accrued employee benefits	2,123,768.78	204,499.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,328,268.24	2,265,085.60	2,328,268.24
	Postretirement medical benefits	0.00	0.00	0.00	6,150,772.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,150,772.60	5,960,196.67	6,048,389.78
	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	103,123,006.57	0.00	0.00	103,123,006.57	106,492,250.79	106,559,962.39
	Total Noncurrent Liabilities	**2,123,768.78**	**204,499.46**	**0.00**	**6,150,772.60**	**0.00**	**0.00**	**1,359,924.00**	**0.00**	**55,198.16**	**0.00**	**0.00**	**0.00**	**0.00**	**103,123,006.57**	**0.00**	**0.00**	**113,017,169.57**	**116,173,813.31**	**116,351,742.57**
	TOTAL LIABILITIES	**3,333,570.09**	**877,926.61**	**643,714.55**	**6,891,601.52**	**171,715.55**	**(13,513.12)**	**1,359,924.00**	**0.00**	**57,100.43**	**0.00**	**0.00**	**0.00**	**0.00**	**104,275,146.06**	**78,045.30**	**0.00**	**117,675,230.99**	**121,635,706.36**	**122,569,740.76**
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	73,060,865.09	0.00	0.00	73,060,865.09	70,483,241.42	75,344,865.38
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	111,557.20	22,059,539.67	0.00	0.00	0.00	22,171,096.87	19,985,965.47	20,207,683.66
Restricted Expendable																				
Campuses	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,243.56	4,155,811.82	0.00	0.00	0.00	4,182,055.38	2,371,403.11	4,182,055.38
	Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,270,170.90	0.00	0.00	0.00	0.00	0.00	1,270,170.90	1,065,349.46	1,204,709.28
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	4,542,047.67	(94,198.89)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,447,848.78	4,398,795.02	6,749,391.51
	Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,695.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,695.85	8,363.84	1,524.11
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	1,667,252.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,667,252.49	1,658,841.20	1,627,722.70
Unrestricted		12,714,886.64	9,497,497.80	18,445,004.88	(6,891,601.80)	0.00	0.00	0.00	1,318,878.79	0.00	405,290.52	0.00	0.00	0.00	0.00	23,082,708.02	0.00	58,572,664.85	61,147,089.76	38,547,727.45
	TOTAL NET POSITION	**12,714,886.64**	**9,497,497.80**	**18,445,004.88**	**(6,891,601.80)**	**4,542,047.67**	**(94,198.89)**	**1,667,252.49**	**1,318,878.79**	**3,695.85**	**405,290.52**	**1,270,170.90**	**137,800.76**	**26,215,351.49**	**73,060,865.09**	**23,082,708.02**	**0.00**	**165,375,650.21**	**161,119,049.28**	**147,865,679.47**
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**	**0.00**	**0.00**	**0.00**	**0.00**	**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**

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

5Z - Keene Endowment Association

		Current Funds	Current Funds	Endowment and Similar Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		D	G	T2			
ASSETS							
Current Assets							
	Cash and cash equivalents	19,852.29	0.00	0.00	19,852.29	17,782.54	19,760.75
	Total Current Assets	**19,852.29**	**0.00**	**0.00**	**19,852.29**	**17,782.54**	**19,760.75**
Noncurrent Assets							
	Endowment and similar investments - affiliated entities	0.00	0.00	7,819,898.51	7,819,898.51	7,461,422.07	7,819,990.05
	Total Noncurrent Assets	**0.00**	**0.00**	**7,819,898.51**	**7,819,898.51**	**7,461,422.07**	**7,819,990.05**
	TOTAL ASSETS	**19,852.29**	**0.00**	**7,819,898.51**	**7,839,750.80**	**7,479,204.61**	**7,839,750.80**
LIABILITIES							
Current Liabilities							
	Accounts payable and accrued expenses	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**
	TOTAL LIABILITIES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
NET POSITION							
Restricted Nonexpendable							
	Historical gift value of endowment - affiliated entities	0.00	0.00	4,262,650.30	4,262,650.30	4,220,724.15	4,262,741.84
Restricted Expendable							
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	3,557,248.21	3,557,248.21	3,240,697.92	3,557,248.21
	Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted		19,852.29	0.00	0.00	19,852.29	17,782.54	19,760.75
	TOTAL NET POSITION	**19,852.29**	**0.00**	**7,819,898.51**	**7,839,750.80**	**7,479,204.61**	**7,839,750.80**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

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6P - Plymouth State University

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

#RECURSIVE

		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	16,434,799.40	11,761,323.46	14,836,537.73	(164,060.04)	1,853,987.05	(968,738.83)	19,218.99	361,398.97	28,813.73	0.00	0.00	0.00	0.00	136,846.83	(1,381,334.13)	20,189,742.55	63,108,535.71	97,001,596.35	52,222,604.85
	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	1,341,650.63	7,200.97	0.00	0.00	0.00	619,507.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,968,358.83	4,279,219.61	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	166,659.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	435,899.45	305,910.12	787,351.72
	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	0.00	(16,433,107.02)	0.00	(16,433,107.02)	(18,205,186.78)	(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	**17,822,476.31**	**12,043,763.98**	**14,836,537.73**	**2,599.86**	**1,853,987.05**	**(349,231.60)**	**19,218.99**	**898,443.92**	**28,813.73**	**0.00**	**0.00**	**0.00**	**0.00**	**136,846.83**	**(17,814,441.15)**	**20,189,742.55**	**49,668,758.20**	**83,938,911.84**	**37,002,164.68**
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	5,922,365.94	0.00	5,922,365.94	18,577,061.46	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	29,146.85	5,116,333.90	280,012.03	48,494.28	20,891,578.12	0.00	0.00	26,365,565.18	21,089,612.97	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	1,595,245.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,595,245.15	1,807,616.47	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	169,579,009.02	0.00	169,579,009.02	152,075,257.30	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**	**1,595,245.15**	**0.00**	**29,146.85**	**5,116,333.90**	**280,012.03**	**48,494.28**	**20,891,578.12**	**175,501,374.96**	**0.00**	**203,477,094.56**	**193,600,151.80**	**211,971,321.31**
	TOTAL ASSETS	**17,822,476.31**	**12,058,673.25**	**14,836,537.73**	**2,599.86**	**1,853,987.05**	**(349,231.60)**	**19,218.99**	**2,493,689.07**	**28,813.73**	**29,146.85**	**5,116,333.90**	**280,012.03**	**48,494.28**	**21,028,424.95**	**157,686,933.81**	**20,189,742.55**	**253,145,852.76**	**277,539,063.64**	**248,973,485.99**
LIABILITIES																				
Current Liabilities																				
	Accounts payable and accrued expenses	704,384.17	15,001.35	603,752.08	0.00	3,169.40	5,689.65	50.99	0.00	0.00	1,622.24	0.00	0.00	0.00	0.00	228,570.45	3,445.60	1,565,685.93	576,825.39	4,346,291.91
	Deposits and unearned revenues	1,771,611.56	35,615.16	186,318.22	2,600.00	0.00	(12,982.86)	186,358.18	0.00	0.00	0.00	64,269.13	0.00	0.00	0.00	0.00	0.00	2,233,789.39	2,121,381.39	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	846,588.96	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	1,127,004.09	0.00	1,127,004.09	929,094.37	143,083.96
	Total Current Liabilities	**2,475,995.73**	**339,866.34**	**790,070.30**	**759,127.05**	**3,169.40**	**(7,293.21)**	**186,409.17**	**0.00**	**0.00**	**1,622.24**	**64,269.13**	**0.00**	**0.00**	**0.00**	**1,355,574.54**	**3,445.60**	**5,972,256.29**	**6,698,337.39**	**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	1,575,829.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,575,829.00	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	6,188,485.56	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	104,333,696.76	0.00	104,333,696.76	140,984,908.46	108,244,666.08
	Total Noncurrent Liabilities	**2,165,319.35**	**512,320.14**	**0.00**	**6,281,106.76**	**0.00**	**0.00**	**0.00**	**1,575,829.00**	**0.00**	**19,136.96**	**0.00**	**0.00**	**0.00**	**0.00**	**104,333,696.76**	**0.00**	**114,887,408.97**	**151,535,514.39**	**118,694,870.00**
	TOTAL LIABILITIES	**4,641,315.08**	**852,186.48**	**790,070.30**	**7,040,233.81**	**3,169.40**	**(7,293.21)**	**186,409.17**	**1,575,829.00**	**0.00**	**20,759.20**	**64,269.13**	**0.00**	**0.00**	**0.00**	**105,689,271.30**	**3,445.60**	**120,859,665.26**	**158,233,851.78**	**128,219,962.89**
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	51,997,662.51	0.00	51,997,662.51	42,840,124.10	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	25,551.69	18,626,836.38	0.00	0.00	18,652,388.07	14,953,501.34	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	280,012.03	0.00	0.00	0.00	0.00	280,012.03	255,386.76	269,441.62
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,850,817.65	(341,938.39)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,508,879.26	(1,117,740.80)	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	8,387.65	0.00	0.00	0.00	0.00	0.00	0.00	8,387.65	5,619.52	6,335.27
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	917,860.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	917,860.07	988,402.60	969,287.99
Unrestricted		13,181,161.23	11,206,486.77	14,046,467.43	(7,037,633.95)	0.00	0.00	(167,190.18)	0.00	28,813.73	0.00	5,052,064.77	0.00	0.00	0.00	0.00	20,186,296.95	56,496,466.75	60,273,471.98	38,970,717.96
	TOTAL NET POSITION	**13,181,161.23**	**11,206,486.77**	**14,046,467.43**	**(7,037,633.95)**	**1,850,817.65**	**(341,938.39)**	**(167,190.18)**	**917,860.07**	**28,813.73**	**8,387.65**	**5,052,064.77**	**280,012.03**	**48,494.28**	**21,028,424.95**	**51,997,662.51**	**20,186,296.95**	**132,286,187.50**	**119,305,211.86**	**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**	**0.00**	**0.00**	**0.00**	**0.00**	**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**

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7C - Granite State College

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

#RECURSIVE

		Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS														
Current Assets														
	Cash and cash equivalents	12,104,453.67	3,936,939.49	204,840.35	(115,239.42)	430,349.33	(235,281.53)	0.00	43,727.08	0.00	3,676,112.48	20,045,901.45	19,413,880.34	19,490,352.28
	Short term investments	33,208.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,208.81	0.00	33,208.81
	Accounts receivable	3,104,862.56	413.09	0.00	0.00	0.00	205,748.03	0.00	0.00	0.00	0.00	3,311,023.68	3,429,197.27	364,523.45
	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	40,367.38	0.00	0.00	115,239.65	0.00	0.00	0.00	0.00	0.00	0.00	155,607.03	65,261.08	375,746.54
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,427,811.16)	0.00	(2,427,811.16)	(2,776,118.04)	(2,690,858.04)
	Total Current Assets	**15,282,892.42**	**3,937,352.58**	**204,840.35**	**0.23**	**430,349.33**	**(29,533.50)**	**0.00**	**43,727.08**	**(2,427,811.16)**	**3,676,112.48**	**21,117,929.81**	**20,132,220.65**	**17,572,973.04**
Noncurrent Assets														
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	15,440.48	7,308,666.11	0.00	0.00	7,324,106.59	6,175,785.80	6,683,236.66
	Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,228,826.76	0.00	7,228,826.76	6,533,151.30	7,500,782.41
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**15,440.48**	**7,308,666.11**	**7,228,826.76**	**0.00**	**14,552,933.35**	**12,708,937.10**	**14,184,019.07**
	TOTAL ASSETS	**15,282,892.42**	**3,937,352.58**	**204,840.35**	**0.23**	**430,349.33**	**(29,533.50)**	**15,440.48**	**7,352,393.19**	**4,801,015.60**	**3,676,112.48**	**35,670,863.16**	**32,841,157.75**	**31,756,992.11**
LIABILITIES														
Current Liabilities														
	Accounts payable and accrued expenses	9,516.72	0.00	0.00	0.00	69.00	0.00	0.00	0.00	0.00	0.00	9,585.72	18,464.50	439,002.06
	Deposits and unearned revenues	11,432.56	0.00	0.00	0.00	7,044.00	4,425.01	0.00	0.00	0.00	0.00	22,901.57	13,073.53	454,261.36
	Accrued employee benefits - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Postretirement medical benefits-current portion	0.00	0.00	0.00	65,811.12	0.00	0.00	0.00	0.00	0.00	0.00	65,811.12	73,645.72	65,811.12
	Total Current Liabilities	**20,949.28**	**0.00**	**0.00**	**65,811.12**	**7,113.00**	**4,425.01**	**0.00**	**0.00**	**0.00**	**0.00**	**98,298.41**	**105,183.75**	**959,074.54**
Noncurrent Liabilities														
	Accrued employee benefits	578,097.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	578,097.90	440,816.14	578,097.90
	Postretirement medical benefits	0.00	0.00	0.00	546,401.24	0.00	0.00	0.00	0.00	0.00	0.00	546,401.24	529,471.51	537,306.11
	Total Noncurrent Liabilities	**578,097.90**	**0.00**	**0.00**	**546,401.24**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,124,499.14**	**970,287.65**	**1,115,404.01**
	TOTAL LIABILITIES	**599,047.18**	**0.00**	**0.00**	**612,212.36**	**7,113.00**	**4,425.01**	**0.00**	**0.00**	**0.00**	**0.00**	**1,222,797.55**	**1,075,471.40**	**2,074,478.55**
NET POSITION														
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,801,015.60	0.00	4,801,015.60	3,757,033.26	4,809,924.37
Restricted Nonexpendable														
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,683,320.96	0.00	0.00	6,683,320.96	6,012,198.80	5,999,306.81
Restricted Expendable														
Campuses	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	669,072.23	0.00	0.00	669,072.23	191,544.38	669,072.23
	Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	15,440.48	0.00	0.00	0.00	15,440.48	14,082.61	14,857.62
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	423,236.33	(33,958.51)	0.00	0.00	0.00	0.00	389,277.82	303,304.18	329,501.40
Unrestricted		14,683,845.24	3,937,352.58	204,840.35	(612,212.13)	0.00	0.00	0.00	0.00	0.00	3,676,112.48	21,889,938.52	21,487,523.12	17,859,851.13
	TOTAL NET POSITION	**14,683,845.24**	**3,937,352.58**	**204,840.35**	**(612,212.13)**	**423,236.33**	**(33,958.51)**	**15,440.48**	**7,352,393.19**	**4,801,015.60**	**3,676,112.48**	**34,448,065.61**	**31,765,686.35**	**29,682,513.56**
Not Coded to Attribute														
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

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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	30,006.35	0.00	0.00	0.00	0.00	0.00	30,006.35	30,174.12	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**	**30,006.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**30,006.35**	**30,174.12**	**30,477.10**
	TOTAL ASSETS	**0.00**	**0.00**	**0.00**	**0.00**	**30,006.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**30,006.35**	**30,174.12**	**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	30,006.35	0.00	0.00	0.00	0.00	0.00	30,006.35	30,174.12	30,477.10
	TOTAL NET POSITION	**0.00**	**0.00**	**0.00**	**0.00**	**30,006.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**30,006.35**	**30,174.12**	**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**

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8S - NHPB Disaffiliation

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

#RECURSIVE

		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	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
	Total Current Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Noncurrent Assets													
	Endowment and similar investments - affiliated entities	0.00	0.00	0.00	(30,006.35)	0.00	0.00	0.00	0.00	0.00	(30,006.35)	(30,174.12)	(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
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**(30,006.35)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(30,006.35)**	**(30,174.12)**	**(30,477.10)**
	TOTAL ASSETS	**0.00**	**0.00**	**0.00**	**(30,006.35)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(30,006.35)**	**(30,174.12)**	**(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
	Total Current Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Noncurrent Liabilities													
	Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL LIABILITIES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
NET POSITION													
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Nonexpendable													
	Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Expendable													
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted		0.00	0.00	0.00	(30,006.35)	0.00	0.00	0.00	0.00	0.00	(30,006.35)	(30,174.12)	(30,477.10)
	TOTAL NET POSITION	**0.00**	**0.00**	**0.00**	**(30,006.35)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(30,006.35)**	**(30,174.12)**	**(30,477.10)**
	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**

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9Y - Chancellor & System Office

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

#RECURSIVE

		Current Funds U	Current Funds D	Current Funds W	Current Funds G	Current Funds P1	Current Funds Z	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS																
Current Assets																
	Cash and cash equivalents	20,952,082.01	(329,774,620.44)	(8.38)	31,590.65	0.00	20,960.52	(153,695,617.06)	0.00	0.00	0.00	14,416,243.36	2,061,093.24	(445,988,276.10)	(473,837,137.50)	(312,771,420.23)
	Short term investments	27,182.36	272,101,676.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	272,128,858.87	256,722,913.82	145,954,736.01
	Accounts receivable	19,368.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,368.67	606.61	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	4,107,050.42	1,140,617.52
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,064,609.72	0.00	109,064,609.72	122,213,631.66	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	**21,323,881.40**	**(56,902,344.51)**	**(8.38)**	**31,590.65**	**0.00**	**20,960.52**	**(153,695,617.06)**	**0.00**	**0.00**	**0.00**	**123,480,853.08**	**2,061,093.24**	**(63,679,591.06)**	**(90,792,934.99)**	**(55,640,700.21)**
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	2,000,000.00	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	316,623,744.61	12,468.08	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	1,319,257.31	0.00	1,319,257.31	1,451,810.48	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**	**316,623,744.61**	**12,468.08**	**0.00**	**27,847.69**	**1,574,955.10**	**0.00**	**319,219,751.48**	**284,845,245.05**	**301,657,751.13**
	TOTAL ASSETS	**21,323,881.40**	**(56,902,344.51)**	**(8.38)**	**31,590.65**	**0.00**	**1,001,696.52**	**162,928,127.55**	**12,468.08**	**0.00**	**27,847.69**	**125,055,808.18**	**2,061,093.24**	**255,540,160.42**	**194,052,310.06**	**246,017,050.92**
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	10,397,538.15	0.00	10,397,538.15	5,849,941.19	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**	**36,156,133.93**	**0.00**	**36,156,133.93**	**42,619,074.34**	**33,067,044.68**
LIABILITIES																
Current Liabilities																
	Accounts payable and accrued expenses	14,396,533.03	5,673,722.38	(135.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,561,834.11	0.00	24,631,954.52	25,644,323.90	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	23,134.21	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	97,976.00	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	15,294,592.39	0.00	15,294,592.39	12,684,865.45	18,421,669.21
	Total Current Liabilities	**14,396,533.03**	**10,049,837.50**	**85,262.52**	**0.00**	**0.00**	**22,552.68**	**0.00**	**0.00**	**0.00**	**0.00**	**19,856,426.50**	**0.00**	**44,410,612.23**	**43,287,508.69**	**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	870,332.98	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	63,904,882.38	0.00	63,904,882.38	23,645,311.94	56,224,736.12
	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**	**89,663,478.16**	**0.00**	**99,173,366.03**	**76,292,400.70**	**92,313,033.24**
	TOTAL LIABILITIES	**14,924,444.41**	**18,134,300.25**	**982,776.26**	**0.00**	**0.00**	**22,552.68**	**0.00**	**0.00**	**0.00**	**0.00**	**109,519,904.66**	**0.00**	**143,583,978.26**	**119,579,909.39**	**146,631,097.81**
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	598,902.23	0.00	598,902.23	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**	**598,902.23**	**0.00**	**1,296,526.23**	**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	51,093,135.22	0.00	51,093,135.22	68,801,131.39	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	12,468.08	0.00	0.00	0.00	0.00	12,468.08	11,259.90	11,879.57
	Grants, gifts and contracts	0.00	0.00	0.00	31,590.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,590.65	30,383.41	29,809.07
Unrestricted		6,399,562.99	(75,734,268.76)	(982,910.64)	0.00	0.00	979,143.84	162,928,127.55	0.00	0.00	0.00	0.00	2,061,093.24	95,650,748.22	48,223,551.11	74,021,946.25
	TOTAL NET POSITION	**6,399,562.99**	**(75,734,268.76)**	**(982,910.64)**	**31,590.65**	**0.00**	**979,143.84**	**162,928,127.55**	**12,468.08**	**0.00**	**27,847.69**	**51,093,135.22**	**2,061,093.24**	**146,815,789.86**	**117,091,475.01**	**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	**(126.00)**	**0.00**	**126.00**	**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 09

		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	315,933,217.49	74,986,357.82	63,108,535.71	20,045,901.45	0.00	(445,988,276.10)	28,085,736.37	52,787,451.94	66,068,594.76
	Short term investments	472,318.26	94,686.95	46,026.28	33,208.81	0.00	272,128,858.87	272,775,099.17	257,211,303.75	146,588,351.44
	Accounts receivable	17,092,548.40	3,203,972.51	1,968,358.83	3,311,023.68	0.00	19,368.67	25,595,272.09	29,280,286.47	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	2,156,164.19	120,843.57	435,899.45	155,607.03	0.00	1,095,847.78	3,964,362.02	6,253,449.91	7,810,710.27
	Interfund Borrowngs	(82,743,218.32)	(7,460,473.22)	(16,433,107.02)	(2,427,811.16)	0.00	109,064,609.72	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	**258,652,361.52**	**71,138,259.97**	**49,668,758.20**	**21,117,929.81**	**0.00**	**(63,679,591.06)**	**336,897,718.44**	**352,509,059.97**	**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	21,620,103.68	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	162,795,097.96	27,950,823.49	26,365,565.18	7,324,106.59	0.00	316,664,060.38	541,099,653.60	481,303,397.19	514,162,379.59
	Endowment and similar investments - affiliated entities	232,596,830.95	7,819,898.51	0.00	0.00	0.00	0.00	240,416,729.46	205,496,161.58	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	15,419,419.70	2,634,476.72	1,595,245.15	0.00	0.00	0.00	19,649,141.57	18,825,364.90	18,094,065.75
	Property and equipment, net	714,431,649.45	181,202,621.27	169,579,009.02	7,228,826.76	0.00	1,319,257.31	1,073,761,363.81	1,036,240,048.61	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	**1,132,855,729.29**	**219,752,372.03**	**203,477,094.56**	**14,552,933.35**	**0.00**	**319,219,751.48**	**1,889,857,880.71**	**1,772,181,583.10**	**1,887,047,838.57**
	TOTAL ASSETS	**1,391,508,090.81**	**290,890,632.00**	**253,145,852.76**	**35,670,863.16**	**0.00**	**255,540,160.42**	**2,226,755,599.15**	**2,124,690,643.07**	**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	10,397,538.15	10,397,538.15	5,849,941.19	7,308,448.90
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**36,156,133.93**	**36,156,133.93**	**42,619,074.34**	**33,067,044.68**
LIABILITIES										
Current Liabilities										
	Accounts payable and accrued expenses	5,024,720.65	882,168.97	1,565,685.93	9,585.72	0.00	24,631,954.52	32,114,115.79	32,564,831.59	57,237,397.66
	Deposits and unearned revenues	17,645,910.08	1,210,478.66	2,233,789.39	22,901.57	0.00	22,552.68	21,135,632.38	21,449,158.74	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	4,844,135.08	1,126,519.68	1,127,004.09	0.00	0.00	15,294,592.39	22,392,251.24	20,005,947.87	20,064,314.26
	Total Current Liabilities	**33,477,541.93**	**4,658,061.42**	**5,972,256.29**	**98,298.41**	**0.00**	**44,410,612.23**	**88,616,770.28**	**95,581,840.63**	**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	195,652,986.33	103,123,006.57	104,333,696.76	0.00	0.00	63,904,882.38	467,014,572.04	481,861,575.28	481,400,864.77
	Total Noncurrent Liabilities	**260,915,125.37**	**113,017,169.57**	**114,887,408.97**	**1,124,499.14**	**0.00**	**99,173,366.03**	**589,117,569.08**	**620,185,314.49**	**603,358,317.47**
	TOTAL LIABILITIES	**294,392,667.30**	**117,675,230.99**	**120,859,665.26**	**1,222,797.55**	**0.00**	**143,583,978.26**	**677,734,339.36**	**715,767,155.12**	**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	598,902.23	598,902.23	0.00	1,508,495.49
	TOTAL DEFERRED INFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,296,526.23**	**1,296,526.23**	**0.00**	**2,206,119.49**
NET POSITION										
Net Investment in Plant		434,908,703.95	73,060,865.09	51,997,662.51	4,801,015.60	0.00	51,093,135.22	615,861,382.37	574,772,177.45	650,968,328.73
Restricted Nonexpendable										
	Historical gift value of endowment - campuses	74,672,575.01	22,171,096.87	18,652,388.07	6,683,320.96	0.00	12,818.18	122,192,199.09	114,951,157.07	114,876,143.20
	Historical gift value of endowment - affiliated entities	150,141,393.34	4,262,650.30	0.00	0.00	0.00	0.00	154,404,043.64	159,004,262.09	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	12,468.08	14,651,566.23	13,245,211.77	14,060,072.40
	Grants, gifts and contracts	30,996,756.52	4,447,848.78	1,508,879.26	389,277.82	0.00	31,590.65	37,374,353.03	33,297,681.78	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	1,667,252.49	917,860.07	0.00	0.00	0.00	6,962,318.68	6,903,780.41	6,868,271.75
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	59,284,699.88	0.00	0.00	0.00	0.00	0.00	59,284,699.88	36,094,214.83	34,266,859.00
Unrestricted		254,082,465.23	58,592,517.14	56,496,466.75	21,889,938.52	(0.00)	95,650,748.22	486,712,135.86	451,855,296.23	328,918,822.16
	TOTAL NET POSITION	**1,097,115,423.51**	**173,215,401.01**	**132,286,187.50**	**34,448,065.61**	**(0.00)**	**146,815,789.86**	**1,583,880,867.49**	**1,451,542,562.29**	**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 09

	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)**

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University System of New Hampshire

Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

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		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	338,562,990.14	(15,309,972.01)	(11,640,045.85)	0.00	0.00	4,313,627.45	6,617.76	0.00	74,966,505.53	19,852.29	63,108,535.71	20,045,901.45	0.00	0.00	(445,988,276.10)	28,085,736.37	52,787,451.94	66,068,594.76
	Short term investments	450,318.26	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	272,128,858.87	272,775,099.17	257,211,303.75	146,588,351.44
	Accounts receivable	17,117,435.96	(46,936.00)	22,048.44	0.00	0.00	0.00	0.00	0.00	3,203,972.51	0.00	1,968,358.83	3,311,023.68	0.00	0.00	19,368.67	25,595,272.09	29,280,286.47	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	2,123,342.48	30,921.71	1,900.00	0.00	0.00	0.00	0.00	0.00	120,843.57	0.00	435,899.45	155,607.03	0.00	0.00	1,095,847.78	3,964,362.02	6,253,449.91	7,810,710.27
	Interfund Borrowngs	(82,743,218.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,460,473.22)	0.00	(16,433,107.02)	(2,427,811.16)	0.00	0.00	109,064,609.72	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	**277,859,829.51**	**(15,112,260.04)**	**(11,616,097.41)**	**0.00**	**0.00**	**7,514,271.70**	**6,617.76**	**0.00**	**71,118,407.68**	**19,852.29**	**49,668,758.20**	**21,117,929.81**	**0.00**	**0.00**	**(63,679,591.06)**	**336,897,718.44**	**352,509,059.97**	**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	21,620,103.68	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	160,889,479.91	0.00	1,905,618.05	0.00	0.00	0.00	0.00	0.00	27,950,823.49	0.00	26,365,565.18	7,324,106.59	0.00	0.00	316,664,060.38	541,099,653.60	481,303,397.19	514,162,379.59
	Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	217,335,301.17	15,261,529.78	0.00	0.00	7,819,898.51	0.00	0.00	30,006.35	(30,006.35)	0.00	240,416,729.46	205,496,161.58	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	15,133,981.82	285,437.88	0.00	0.00	0.00	0.00	0.00	0.00	2,634,476.72	0.00	1,595,245.15	0.00	0.00	0.00	0.00	19,649,141.57	18,825,364.90	18,094,065.75
	Property and equipment, net	700,922,870.70	10,403,523.13	3,105,255.62	0.00	0.00	0.00	0.00	0.00	181,202,621.27	0.00	169,579,009.02	7,228,826.76	0.00	0.00	1,319,257.31	1,073,761,363.81	1,036,240,048.61	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	**877,467,485.87**	**10,688,961.01**	**5,010,873.67**	**0.00**	**0.00**	**224,426,878.96**	**15,261,529.78**	**0.00**	**211,932,473.52**	**7,819,898.51**	**203,477,094.56**	**14,552,933.35**	**30,006.35**	**(30,006.35)**	**319,219,751.48**	**1,889,857,880.71**	**1,772,181,583.10**	**1,887,047,838.57**
	TOTAL ASSETS	**1,155,327,315.38**	**(4,423,299.03)**	**(6,605,223.74)**	**0.00**	**0.00**	**231,941,150.66**	**15,268,147.54**	**0.00**	**283,050,881.20**	**7,839,750.80**	**253,145,852.76**	**35,670,863.16**	**30,006.35**	**(30,006.35)**	**255,540,160.42**	**2,226,755,599.15**	**2,124,690,643.07**	**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	10,397,538.15	10,397,538.15	5,849,941.19	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**	**36,156,133.93**	**36,156,133.93**	**42,619,074.34**	**33,067,044.68**
LIABILITIES																			
Current Liabilities																			
	Accounts payable and accrued expenses	4,705,898.60	7,881.21	23,448.01	0.00	0.00	287,492.83	0.00	0.00	882,168.97	0.00	1,565,685.93	9,585.72	0.00	0.00	24,631,954.52	32,114,115.79	32,564,831.59	57,237,397.66
	Deposits and unearned revenues	16,698,813.03	866,483.44	80,613.61	0.00	0.00	0.00	0.00	0.00	1,210,478.66	0.00	2,233,789.39	22,901.57	0.00	0.00	22,552.68	21,135,632.38	21,449,158.74	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	4,844,135.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,126,519.68	0.00	1,127,004.09	0.00	0.00	0.00	15,294,592.39	22,392,251.24	20,005,947.87	20,064,314.26
	Total Current Liabilities	**32,119,849.46**	**874,364.65**	**195,834.99**	**0.00**	**0.00**	**287,492.83**	**0.00**	**0.00**	**4,658,061.42**	**0.00**	**5,972,256.29**	**98,298.41**	**0.00**	**0.00**	**44,410,612.23**	**88,616,770.28**	**95,581,840.63**	**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	1,359,924.00	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	195,652,986.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,123,006.57	0.00	104,333,696.76	0.00	0.00	0.00	63,904,882.38	467,014,572.04	481,861,575.28	481,400,864.77
	Total Noncurrent Liabilities	**256,537,672.11**	**1,233,877.00**	**982,011.70**	**0.00**	**0.00**	**2,161,564.56**	**0.00**	**0.00**	**113,017,169.57**	**0.00**	**114,887,408.97**	**1,124,499.14**	**0.00**	**0.00**	**99,173,366.03**	**589,117,569.08**	**620,185,314.49**	**603,358,317.47**
	TOTAL LIABILITIES	**288,657,521.57**	**2,108,241.65**	**1,177,846.69**	**0.00**	**0.00**	**2,449,057.39**	**0.00**	**0.00**	**117,675,230.99**	**0.00**	**120,859,665.26**	**1,222,797.55**	**0.00**	**0.00**	**143,583,978.26**	**677,734,339.36**	**715,767,155.12**	**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	598,902.23	598,902.23	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**	**1,296,526.23**	**1,296,526.23**	**0.00**	**2,206,119.49**
NET POSITION																			
Net Investment in Plant		421,399,925.20	10,403,523.13	3,105,255.62	0.00	0.00	0.00	0.00	0.00	73,060,865.09	0.00	51,997,662.51	4,801,015.60	0.00	0.00	51,093,135.22	615,861,382.37	574,772,177.45	650,968,328.73
Restricted Nonexpendable																			
	Historical gift value of endowment - campuses	74,631,694.05	0.00	40,880.96	0.00	0.00	0.00	0.00	0.00	22,171,096.87	0.00	18,652,388.07	6,683,320.96	0.00	0.00	12,818.18	122,192,199.09	114,951,157.07	114,876,143.20
	Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	146,569,113.30	3,572,280.04	0.00	0.00	4,262,650.30	0.00	0.00	0.00	0.00	0.00	154,404,043.64	159,004,262.09	155,213,430.30
Restricted Expendable																			
Campuses	Accumulated net gains on endowment	43,603,843.95	0.00	24,917.13	0.00	0.00	0.00	0.00	0.00	4,182,055.38	0.00	2,424,531.16	669,072.23	0.00	0.00	15,029.51	50,919,449.36	38,892,539.74	50,919,449.36
	Market value of funds functioning as endowment	13,027,922.35	0.00	45,552.39	0.00	0.00	0.00	0.00	0.00	1,270,170.90	0.00	280,012.03	15,440.48	0.00	0.00	12,468.08	14,651,566.23	13,245,211.77	14,060,072.40
	Grants, gifts and contracts	30,514,600.04	369,225.77	112,930.71	0.00	0.00	0.00	0.00	0.00	4,447,848.78	0.00	1,508,879.26	389,277.82	0.00	0.00	31,590.65	37,374,353.03	33,297,681.78	43,212,599.63
	Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,695.85	0.00	8,387.65	0.00	0.00	0.00	0.00	12,083.50	13,983.36	7,859.38
	Loan funds	4,105,101.63	272,104.49	0.00	0.00	0.00	0.00	0.00	0.00	1,667,252.49	0.00	917,860.07	0.00	0.00	0.00	0.00	6,962,318.68	6,903,780.41	6,868,271.75
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	31,329,813.78	619,573.86	0.00	0.00	3,557,248.21	0.00	0.00	0.00	0.00	0.00	35,506,635.85	22,512,257.56	35,506,635.85
	Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	48,208,406.24	11,076,293.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,284,699.88	36,094,214.83	34,266,859.00
Unrestricted		279,386,706.59	(17,576,394.07)	(11,112,607.24)	0.00	0.00	3,384,759.95	0.00	0.00	58,572,664.85	19,852.29	56,496,466.75	21,889,938.52	30,006.35	(30,006.35)	95,650,748.22	486,712,135.86	451,855,296.23	328,918,822.16
	TOTAL NET POSITION	**866,669,793.81**	**(6,531,540.68)**	**(7,783,070.43)**	**0.00**	**0.00**	**229,492,093.27**	**15,268,147.54**	**0.00**	**165,375,650.21**	**7,839,750.80**	**132,286,187.50**	**34,448,065.61**	**30,006.35**	**(30,006.35)**	**146,815,789.86**	**1,583,880,867.49**	**1,451,542,562.29**	**1,434,818,471.76**
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
	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**

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2018 Fiscal Period 09

	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**
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)**