

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 11

	2018	2017	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	(547,717.69)	63,763,024.13	66,068,594.76
Short term investments	243,066,681.51	190,596,934.72	146,588,351.44
Accounts receivable	24,770,487.59	22,781,392.94	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	3,294,604.54	3,506,682.77	3,293,104.54
Prepaid expenses and other current assets	4,860,284.67	6,821,603.49	7,810,710.27
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	278,628,984.87	290,940,523.18	248,676,908.30
Noncurrent Assets			
Debt proceeds held by others	6,843,769.21	16,884,937.80	10,718,116.49
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	542,039,182.89	484,807,668.32	514,162,379.59
Endowment and similar investments - affiliated entities	241,022,899.22	206,785,659.57	216,345,746.87
Pledges Receivable	7,106,487.06	8,696,507.14	7,106,487.06
Notes receivable	18,275,229.12	18,656,147.96	18,094,065.75
Property and equipment, net	1,089,979,810.11	1,061,483,634.64	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	1,906,248,113.61	1,797,314,555.43	1,887,047,838.57
TOTAL ASSETS	2,184,877,098.48	2,088,255,078.61	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	10,007,543.56	5,816,615.85	7,308,448.90
TOTAL DEFERRED OUTFLOWS OF RESOURCES	35,766,139.34	42,585,749.00	33,067,044.68
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	39,219,386.02	37,135,026.07	57,237,397.66
Deposits and unearned revenues	39,510,736.80	36,093,112.88	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	114,097,144.93	114,795,989.25	128,408,882.83
Noncurrent Liabilities			
Obligations under life income agree	2,009,770.98	2,230,285.47	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	466,874,284.66	481,806,501.73	481,400,864.77
Total Noncurrent Liabilities	588,751,153.00	620,237,833.74	603,358,317.47
TOTAL LIABILITIES	702,848,297.93	735,033,822.99	731,767,200.30
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	697,624.00	0.00	697,624.00
Acctg gain debt refunding, net	537,479.69	0.00	1,508,495.49
Deferred Inflows - Annuities	426,311.17	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	1,661,414.86	0.00	2,206,119.49
NET POSITION			
Net Investment in Plant	634,442,844.96	598,047,169.12	650,968,328.73
Restricted Nonexpendable			
Historical gift value of endowment - campuses	122,841,636.61	117,731,781.22	114,876,143.20
Historical gift value of endowment - affiliated entities	154,989,462.18	160,069,662.27	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	14,831,566.23	13,325,211.77	14,060,072.40
Grants, gifts and contracts	42,889,926.30	40,441,848.28	43,212,599.63
Life income and annuity funds	12,083.50	13,983.36	7,859.38

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		2018	2017	
		Year to Date Balance	Year to Date Balance	Final Balance
Campuses	Loan funds	6,615,447.59	6,932,508.36	6,868,271.75
Affiliated Entities	Accumulated net gains on endowment	35,506,635.85	22,512,257.56	35,506,635.85
	Other - affiliated entities	59,311,990.67	37,516,345.44	34,266,859.00
Unrestricted		393,772,481.78	360,324,205.98	328,918,822.16
TOTAL NET POSITION		1,516,133,525.03	1,395,807,513.10	1,434,818,471.76
Not Coded to Attribute				
		0.00	508.48	0.00
Total Not Coded to Attribute		0.00	508.48	0.00
TOTAL		0.00	508.48	0.00
Difference (Assets - Liabilities) - Net Position		0.00	(508.48)	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 11

	2018	2017	Final Balance
	Year to Date Balance	Year to Date Balance	
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	242,518,963.82	254,359,958.85	212,656,946.20
Accounts receivable	24,770,487.59	22,781,392.94	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	3,294,604.54	3,506,682.77	3,293,104.54
Prepaid expenses and other current assets	4,860,284.67	6,821,603.49	7,810,710.27
Total Current Assets	278,628,984.87	290,940,523.18	248,676,908.30
Noncurrent Assets			
Debt proceeds held by others for construction purposes	6,843,769.21	16,884,937.80	10,718,116.49
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	542,039,182.89	484,807,668.32	514,162,379.59
Endowment and similar investments - affiliated entities	241,022,899.22	206,785,659.57	216,345,746.87
Pledges Receivable	7,106,487.06	8,696,507.14	7,106,487.06
Notes receivable	18,275,229.12	18,656,147.96	18,094,065.75
Property and equipment, net	1,089,979,810.11	1,061,483,634.64	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	1,906,248,113.61	1,797,314,555.43	1,887,047,838.57
TOTAL ASSETS	2,184,877,098.48	2,088,255,078.61	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	10,007,543.56	5,816,615.85	7,308,448.90
TOTAL DEFERRED OUTFLOWS OF RESOURCES	35,766,139.34	42,585,749.00	33,067,044.68
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	39,219,386.02	37,135,026.07	57,237,397.66
Deposits and unearned revenues	39,510,736.80	36,093,112.88	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	114,097,144.93	114,795,989.25	128,408,882.83
Noncurrent Liabilities			
Obligations under life income agree	2,009,770.98	2,230,285.47	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	466,874,284.66	481,806,501.73	481,400,864.77
Total Noncurrent Liabilities	588,751,153.00	620,237,833.74	603,358,317.47
TOTAL LIABILITIES	702,848,297.93	735,033,822.99	731,767,200.30
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	697,624.00	0.00	697,624.00
Acctg gain debt refunding, net	537,479.69	0.00	1,508,495.49
Deferred Inflows - Annuities	426,311.17	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	1,661,414.86	0.00	2,206,119.49
NET POSITION			
Net Investment in Plant	634,442,844.96	598,047,169.12	650,968,328.73
Restricted -			
Nonexpendable	277,831,098.79	277,801,443.49	270,089,573.50
Expendable	210,087,099.50	159,634,694.51	184,841,747.37
Unrestricted	393,772,481.78	360,324,205.98	328,918,822.16
TOTAL NET POSITION	1,516,133,525.03	1,395,807,513.10	1,434,818,471.76
Not Coded to Attribute			
	0.00	508.48	0.00
Total Not Coded to Attribute	0.00	508.48	0.00
TOTAL	0.00	508.48	0.00
Difference (Assets - Liabilities) - Net Position	0.00	(508.48)	(0.00)

	Prior Year to Date Balance	Prior Year Final Balance
ASSETS		
Current Assets		
Cash and cash equivalents	63,763,024.13	66,068,594.76
Short term investments	190,596,934.72	146,588,351.44
Accounts receivable	22,781,392.94	21,729,003.04
Accounts receivable - State of NH appropriations	0.00	0.00
Pledges receivable - current portion	3,470,885.13	3,187,144.25
Notes receivable - current portion	3,506,682.77	3,293,104.54
Prepaid expenses and other current assets	6,821,603.49	7,810,710.27
Interfund Borrowings	0.00	0.00
Current Asset - Other	0.00	0.00
Total Current Assets	290,940,523.18	248,676,908.30
Noncurrent Assets		
Debt proceeds held by others	16,884,937.80	10,718,116.49
Long-term operating investments	0.00	0.00
Endowment and similar investments - campuses	484,807,668.32	514,162,379.59
Endowment and similar investments - affiliated entities	206,785,659.57	216,345,746.87
Pledges Receivable	8,696,507.14	7,106,487.06
Notes receivable	18,656,147.96	18,094,065.75
Property and equipment, net	1,061,483,634.64	1,119,627,806.81
Other assets	0.00	0.00
Pension assets, net	0.00	993,236.00
Total Noncurrent Assets	1,797,314,555.43	1,887,047,838.57
TOTAL ASSETS	2,088,255,078.61	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	5,816,615.85	7,308,448.90
TOTAL DEFERRED OUTFLOWS	42,585,749.00	33,067,044.68
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses	37,135,026.07	57,237,397.66
Deposits and unearned revenues	36,093,112.88	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	114,795,989.25	128,408,882.83
Noncurrent Liabilities		
Obligations under life income agree	2,230,285.47	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	481,806,501.73	481,400,864.77
Total Noncurrent Liabilities	620,237,833.74	603,358,317.47
TOTAL LIABILITIES	735,033,822.99	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
Deferred Inflows - Annuities	0.00	0.00
TOTAL DEFERRED INFLOWS	0.00	2,206,119.49
NET POSITION		
Net Investment in Plant	598,047,169.12	650,968,328.73
Restricted Nonexpendable		
Historical gift value of endowment - campuses	117,731,781.22	114,876,143.20
Historical gift value of endowment - affiliated entities	160,069,662.27	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	13,325,211.77	14,060,072.40
Grants, gifts and contracts	40,441,848.28	43,212,599.63
Life income and annuity funds	13,983.36	7,859.38
Loan funds	6,932,508.36	6,868,271.75
Affiliated Entities		
Accumulated net gains on endowment	22,512,257.56	35,506,635.85

University System of New Hampshire
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		Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	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		
Affiliated Entities	Other - affiliated entities	0.00	0.00	0.00	0.00	12,588,157.24	0.00	0.00	0.00	0.00	0.00	1,714,626.88	0.00	45,009,206.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,311,990.67
Unrestricted		48,821,079.54	22,411,310.58	71,881,732.28	(56,166,440.09)	0.00	0.00	0.00	805,149.88	0.00	1,509,496.60	0.00	183,893,012.08	0.00	0.00	0.00	0.00	119,513,919.99	1,101,925.92	0.00	1,295.00	393,772,481.78	
	TOTAL NET POSITION	48,821,079.54	22,411,310.58	71,881,732.28	(56,166,440.09)	54,300,127.95	977,558.28	200,712.00	805,149.88	6,615,447.59	1,509,496.60	1,726,710.38	183,893,012.08	59,840,772.78	26,622,653.61	337,634,530.39	634,442,844.96	119,513,919.99	1,101,925.92	(314.69)	1,295.00	1,516,133,525.03	
Not Coded to Attribute		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(Assets - Liabilities) - Net Position	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00

		Prior Year to Date Balance	Prior Year Final Balance
Affiliated Entities	Other - affiliated entities	37,516,345.44	34,266,859.00
Unrestricted		360,324,205.98	328,918,822.16
	TOTAL NET POSITION	1,395,807,513.10	1,434,818,471.76
Not Coded to Attribute		508.48	0.00
	Total Not Coded to Attribute	508.48	0.00
	TOTAL	508.48	0.00
	(Assets - Liabilities) - Net Position	(508.48)	(0.00)

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	294,248,263.49	293,715,389.54	262,379,704.35
Short term investments	1,029,704.80	386,873.02	437,693.39
Accounts receivable	18,582,931.83	17,042,168.77	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	2,350,960.99	2,427,505.80	2,349,460.99
Prepaid expenses and other current assets	2,620,570.71	1,774,372.39	4,187,633.86
Interfund Borrowings	(81,367,046.58)	(90,493,069.50)	(80,441,329.52)
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	237,465,385.24	224,853,240.02	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	161,162,722.69	148,083,058.68	156,901,449.91
Notes receivable	13,910,968.31	13,624,931.32	13,185,161.97
Property and equipment, net	711,582,700.09	691,986,894.20	731,031,755.42
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	887,177,544.53	854,377,061.64	901,800,544.74
TOTAL ASSETS	1,124,642,929.77	1,079,230,301.66	1,109,787,940.58
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	4,660,701.13	3,288,390.55	15,533,218.23
Deposits and unearned revenues	31,243,485.47	27,218,877.54	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	2,481,526.22	2,495,345.30	1,284,325.05
Total Current Liabilities	44,256,715.57	44,861,351.28	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	195,608,647.57	210,697,329.77	210,371,500.18
Total Noncurrent Liabilities	256,493,333.35	270,949,475.27	270,631,067.49
TOTAL LIABILITIES	300,750,048.92	315,810,826.55	323,280,113.35
NET POSITION			
Net Investment in Plant	435,834,098.05	392,247,591.10	440,376,421.29
Restricted Nonexpendable			
Historical gift value of endowment - campuses	74,869,419.74	74,896,693.99	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	13,057,922.35	11,858,387.74	12,516,196.64
Grants, gifts and contracts	35,434,102.27	32,629,638.94	33,188,241.08
Life income and annuity funds	0.00	0.00	0.00
Loan funds	3,768,858.05	3,983,928.05	4,042,303.09
Unrestricted	217,324,636.44	212,613,862.91	180,645,273.13
TOTAL NET POSITION	823,892,880.85	763,419,983.59	786,507,827.23
Not Coded to Attribute			
	0.00	508.48	0.00
Total Not Coded to Attribute	0.00	508.48	0.00
TOTAL	0.00	508.48	0.00
Difference (Assets - Liabilities) - Net Position	0.00	(508.48)	(0.00)

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1M - UNH - Manchester

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Q1	Q2	T2	N	X			
ASSETS														
Current Assets														
Cash and cash equivalents	(14,265,242.98)	(25,793.32)	0.00	(61,518.24)	191,319.26	(117,673.36)	0.00	0.00	0.00	0.00	1,631.07	(14,277,277.57)	(8,964,627.13)	(10,132,858.41)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	32,430.50	0.00	0.00	0.00	0.00	0.00	32,430.50	5,869.24	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	63,661.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,661.93	324.49	260,898.82
Total Current Assets	(14,265,242.98)	(25,793.32)	0.00	2,143.69	191,319.26	(85,242.86)	0.00	0.00	0.00	0.00	1,631.07	(14,181,185.14)	(8,958,433.40)	(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	1,736,779.93	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	3,288,714.80	0.00	3,288,714.80	3,759,841.97	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	3,288,714.80	0.00	5,194,332.85	5,496,621.90	5,607,260.15
TOTAL ASSETS	(14,265,242.98)	(25,793.32)	0.00	2,143.69	191,319.26	(85,242.86)	1,794,267.57	45,552.39	65,798.09	3,288,714.80	1,631.07	(8,986,852.29)	(3,461,811.50)	(4,210,275.84)
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	4,875.28	383.13	0.00	2,143.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,402.24	3,323.30	93,813.08
Deposits and unearned revenues	(7,823.67)	4,425.00	0.00	0.00	0.00	30,230.58	0.00	0.00	0.00	0.00	0.00	26,831.91	26,004.04	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	(2,948.39)	4,808.13	0.00	93,917.20	0.00	30,230.58	0.00	0.00	0.00	0.00	0.00	126,007.52	132,026.02	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	217,109.36	4,808.13	0.00	855,871.15	0.00	30,230.58	0.00	0.00	0.00	0.00	0.00	1,108,019.22	1,135,973.85	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	3,288,714.80	0.00	3,288,714.80	3,759,841.97	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	39,306.68	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	191,319.26	(115,473.44)	0.00	0.00	0.00	0.00	0.00	75,845.82	233,455.14	233,115.66
Unrestricted	(14,482,352.34)	(30,601.45)	0.00	(853,727.46)	0.00	0.00	1,794,267.57	0.00	0.00	0.00	1,631.07	(13,570,782.61)	(8,691,539.05)	(9,484,195.28)
TOTAL NET POSITION	(14,482,352.34)	(30,601.45)	0.00	(853,727.46)	191,319.26	(115,473.44)	1,794,267.57	45,552.39	65,798.09	3,288,714.80	1,631.07	(10,094,871.51)	(4,597,785.35)	(5,370,353.87)
Not Coded to Attribute														
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	(0.00)	0.00

4C - UNH Foundation Capital Offset

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

G

ASSETS

Current Assets

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

NET POSITION

Restricted Expendable

Affiliated Entities

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

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	1,175.00	0.00
Total Current Assets	0.00	0.00	1,175.00	0.00
TOTAL ASSETS	0.00	0.00	1,175.00	0.00

NET POSITION

Restricted Expendable

Campuses

Grants, gifts and contracts	0.00	0.00	1,175.00	0.00
TOTAL NET POSITION	0.00	0.00	1,175.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 11

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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 11

9Y - Chancellor & System Office

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	W	G	P1	Z	Q1	Q2	T1	T2	N	X			
ASSETS															
Current Assets															
Cash and cash equivalents	25,853,189.57	(271,050,554.09)	(10.38)	31,926.71	0.00	14,448.61	(153,678,867.82)	0.00	(16,209.96)	0.00	(2,509,077.49)	1,729,271.28	(399,625,883.57)	(393,741,519.63)	(312,771,420.23)
Short term investments	27,182.36	218,050,551.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,753,320.56	0.00	241,831,054.41	190,108,074.04	145,954,736.01
Accounts receivable	26,208.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,208.67	1,215.00	28,180.39
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses and other current assets	325,248.36	754,745.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,079,994.03	4,175,434.54	1,140,617.52
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,967,607.20	0.00	106,967,607.20	120,442,448.04	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	26,231,828.96	(52,245,256.93)	(10.38)	31,926.71	0.00	14,448.61	(153,678,867.82)	0.00	(16,209.96)	0.00	128,211,850.27	1,729,271.28	(49,721,019.26)	(79,014,348.01)	(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	1,998,562.88	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	282,120,488.77	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	1,253,709.01	0.00	1,253,709.01	1,603,789.50	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	1,509,406.80	0.00	319,154,203.18	285,722,841.15	301,657,751.13
TOTAL ASSETS	26,231,828.96	(52,245,256.93)	(10.38)	31,926.71	0.00	995,184.61	162,944,876.79	12,468.08	(16,209.96)	27,847.69	129,721,257.07	1,729,271.28	269,433,183.92	206,708,493.14	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	10,007,543.56	0.00	10,007,543.56	5,816,615.85	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	35,766,139.34	0.00	35,766,139.34	42,585,749.00	33,067,044.68
LIABILITIES															
Current Liabilities															
Accounts payable and accrued expenses	19,440,055.73	5,670,062.05	(11.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,583,056.85	0.00	32,693,163.63	31,396,828.72	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	(16,209.96)	0.00	6,342.72	0.00	6,342.72	33,037.97	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	18,982,048.47	0.00	18,982,048.47	16,306,372.07	18,421,669.21
Total Current Liabilities	19,440,055.73	10,046,177.17	85,386.52	0.00	0.00	22,552.68	0.00	0.00	(16,209.96)	0.00	26,565,105.32	0.00	56,143,067.46	52,671,423.89	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	64,488,393.60	0.00	64,488,393.60	23,550,550.50	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	90,246,989.38	0.00	99,756,877.25	76,197,639.26	92,313,033.24
TOTAL LIABILITIES	19,967,967.11	18,130,639.92	982,900.26	0.00	0.00	22,552.68	0.00	0.00	(16,209.96)	0.00	116,812,094.70	0.00	155,899,944.71	128,869,063.15	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	537,479.69	0.00	537,479.69	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	537,479.69	0.00	1,235,103.69	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	48,137,822.02	0.00	48,137,822.02	66,950,857.43	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	31,926.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,926.71	29,809.07	29,809.07
Unrestricted															
	6,263,861.85	(71,073,520.85)	(982,910.64)	0.00	0.00	972,631.93	162,944,876.79	0.00	0.00	0.00	0.00	1,729,271.28	99,854,210.36	53,408,103.39	74,021,946.25
TOTAL NET POSITION	6,263,861.85	(71,073,520.85)	(982,910.64)	31,926.71	0.00	972,631.93	162,944,876.79	12,468.08	0.00	27,847.69	48,137,822.02	1,729,271.28	148,064,274.86	120,425,178.99	130,246,878.30
Not Coded to Attribute															
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 11

	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	267,622,021.30	62,095,347.92	49,115,539.26	20,245,257.40	0.00	(399,625,883.57)	(547,717.69)	63,763,024.13	66,068,594.76
Short term investments	1,051,704.80	94,686.95	56,026.54	33,208.81	0.00	241,831,054.41	243,066,681.51	190,596,934.72	146,588,351.44
Accounts receivable	18,568,426.33	1,450,640.94	2,298,041.84	2,427,169.81	0.00	26,208.67	24,770,487.59	22,781,392.94	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	2,564,687.25	192,872.34	537,044.95	0.00	0.00	0.00	3,294,604.54	3,506,682.77	3,293,104.54
Prepaid expenses and other current assets	2,722,244.35	164,968.15	718,199.44	174,878.70	0.00	1,079,994.03	4,860,284.67	6,821,603.49	7,810,710.27
Interfund Borrowings	(81,367,046.58)	(7,077,280.22)	(16,153,762.62)	(2,369,517.78)	0.00	106,967,607.20	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	214,340,681.70	56,921,236.08	36,577,089.41	20,510,996.94	0.00	(49,721,019.26)	278,628,984.87	290,940,523.18	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	16,884,937.80	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	163,068,340.74	28,303,436.28	26,596,611.03	7,406,734.46	0.00	316,664,060.38	542,039,182.89	484,807,668.32	514,162,379.59
Endowment and similar investments - affiliated entities	233,203,000.71	7,819,898.51	0.00	0.00	0.00	0.00	241,022,899.22	206,785,659.57	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	14,118,988.61	2,571,781.47	1,584,459.04	0.00	0.00	0.00	18,275,229.12	18,656,147.96	18,094,065.75
Property and equipment, net	725,130,193.19	178,626,528.46	177,381,615.30	7,587,764.15	0.00	1,253,709.01	1,089,979,810.11	1,061,483,634.64	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	1,143,133,254.48	217,466,196.76	211,499,960.58	14,994,498.61	0.00	319,154,203.18	1,906,248,113.61	1,797,314,555.43	1,887,047,838.57
TOTAL ASSETS	1,357,473,936.18	274,387,432.84	248,077,049.99	35,505,495.55	0.00	269,433,183.92	2,184,877,098.48	2,088,255,078.61	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	10,007,543.56	10,007,543.56	5,816,615.85	7,308,448.90
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	35,766,139.34	35,766,139.34	42,585,749.00	33,067,044.68
LIABILITIES									
Current Liabilities									
Accounts payable and accrued expenses	5,037,223.48	545,109.69	932,998.83	10,890.39	0.00	32,693,163.63	39,219,386.02	37,135,026.07	57,237,397.66
Deposits and unearned revenues	32,183,371.70	1,564,467.27	4,370,758.41	1,385,796.70	0.00	6,342.72	39,510,736.80	36,093,112.88	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	2,481,526.22	510,119.22	418,557.33	0.00	0.00	18,982,048.47	22,392,251.24	20,005,947.87	20,064,314.26
Total Current Liabilities	45,664,897.52	4,058,590.29	6,768,091.45	1,462,498.21	0.00	56,143,067.46	114,097,144.93	114,795,989.25	128,408,882.83
Noncurrent Liabilities									
Obligations under life income agree	1,935,435.86	55,198.16	19,136.96	0.00	0.00	0.00	2,009,770.98	2,230,285.47	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	195,608,647.57	102,467,807.57	104,309,435.92	0.00	0.00	64,488,393.60	466,874,284.66	481,806,501.73	481,400,864.77
Total Noncurrent Liabilities	260,644,657.91	112,361,970.57	114,863,148.13	1,124,499.14	0.00	99,756,877.25	588,751,153.00	620,237,833.74	603,358,317.47
TOTAL LIABILITIES	306,309,555.43	116,420,560.86	121,631,239.58	2,586,997.35	0.00	155,899,944.71	702,848,297.93	735,033,822.99	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	537,479.69	537,479.69	0.00	1,508,495.49
Deferred Inflows - Annuities	426,311.17	0.00	0.00	0.00	0.00	0.00	426,311.17	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	426,311.17	0.00	0.00	0.00	0.00	1,235,103.69	1,661,414.86	0.00	2,206,119.49
NET POSITION									
Net Investment in Plant									
	449,381,591.15	71,533,695.48	60,171,489.94	5,218,246.37	0.00	48,137,822.02	634,442,844.96	598,047,169.12	650,968,328.73
Restricted Nonexpendable									
Historical gift value of endowment - campuses	74,910,300.70	22,307,132.87	18,835,996.28	6,775,388.58	0.00	12,818.18	122,841,636.61	117,731,781.22	114,876,143.20
Historical gift value of endowment - affiliated entities	150,726,811.88	4,262,650.30	0.00	0.00	0.00	0.00	154,989,462.18	160,069,662.27	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	13,103,474.74	1,420,170.90	280,012.03	15,440.48	0.00	12,468.08	14,831,566.23	13,325,211.77	14,060,072.40
Grants, gifts and contracts	35,963,070.66	4,294,826.98	2,240,848.32	359,253.63	0.00	31,926.71	42,889,926.30	40,441,848.28	43,212,599.63
Life income and annuity funds	0.00	3,695.85	8,387.85	0.00	0.00	0.00	12,083.50	13,983.36	7,859.38
Loan funds	4,023,510.35	1,659,853.23	932,084.01	0.00	0.00	0.00	6,615,447.59	6,932,508.36	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	59,311,990.67	0.00	0.00	0.00	0.00	0.00	59,311,990.67	37,516,345.44	34,266,859.00
Unrestricted									
	187,739,170.71	44,745,542.78	41,552,461.02	19,881,096.91	(0.00)	99,854,210.36	393,772,481.78	360,324,205.98	328,918,822.16
TOTAL NET POSITION	1,050,738,069.58	157,966,871.98	126,445,810.41	32,918,498.20	(0.00)	148,064,274.86	1,516,133,525.03	1,395,807,513.10	1,434,818,471.76

University System of New Hampshire
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Not Coded to Attribute

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	508.48	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	508.48	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	508.48	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	(508.48)	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 11

	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	508.48	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	508.48	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	(508.48)	(0.00)