

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 12

	2018	2017	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	24,888,186.71	68,431,614.37	66,068,594.76
Short term investments	178,721,107.27	146,536,082.10	146,588,351.44
Accounts receivable	23,543,427.51	21,351,758.83	21,729,003.04
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	3,184,644.25	3,120,744.25	3,187,144.25
Notes receivable - current portion	3,292,604.54	3,292,104.54	3,293,104.54
Prepaid expenses and other current assets	7,334,032.52	8,428,695.95	7,810,710.27
Interfund Borrowings	0.00	(0.00)	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	240,964,002.80	251,161,000.04	248,676,908.30
Noncurrent Assets			
Debt proceeds held by others	4,238,615.71	10,718,116.49	10,718,116.49
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	543,439,699.90	487,245,573.48	514,162,379.59
Endowment and similar investments - affiliated entities	241,569,953.93	207,972,645.25	216,345,746.87
Pledges Receivable	7,106,487.06	7,049,116.39	7,106,487.06
Notes receivable	18,157,649.63	18,095,065.75	18,094,065.75
Property and equipment, net	1,090,863,467.41	1,062,422,894.27	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	1,906,356,609.64	1,793,503,411.63	1,887,047,838.57
TOTAL ASSETS	2,147,320,612.44	2,044,664,411.67	2,135,724,746.87
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	25,758,595.78	25,758,595.78	25,758,595.78
Acctg loss on debt refunding, net	17,171,749.18	5,799,953.41	15,768,448.90
TOTAL DEFERRED OUTFLOWS OF RESOURCES	42,930,344.96	31,558,549.19	41,527,044.68
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	29,924,648.09	51,089,462.83	57,237,397.66
Deposits and unearned revenues	44,651,649.51	37,465,829.99	37,682,400.04
Accrued employee benefits - current portion	6,957,308.08	15,775,648.71	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	22,967,968.42	20,064,314.26	20,064,314.26
Total Current Liabilities	110,519,036.89	131,131,488.79	128,408,882.83
Noncurrent Liabilities			
Obligations under life income agree	2,110,729.80	2,212,157.04	2,126,310.70
Government advances refundable	16,679,202.00	16,685,433.00	16,643,246.00
Accrued employee benefits	26,269,712.01	32,971,686.17	27,178,497.01
Postretirement medical benefits	83,794,476.81	49,532,033.00	92,042,948.45
Derivative instruments - interest rate swaps	25,758,595.78	25,758,595.78	25,758,595.78
Long-term debt	465,218,955.43	481,400,864.77	481,400,864.77
Total Noncurrent Liabilities	619,831,671.83	608,560,769.76	645,150,462.71
TOTAL LIABILITIES	730,350,708.72	739,692,258.55	773,559,345.54
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	32,335,552.33	697,624.00	30,347,141.33
Acctg gain debt refunding, net	615,987.57	0.00	1,508,495.49
Deferred Inflows - Annuities	1,773,580.75	0.00	1,301,898.31
TOTAL DEFERRED INFLOWS OF RESOURCES	34,725,120.65	697,624.00	33,157,535.13
NET POSITION			
Net Investment in Plant	633,843,819.92	595,931,404.08	650,968,328.73
Restricted Nonexpendable			
Historical gift value of endowment - campuses	123,339,706.49	125,974,197.13	114,876,143.20
Historical gift value of endowment - affiliated entities	155,214,682.86	160,751,242.92	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	14,831,616.23	13,330,961.77	14,060,072.40
Grants, gifts and contracts	43,396,335.09	39,047,166.98	43,212,599.63
Life income and annuity funds	12,917.50	3,264.07	7,859.38

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 12

		2018	2017	
		Year to Date Balance	Year to Date Balance	Final Balance
Campuses	Loan funds	5,504,463.81	6,826,084.75	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	58,156,461.27	33,146,825.48	32,964,960.69
Unrestricted		304,449,039.65	299,413,139.17	265,937,159.59
TOTAL NET POSITION		1,425,175,128.03	1,335,829,083.65	1,370,534,910.88
Not Coded to Attribute				
		0.00	(3,994.66)	0.00
Total Not Coded to Attribute		0.00	(3,994.66)	0.00
TOTAL		0.00	(3,994.66)	0.00
Difference (Assets - Liabilities) - Net Position		0.00	3,994.66	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 12

	2018	2017	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	203,609,293.98	214,967,696.47	212,656,946.20
Accounts receivable	23,543,427.51	21,351,758.83	21,729,003.04
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	3,184,644.25	3,120,744.25	3,187,144.25
Notes receivable - current portion	3,292,604.54	3,292,104.54	3,293,104.54
Prepaid expenses and other current assets	7,334,032.52	8,428,695.95	7,810,710.27
Total Current Assets	240,964,002.80	251,161,000.04	248,676,908.30
Noncurrent Assets			
Debt proceeds held by others for construction purposes	4,238,615.71	10,718,116.49	10,718,116.49
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	543,439,699.90	487,245,573.48	514,162,379.59
Endowment and similar investments - affiliated entities	241,569,953.93	207,972,645.25	216,345,746.87
Pledges Receivable	7,106,487.06	7,049,116.39	7,106,487.06
Notes receivable	18,157,649.63	18,095,065.75	18,094,065.75
Property and equipment, net	1,090,863,467.41	1,062,422,894.27	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	1,906,356,609.64	1,793,503,411.63	1,887,047,838.57
TOTAL ASSETS	2,147,320,612.44	2,044,664,411.67	2,135,724,746.87
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	25,758,595.78	25,758,595.78	25,758,595.78
Acctg loss on debt refunding, net	17,171,749.18	5,799,953.41	15,768,448.90
TOTAL DEFERRED OUTFLOWS OF RESOURCES	42,930,344.96	31,558,549.19	41,527,044.68
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	29,924,648.09	51,089,462.83	57,237,397.66
Deposits and unearned revenues	44,651,649.51	37,465,829.99	37,682,400.04
Accrued employee benefits - current portion	6,957,308.08	15,775,648.71	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	22,967,968.42	20,064,314.26	20,064,314.26
Total Current Liabilities	110,519,036.89	131,131,488.79	128,408,882.83
Noncurrent Liabilities			
Obligations under life income agree	2,110,729.80	2,212,157.04	2,126,310.70
Government advances refundable	16,679,202.00	16,685,433.00	16,643,246.00
Accrued employee benefits	26,269,712.01	32,971,686.17	27,178,497.01
Postretirement medical benefits	83,794,476.81	49,532,033.00	92,042,948.45
Derivative instruments - interest rate swaps	25,758,595.78	25,758,595.78	25,758,595.78
Long-term debt	465,218,955.43	481,400,864.77	481,400,864.77
Total Noncurrent Liabilities	619,831,671.83	608,560,769.76	645,150,462.71
TOTAL LIABILITIES	730,350,708.72	739,692,258.55	773,559,345.54
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	32,335,552.33	697,624.00	30,347,141.33
Acctg gain debt refunding, net	615,987.57	0.00	1,508,495.49
Deferred Inflows - Annuities	1,773,580.75	0.00	1,301,898.31
TOTAL DEFERRED INFLOWS OF RESOURCES	34,725,120.65	697,624.00	33,157,535.13
NET POSITION			
Net Investment in Plant	633,843,819.92	595,931,404.08	650,968,328.73
Restricted -			
Nonexpendable	278,554,389.35	286,725,440.05	270,089,573.50
Expendable	208,327,879.11	153,759,100.35	183,539,849.06
Unrestricted	304,449,039.65	299,413,139.17	265,937,159.59
TOTAL NET POSITION	1,425,175,128.03	1,335,829,083.65	1,370,534,910.88
Not Coded to Attribute			
	0.00	(3,994.66)	0.00
Total Not Coded to Attribute	0.00	(3,994.66)	0.00
TOTAL	0.00	(3,994.66)	0.00
Difference (Assets - Liabilities) - Net Position	0.00	3,994.66	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 12

	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	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	P1				
ASSETS																						
Current Assets																						
Cash and cash equivalents	80,870,382.57	(111,793,819.43)	62,776,904.34	(3,360,320.04)	44,720,222.32	773,549.34	(1,225,776.90)	31,997.98	1,290,236.79	955,135.42	0.00	(168,332,859.28)	50.01	350.00	23,433.30	(1,749,694.13)	119,901,166.89	7,227.53	24,888,186.71	68,431,614.37	66,068,594.76	
Short term investments	374,834.37	151,690,635.46	0.00	0.00	297,163.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,358,474.06	0.00	0.00	178,721,107.27	146,536,082.10	146,588,351.44	
Accounts receivable	7,243,764.44	598,638.05	588,275.33	0.00	5,910.00	13,413,201.42	1,650,241.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.74	43,396.00	23,543,427.51	21,351,758.83	21,729,003.04
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	3,184,644.25	3,120,744.25	3,187,144.25
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	3,292,604.54	3,292,104.54	3,293,104.54
Prepaid expenses and other current assets	365,615.74	2,640,482.37	344,968.35	3,982,966.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,334,032.52	8,428,695.95	7,810,710.27
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00
Total Current Assets	88,854,597.12	43,141,936.45	63,710,148.02	622,646.02	48,201,939.95	14,186,750.76	424,464.63	31,997.98	4,465,914.09	1,072,062.66	0.00	(168,332,859.28)	50.01	350.00	23,433.30	24,608,779.93	119,901,167.63	50,623.53	240,964,002.80	251,161,000.04	248,676,908.30	
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	4,238,615.71	0.00	0.00	4,238,615.71	10,718,116.49	10,718,116.49	
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	87,252.62	354,269,605.49	14,831,566.23	24,342,131.96	149,909,143.60	0.00	0.00	0.00	543,439,699.90	487,245,573.48	514,162,379.59	
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	4,513,617.65	1,341,364.04	45,009,206.54	2,313,588.08	188,392,177.62	0.00	0.00	0.00	241,569,953.93	207,972,645.25	216,345,746.87	
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	7,106,487.06	7,049,116.39	7,106,487.06
Notes receivable	(600.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,717,751.72	440,497.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,157,649.63	18,095,065.75	18,094,065.75
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	1,090,863,467.41	0.00	0.00	1,090,863,467.41	1,062,422,894.27	1,119,627,806.81	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	980,736.00	0.00	993,236.00
Total Noncurrent Assets	(600.00)	14,909.27	0.00	0.00	7,091,577.79	0.00	0.00	980,736.00	17,717,751.72	440,497.91	4,600,870.27	355,610,969.53	59,840,772.77	26,655,720.04	338,301,321.22	1,095,102,083.12	0.00	0.00	1,906,356,609.64	1,793,503,411.63	1,887,047,838.57	
TOTAL ASSETS	88,853,997.12	43,156,845.72	63,710,148.02	622,646.02	55,293,517.74	14,186,750.76	424,464.63	1,012,733.98	22,183,665.81	1,512,560.57	4,600,870.27	187,278,110.25	59,840,822.78	26,656,070.04	338,324,754.52	1,119,710,863.05	119,901,167.63	50,623.53	2,147,320,612.44	2,044,664,411.67	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	0.00	25,758,595.78	0.00	0.00	25,758,595.78	25,758,595.78	25,758,595.78	
Acctg loss on debt refunding, net	0.00	0.00	0.00	7,402,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,769,749.18	0.00	0.00	17,171,749.18	5,799,953.41	15,768,448.90	
TOTAL DEFERRED OUTFLOWS	0.00	0.00	0.00	7,402,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,528,344.96	0.00	0.00	42,930,344.96	31,558,549.19	41,527,044.88	
LIABILITIES																						
Current Liabilities																						
Accounts payable and accrued expenses	12,375,421.08	6,642,418.40	1,320,671.24	562,882.30	192,547.36	461,595.31	19,282.23	0.00	0.00	0.00	290,913.65	0.00	0.00	0.00	0.00	6,833,880.86	1,225,035.66	0.00	29,924,648.09	51,089,462.83	57,237,397.66	
Deposits and unearned revenues	25,001,840.56	1,209,778.84	4,987,808.02	59,764.22	552,157.64	12,518,670.12	29,619.23	214,537.44	0.00	0.00	0.00	26,499.88	0.00	350.00	0.00	0.03	0.00	50,623.53	44,651,649.51	37,465,829.99	37,682,400.04	
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	6,957,308.08	15,775,648.71	7,407,308.08	
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	6,017,462.79	6,736,233.00	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	22,967,968.42	0.00	0.00	22,967,968.42	20,064,314.26	20,064,314.26	
Total Current Liabilities	37,645,678.56	14,541,088.40	6,308,479.26	6,640,109.31	744,705.00	12,980,265.43	48,901.46	214,537.44	0.00	0.00	290,913.65	26,499.88	0.00	350.00	0.00	29,801,849.31	1,225,035.66	50,623.53	110,519,036.89	131,131,488.79	128,408,882.83	
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	2,110,729.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,110,729.80	2,212,157.04	2,126,310.70	
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	16,679,202.00	16,685,433.00	16,643,246.00	
Accrued employee benefits	17,562,298.07	8,707,413.94	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	26,269,712.01	32,971,686.17	27,178,497.01	
Postretirement medical benefits	0.00	101,993.00	0.00	83,692,483.81	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	83,794,476.81	49,532,033.00	92,042,948.45	
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	25,758,595.78	25,758,595.78	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	465,218,955.43	0.00	0.00	465,218,955.43	481,400,864.77	481,400,864.77	
Total Noncurrent Liabilities	17,562,298.07	8,809,406.94	0.00	83,692,483.81	0.00	0.00	0.00	0.00	16,679,202.00	0.00	2,110,729.80	0.00	0.00	0.00	0.00	490,977,551.21	0.00	0.00	619,831,671.83	608,560,769.76	645,150,462.71	
TOTAL LIABILITIES	55,207,976.63	23,350,495.34	6,308,479.26	90,332,593.12	744,705.00	12,980,265.43	48,901.46	214,537.44	16,679,202.00	0.00	2,401,643.45	26,499.88	0.00	350.00	0.00	520,779,400.52	1,225,035.66	50,623.53	730,350,708.72	739,692,258.55	773,559,345.54	
DEFERRED INFLOWS OF RESOURCES</																						

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 12

		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	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
		U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	P1					
Affiliated Entities	Other - affiliated entities	0.00	0.00	0.00	0.00	12,734,526.15	0.00	0.00	0.00	0.00	0.00	412,728.57	0.00	45,009,206.55	0.00	0.00	0.00	0.00	0.00	0.00	58,156,461.27	33,146,825.48	32,964,960.69	
Unrestricted		33,646,020.49	19,108,726.38	57,401,668.76	(113,945,875.43)	0.00	0.00	0.00	798,196.54	0.00	1,512,560.57	0.00	187,251,610.37	0.00	0.00	0.00	0.00	118,676,131.97	0.00	0.00	304,449,039.65	299,413,139.17	265,937,159.59	
TOTAL NET POSITION		33,646,020.49	19,108,726.38	57,401,668.76	(113,945,875.43)	54,548,812.74	1,206,485.33	375,563.17	798,196.54	5,504,463.81	1,512,560.57	425,646.07	187,251,610.37	59,840,822.78	26,655,720.04	338,324,754.52	633,843,819.92	118,676,131.97	0.00	0.00	1,425,175,128.03	1,335,829,083.65	1,370,534,910.88	
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	(3,994.66)	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	(3,994.66)	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	(3,994.66)	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	3,994.66	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 12

1D - UNH - Durham

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	P1			
ASSETS																					
Current Assets																					
Cash and cash equivalents	76,904,789.80	72,382,748.03	41,144,806.92	(3,049,144.84)	33,872,752.74	1,155,416.47	(1,225,776.90)	557.10	(121,786.60)	84,369.34	0.00	(18,000,000.00)	0.00	0.00	2,709.49	2,869,551.46	72,244,342.70	7,227.53	278,272,563.24	275,058,141.11	
Short term investments	173,729.97	575,243.42	0.00	0.00	287,179.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,036,153.27	443,227.10
Accounts receivable	3,190,780.10	592,616.26	535,973.36	0.00	5,230.00	11,903,233.44	1,650,241.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.74	43,396.00	17,921,471.43	19,223,168.95	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
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	2,348,960.99	2,348,460.99
Prepaid expenses and other current assets	0.00	1,471,934.53	340,494.38	2,111,757.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,924,186.69	4,154,921.21
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(80,678,960.71)	0.00	0.00	(80,678,960.71)	(89,248,900.73)	
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	80,269,299.87	75,022,542.24	42,021,274.66	(937,387.06)	34,165,162.62	13,058,649.91	424,464.63	557.10	2,227,674.39	83,869.34	0.00	(18,000,000.00)	0.00	0.00	2,709.49	(77,809,409.25)	72,244,343.44	50,623.53	222,824,374.91	211,981,518.63	
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	521,153.44	682,177.44	
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	29,895,968.89	13,057,922.35	24,155,836.92	94,605,255.07	0.00	0.00	0.00	0.00	0.00	161,714,983.23	148,849,926.42
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,911,086.66	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,911,586.66	13,186,161.97
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	712,357,352.00	0.00	0.00	712,357,352.00	692,592,186.01	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,911,086.66	500.00	0.00	29,895,968.89	13,057,922.35	24,155,836.92	94,605,255.07	712,878,505.44	0.00	0.00	888,505,075.33	855,310,451.84	
TOTAL ASSETS	80,269,299.87	75,022,542.24	42,021,274.66	(937,387.06)	34,165,162.62	13,058,649.91	424,464.63	557.10	16,138,761.05	84,369.34	0.00	11,895,968.89	13,057,922.35	24,155,836.92	94,607,964.56	635,069,096.19	72,244,343.44	50,623.53	1,111,329,450.24	1,067,291,970.47	
DEFERRED OUTFLOWS OF RESOURCES																					
Acctg loss on debt refunding, net	0.00	0.00	0.00	5,863,018.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,863,018.19	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	5,863,018.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,863,018.19	0.00
LIABILITIES																					
Current Liabilities																					
Accounts payable and accrued expenses	2,287,311.98	524,011.14	984,187.98	244,811.88	188,986.13	431,511.27	19,282.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	202,858.38	1,200,811.26	0.00	6,083,772.25	18,626,757.81	
Deposits and unearned revenues	17,157,431.10	889,573.20	4,749,692.76	0.00	437,333.09	11,436,178.96	29,619.23	1,341.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,623.53	34,751,793.54	30,104,630.45	
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	1,593,877.94	7,246,166.25	
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	4,277,124.81	4,786,301.61	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,301,129.37	0.00	0.00	11,301,129.37	1,284,325.05	
Total Current Liabilities	19,618,473.05	2,833,732.31	5,733,880.74	4,521,936.69	626,319.22	11,867,690.23	48,901.46	1,341.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,503,987.75	1,200,811.26	50,623.53	58,007,697.91	62,048,181.17	
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	12,509,572.00	
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	12,864,052.50	
Postretirement medical benefits	0.00	0.00	0.00	63,038,396.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,038,396.65	34,410,785.01	
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	185,320,852.89	0.00	0.00	185,320,852.89	210,371,500.18	
Total Noncurrent Liabilities	11,947,142.91	916,909.59	0.00	63,038,396.65	0.00	0.00	0.00	0.00	12,509,572.00	0.00	0.00	0.00	0.00	0.00	0.00	185,320,852.89	0.00	0.00	273,732,874.04	270,719,011.05	
TOTAL LIABILITIES	31,565,615.96	3,750,641.90	5,733,880.74	67,560,333.34	626,319.22	11,867,690.23	48,901.46	1,341.67	12,509,572.00	0.00	0.00	0.00	0.00	0.00	0.00	196,824,840.64	1,200,811.26	50,623.53	331,740,571.95	332,767,192.22	
DEFERRED INFLOWS OF RESOURCES																					
Deferred Inflows - Pensions	0.00	0.00	0.00	20,547,950.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,547,950.29	
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	20,547,950.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,547,950.29	
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	438,244,255.55	0.00	0.00	438,244,255.55	395,127,815.40	
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	9,282,840.56	65,877,116.97	0.00	0.00	0.00	75,159,957.53	75,402,822.67	
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	43,603,843.95	35,189,880.86	
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	13,057,922.35	0.00	0.00	0.00	0.00	0.00	13,057,922.35	11,864,137.74	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	33,538,843.40	1,190,959.68	375,563.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,105,366.25	33,159,023.68	
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	3,629,189.05	0.00	0.00	0.00</									

	Prior Year Final Balance
ASSETS	
Current Assets	
Cash and cash equivalents	262,379,705.14
Short term investments	437,693.39
Accounts receivable	19,071,732.77
Accounts receivable - State of NH appropriations	0.00
Pledges receivable - current portion	2,500.00
Notes receivable - current portion	2,349,460.99
Prepaid expenses and other current assets	4,187,633.86
Interfund Borrowwngs	(80,441,329.52)
Current Asset - Other	0.00
Total Current Assets	207,987,396.63
Noncurrent Assets	
Debt proceeds held by others	682,177.44
Endowment and similar investments - campuses	156,901,449.91
Notes receivable	13,185,161.97
Property and equipment, net	731,031,755.42
Other assets	0.00
Total Noncurrent Assets	901,800,544.74
TOTAL ASSETS	1,109,787,941.37
DEFERRED OUTFLOWS OF RESOURCES	
Acctg loss on debt refunding, net	5,863,018.19
TOTAL DEFERRED OUTFLOWS OF RESOURCES	5,863,018.19
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	15,533,218.23
Deposits and unearned revenues	29,960,499.83
Accrued employee benefits - current portion	1,593,877.94
Postretirement medical benefits-current portion	4,277,124.81
Long-term debt - current portion	1,284,325.05
Total Current Liabilities	52,649,045.86
Noncurrent Liabilities	
Obligations under life income agree	0.00
Government advances refundable	12,475,553.00
Accrued employee benefits	12,864,052.50
Postretirement medical benefits	63,629,496.12
Long-term debt	210,371,500.18
Total Noncurrent Liabilities	299,340,601.80
TOTAL LIABILITIES	351,989,647.66
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows - Pensions	20,547,950.29
TOTAL DEFERRED INFLOWS OF RESOURCES	20,547,950.29
NET POSITION	
Net Investment in Plant	440,376,421.29
Restricted Nonexpendable	
Historical gift value of endowment - campuses	72,135,548.05
Restricted Expendable	
Campuses	
Accumulated net gains on endowment	43,603,843.95
Market value of funds functioning as endowment	12,516,196.64
Grants, gifts and contracts	33,188,241.08
Life income and annuity funds	0.00
Loan funds	4,042,303.09
Unrestricted	137,250,807.51
TOTAL NET POSITION	743,113,361.61
Not Coded to Attribute	
	0.00
Total Not Coded to Attribute	0.00
TOTAL	0.00
Difference (Assets - Liabilities) - Net Position	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 12

	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	(14,581,163.15)	(19,099.51)	0.00	(262,911.50)	181,290.99	(182,568.36)	0.00	0.00	0.00	0.00	1,631.07	(14,862,820.46)	(10,132,858.41)	(10,132,858.27)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	83,486.10	0.00	0.00	0.00	0.00	0.00	83,486.10	54,423.60	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	458,582.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	458,582.56	260,898.82	260,898.82
Total Current Assets	(14,581,163.15)	(19,099.51)	0.00	195,671.06	181,290.99	(99,082.26)	0.00	0.00	0.00	0.00	1,631.07	(14,320,751.80)	(9,817,535.99)	(9,817,535.85)
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	1,737,029.93	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	3,286,845.11	0.00	3,286,845.11	3,758,121.92	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	3,286,845.11	0.00	5,192,463.16	5,495,151.85	5,607,260.15
TOTAL ASSETS	(14,581,163.15)	(19,099.51)	0.00	195,671.06	181,290.99	(99,082.26)	1,794,267.57	45,552.39	65,798.09	3,286,845.11	1,631.07	(9,128,288.64)	(4,322,384.14)	(4,210,275.70)
DEFERRED OUTFLOWS OF RESOURCES														
Acctg loss on debt refunding, net	0.00	0.00	0.00	125,801.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,801.60	0.00	125,801.60
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	125,801.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,801.60	0.00	125,801.60
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	9,725.05	200.00	0.00	221,037.30	0.00	360.76	0.00	0.00	0.00	0.00	0.00	231,323.11	93,813.08	93,813.08
Deposits and unearned revenues	(4,177.72)	6,750.00	0.00	0.00	0.00	26,151.31	0.00	0.00	0.00	0.00	0.00	28,723.59	5,320.04	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	5,547.33	6,950.00	0.00	312,810.67	0.00	26,512.07	0.00	0.00	0.00	0.00	0.00	351,820.07	201,831.80	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	220,057.75	220,057.75
Postretirement medical benefits	0.00	0.00	0.00	1,352,602.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,352,602.52	738,345.52	1,365,285.64
Total Noncurrent Liabilities	220,057.75	0.00	0.00	1,352,602.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,572,660.27	958,403.27	1,585,343.39
TOTAL LIABILITIES	225,605.08	6,950.00	0.00	1,665,413.19	0.00	26,512.07	0.00	0.00	0.00	0.00	0.00	1,924,480.34	1,160,235.07	1,776,092.84
DEFERRED INFLOWS OF RESOURCES														
Deferred Inflows - Pensions	0.00	0.00	0.00	440,893.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	440,893.23	0.00	440,893.23
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	440,893.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	440,893.23	0.00	440,893.23
NET POSITION														
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,286,845.11	0.00	3,286,845.11	3,758,121.92	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	39,406.68	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	181,290.99	(125,594.33)	0.00	0.00	0.00	0.00	0.00	55,696.66	233,115.66	233,115.66
Unrestricted	(14,806,768.23)	(26,049.51)	0.00	(1,784,833.76)	0.00	0.00	1,794,267.57	0.00	0.00	0.00	1,631.07	(14,821,752.86)	(9,574,413.38)	(10,415,301.58)
TOTAL NET POSITION	(14,806,768.23)	(26,049.51)	0.00	(1,784,833.76)	181,290.99	(125,594.33)	1,794,267.57	45,552.39	65,798.09	3,286,845.11	1,631.07	(11,367,860.61)	(5,482,619.21)	(6,301,460.17)
Not Coded to Attribute														
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)	(0.00)	0.00

4C - UNH Foundation Capital Offset

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

G

ASSETS

Current Assets

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

NET POSITION

Restricted Expendable

Affiliated Entities

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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 12

4F - UNH Foundation

	Current Funds D	Current Funds G	Endowment and Similar Funds M	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T1	Endowment and Similar Funds T2	Plant Funds N	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS											
Current Assets											
Cash and cash equivalents	2,033,498.73	2,464,304.11	0.00	0.00	0.00	0.00	15,553.06	0.00	4,513,355.90	3,976,355.74	7,036,763.47
Short term investments	27,615.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,615.00	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	3,104,244.25	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	1,550.00	1,550.00
Total Current Assets	2,061,113.73	5,642,948.36	0.00	0.00	0.00	0.00	15,553.06	0.00	7,719,615.15	7,112,033.42	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	4,513,617.65	1,341,364.04	33,932,912.91	2,313,588.08	176,377,073.33	0.00	218,478,556.01	186,251,098.78	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	6,998,512.79	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	4,513,617.65	1,341,364.04	33,932,912.91	2,313,588.08	176,377,073.33	0.00	225,570,133.80	193,249,611.57	201,065,259.63
TOTAL ASSETS	2,061,113.73	12,734,526.15	4,513,617.65	1,341,364.04	33,932,912.91	2,313,588.08	176,392,626.39	0.00	233,289,748.95	200,361,644.99	211,304,217.35
LIABILITIES											
Current Liabilities											
Accounts payable and accrued expenses	7,500.00	0.00	287,243.74	0.00	0.00	0.00	0.00	0.00	294,743.74	384,148.83	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	7,500.00	0.00	287,243.74	0.00	0.00	0.00	0.00	0.00	294,743.74	384,148.83	3,444,051.45
Noncurrent Liabilities											
Obligations under life income agree	0.00	0.00	2,040,064.59	0.00	0.00	0.00	0.00	0.00	2,040,064.59	2,137,821.92	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	2,040,064.59	0.00	0.00	0.00	0.00	0.00	2,040,064.59	2,137,821.92	2,051,975.58
TOTAL LIABILITIES	7,500.00	0.00	2,327,308.33	0.00	0.00	0.00	0.00	0.00	2,334,808.33	2,521,970.75	5,496,027.03
DEFERRED INFLOWS OF RESOURCES											
Deferred Inflows - Annuities	0.00	0.00	1,773,580.75	0.00	0.00	0.00	0.00	0.00	1,773,580.75	0.00	1,301,898.31
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	1,773,580.75	0.00	0.00	0.00	0.00	0.00	1,773,580.75	0.00	1,301,898.31
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	145,474,714.72	0.00	147,376,400.69	152,769,929.26	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	12,734,526.15	412,728.57	0.00	33,932,912.91	0.00	0.00	0.00	47,080,167.63	22,989,442.15	22,379,817.06
Unrestricted											
	2,053,613.73	0.00	0.00	1,341,364.04	0.00	0.00	0.00	0.00	3,394,977.77	3,150,894.71	3,193,330.16
TOTAL NET POSITION	2,053,613.73	12,734,526.15	412,728.57	1,341,364.04	33,932,912.91	2,313,588.08	176,392,626.39	0.00	229,181,359.87	197,839,674.24	204,506,292.01
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 12

5K - Keene State College

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	L	LU	M	Q1	Q2	T1	T2	N	X			
ASSETS																		
Current Assets																		
Cash and cash equivalents	7,206,538.54	8,921,927.49	11,567,481.49	(489,552.72)	4,921,286.95	(411,780.82)	470,950.70	795,688.02	0.00	0.00	50.00	0.00	72.00	2,828,430.03	22,157,166.08	57,968,257.76	59,800,261.68	59,888,214.20
Short term investments	94,686.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,686.95	94,686.95	94,686.95
Accounts receivable	410,870.81	0.01	52,301.97	0.00	0.00	574,679.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,037,852.05	717,015.27	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
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	106,442.28	86,430.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	192,872.34	192,872.34	192,872.34
Prepaid expenses and other current assets	0.00	120,062.62	0.00	381,819.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	501,882.32	1,130,661.09	1,024,660.67
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,885,683.72)	0.00	(6,885,683.72)	(9,184,841.72)	(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
Total Current Assets	7,712,096.30	9,041,990.12	11,619,783.46	(107,733.02)	4,921,286.95	162,898.44	577,392.98	882,118.08	0.00	0.00	50.00	0.00	72.00	(4,057,253.69)	22,157,166.08	52,909,867.70	52,750,655.61	53,179,377.57
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	144,552.04	260,864.78	260,864.78
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,105.77	405,290.52	1,420,170.90	137,800.76	26,419,806.08	0.00	0.00	28,441,174.03	24,215,206.44	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
Notes receivable	(600.00)	0.00	0.00	0.00	0.00	0.00	2,045,121.19	441,318.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,485,840.10	2,761,166.84	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	178,602,074.01	0.00	178,602,074.01	186,853,050.91	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
Total Noncurrent Assets	(600.00)	0.00	0.00	0.00	0.00	0.00	2,045,121.19	441,318.91	58,105.77	405,290.52	1,420,170.90	137,800.76	26,419,806.08	178,746,626.05	0.00	209,673,640.18	214,090,288.97	217,256,042.44
TOTAL ASSETS	7,711,496.30	9,041,990.12	11,619,783.46	(107,733.02)	4,921,286.95	162,898.44	2,622,514.17	1,323,436.99	58,105.77	405,290.52	1,420,220.90	137,800.76	26,419,878.08	174,689,372.36	22,157,166.08	262,583,507.88	266,840,944.58	270,435,420.01
DEFERRED OUTFLOWS OF RESOURCES																		
Acctg loss on debt refunding, net	0.00	0.00	0.00	1,107,902.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,107,902.86	0.00	1,107,902.86
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	1,107,902.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,107,902.86	0.00	1,107,902.86
LIABILITIES																		
Current Liabilities																		
Accounts payable and accrued expenses	420,335.98	13,738.44	322,787.72	97,033.12	1,662.33	10,584.45	0.00	0.00	2,003.14	0.00	0.00	0.00	0.00	3,101.99	0.00	871,247.17	1,802,720.40	1,804,846.73
Deposits and unearned revenues	760,928.42	306,656.89	663,366.16	0.00	105,691.55	87,884.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00	1,924,527.66	1,954,616.67	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	698,065.19	1,236,263.69	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	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	4,761,489.77	0.00	4,761,489.77	215,236.04	215,236.04
Total Current Liabilities	1,275,951.35	923,773.57	986,153.88	837,862.04	107,353.88	98,469.06	0.00	0.00	2,003.14	0.00	0.00	0.00	0.00	4,764,591.79	0.00	8,996,158.71	6,037,858.83	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	53,195.02	0.00	0.00	0.00	0.00	0.00	0.00	53,195.02	55,198.16	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	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	2,328,268.24	1,741,367.25	2,328,268.24
Postretirement medical benefits	0.00	0.00	0.00	11,384,200.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,384,200.25	5,960,196.67	11,486,583.07
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	97,891,077.15	0.00	97,891,077.15	106,559,962.39	106,559,962.39
Total Noncurrent Liabilities	2,123,768.78	204,499.46	0.00	11,384,200.25	0.00	0.00	1,359,924.00	0.00	53,195.02	0.00	0.00	0.00	0.00	97,891,077.15	0.00	113,016,664.66	115,705,408.47	121,789,935.86
TOTAL LIABILITIES	3,399,720.13	1,128,273.03	986,153.88	12,222,062.29	107,353.88	98,469.06	1,359,924.00	0.00	55,198.16	0.00	0.00	0.00	0.00	102,655,668.94	0.00	122,012,823.37	121,743,267.30	128,007,934.05
DEFERRED INFLOWS OF RESOURCES																		
Deferred Inflows - Pensions	0.00	0.00	0.00	3,882,835.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,882,835.11	0.00	3,882,835.11
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	3,882,835.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,882,835.11	0.00	3,882,835.11
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	72,033,703.42	0.00	72,033,703.42	74,006,969.22	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	22,264,066.26	0.00	0.00	22,375,623.46	20,789,128.17	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	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	1,420,220.90	0.00	0.00	0.00	0.00	1,420,220.90	1,145,349.46	1,204,709.28
Grants, gifts and contracts	0.00	0.00	0.00	0.00	4,813,933.07	64,429.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,878,362.45	2,663,034.44	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	2,907.61	0.00	0.00	0.00	0.00	0.00	0.00	2,907.61	(1,657.88)	1,524.11
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	1,262,590.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,262,590.17	1,598,962.70	1,627,722.70
Unrestricted	4,311,776.17	7,913,717.09	10,633,629.58	(15,104,727.56)	0.00	0.00	0.00	1,323,436.99	0.00	405,290.52	0.00	0.00	0.00	0.00	22,157,166.08	31,640,288.87	42,524,488.06	30,334,601.69
TOTAL NET POSITION	4,311,776.17	7,913,717.09	10,633,629.58	(15,104,727.56)	4,813,933.07	64,429.38	1,262,590.17	1,323,436.99	2,907.61	405,290.52	1,420,220.90	137,800.76	26,419,878.08	72,033,703.42	22,157,166.08			

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 12

6P - Plymouth State University

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Z	L	LU	M	Q1	Q2	T1	T2	N	X				
ASSETS																				
Current Assets																				
Cash and cash equivalents	5,743,554.98	6,779,685.57	9,715,804.50	(872,465.66)	2,503,026.79	(342,938.82)	12,829.29	415,990.73	28,813.73	0.00	0.00	0.00	0.00	5,098.80	285,999.97	19,129,987.38	43,405,387.26	85,023,398.90	52,222,604.99	
Short term investments	46,026.28	0.00	0.00	0.00	9,983.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,009.78	46,026.28	46,026.28	
Accounts receivable	1,552,752.09	5,207.97	0.00	0.00	0.00	567,848.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,125,808.62	1,031,468.56	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	537,044.95	537,044.95	
Prepaid expenses and other current assets	0.00	293,739.55	4,473.97	723,125.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,021,338.82	762,953.13	787,351.72	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,014,090.42)	0.00	(16,014,090.42)	(17,690,156.82)	(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	7,342,333.35	7,084,633.09	9,720,278.47	(149,340.36)	2,513,010.29	224,909.74	12,829.29	953,035.68	28,813.73	0.00	0.00	0.00	0.00	5,098.80	(15,728,090.45)	19,129,987.38	31,137,499.01	69,724,735.00	37,002,164.82	
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	3,565,754.56	0.00	3,565,754.56	9,767,918.61	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	5,550,333.90	280,012.03	48,494.28	21,304,217.36	0.00	0.00	27,212,204.42	23,118,577.06	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	1,552,202.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,552,202.57	1,814,596.15	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	177,546,167.21	0.00	177,546,167.21	159,919,624.46	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	1,552,202.57	0.00	29,146.85	5,550,333.90	280,012.03	48,494.28	21,304,217.36	181,111,921.77	0.00	209,891,238.03	194,671,319.88	211,971,321.31	
TOTAL ASSETS	7,342,333.35	7,099,542.36	9,720,278.47	(149,340.36)	2,513,010.29	224,909.74	12,829.29	2,505,238.25	28,813.73	29,146.85	5,550,333.90	280,012.03	48,494.28	21,309,316.16	165,383,831.32	19,129,987.38	241,028,737.04	264,396,054.88	248,973,486.13	
DEFERRED OUTFLOWS OF RESOURCES																				
Acctg loss on debt refunding, net	0.00	0.00	0.00	1,011,897.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,011,897.41	0.00	1,011,897.41
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	1,011,897.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,011,897.41	0.00	1,011,897.41
LIABILITIES																				
Current Liabilities																				
Accounts payable and accrued expenses	388,140.26	5,632.28	13,057.34	0.00	572.45	3,026.66	0.00	0.00	0.00	1,666.77	0.00	0.00	0.00	0.00	209,446.43	19,327.21	640,869.40	4,238,951.48	4,346,291.91	
Deposits and unearned revenues	4,597,177.57	6,798.75	(428,800.90)	59,764.22	0.00	127,637.62	186,358.18	0.00	0.00	0.00	26,499.88	0.00	0.00	0.00	0.00	0.00	4,575,435.32	3,963,634.99	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	4,286,677.50	0.00	4,286,677.50	143,083.96	143,083.96	
Total Current Liabilities	4,985,317.83	301,680.86	(415,743.56)	816,291.27	572.45	130,664.28	186,358.18	0.00	0.00	1,666.77	26,499.88	0.00	0.00	0.00	4,496,123.93	19,327.21	10,548,759.10	11,416,706.67	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	17,470.19	0.00	0.00	0.00	0.00	0.00	0.00	17,470.19	19,136.96	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	2,864,896.31	2,575,646.49	
Postretirement medical benefits	0.00	101,993.00	0.00	11,023,409.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,125,402.55	6,188,485.56	11,229,954.84	
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	100,153,712.64	0.00	100,153,712.64	140,959,666.08	108,244,666.08	
Total Noncurrent Liabilities	2,165,319.35	512,320.14	0.00	11,023,409.55	0.00	0.00	0.00	1,575,829.00	0.00	17,470.19	0.00	0.00	0.00	0.00	100,153,712.64	0.00	115,448,060.87	151,546,806.91	123,646,277.37	
TOTAL LIABILITIES	7,150,637.18	814,001.00	(415,743.56)	11,839,700.82	572.45	130,664.28	186,358.18	1,575,829.00	0.00	19,136.96	26,499.88	0.00	0.00	0.00	104,649,836.57	19,327.21	125,996,819.97	162,963,513.58	133,171,370.26	
DEFERRED INFLOWS OF RESOURCES																				
Deferred Inflows - Pensions	0.00	0.00	0.00	3,546,367.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,546,367.60	0.00	3,546,367.60
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	3,546,367.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,546,367.60	0.00	3,546,367.60
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	60,733,994.75	0.00	60,733,994.75	43,770,877.54	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	18,907,727.59	0.00	0.00	18,933,279.28	16,894,088.58	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	2,512,437.84	94,245.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,606,683.30	1,873,997.68	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	10,009.89	0.00	0.00	0.00	0.00	0.00	0.00	10,009.89	4,921.95	6,335.27	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	929,409.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	929,409.25	1,031,538.99	969,287.99	
Unrestricted	191,696.17	6,285,541.36																		

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 12

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Q2	T2	N	X			
ASSETS													
Current Assets													
Cash and cash equivalents	12,490,477.02	3,925,902.64	204,840.35	(286,435.94)	367,877.54	(323,056.96)	0.00	0.00	0.00	3,675,947.48	20,055,552.13	19,503,364.75	19,490,352.05
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	33,208.81	33,208.81
Accounts receivable	2,111,833.07	813.81	0.00	0.00	680.00	283,954.06	0.00	0.00	0.00	0.00	2,397,280.94	364,523.45	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	268,245.68	0.00	0.00	0.00	0.00	0.00	0.00	308,613.06	375,746.54	375,746.54
Interfund Borrowwngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,341,097.77)	0.00	(2,341,097.77)	(2,690,858.04)	(2,690,858.04)
Total Current Assets	14,675,886.28	3,926,716.45	204,840.35	(18,190.26)	368,557.54	(39,102.90)	0.00	0.00	(2,341,097.77)	3,675,947.48	20,453,557.17	17,585,985.51	17,572,972.81
Noncurrent Assets													
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	15,440.48	7,486,219.31	0.00	0.00	7,501,659.79	6,342,089.24	6,683,236.66
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,585,148.43	0.00	7,585,148.43	6,927,205.04	7,500,782.41
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	15,440.48	7,486,219.31	7,585,148.43	0.00	15,086,808.22	13,269,294.28	14,184,019.07
TOTAL ASSETS	14,675,886.28	3,926,716.45	204,840.35	(18,190.26)	368,557.54	(39,102.90)	15,440.48	7,486,219.31	5,244,050.66	3,675,947.48	35,540,365.39	30,855,279.79	31,756,991.88
DEFERRED OUTFLOWS OF RESOURCES													
Acctg loss on debt refunding, net	0.00	0.00	0.00	216,972.31	0.00	0.00	0.00	0.00	0.00	0.00	216,972.31	0.00	216,972.31
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	216,972.31	0.00	0.00	0.00	0.00	0.00	0.00	216,972.31	0.00	216,972.31
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	183,242.31	2,329.52	0.00	0.00	1,326.45	16,112.17	0.00	0.00	0.00	4,897.19	207,907.64	451,918.56	439,002.06
Deposits and unearned revenues	2,405,300.34	0.00	0.00	0.00	9,133.00	3,546.88	0.00	0.00	0.00	0.00	2,417,980.22	454,261.36	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	2,588,542.65	2,329.52	0.00	65,811.12	10,459.45	19,659.05	0.00	0.00	0.00	4,897.19	2,691,698.98	979,825.64	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	578,097.90	578,097.90
Postretirement medical benefits	0.00	0.00	0.00	1,608,647.57	0.00	0.00	0.00	0.00	0.00	0.00	1,608,647.57	529,471.51	1,617,742.70
Total Noncurrent Liabilities	578,097.90	0.00	0.00	1,608,647.57	0.00	0.00	0.00	0.00	0.00	0.00	2,186,745.47	1,107,569.41	2,195,840.60
TOTAL LIABILITIES	3,166,640.55	2,329.52	0.00	1,674,458.69	10,459.45	19,659.05	0.00	0.00	0.00	4,897.19	4,878,444.45	2,087,395.05	3,154,915.14
DEFERRED INFLOWS OF RESOURCES													
Deferred Inflows - Pensions	0.00	0.00	0.00	760,416.58	0.00	0.00	0.00	0.00	0.00	0.00	760,416.58	0.00	760,416.58
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	760,416.58	0.00	0.00	0.00	0.00	0.00	0.00	760,416.58	0.00	760,416.58
NET POSITION													
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,244,050.66	0.00	5,244,050.66	4,236,347.00	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	6,817,147.08	0.00	0.00	6,817,147.08	6,136,462.25	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	358,098.09	(58,761.95)	0.00	0.00	0.00	0.00	299,336.14	329,601.40	329,501.40
Unrestricted	11,509,245.73	3,924,386.93	204,840.35	(2,236,093.22)	0.00	0.00	0.00	0.00	0.00	3,671,050.29	17,073,430.08	17,859,847.10	16,235,970.04
TOTAL NET POSITION	11,509,245.73	3,924,386.93	204,840.35	(2,236,093.22)	358,098.09	(58,761.95)	15,440.48	7,486,219.31	5,244,050.66	3,671,050.29	30,118,476.67	28,767,884.74	28,058,632.47
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
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 12

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	15,480,919.70	(207,254,370.63)	1,639,625.66	31,926.71	0.00	14,326.68	(150,332,859.28)	0.00	350.00	0.00	(7,733,675.59)	1,728,821.43	(346,424,935.32)	(352,748,989.79)	(312,771,420.85)	
Short term investments	27,182.36	151,087,777.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,358,474.06	0.00	177,473,433.46	145,889,049.53	145,954,736.01	
Accounts receivable	24,456.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,456.87	8,095.00	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	1,709,714.02	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	105,919,832.62	0.00	105,919,832.62	118,814,757.31	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	15,857,807.29	(55,411,847.92)	1,639,625.66	31,926.71	0.00	14,326.68	(150,332,859.28)	0.00	350.00	0.00	124,544,631.09	1,728,821.43	(61,927,218.34)	(86,327,373.93)	(55,640,700.83)	
Noncurrent Assets																
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,155.67	0.00	7,155.67	7,155.66	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	282,982,744.39	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	1,231,981.89	0.00	1,231,981.89	1,581,817.66	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	1,239,137.56	0.00	318,883,933.94	284,571,717.71	301,657,751.13	
TOTAL ASSETS	15,857,807.29	(55,411,847.92)	1,639,625.66	31,926.71	0.00	995,062.68	166,290,885.33	12,468.08	350.00	27,847.69	125,783,768.65	1,728,821.43	256,956,715.60	198,244,343.78	246,017,050.30	
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	25,758,595.78	25,758,595.78	
Acctg loss on debt refunding, net	0.00	0.00	(923,592.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,769,749.18	0.00	8,846,156.81	5,799,953.41	7,442,856.53	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	(923,592.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,528,344.96	0.00	34,604,752.59	31,558,549.19	33,201,452.31	
LIABILITIES																
Current Liabilities																
Accounts payable and accrued expenses	9,053,093.66	6,089,007.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,418,474.06	0.00	21,560,574.74	25,348,736.80	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	350.00	0.00	0.00	0.00	22,902.68	23,586.46	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	5,068,771.49	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	2,618,671.78	0.00	2,618,671.78	18,421,669.21	18,421,669.21	
Total Current Liabilities	9,053,093.66	10,465,122.14	85,397.52	0.00	0.00	22,552.68	0.00	0.00	350.00	0.00	9,037,145.84	0.00	28,663,661.84	48,960,739.96	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	7,175,677.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,703,589.13	14,231,242.10	8,612,374.13	
Postretirement medical benefits	0.00	0.00	(4,714,772.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,714,772.73)	1,704,748.73	2,713,886.08	
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	25,758,595.78	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	81,853,312.75	0.00	81,853,312.75	23,509,736.12	56,224,736.12	
Total Noncurrent Liabilities	527,911.38	7,175,677.75	(4,714,772.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,611,908.53	0.00	110,600,724.93	65,204,322.73	93,309,592.11	
TOTAL LIABILITIES	9,581,005.04	17,640,799.89	(4,629,375.21)	0.00	0.00	22,552.68	0.00	0.00	350.00	0.00	116,649,054.37	0.00	139,264,386.77	114,165,062.69	147,627,656.68	
DEFERRED INFLOWS OF RESOURCES																
Deferred Inflows - Pensions	0.00	697,624.00	2,459,465.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,157,089.52	697,624.00	1,168,678.52	
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	615,987.57	0.00	615,987.57	0.00	1,508,495.49	
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	697,624.00	2,459,465.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	615,987.57	0.00	3,773,077.09	697,624.00	2,677,174.01	
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	44,047,071.67	0.00	44,047,071.67	64,240,384.73	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	6,712,288.78	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																
	6,276,802.25	(73,750,271.81)	2,885,942.98	0.00	0.00	972,510.00	166,290,885.33	0.00	0.00	0.00	0.00	1,728,821.43	104,404,690.18	43,933,603.38	72,688,739.87	
TOTAL NET POSITION	6,276,802.25	(73,750,271.81)	2,885,942.98	31,926.71	0.00	972,510.00	166,290,885.33	12,468.08	0.00	27,847.69	44,047,071.67	1,728,821.43	148,524,004.33	114,940,206.28	128,913,671.92	
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 12

	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	249,864,072.59	57,988,110.05	43,405,387.26	20,055,552.13	0.00	(346,424,935.32)	24,888,186.71	68,431,614.37	66,068,594.76
Short term investments	1,063,768.27	94,686.95	56,009.78	33,208.81	0.00	177,473,433.46	178,721,107.27	146,536,082.10	146,588,351.44
Accounts receivable	17,958,029.03	1,037,852.05	2,125,808.62	2,397,280.94	0.00	24,456.87	23,543,427.51	21,351,758.83	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	3,120,744.25	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	3,292,104.54	3,293,104.54
Prepaid expenses and other current assets	4,422,204.29	501,882.32	1,021,338.82	308,613.06	0.00	1,079,994.03	7,334,032.52	8,428,695.95	7,810,710.27
Interfund Borrowings	(80,678,960.71)	(6,885,683.72)	(16,014,090.42)	(2,341,097.77)	0.00	105,919,832.62	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	198,370,444.97	52,929,719.99	31,137,499.01	20,453,557.17	0.00	(61,927,218.34)	240,964,002.80	251,161,000.04	248,676,908.30
Noncurrent Assets									
Debt proceeds held by others	521,153.44	144,552.04	3,565,754.56	0.00	0.00	7,155.67	4,238,615.71	10,718,116.49	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	163,620,601.28	28,441,174.03	27,212,204.42	7,501,659.79	0.00	316,664,060.38	543,439,699.90	487,245,573.48	514,162,379.59
Endowment and similar investments - affiliated entities	233,750,055.42	7,819,898.51	0.00	0.00	0.00	0.00	241,569,953.93	207,972,645.25	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	7,049,116.39	7,106,487.06
Notes receivable	14,119,606.96	2,485,840.10	1,552,202.57	0.00	0.00	0.00	18,157,649.63	18,095,065.75	18,094,065.75
Property and equipment, net	725,898,095.87	178,602,074.01	177,546,167.21	7,585,148.43	0.00	1,231,981.89	1,090,863,467.41	1,062,422,894.27	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	1,145,001,090.76	217,493,538.69	209,891,238.03	15,086,808.22	0.00	318,883,933.94	1,906,356,609.64	1,793,503,411.63	1,887,047,838.57
TOTAL ASSETS	1,343,371,535.73	270,423,258.68	241,028,737.04	35,540,365.39	0.00	256,956,715.60	2,147,320,612.44	2,044,664,411.67	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	25,758,595.78	25,758,595.78
Acctg loss on debt refunding, net	5,988,819.79	1,107,902.86	1,011,897.41	216,972.31	0.00	8,846,156.81	17,171,749.18	5,799,953.41	15,768,448.90
TOTAL DEFERRED OUTFLOWS OF RESOURCES	5,988,819.79	1,107,902.86	1,011,897.41	216,972.31	0.00	34,604,752.59	42,930,344.96	31,558,549.19	41,527,044.68
LIABILITIES									
Current Liabilities									
Accounts payable and accrued expenses	6,644,049.14	871,247.17	640,869.40	207,907.64	0.00	21,560,574.74	29,924,648.09	51,089,462.83	57,237,397.66
Deposits and unearned revenues	35,710,803.63	1,924,527.66	4,575,435.32	2,417,980.22	0.00	22,902.68	44,651,649.51	37,465,829.99	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	15,775,648.71	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	11,301,129.37	4,761,489.77	4,286,677.50	0.00	0.00	2,618,671.78	22,967,968.42	20,064,314.26	20,064,314.26
Total Current Liabilities	59,618,758.26	8,996,158.71	10,548,759.10	2,691,698.98	0.00	28,663,661.84	110,519,036.89	131,131,488.79	128,408,882.83
Noncurrent Liabilities									
Obligations under life income agree	2,040,064.59	53,195.02	17,470.19	0.00	0.00	0.00	2,110,729.80	2,212,157.04	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	7,703,589.13	26,269,712.01	32,971,686.17	27,178,497.01
Postretirement medical benefits	64,390,999.17	11,384,200.25	11,125,402.55	1,608,647.57	0.00	(4,714,772.73)	83,794,476.81	49,532,033.00	92,042,948.45
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	25,758,595.78	25,758,595.78	25,758,595.78	25,758,595.78
Long-term debt	185,320,852.89	97,891,077.15	100,153,712.64	0.00	0.00	81,853,312.75	465,218,955.43	481,400,864.77	481,400,864.77
Total Noncurrent Liabilities	278,579,475.90	113,016,664.66	115,448,060.87	2,186,745.47	0.00	110,600,724.93	619,831,671.83	608,560,769.76	645,150,462.71
TOTAL LIABILITIES	338,198,234.16	122,012,823.37	125,996,819.97	4,878,444.45	0.00	139,264,386.77	730,350,708.72	739,692,258.55	773,559,345.54
DEFERRED INFLOWS OF RESOURCES									
Deferred Inflows - Pensions	20,988,843.52	3,882,835.11	3,546,367.60	760,416.58	0.00	3,157,089.52	32,335,552.33	697,624.00	30,347,141.33
Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	615,987.57	615,987.57	0.00	1,508,495.49
Deferred Inflows - Annuities	1,773,580.75	0.00	0.00	0.00	0.00	0.00	1,773,580.75	0.00	1,301,898.31
TOTAL DEFERRED INFLOWS OF RESOURCES	22,762,424.27	3,882,835.11	3,546,367.60	760,416.58	0.00	3,773,077.09	34,725,120.65	697,624.00	33,157,535.13
NET POSITION									
Net Investment in Plant									
Restricted Nonexpendable	451,784,999.42	72,033,703.42	60,733,994.75	5,244,050.66	0.00	44,047,071.67	633,843,819.92	595,931,404.08	650,968,328.73
Historical gift value of endowment - campuses	75,200,838.49	22,375,623.46	18,933,279.28	6,817,147.08	0.00	12,818.18	123,339,706.49	125,974,197.13	114,876,143.20
Historical gift value of endowment - affiliated entities	150,952,032.56	4,262,650.30	0.00	0.00	0.00	0.00	155,214,682.86	160,751,242.92	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	1,420,220.90	280,012.03	15,440.48	0.00	12,468.08	14,831,616.23	13,330,961.77	14,060,072.40
Grants, gifts and contracts	35,580,026.49	4,878,362.45	2,606,683.30	299,336.14	0.00	31,926.71	43,396,335.09	39,047,166.98	43,212,599.63
Life income and annuity funds	0.00	2,907.61	10,009.89	0.00	0.00	0.00	12,917.50	3,264.07	7,859.38
Loan funds	3,312,464.39	1,262,590.17	929,409.25	0.00	0.00	0.00	5,504,463.81	6,826,084.75	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	58,156,461.27	0.00	0.00	0.00	0.00	0.00	58,156,461.27	33,146,825.48	32,964,960.69
Unrestricted									
124,731,251.01	31,660,141.16	26,579,527.22	17,073,430.08	0.00	104,404,690.18	304,449,039.65	299,413,139.17	265,937,159.59	
TOTAL NET POSITION	988,399,697.09	145,635,503.06	112,497,446.88	30,118,476.67	0.00	148,524,004.33	1,425,175,128.03	1,335,829,083.65	1,370,534,910.88

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 12

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	(3,994.66)	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,994.66)	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,994.66)	0.00
Difference (Assets - Liabilities) - Net Position	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	3,994.66	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 12

	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	278,272,563.24	(18,059,026.05)	(14,862,820.46)	0.00	0.00	4,513,355.90	(0.04)	0.00	57,968,257.76	19,852.29	43,405,387.26	20,055,552.13	0.00	0.00	(346,424,935.32)	24,888,186.71	68,431,614.37	66,068,594.76	
Short term investments	1,036,153.27	0.00	0.00	0.00	0.00	27,615.00	0.00	0.00	94,686.95	0.00	56,009.78	33,208.81	0.00	0.00	177,473,433.46	178,721,107.27	146,536,082.10	146,588,351.44	
Accounts receivable	17,921,471.43	(46,928.50)	83,486.10	0.00	0.00	0.00	0.00	0.00	1,037,852.05	0.00	2,125,808.62	2,397,280.94	0.00	0.00	24,456.87	23,543,427.51	21,351,758.83	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	3,120,744.25	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	3,292,104.54	3,293,104.54	
Prepaid expenses and other current assets	3,924,186.69	39,435.04	458,582.56	0.00	0.00	0.00	0.00	0.00	501,882.32	0.00	1,021,338.82	308,613.06	0.00	0.00	1,079,994.03	7,334,032.52	8,428,695.95	7,810,710.27	
Interfund Borrowings	(80,678,960.71)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,885,683.72)	0.00	(16,014,090.42)	(2,341,097.77)	0.00	0.00	105,919,832.62	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	222,824,374.91	(17,852,793.25)	(14,320,751.80)	0.00	0.00	7,719,615.15	(0.04)	0.00	52,909,867.70	19,852.29	31,137,499.01	20,453,557.17	0.00	0.00	(61,927,218.34)	240,964,002.80	251,161,000.04	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	3,565,754.56	0.00	0.00	0.00	7,155.67	4,238,615.71	10,718,116.49	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	161,714,983.23	0.00	1,905,618.05	0.00	0.00	0.00	0.00	0.00	28,441,174.03	0.00	27,212,204.42	7,501,659.79	0.00	0.00	316,664,060.38	543,439,699.90	487,245,573.48	514,162,379.59	
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	218,478,556.01	15,271,499.41	0.00	0.00	7,819,898.51	0.00	0.00	29,853.93	(29,853.93)	0.00	241,569,953.93	207,972,645.25	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	7,049,116.39	7,106,487.06	
Notes receivable	13,911,586.66	208,020.30	0.00	0.00	0.00	0.00	0.00	0.00	2,485,840.10	0.00	1,552,202.57	0.00	0.00	0.00	0.00	18,157,649.63	18,095,065.75	18,094,065.75	
Property and equipment, net	712,357,352.00	10,253,898.76	3,286,845.11	0.00	0.00	0.00	0.00	0.00	178,602,074.01	0.00	177,546,167.21	7,585,148.43	0.00	0.00	1,231,981.89	1,090,863,467.41	1,062,422,894.27	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	888,505,075.33	10,461,919.06	5,192,463.16	0.00	0.00	225,570,133.80	15,271,499.41	0.00	209,673,640.18	7,819,898.51	209,891,238.03	15,086,808.22	29,853.93	(29,853.93)	318,883,933.94	1,906,356,609.64	1,793,503,411.63	1,887,047,838.57	
TOTAL ASSETS	1,111,329,450.24	(7,390,874.19)	(9,128,288.64)	0.00	0.00	233,289,748.95	15,271,499.37	0.00	262,583,507.88	7,839,750.80	241,028,737.04	35,540,365.39	29,853.93	(29,853.93)	256,956,715.60	2,147,320,612.44	2,044,664,411.67	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	25,758,595.78	25,758,595.78	
Acctg loss on debt refunding, net	5,863,018.19	0.00	125,801.60	0.00	0.00	0.00	0.00	0.00	1,107,902.86	0.00	1,011,897.41	216,972.31	0.00	0.00	8,846,156.81	17,171,749.18	5,799,953.41	15,768,448.90	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	5,863,018.19	0.00	125,801.60	0.00	0.00	0.00	0.00	0.00	1,107,902.86	0.00	1,011,897.41	216,972.31	0.00	0.00	34,604,752.59	42,930,344.96	31,558,549.19	41,527,044.68	
LIABILITIES																			
Current Liabilities																			
Accounts payable and accrued expenses	6,083,772.25	34,210.04	231,323.11	0.00	0.00	294,743.74	0.00	0.00	871,247.17	0.00	640,869.40	207,907.64	0.00	0.00	21,560,574.74	29,924,648.09	51,089,462.83	57,237,397.66	
Deposits and unearned revenues	34,751,793.54	930,286.50	28,723.59	0.00	0.00	0.00	0.00	0.00	1,924,527.66	0.00	4,575,435.32	2,417,980.22	0.00	0.00	22,902.68	44,651,649.51	37,465,829.99	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	15,775,648.71	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	11,301,129.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,761,489.77	0.00	4,286,677.50	0.00	0.00	0.00	2,618,671.78	22,967,968.42	20,064,314.26	20,064,314.26	
Total Current Liabilities	58,007,697.91	964,496.54	351,820.07	0.00	0.00	294,743.74	0.00	0.00	8,996,158.71	0.00	10,548,759.10	2,691,698.98	0.00	0.00	28,663,661.84	110,519,036.89	131,131,488.79	128,408,882.83	
Noncurrent Liabilities																			
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	2,040,064.59	0.00	0.00	53,195.02	0.00	17,470.19	0.00	0.00	0.00	0.00	2,110,729.80	2,212,157.04	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	7,703,589.13	26,269,712.01	32,971,686.17	27,178,497.01	
Postretirement medical benefits	63,038,396.65	0.00	1,352,602.52	0.00	0.00	0.00	0.00	0.00	11,384,200.25	0.00	11,125,402.55	1,608,647.57	0.00	0.00	(4,714,772.73)	83,794,476.81	49,532,033.00	92,042,948.45	
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	25,758,595.78		
Long-term debt	185,320,852.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97,891,077.15	0.00	100,153,712.64	0.00	0.00	0.00	81,853,312.75	465,218,955.43	481,400,864.77	481,400,864.77	
Total Noncurrent Liabilities	273,732,874.04	1,233,877.00	1,572,660.27	0.00	0.00	2,040,064.59	0.00	0.00	113,016,664.66	0.00	115,448,060.87	2,186,745.47	0.00	0.00	110,600,724.93	619,831,671.83	608,560,769.76	645,150,462.71	
TOTAL LIABILITIES	331,740,571.95	2,198,373.54	1,924,480.34	0.00	0.00	2,334,808.33	0.00	0.00	122,012,823.37	0.00	125,996,819.97	4,878,444.45	0.00	0.00	139,264,386.77	730,350,708.72	739,692,258.55	773,559,345.54	
DEFERRED INFLOWS OF RESOURCES																			
Deferred inflows - Pensions	20,547,950.29	0.00	440,893.23	0.00	0.00	0.00	0.00	0.00	3,882,835.11	0.00	3,546,367.60	760,416.58	0.00	0.00	3,157,089.52	32,335,552.33	697,624.00	30,347,141.33	
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	615,987.57	615,987.57	0.00	1,508,495.49	
Deferred inflows - Annuities	0.00	0.00	0.00	0.00	0.00	1,773,580.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,773,580.75	0.00	1,301,898.31		
TOTAL DEFERRED INFLOWS OF RESOURCES	20,547,950.29	0.00	440,893.23	0.00	0.00	1,773,580.75	0.00	0.00	3,882,835.11	0.00	3,546,367.60	760,416.58	0.00	0.00	3,773,077.09	34,725,120.65	697,624.00	33,157,535.13	
NET POSITION																			
Net Investment in Plant	438,244,255.55	10,253,898.76	3,286,845.11	0.00	0.00	0.00	0.00	0.00	72,033,703.42	0.00	60,733,994.75	5							

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2018 Fiscal Period 12

	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	(3,994.66)	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	(3,994.66)	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	3,994.66	(0.00)