

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 01

	2019	2018	Final Balance
	Year to Date Balance	Year to Date Balance	
ASSETS			
Current Assets			
Cash and cash equivalents	31,507,600.85	35,915,573.13	55,128,108.70
Short term investments	124,630,108.27	121,773,809.95	151,149,623.46
Accounts receivable	313,811,172.15	278,581,250.00	19,390,398.24
Accounts receivable - State of NH appropriations	0.00	0.00	1,237,472.74
Pledges receivable - current portion	3,299,471.95	3,184,644.25	3,299,471.95
Notes receivable - current portion	2,710,996.09	3,293,104.54	2,710,996.09
Prepaid expenses and other current assets	3,185,975.96	3,587,367.14	7,589,972.91
Interfund Borrowings	(0.00)	(0.00)	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	479,145,325.27	446,335,749.01	240,506,044.09
Noncurrent Assets			
Debt proceeds held by others	4,238,615.71	10,718,116.49	4,238,615.71
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	543,365,151.59	514,162,379.59	543,365,151.59
Endowment and similar investments - affiliated entities	237,917,333.69	216,333,121.61	237,917,333.69
Pledges Receivable	5,501,205.66	7,106,487.06	5,501,205.66
Notes receivable	18,073,187.32	18,101,532.61	18,070,321.30
Property and equipment, net	1,118,125,853.58	1,119,627,806.81	1,122,010,944.33
Other assets	0.00	0.00	0.00
Pension assets, net	723,561.00	993,236.00	723,561.00
Total Noncurrent Assets	1,927,944,908.55	1,887,042,680.17	1,931,827,133.28
TOTAL ASSETS	2,407,090,233.82	2,333,378,429.18	2,172,333,177.37
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	18,294,397.22	25,758,595.78	18,294,397.22
Acctg loss on debt refunding, net	9,672,176.42	7,291,786.23	9,769,749.18
Deferred Outflows-Pensions	10,773,733.64	8,460,000.00	10,773,733.64
TOTAL DEFERRED OUTFLOWS OF RESOURCES	38,740,307.28	41,510,382.01	38,837,880.04
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	21,926,203.84	16,837,113.31	59,924,127.01
Deposits and unearned revenues	17,299,648.50	25,724,496.68	39,864,248.47
Accrued employee benefits - current portion	6,917,261.06	6,957,308.08	6,917,261.06
Postretirement medical benefits-current portion	5,836,657.83	6,017,462.79	5,836,657.83
Long-term debt - current portion	26,152,968.42	19,329,314.26	22,967,968.42
Total Current Liabilities	78,132,739.65	74,865,695.12	135,510,262.79
Noncurrent Liabilities			
Obligations under life income agree	1,999,669.18	2,119,666.81	1,999,669.18
Government advances refundable	16,679,202.00	16,643,246.00	16,679,202.00
Accrued employee benefits	25,735,471.85	27,178,497.01	25,735,471.85
Postretirement medical benefits	83,975,281.77	92,042,948.45	83,975,281.77
Derivative instruments - interest rate swaps	18,294,397.22	25,758,595.78	18,294,397.22
Long-term debt	441,934,373.22	464,482,043.76	465,218,954.11
Total Noncurrent Liabilities	588,618,395.24	628,224,997.81	611,902,976.13
TOTAL LIABILITIES	666,751,134.89	703,090,692.93	747,413,238.92
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	32,274,852.33	30,347,141.33	32,274,852.33
Acctg gain debt refunding, net	585,276.30	1,508,495.49	615,987.57
Deferred Inflows - Annuities	1,752,826.40	1,301,898.31	1,752,826.40
TOTAL DEFERRED INFLOWS OF RESOURCES	34,612,955.03	33,157,535.13	34,643,666.30
NET POSITION			
Net Investment in Plant	661,905,813.55	654,824,115.45	665,193,261.45
Restricted Nonexpendable			
Historical gift value of endowment - campuses	118,766,632.44	115,427,353.36	118,297,677.86
Historical gift value of endowment - affiliated entities	145,785,904.56	155,316,412.51	145,671,240.51
Restricted Expendable			
Campuses			
Accumulated net gains on endowment	54,375,169.85	50,919,449.36	54,375,169.85
Market value of funds functioning as endowment	14,851,230.04	14,069,892.40	14,761,230.04
Grants, gifts and contracts	46,929,729.75	43,020,091.50	44,467,145.81

University System of New Hampshire
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		2019	2018	
		Year to Date Balance	Year to Date Balance	Final Balance
Campuses	Life income and annuity funds	12,408.83	7,859.38	12,408.83
	Loan funds	5,193,985.21	6,904,613.45	5,157,571.74
Affiliated Entities	Accumulated net gains on endowment	42,423,507.90	35,506,635.85	42,423,507.90
	Other - affiliated entities	55,109,757.78	32,962,409.09	55,142,122.57
Unrestricted		599,112,311.27	529,681,750.78	283,612,815.63
TOTAL NET POSITION		1,744,466,451.18	1,638,640,583.13	1,429,114,152.19
Not Coded to Attribute				
		0.00	0.00	0.00
Total Not Coded to Attribute		0.00	0.00	0.00
TOTAL		0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position		(0.00)	0.00	0.00

University System of New Hampshire
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	2019	2018	Final Balance
	Year to Date Balance	Year to Date Balance	
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	156,137,709.12	157,689,383.08	206,277,732.16
Accounts receivable	313,811,172.15	278,581,250.00	19,390,398.24
Accounts receivable - State of NH appropriations	0.00	0.00	1,237,472.74
Pledges receivable - current portion	3,299,471.95	3,184,644.25	3,299,471.95
Notes receivable - current portion	2,710,996.09	3,293,104.54	2,710,996.09
Prepaid expenses and other current assets	3,185,975.96	3,587,367.14	7,589,972.91
Total Current Assets	479,145,325.27	446,335,749.01	240,506,044.09
Noncurrent Assets			
Debt proceeds held by others for construction purposes	4,238,615.71	10,718,116.49	4,238,615.71
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	543,365,151.59	514,162,379.59	543,365,151.59
Endowment and similar investments - affiliated entities	237,917,333.69	216,333,121.61	237,917,333.69
Pledges Receivable	5,501,205.66	7,106,487.06	5,501,205.66
Notes receivable	18,073,187.32	18,101,532.61	18,070,321.30
Property and equipment, net	1,118,125,853.58	1,119,627,806.81	1,122,010,944.33
Other assets	0.00	0.00	0.00
Pension assets, net	723,561.00	993,236.00	723,561.00
Total Noncurrent Assets	1,927,944,908.55	1,887,042,680.17	1,931,827,133.28
TOTAL ASSETS	2,407,090,233.82	2,333,378,429.18	2,172,333,177.37
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	18,294,397.22	25,758,595.78	18,294,397.22
Acctg loss on debt refunding, net	9,672,176.42	7,291,786.23	9,769,749.18
Deferred Outflows-Pensions	10,773,733.64	8,460,000.00	10,773,733.64
TOTAL DEFERRED OUTFLOWS OF RESOURCES	38,740,307.28	41,510,382.01	38,837,880.04
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	21,926,203.84	16,837,113.31	59,924,127.01
Deposits and unearned revenues	17,299,648.50	25,724,496.68	39,864,248.47
Accrued employee benefits - current portion	6,917,261.06	6,957,308.08	6,917,261.06
Postretirement medical benefits-current portion	5,836,657.83	6,017,462.79	5,836,657.83
Long-term debt - current portion	26,152,968.42	19,329,314.26	22,967,968.42
Total Current Liabilities	78,132,739.65	74,865,695.12	135,510,262.79
Noncurrent Liabilities			
Obligations under life income agree	1,999,669.18	2,119,666.81	1,999,669.18
Government advances refundable	16,679,202.00	16,643,246.00	16,679,202.00
Accrued employee benefits	25,735,471.85	27,178,497.01	25,735,471.85
Postretirement medical benefits	83,975,281.77	92,042,948.45	83,975,281.77
Derivative instruments - interest rate swaps	18,294,397.22	25,758,595.78	18,294,397.22
Long-term debt	441,934,373.22	464,482,043.76	465,218,954.11
Total Noncurrent Liabilities	588,618,395.24	628,224,997.81	611,902,976.13
TOTAL LIABILITIES	666,751,134.89	703,090,692.93	747,413,238.92
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	32,274,852.33	30,347,141.33	32,274,852.33
Acctg gain debt refunding, net	585,276.30	1,508,495.49	615,987.57
Deferred Inflows - Annuities	1,752,826.40	1,301,898.31	1,752,826.40
TOTAL DEFERRED INFLOWS OF RESOURCES	34,612,955.03	33,157,535.13	34,643,666.30
NET POSITION			
Net Investment in Plant	661,905,813.55	654,824,115.45	665,193,261.45
Restricted -			
Nonexpendable	264,552,537.00	270,743,765.87	263,968,918.37
Expendable	218,895,789.36	183,390,951.03	216,339,156.74
Unrestricted	599,112,311.27	529,681,750.78	283,612,815.63
TOTAL NET POSITION	1,744,466,451.18	1,638,640,583.13	1,429,114,152.19
Not Coded to Attribute			
	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	0.00	0.00

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	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	(27,244,837.16)	(82,371,911.16)	141,534,483.66	(754,549.09)	45,381,433.83	(3,572,904.97)	(1,250,636.53)	33,028.78	1,632,930.68	969,016.35	0.00	(171,662,118.58)	90,000.01	60,886.10	519,884.35	(49,713.80)	128,277,503.29	(84,894.91)	31,507,600.85	35,915,573.13	55,128,108.70	
Short term investments	177,706.73	124,153,778.68	0.00	0.00	298,622.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124,630,108.27	121,773,809.95	151,149,623.46	
Accounts receivable	294,894,922.86	402,044.30	421,245.44	0.00	930.00	16,370,256.06	1,553,285.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,390,398.24	278,581,250.00	19,390,398.24	
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	1,237,472.74	
Pledges receivable - current portion	0.00	2,000.00	0.00	0.00	3,297,471.95	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	3,299,471.95	3,184,644.25	3,299,471.95	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,602,398.16	108,597.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,710,996.09	3,293,104.54	2,710,996.09	
Prepaid expenses and other current assets	365,615.74	2,394,677.85	36,488.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	389,194.16	0.00	0.00	3,185,975.96	3,587,367.14	7,589,972.91	
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	
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	268,193,408.17	44,580,589.67	141,992,217.31	(754,549.09)	48,978,458.64	12,797,351.09	302,648.47	33,028.78	4,235,328.84	1,077,614.28	0.00	(171,662,118.58)	90,000.01	60,886.10	519,884.35	339,480.36	128,282,130.09	78,966.78	479,145,325.27	446,335,749.01	240,506,044.09	
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	4,238,615.71	
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,743.95	355,844,329.71	14,761,230.04	23,573,854.03	149,098,993.86	0.00	0.00	0.00	543,365,151.59	514,162,379.59	543,365,151.59	
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	4,400,403.90	1,314,496.86	44,044,033.42	2,267,247.52	185,891,151.99	0.00	0.00	0.00	237,917,333.69	216,333,121.61	237,917,333.69	
Pledges Receivable	0.00	7,570.77	0.00	0.00	5,493,634.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,501,205.66	7,106,487.06	5,501,205.66	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,637,858.37	435,328.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,073,187.32	18,101,532.61	18,073,187.32	
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	1,118,125,853.58	0.00	0.00	1,118,125,853.58	1,119,627,806.81	1,122,010,944.33	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pension assets, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	723,561.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	723,561.00	993,236.00	723,561.00	
Total Noncurrent Assets	0.00	7,570.77	0.00	0.00	5,493,634.89	0.00	0.00	723,561.00	17,637,858.37	435,328.95	4,487,147.85	357,158,826.57	58,805,263.46	25,841,101.55	334,990,145.85	1,122,364,469.29	0.00	0.00	1,927,944,908.55	1,887,042,680.17	1,931,827,133.28	
TOTAL ASSETS	268,193,408.17	44,588,160.44	141,992,217.31	(754,549.09)	54,472,093.53	12,797,351.09	302,648.47	756,589.78	21,873,187.21	1,512,943.23	4,487,147.85	185,496,707.99	58,895,263.47	25,901,987.65	335,510,030.20	1,122,703,949.65	128,282,130.09	78,966.78	2,407,090,233.82	2,333,378,429.18	2,172,333,177.37	
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	18,294,397.22	0.00	0.00	18,294,397.22	25,758,595.78	18,294,397.22	
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,672,176.42	0.00	0.00	9,672,176.42	7,291,786.23	9,769,749.18	
Deferred Outflows-Pensions	0.00	22,051.00	0.00	10,499,350.64	0.00	0.00	0.00	252,332.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,773,733.64	8,460,000.00	10,773,733.64	
TOTAL DEFERRED OUTFLOWS	0.00	22,051.00	0.00	10,499,350.64	0.00	0.00	0.00	252,332.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,966,573.64	0.00	0.00	38,740,307.28	41,510,382.01	38,837,880.04	
LIABILITIES																						
Current Liabilities																						
Accounts payable and accrued expenses	8,153,910.75	8,835,314.88	1,531,055.69	0.00	27,589.78	433,923.15	3,177.33	0.00	0.00	0.00	310,174.57	0.00	0.00	0.00	0.00	1,797,694.55	829,737.78	3,625.36	21,926,203.84	16,837,113.31	59,924,127.01	
Deposits and unearned revenues	4,623,565.08	155,221.33	2,785,701.12	15,325.50	(201,948.85)	9,696,347.22	29,619.23	33,173.44	0.00	0.00	0.00	26,499.88	0.00	60,886.10	(83.00)	0.03	0.00	75,341.42	17,299,648.50	25,724,496.68	39,864,248.47	
Accrued employee benefits - current portion	0.00	6,917,261.06	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	0.00	6,917,261.06	6,957,308.08	6,917,261.06	
Postretirement medical benefits-current portion	0.00	0.00	0.00	5,836,657.83	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	5,836,657.83	6,017,462.79	5,836,657.83	
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	26,152,968.42	0.00	0.00	26,152,968.42	19,329,314.26	22,967,968.42	
Total Current Liabilities	12,777,475.83	15,907,797.27	4,316,756.81	5,851,983.33	(174,359.07)	10,130,270.37	32,796.56	33,173.44	0.00	0.00	310,174.57	26,499.88	0.00	60,886.10	(83.00)	27,950,663.00	829,737.78	78,966.78	78,132,739.65	74,865,695.12	135,510,262.79	
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	1,999,669.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,999,669.18	2,119,666.81	1,999,669.18	
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	16,643,246.00	16,679,202.00	
Accrued employee benefits	16,980,396.73	8,755,075.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,735,471.85	27,178,497.01	25,735,471.85	
Postretirement medical benefits	0.00	101,993.00	0.00	83,873,288.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,975,281.77	92,042,948.45	83,975,281.77	
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	18,294,397.22	0.00	0.00	18,294,397.22	25,758,595.78	18,294,397.22	
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	441,934,373.22	0.00	0.00	441,934,373.22	464,482,043.76	465,218,954.11	
Total Noncurrent Liabilities	16,980,396.73	8,857,068.12	0.00	83,873,288.77	0.00	0.00	0.00	0.00	16,679,202.00	0.00	1,999,669.18	0.00	0.00	0.00	0.00	460,228,770.44	0.00	0.00	588,618,395.24	628,224,997.81	611,902,976.13	
TOTAL LIABILITIES	29,757,872.56	24,764,865.39	4,316,756.81	89,725,272.10	(174,359.07)	10,130,270.37	32,796.56	33,173.44	16,679,202.00	0.00	2,309,843.75	26,499.88	0.00	60,886.10	(83.00)	488,179,433.						

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 01

	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																						
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	468,336.49	41,955,171.41	0.00	0.00	0.00	0.00	42,423,507.90	35,506,635.85	42,423,507.90
Other - affiliated entities	0.00	0.00	0.00	0.00	10,653,655.48	0.00	0.00	0.00	0.00	0.00	412,068.87	0.00	44,044,033.43	0.00	0.00	0.00	0.00	0.00	0.00	55,109,757.78	32,962,409.09	55,142,122.57
Unrestricted	238,435,535.61	19,212,861.05	137,675,460.50	(111,618,398.88)	0.00	0.00	0.00	971,309.34	0.00	1,512,943.23	0.00	185,470,208.11	0.00	0.00	0.00	0.00	127,452,392.31	0.00	0.00	599,112,311.27	529,681,750.78	283,612,815.63
TOTAL NET POSITION	238,435,535.61	19,212,861.05	137,675,460.50	(111,618,398.88)	54,646,452.60	2,667,080.72	269,851.91	971,309.34	5,193,985.21	1,512,943.23	424,477.70	185,470,208.11	58,895,263.47	25,841,101.55	335,510,113.20	661,905,813.55	127,452,392.31	0.00	1,744,466,451.18	1,638,640,583.13	1,429,114,152.19	
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	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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 01

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	4,300,295.93	65,858,176.64	92,999,176.26	(1,850,669.57)	33,878,858.99	204,178.98	(1,250,636.53)	2,341.67	88,838.25	84,369.34	0.00	(18,000,000.00)	0.00	0.00	268,375.68	2,409,910.38	86,842,557.45	(84,894.91)	265,750,878.56	257,720,666.48	
Short term investments	0.00	576,166.80	0.00	0.00	288,629.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	864,796.36	437,693.39	
Accounts receivable	206,715,561.90	396,699.33	411,443.42	0.00	250.00	11,588,383.61	1,553,285.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,626.80	163,861.69	220,834,111.75	184,548,256.22	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,757,553.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,757,553.65	2,349,460.99	
Prepaid expenses and other current assets	0.00	1,293,086.40	36,488.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	389,194.16	0.00	0.00	1,718,768.77	1,468,106.44	
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	(79,088,747.23)	0.00	0.00	(79,088,747.23)	(88,675,329.93)	
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Current Assets	211,015,857.83	68,124,129.17	93,447,107.89	(1,850,669.57)	34,167,738.55	11,792,562.59	302,648.47	2,341.67	1,846,391.90	84,369.34	0.00	(18,000,000.00)	0.00	0.00	268,375.68	(76,289,642.69)	86,847,184.25	78,966.78	411,837,361.86	357,848,853.59	
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	0.00	29,978,520.25	12,993,141.27	23,388,602.47	94,083,088.03	0.00	0.00	0.00	160,443,352.02	156,901,449.91	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,014,224.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,014,224.04	13,192,628.83	
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	731,086,477.85	0.00	0.00	731,086,477.85	731,031,755.42	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,014,224.04	0.00	0.00	29,978,520.25	12,993,141.27	23,388,602.47	94,083,088.03	731,607,631.29	0.00	0.00	906,065,207.35	901,808,011.60	
TOTAL ASSETS	211,015,857.83	68,124,129.17	93,447,107.89	(1,850,669.57)	34,167,738.55	11,792,562.59	302,648.47	2,341.67	15,860,615.94	84,369.34	0.00	11,978,520.25	12,993,141.27	23,388,602.47	94,351,463.71	655,317,988.60	86,847,184.25	78,966.78	1,317,902,569.21	1,259,656,865.19	
DEFERRED OUTFLOWS OF RESOURCES																					
Deferred Outflows-Pensions	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	5,863,018.19	5,863,018.19	
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	5,863,018.19	5,863,018.19	
LIABILITIES																					
Current Liabilities																					
Accounts payable and accrued expenses	3,240,245.65	408,654.09	1,500,866.91	0.00	27,129.02	430,531.97	3,177.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	315,855.70	741,164.29	3,625.36	6,671,250.32	4,085,403.85	
Deposits and unearned revenues	480,424.26	126,684.08	1,824,588.33	0.00	0.00	8,528,697.19	29,619.23	1,341.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,341.42	11,066,696.18	16,010,357.51	
Accrued employee benefits - current portion	0.00	1,281,999.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,281,999.76	1,593,877.94	
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	4,277,124.81	
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	10,472,256.99	0.00	0.00	10,472,256.99	14,278,673.27	
Total Current Liabilities	3,720,669.91	1,817,337.93	3,325,455.24	4,277,124.81	27,129.02	8,959,229.16	32,796.56	1,341.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,788,112.69	741,164.29	78,966.78	33,769,328.06	40,245,437.38	
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	12,509,572.00	12,475,553.00	
Accrued employee benefits	11,910,107.04	622,766.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,532,873.55	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	64,220,596.23	
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	185,298,269.03	0.00	0.00	185,298,269.03	196,173,678.16	
Total Noncurrent Liabilities	11,910,107.04	622,766.51	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	185,298,269.03	0.00	0.00	273,379,111.23	285,733,879.89	
TOTAL LIABILITIES	15,630,776.95	2,440,104.44	3,325,455.24	67,315,521.46	27,129.02	8,959,229.16	32,796.56	1,341.67	12,509,572.00	0.00	0.00	0.00	0.00	0.00	0.00	196,086,381.72	741,164.29	78,966.78	307,148,439.29	325,979,317.27	
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	20,547,950.29	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	20,547,950.29	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	459,231,606.88	0.00	0.00	459,231,606.88	435,855,100.45	
Restricted Nonexpendable																					
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,259,435.15	64,479,477.12	0.00	0.00	0.00	72,738,912.27	72,382,760.00	
Restricted Expendable																					
Campuses																					
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,129,167.32	29,871,986.59	0.00	0.00	0.00	45,001,153.91	43,603,843.95	
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	12,993,141.27	0.00	0.00	0.00	0.00	0.00	0.00	12,993,141.27	12,526,016.64	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	34,140,609.53	2,833,333.43	269,851.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,243,794.87	32,464,008.26	
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	3,351,043.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,351,043.94	4,042,892.16	
Unrestricted	195,385,080.88	65,684,024.73	90,121,652.65	(83,851,123.13)	0.00	0.00															

	Prior Year Final Balance
ASSETS	
Current Assets	
Cash and cash equivalents	276,498,391.22
Short term investments	864,796.36
Accounts receivable	16,615,129.30
Accounts receivable - State of NH appropriations	0.00
Pledges receivable - current portion	0.00
Notes receivable - current portion	1,757,553.65
Prepaid expenses and other current assets	4,335,548.51
Interfund Borrowngs	(79,678,960.71)
Current Asset - Other	0.00
Total Current Assets	220,392,458.33
Noncurrent Assets	
Debt proceeds held by others	521,153.44
Endowment and similar investments - campuses	160,443,352.02
Notes receivable	14,013,894.52
Property and equipment, net	733,715,731.40
Other assets	0.00
Total Noncurrent Assets	908,694,131.38
TOTAL ASSETS	1,129,086,589.71
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows-Pensions	5,863,018.19
TOTAL DEFERRED OUTFLOWS OF RESOURCES	5,863,018.19
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	17,889,619.71
Deposits and unearned revenues	32,347,216.66
Accrued employee benefits - current portion	1,281,999.76
Postretirement medical benefits-current portion	4,277,124.81
Long-term debt - current portion	11,301,129.37
Total Current Liabilities	67,097,090.31
Noncurrent Liabilities	
Obligations under life income agree	0.00
Government advances refundable	12,509,572.00
Accrued employee benefits	12,532,873.55
Postretirement medical benefits	63,038,396.65
Long-term debt	185,320,851.59
Total Noncurrent Liabilities	273,401,693.79
TOTAL LIABILITIES	340,498,784.10
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	460,682,262.57
Restricted Nonexpendable	
Historical gift value of endowment - campuses	72,470,536.41
Restricted Expendable	
Campuses	
Accumulated net gains on endowment	45,001,153.91
Market value of funds functioning as endowment	12,993,141.27
Grants, gifts and contracts	34,973,508.98
Life income and annuity funds	0.00
Loan funds	3,350,397.56
Unrestricted	144,431,872.81
TOTAL NET POSITION	773,902,873.51
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 2019 Fiscal Period 01

	Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Funds Not Coded to Fund Group P1	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS															
Current Assets															
Cash and cash equivalents	(10,990,832.58)	161,493.65	85,601.00	(120,598.09)	187,286.45	(65,197.95)	0.00	0.00	0.00	0.00	56,131.07	0.00	(10,686,116.45)	(7,164,561.77)	(14,656,206.27)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	78,599.63	0.00	0.00	0.00	0.00	0.00	0.00	78,599.63	54,423.60	84,956.63
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	499,823.17
Total Current Assets	(10,990,832.58)	161,493.65	85,601.00	(120,598.09)	187,286.45	13,401.68	0.00	0.00	0.00	0.00	56,131.07	0.00	(10,607,516.82)	(7,110,138.17)	(14,071,426.47)
Noncurrent Assets															
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	1,784,217.49	45,297.25	65,429.54	0.00	0.00	0.00	1,894,944.28	1,832,603.70	1,894,944.28
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,158,143.10	0.00	0.00	3,158,143.10	3,774,656.45	3,306,688.96
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	1,784,217.49	45,297.25	65,429.54	3,158,143.10	0.00	0.00	5,053,087.38	5,607,260.15	5,201,633.24
TOTAL ASSETS	(10,990,832.58)	161,493.65	85,601.00	(120,598.09)	187,286.45	13,401.68	1,784,217.49	45,297.25	65,429.54	3,158,143.10	56,131.07	0.00	(5,554,429.44)	(1,502,878.02)	(8,869,793.23)
DEFERRED OUTFLOWS OF RESOURCES															
Deferred Outflows-Pensions	0.00	0.00	0.00	125,801.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,801.60	125,801.60	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	0.00	125,801.60	125,801.60	125,801.60
LIABILITIES															
Current Liabilities															
Accounts payable and accrued expenses	13,106.22	0.00	1,975.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,081.22	2,010.07	259,421.24
Deposits and unearned revenues	1,066.33	0.00	26,660.00	0.00	0.00	21,447.11	0.00	0.00	0.00	0.00	0.00	0.00	49,173.44	(25,600.00)	83,681.89
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	0.00	91,773.37	91,773.37	91,773.37
Total Current Liabilities	14,172.55	0.00	28,635.00	91,773.37	0.00	21,447.11	0.00	0.00	0.00	0.00	0.00	0.00	156,028.03	68,183.44	434,876.50
Noncurrent Liabilities															
Accrued employee benefits	231,246.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	231,246.45	220,057.75	231,246.45
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	0.00	1,352,602.52	1,377,968.76	1,352,602.52
Total Noncurrent Liabilities	231,246.45	0.00	0.00	1,352,602.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,583,848.97	1,598,026.51	1,583,848.97
TOTAL LIABILITIES	245,419.00	0.00	28,635.00	1,444,375.89	0.00	21,447.11	0.00	0.00	0.00	0.00	0.00	0.00	1,739,877.00	1,666,209.95	2,018,725.47
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	0.00	440,893.23	440,893.23	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	0.00	440,893.23	440,893.23	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	3,158,143.10	0.00	0.00	3,158,143.10	3,774,656.45	3,306,688.96
Restricted Nonexpendable															
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,364.50	0.00	0.00	0.00	38,364.50	38,264.50	38,364.50
Restricted Expendable															
Campuses															
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,065.04	0.00	0.00	0.00	27,065.04	24,917.13	27,065.04
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,297.25	0.00	0.00	0.00	0.00	45,297.25	42,987.67	45,297.25
Grants, gifts and contracts	0.00	0.00	0.00	0.00	187,286.45	(8,045.43)	0.00	0.00	0.00	0.00	0.00	0.00	179,241.02	222,051.50	170,513.03
Unrestricted	(11,236,251.58)	161,493.65	56,966.00	(1,880,065.61)	0.00	0.00	1,784,217.49	0.00	0.00	0.00	56,131.07	0.00	(11,057,508.98)	(7,587,056.85)	(14,791,539.11)
TOTAL NET POSITION	(11,236,251.58)	161,493.65	56,966.00	(1,880,065.61)	187,286.45	(8,045.43)	1,784,217.49	45,297.25	65,429.54	3,158,143.10	56,131.07	0.00	(7,609,398.07)	(3,484,179.60)	(11,203,610.33)
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

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 2019 Fiscal Period 01

	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	3,256,904.62	1,862,548.64	0.00	0.00	0.00	0.00	48,933.00	0.00	5,168,386.26	6,380,102.32	5,006,451.90
Short term investments	27,615.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,615.00	22,000.00	27,615.00
Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.00	0.00
Pledges receivable - current portion	0.00	3,297,471.95	0.00	0.00	0.00	0.00	0.00	0.00	3,297,471.95	3,178,644.25	3,297,471.95
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
Total Current Assets	3,284,519.62	5,160,020.59	0.00	0.00	0.00	0.00	48,933.00	0.00	8,493,473.21	9,580,816.57	8,331,538.85
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	4,400,403.90	1,314,496.86	33,189,595.01	2,267,247.52	172,910,807.29	0.00	214,082,550.58	193,961,056.58	214,082,550.58
Pledges Receivable	0.00	5,493,634.89	0.00	0.00	0.00	0.00	0.00	0.00	5,493,634.89	7,091,577.79	5,493,634.89
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	5,493,634.89	4,400,403.90	1,314,496.86	33,189,595.01	2,267,247.52	172,910,807.29	0.00	219,576,185.47	201,052,634.37	219,576,185.47
TOTAL ASSETS	3,284,519.62	10,653,655.48	4,400,403.90	1,314,496.86	33,189,595.01	2,267,247.52	172,959,740.29	0.00	228,069,658.68	210,633,450.94	227,907,724.32
LIABILITIES											
Current Liabilities											
Accounts payable and accrued expenses	105,235.00	0.00	306,504.66	0.00	0.00	0.00	0.00	0.00	411,739.66	288,364.86	1,631,083.25
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	105,235.00	0.00	306,504.66	0.00	0.00	0.00	0.00	0.00	411,739.66	288,364.86	1,631,083.25
Noncurrent Liabilities											
Obligations under life income agree	0.00	0.00	1,929,003.97	0.00	0.00	0.00	0.00	0.00	1,929,003.97	2,045,331.69	1,929,003.97
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	1,929,003.97	0.00	0.00	0.00	0.00	0.00	1,929,003.97	2,045,331.69	1,929,003.97
TOTAL LIABILITIES	105,235.00	0.00	2,235,508.63	0.00	0.00	0.00	0.00	0.00	2,340,743.63	2,333,696.55	3,560,087.22
DEFERRED INFLOWS OF RESOURCES											
Deferred Inflows - Annuities	0.00	0.00	1,752,826.40	0.00	0.00	0.00	0.00	0.00	1,752,826.40	1,301,898.31	1,752,826.40
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	1,752,826.40	0.00	0.00	0.00	0.00	0.00	1,752,826.40	1,301,898.31	1,752,826.40
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	1,798,911.03	136,032,715.85	0.00	137,831,626.88	147,706,203.22	137,719,042.83
Restricted Expendable											
Affiliated Entities	0.00	0.00	0.00	0.00	0.00	468,336.49	36,927,024.44	0.00	37,395,360.93	31,329,813.78	37,395,360.93
Other - affiliated entities	0.00	10,653,655.48	412,068.87	0.00	33,189,595.01	0.00	0.00	0.00	44,255,319.36	22,377,265.46	44,287,684.15
Unrestricted	3,179,284.62	0.00	0.00	1,314,496.86	0.00	0.00	0.00	0.00	4,493,781.48	5,584,573.62	3,192,722.79
TOTAL NET POSITION	3,179,284.62	10,653,655.48	412,068.87	1,314,496.86	33,189,595.01	2,267,247.52	172,959,740.29	0.00	223,976,088.65	206,997,856.08	222,594,810.70
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)

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

Campuses

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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 01

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	(13,062,495.41)	12,603,474.48	25,802,169.69	(205,763.42)	5,707,089.70	(636,590.69)	475,480.63	807,916.77	0.00	0.00	90,000.00	0.00	66,825.12	2,799,861.52	20,911,852.97	55,359,821.36	60,326,992.72	57,938,694.02
Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,686.95	0.00
Accounts receivable	42,183,518.80	0.00	9,802.02	0.00	0.00	804,529.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,997,850.73	44,508,970.51	1,311,757.76
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	99,860.94	76,500.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	176,361.25	192,872.34	176,361.25
Prepaid expenses and other current assets	0.00	118,260.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,260.13	119,619.40	665,105.81
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	(6,685,548.50)	0.00	(6,685,548.50)	(8,993,245.22)	(6,885,683.72)
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	29,121,023.39	12,721,734.61	25,811,971.71	(205,763.42)	5,707,089.70	167,939.22	575,341.57	884,417.08	0.00	0.00	90,000.00	0.00	66,825.12	(3,885,686.98)	20,911,852.97	91,966,744.97	96,249,896.70	53,206,235.12
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	144,552.04
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,760.36	403,020.40	1,416,595.65	137,028.91	26,272,715.65	0.00	0.00	28,287,120.97	26,043,063.76	28,287,120.97
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	0.00	0.00	0.00	0.00	0.00	0.00	2,011,249.96	435,328.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,446,578.91	2,761,166.84	2,446,578.91
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	176,825,410.84	0.00	176,825,410.84	188,190,947.06	177,463,944.50
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	0.00	0.00	0.00	0.00	0.00	0.00	2,011,249.96	435,328.95	57,760.36	403,020.40	1,416,595.65	137,028.91	26,272,715.65	176,969,962.88	0.00	207,703,662.76	217,256,042.44	208,342,196.42
TOTAL ASSETS	29,121,023.39	12,721,734.61	25,811,971.71	(205,763.42)	5,707,089.70	167,939.22	2,586,591.53	1,319,746.03	57,760.36	403,020.40	1,506,595.65	137,028.91	26,339,540.77	173,084,275.90	20,911,852.97	299,670,407.73	313,505,939.14	261,548,431.54
DEFERRED OUTFLOWS OF RESOURCES																		
Deferred Outflows-Pensions	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	1,107,902.86	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	1,107,902.86	1,107,902.86
LIABILITIES																		
Current Liabilities																		
Accounts payable and accrued expenses	209,250.94	2,726.33	(2,766.09)	0.00	545.30	121.18	0.00	0.00	2,003.14	0.00	0.00	0.00	0.00	3,101.99	12,204.00	227,186.79	851,476.93	2,113,364.70
Deposits and unearned revenues	26,900.00	21,738.50	767,439.64	0.00	(210,607.90)	91,907.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00	697,378.03	6,750,282.40	2,129,487.96
Accrued employee benefits - current portion	0.00	737,211.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	737,211.89	698,065.19	737,211.89
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	740,828.92	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	4,437,589.67	0.00	4,437,589.67	3,605,438.84	4,761,489.77
Total Current Liabilities	236,150.94	761,676.72	764,673.55	740,828.92	(210,062.60)	92,028.94	0.00	0.00	2,003.14	0.00	0.00	0.00	0.00	4,440,691.69	12,204.00	6,840,195.30	12,646,092.28	10,482,383.24
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	53,195.02
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	1,359,924.00	1,359,924.00
Accrued employee benefits	1,411,562.05	67,863.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,479,425.90	2,328,268.24	1,479,425.90
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	11,588,965.89	11,384,200.25
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	97,873,918.19	0.00	97,873,918.19	102,844,400.42	97,891,077.13
Total Noncurrent Liabilities	1,411,562.05	67,863.85	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	97,873,918.19	0.00	112,150,663.36	118,176,756.71	112,167,822.30
TOTAL LIABILITIES	1,647,712.99	829,540.57	764,673.55	12,125,029.17	(210,062.60)	92,028.94	1,359,924.00	0.00	55,198.16	0.00	0.00	0.00	0.00	102,314,609.88	12,204.00	118,990,858.66	130,822,848.99	122,650,205.54
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	3,882,835.11	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	3,882,835.11	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	70,769,666.02	0.00	70,769,666.02	75,868,201.98	70,895,573.93
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	106,355.26	21,202,682.95	0.00	0.00	21,309,038.21	20,383,217.16	21,242,213.09
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	30,673.65	5,136,857.82	0.00	0.00	5,167,531.47	4,182,055.38	5,167,531.47
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	1,506,595.65	0.00	0.00	0.00	0.00	1,506,595.65	1,204,709.28	1,416,595.65
Grants, gifts and contracts	0.00	0.00	0.00	0.00	5,917,152.30	75,910.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,993,062.58	7,058,743.34	5,800,175.17
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,562.20	0.00	0.00	0.00	0.00	0.00	0.00	2,562.20	1,524.11	2,562.20
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	1,226,667.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,226,667.53	1,627,722.70	1,226,667.53
Unrestricted	27,473,310.40	11,892,194.04	25,047,298.16	(15,105,724.84)	0.00	0.00	0.00	1,319,746.03	0.00	403,020.40	0.00	0.00	0.00	0.00	20,899,648.97	71,929,493.16	69,581,983.95	30,371,974.71
TOTAL NET POSITION	27,473,310.40	11,892,194.04	25,047,298.16	(15,105,724.84)	5,917,152.30	75,910.28	1,226,667.53	1,319,746.03	2,562.20	403,020.40	1,506,595.65	137,028.91	26,339,540.77	70,769,666.02	20,899,648.97	177,904,616.82	179,908,157.90	136,123,293.75
Not Coded to Attribute																		
	0.00	0.00	0.00	0.00														

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2019 Fiscal Period 01

	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	(6,045,083.47)	11,702,586.70	22,298,635.06	(198,953.41)	2,508,242.19	(1,889,916.12)	12,829.29	483,550.22	28,813.73	0.00	0.00	0.00	0.00	94,071.18	(45,543.75)	14,098,922.14	43,048,153.76	50,945,561.66	43,315,401.84	
Short term investments	71,314.29	0.00	0.00	0.00	9,993.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,307.59	46,026.28	81,307.59	
Accounts receivable	45,692,675.46	5,344.97	0.00	0.00	0.00	2,242,325.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,940,346.15	47,200,753.02	840,677.05	
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	1,237,472.74	
Pledges receivable - current portion	0.00	2,000.00	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	2,000.00	6,000.00	2,000.00	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585,094.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585,094.02	537,044.95	585,094.02	
Prepaid expenses and other current assets	0.00	218,585.65	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	218,585.65	269,239.55	651,813.29	
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	(15,877,317.65)	0.00	(15,877,317.65)	(17,550,484.62)	(16,014,090.42)	
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	39,718,906.28	11,928,517.32	22,298,635.06	(198,953.41)	2,518,235.49	352,409.60	12,829.29	1,068,644.24	28,813.73	0.00	0.00	0.00	0.00	94,071.18	(15,922,861.40)	14,098,922.14	75,998,169.52	81,454,140.84	30,699,676.11	
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	3,565,754.56	
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	28,983.59	5,522,102.83	278,443.63	48,222.65	21,205,305.94	0.00	0.00	27,083,058.64	24,412,493.13	27,083,058.64	
Pledges Receivable	0.00	7,570.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,570.77	14,909.27	7,570.77	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,412,709.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,412,709.97	1,814,596.15	1,412,709.97	
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	188,137,353.58	0.00	188,137,353.58	175,961,404.15	188,524,290.16	
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	7,570.77	0.00	0.00	0.00	0.00	0.00	1,412,709.97	0.00	28,983.59	5,522,102.83	278,443.63	48,222.65	21,205,305.94	191,703,108.14	0.00	220,206,447.52	211,971,321.31	220,593,384.10	
TOTAL ASSETS	39,718,906.28	11,936,088.09	22,298,635.06	(198,953.41)	2,518,235.49	352,409.60	12,829.29	2,481,354.21	28,813.73	28,983.59	5,522,102.83	278,443.63	48,222.65	21,299,377.12	175,780,246.74	14,098,922.14	296,204,617.04	293,425,462.15	251,293,060.21	
DEFERRED OUTFLOWS OF RESOURCES																				
Deferred Outflows-Pensions	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	1,011,897.41	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	1,011,897.41	1,011,897.41
LIABILITIES																				
Current Liabilities																				
Accounts payable and accrued expenses	1,164,684.15	1,869.70	30,979.87	0.00	(143.75)	3,270.00	0.00	0.00	0.00	1,666.77	0.00	0.00	0.00	0.00	25,658.72	76,369.49	1,304,354.95	878,300.91	4,549,951.96	
Deposits and unearned revenues	3,729,341.37	6,798.75	163,463.15	15,325.50	0.00	186,356.42	12,829.29	0.00	0.00	0.00	26,499.88	0.00	0.00	(83.00)	0.00	0.00	4,140,531.36	1,868,101.97	3,887,766.42	
Accrued employee benefits - current portion	0.00	203,148.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	203,148.72	289,249.83	203,148.72	
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	756,527.05	756,527.05	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,997,001.47	0.00	3,997,001.47	3,750,791.13	4,286,677.50	
Total Current Liabilities	4,894,025.52	211,817.17	194,443.02	771,852.55	(143.75)	189,626.42	12,829.29	0.00	0.00	1,666.77	26,499.88	0.00	0.00	(83.00)	4,022,660.19	76,369.49	10,401,563.55	7,542,970.89	13,684,071.65	
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	17,470.19	
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	1,576,873.00	1,575,829.00	
Accrued employee benefits	2,263,689.16	255,918.19	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	2,519,607.35	2,575,646.49	2,519,607.35	
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	11,334,507.13	11,125,402.55	
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	100,141,582.22	0.00	100,141,582.22	104,300,729.07	100,153,712.64	
Total Noncurrent Liabilities	2,263,689.16	357,911.19	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	100,141,582.22	0.00	115,379,891.31	119,806,892.65	115,392,021.73	
TOTAL LIABILITIES	7,157,714.68	569,728.36	194,443.02	11,795,262.10	(143.75)	189,626.42	12,829.29	1,575,829.00	0.00	19,136.96	26,499.88	0.00	0.00	(83.00)	104,164,242.41	76,369.49	125,781,454.86	127,349,863.54	129,076,093.38	
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	3,546,367.60	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	3,546,367.60	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	71,616,004.33	0.00	71,616,004.33	60,179,508.66	71,896,151.98	
Restricted Nonexpendable																				
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,721.05	18,083,167.35	0.00	0.00	18,106,888.40	16,571,417.22	18,012,734.22	
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	24,501.60	3,216,292.77	0.00	0.00	3,240,794.37	2,424,531.16	3,240,794.37	
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	278,443.63	0.00	0.00	0.00	0.00	278,443.63	269,441.62	278,443.63	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	2,518,379.24	162,783.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,681,162.42	1,886,623.70	2,718,996.07	
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,846.63	0.00	0.00	0.00	0.00	0.00	0.00	9,846.63	6,335.27	9,846.63	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	905,525.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	905,525.21	969,287.99	905,525.21	
Unrestricted	32,561,																			

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 01

	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	12,791,056.52	3,922,826.18	204,840.35	(18,190.26)	360,675.59	(2,060,360.17)	0.00	39,599.42	0.00	3,675,947.48	18,916,395.11	19,803,232.97	20,047,080.18
Short term investments	51,830.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,830.07	33,208.81	51,830.07
Accounts receivable	346,814.03	0.00	0.00	0.00	680.00	1,656,417.19	0.00	0.00	0.00	0.00	2,003,911.22	2,296,343.98	507,373.61
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,367.38	40,367.38	308,253.06
Interfund Borrowwngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,311,205.06)	0.00	(2,311,205.06)	(2,661,711.36)	(2,341,097.77)
Total Current Assets	13,230,068.00	3,922,826.18	204,840.35	(18,190.26)	361,355.59	(403,942.98)	0.00	39,599.42	(2,311,205.06)	3,675,947.48	18,701,298.72	19,511,441.78	18,573,439.15
Noncurrent Assets													
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	15,354.00	7,444,763.00	0.00	0.00	7,460,117.00	6,683,236.66	7,460,117.00
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,535,307.74	0.00	7,535,307.74	7,500,782.41	7,565,206.05
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	15,354.00	7,444,763.00	7,535,307.74	0.00	14,995,424.74	14,184,019.07	15,025,323.05
TOTAL ASSETS	13,230,068.00	3,922,826.18	204,840.35	(18,190.26)	361,355.59	(403,942.98)	15,354.00	7,484,362.42	5,224,102.68	3,675,947.48	33,696,723.46	33,695,460.85	33,598,762.20
DEFERRED OUTFLOWS OF RESOURCES													
Deferred Outflows-Pensions	0.00	0.00	0.00	216,972.31	0.00	0.00	0.00	0.00	0.00	0.00	216,972.31	216,972.31	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	216,972.31	216,972.31
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	165,698.20	0.00	0.00	0.00	59.21	0.00	0.00	0.00	0.00	0.00	165,757.41	4,577.79	516,984.49
Deposits and unearned revenues	311,083.12	0.00	0.00	0.00	8,659.05	34,668.00	0.00	0.00	0.00	0.00	354,410.17	171,507.45	482,022.32
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	65,811.12	65,811.12
Total Current Liabilities	476,781.32	0.00	0.00	65,811.12	8,718.26	34,668.00	0.00	0.00	0.00	0.00	585,978.70	241,896.36	1,064,817.93
Noncurrent Liabilities													
Accrued employee benefits	557,756.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	557,756.87	578,097.90	557,756.87
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	1,626,837.83	1,608,647.57
Total Noncurrent Liabilities	557,756.87	0.00	0.00	1,608,647.57	0.00	0.00	0.00	0.00	0.00	0.00	2,166,404.44	2,204,935.73	2,166,404.44
TOTAL LIABILITIES	1,034,538.19	0.00	0.00	1,674,458.69	8,718.26	34,668.00	0.00	0.00	0.00	0.00	2,752,383.14	2,446,832.09	3,231,222.37
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	760,416.58	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	760,416.58	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	5,224,102.68	0.00	5,224,102.68	4,839,071.05	5,224,108.28
Restricted Nonexpendable													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,561,925.32	0.00	0.00	6,561,925.32	6,040,190.74	6,522,325.90
Restricted Expendable													
Campuses													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	922,437.10	0.00	0.00	922,437.10	669,072.23	922,437.10
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	15,354.00	0.00	0.00	0.00	15,354.00	14,857.62	15,354.00
Grants, gifts and contracts	0.00	0.00	0.00	0.00	352,637.33	(438,610.98)	0.00	0.00	0.00	0.00	(85,973.65)	249,302.97	352,572.38
Unrestricted	12,195,529.81	3,922,826.18	204,840.35	(2,236,093.22)	0.00	0.00	0.00	0.00	0.00	3,675,947.48	17,763,050.60	18,892,689.88	16,787,297.90
TOTAL NET POSITION	12,195,529.81	3,922,826.18	204,840.35	(2,236,093.22)	352,637.33	(438,610.98)	15,354.00	7,484,362.42	5,224,102.68	3,675,947.48	30,400,896.05	30,705,184.49	29,824,095.56
Not Coded to Attribute													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 01

	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	8,364,667.36	(181,979,962.62)	1,639,625.66	33,596.87	(3,285.49)	13,572.45	(153,662,118.58)	0.00	60,886.10	0.00	(5,213,941.95)	1,728,821.43	(329,018,138.77)	(336,557,363.34)	(314,943,453.58)	
Short term investments	54,562.37	123,549,996.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,604,559.25	121,140,194.52	150,124,074.44	
Accounts receivable	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	19,368.67	76,151.22	
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	764,745.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,089,994.03	1,682,134.37	1,089,994.03	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,962,818.44	0.00	103,962,818.44	117,880,771.13	104,919,832.62	
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	8,746,478.09	(57,665,220.07)	1,639,625.66	33,596.87	(3,285.49)	13,572.45	(153,662,118.58)	0.00	60,886.10	0.00	98,748,876.49	1,728,821.43	(100,358,767.05)	(95,834,894.65)	(58,733,401.27)	
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	7,155.67	
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	318,156,468.74	12,398.24	0.00	27,691.70	0.00	0.00	318,196,558.68	298,289,532.43	318,196,558.68	
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	1,224,617.18	0.00	1,224,617.18	2,367,827.04	1,231,981.89	
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	723,561.00	0.00	0.00	0.00	0.00	0.00	0.00	723,561.00	993,236.00	723,561.00	
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	723,561.00	318,156,468.74	12,398.24	0.00	27,691.70	1,231,772.85	0.00	320,151,892.53	301,657,751.13	320,159,257.24	
TOTAL ASSETS	8,746,478.09	(57,665,220.07)	1,639,625.66	33,596.87	(3,285.49)	737,133.45	164,494,350.16	12,398.24	60,886.10	27,691.70	99,980,649.34	1,728,821.43	219,793,125.48	205,822,856.48	261,425,855.97	
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	18,294,397.22	0.00	18,294,397.22	25,758,595.78	18,294,397.22	
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	9,672,176.42	0.00	9,672,176.42	7,291,786.23	9,769,749.18	
Deferred Outflows-Pensions	0.00	22,051.00	2,173,758.27	0.00	0.00	252,332.00	0.00	0.00	0.00	0.00	0.00	0.00	2,448,141.27	134,407.63	2,448,141.27	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	22,051.00	2,173,758.27	0.00	0.00	252,332.00	0.00	0.00	0.00	0.00	27,966,573.64	0.00	30,414,714.91	33,184,789.64	30,512,287.67	
LIABILITIES																
Current Liabilities																
Accounts payable and accrued expenses	3,350,828.38	8,314,391.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,453,078.14	0.00	13,118,298.24	10,698,627.98	32,923,099.89	
Deposits and unearned revenues	0.00	0.00	0.00	0.00	0.00	14,717.11	0.00	0.00	60,886.10	0.00	0.00	0.00	75,603.21	22,752.68	14,717.11	
Accrued employee benefits - current portion	0.00	4,694,900.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,694,900.69	4,376,115.12	4,694,900.69	
Postretirement medical benefits-current portion	0.00	0.00	(95,407.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(95,407.44)	85,397.52	(95,407.44)	
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	7,246,120.29	0.00	7,246,120.29	(2,305,588.98)	2,618,671.78	
Total Current Liabilities	3,350,828.38	13,009,292.41	(95,407.44)	0.00	0.00	14,717.11	0.00	0.00	60,886.10	0.00	8,699,198.43	0.00	25,039,514.99	12,877,304.32	40,155,982.03	
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	606,035.16	7,808,526.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,414,561.73	8,612,374.13	8,414,561.73	
Postretirement medical benefits	0.00	0.00	(4,533,967.77)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,533,967.77)	1,894,072.61	(4,533,967.77)	
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	18,294,397.22	0.00	18,294,397.22	25,758,595.78	18,294,397.22	
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,620,603.78	0.00	58,620,603.78	61,163,236.11	81,853,312.75	
Total Noncurrent Liabilities	606,035.16	7,808,526.57	(4,533,967.77)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,915,001.00	0.00	80,795,594.96	97,428,278.63	104,028,303.93	
TOTAL LIABILITIES	3,956,863.54	20,817,818.98	(4,629,375.21)	0.00	0.00	14,717.11	0.00	0.00	60,886.10	0.00	85,614,199.43	0.00	105,835,109.95	110,305,582.95	144,184,285.96	
DEFERRED INFLOWS OF RESOURCES																
Deferred Inflows - Pensions	0.00	632,485.00	2,459,465.52	0.00	0.00	4,439.00	0.00	0.00	0.00	0.00	0.00	0.00	3,096,389.52	1,168,678.52	3,096,389.52	
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	585,276.30	0.00	585,276.30	1,508,495.49	615,987.57	
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	632,485.00	2,459,465.52	0.00	0.00	4,439.00	0.00	0.00	0.00	0.00	585,276.30	0.00	3,681,665.82	2,677,174.01	3,712,377.09	
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	41,747,747.25	0.00	41,747,747.25	63,507,142.58	42,985,374.36	
Restricted Nonexpendable																
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,503.74	0.00	0.00	11,503.74	11,503.74	11,503.74	
Restricted Expendable																
Campuses																
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,187.96	0.00	0.00	16,187.96	15,029.51	16,187.96	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,398.24	0.00	0.00	0.00	0.00	12,398.24	11,879.57	12,398.24	
Grants, gifts and contracts	0.00	0.00	0.00	33,596.87	(3,285.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,311.38	30,582.44	31,926.71	
Unrestricted																
	4,789,614.55	(79,093,473.05)	5,983,293.62	0.00	0.00	970,309.34	164,494,350.16	0.00	0.00	0.00	0.00	1,728,821.43	98,872,916.05	62,448,751.32	100,984,089.58	
TOTAL NET POSITION	4,789,614.55	(79,093,473.05)	5,983,293.62	33,596.87	(3,285.49)	970,309.34	164,494,350.16	12,398.24	0.00	27,691.70	41,747,747.25	1,728,821.43	140,691,064.62	126,024,889.16	144,041,480.59	
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)	

Not Coded

	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
P1				
NET POSITION				
Restricted Expendable				
Campuses				
Grants, gifts and contracts	0.00	0.00	0.00	0.00
	TOTAL NET POSITION	0.00	0.00	0.00
	Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 01

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Funds Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS										
Current Assets										
Cash and cash equivalents	243,179,417.84	55,381,772.91	43,048,153.76	18,916,395.11	0.00	(329,018,138.77)	0.00	31,507,600.85	35,915,573.13	55,128,108.70
Short term investments	892,411.36	0.00	81,307.59	51,830.07	0.00	123,604,559.25	0.00	124,630,108.27	121,773,809.95	151,149,623.46
Accounts receivable	220,867,064.05	42,997,850.73	47,940,346.15	2,003,911.22	0.00	2,000.00	0.00	313,811,172.15	278,581,250.00	19,390,398.24
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,237,472.74
Pledges receivable - current portion	3,297,471.95	0.00	2,000.00	0.00	0.00	0.00	0.00	3,299,471.95	3,184,644.25	3,299,471.95
Notes receivable - current portion	1,949,540.82	176,361.25	585,094.02	0.00	0.00	0.00	0.00	2,710,996.09	3,293,104.54	2,710,996.09
Prepaid expenses and other current assets	1,718,768.77	118,260.13	218,585.85	40,367.38	0.00	1,089,994.03	0.00	3,185,975.96	3,587,367.14	7,589,972.91
Interfund Borrowings	(79,088,747.23)	(6,685,548.50)	(15,877,317.65)	(2,311,205.06)	0.00	103,962,818.44	0.00	(0.00)	(0.00)	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets	392,815,927.56	91,988,696.52	75,998,169.52	18,701,298.72	0.00	(100,358,767.05)	0.00	479,145,325.27	446,335,749.01	240,506,044.09
Noncurrent Assets										
Debt proceeds held by others	521,153.44	144,552.04	3,565,754.56	0.00	0.00	7,155.67	0.00	4,238,615.71	10,718,116.49	4,238,615.71
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	162,338,296.30	28,287,120.97	27,083,058.64	7,460,117.00	0.00	318,196,558.68	0.00	543,365,151.59	514,162,379.59	543,365,151.59
Endowment and similar investments - affiliated entities	229,048,432.98	8,868,900.71	0.00	0.00	0.00	0.00	0.00	237,917,333.69	216,333,121.61	237,917,333.69
Pledges Receivable	5,493,634.89	0.00	7,570.77	0.00	0.00	0.00	0.00	5,501,205.66	7,106,487.06	5,501,205.66
Notes receivable	14,213,898.44	2,446,578.91	1,412,709.97	0.00	0.00	0.00	0.00	18,073,187.32	18,101,532.61	18,070,321.30
Property and equipment, net	744,403,164.24	176,825,410.84	188,137,353.58	7,535,307.74	0.00	1,224,617.18	0.00	1,118,125,853.58	1,119,627,806.81	1,122,010,944.33
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension assets, net	0.00	0.00	0.00	0.00	0.00	723,561.00	0.00	723,561.00	993,236.00	723,561.00
Total Noncurrent Assets	1,156,018,580.29	216,572,563.47	220,206,447.52	14,995,424.74	0.00	320,151,892.53	0.00	1,927,944,908.55	1,887,042,680.17	1,931,827,133.28
TOTAL ASSETS	1,548,834,507.85	308,561,259.99	296,204,617.04	33,696,723.46	0.00	219,793,125.48	0.00	2,407,090,233.82	2,333,378,429.18	2,172,333,177.37
DEFERRED OUTFLOWS OF RESOURCES										
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	18,294,397.22	0.00	18,294,397.22	25,758,595.78	18,294,397.22
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	9,672,176.42	0.00	9,672,176.42	7,291,786.23	9,769,749.18
Deferred Outflows-Pensions	5,988,819.79	1,107,902.86	1,011,897.41	216,972.31	0.00	2,448,141.27	0.00	10,773,733.64	8,460,000.00	10,773,733.64
TOTAL DEFERRED OUTFLOWS OF RESOURCES	5,988,819.79	1,107,902.86	1,011,897.41	216,972.31	0.00	30,414,714.91	0.00	38,740,307.28	41,510,382.01	38,837,880.04
LIABILITIES										
Current Liabilities										
Accounts payable and accrued expenses	7,110,606.45	227,186.79	1,304,354.95	165,757.41	0.00	13,118,298.24	0.00	21,926,203.84	16,837,113.31	59,924,127.01
Deposits and unearned revenues	12,031,725.73	697,378.03	4,140,531.36	354,410.17	0.00	75,603.21	0.00	17,299,648.50	25,724,496.68	39,864,248.47
Accrued employee benefits - current portion	1,281,999.76	737,211.89	203,148.72	0.00	0.00	4,694,900.69	0.00	6,917,261.06	6,957,308.08	6,917,261.06
Postretirement medical benefits-current portion	4,368,898.18	740,828.92	756,527.05	65,811.12	0.00	(95,407.44)	0.00	5,836,657.83	6,017,462.79	5,836,657.83
Long-term debt - current portion	10,472,256.99	4,437,589.67	3,997,001.47	0.00	0.00	7,246,120.29	0.00	26,152,968.42	19,329,314.26	22,967,968.42
Total Current Liabilities	35,265,487.11	6,840,195.30	10,401,563.55	585,978.70	0.00	25,039,514.99	0.00	78,132,739.65	74,865,695.12	135,510,262.79
Noncurrent Liabilities										
Obligations under life income agree	1,929,003.97	53,195.02	17,470.19	0.00	0.00	0.00	0.00	1,999,669.18	2,119,666.81	1,999,669.18
Government advances refundable	13,743,449.00	1,359,924.00	1,575,829.00	0.00	0.00	0.00	0.00	16,679,202.00	16,643,246.00	16,679,202.00
Accrued employee benefits	12,764,120.00	1,479,425.90	2,519,607.35	557,756.87	0.00	8,414,561.73	0.00	25,735,471.85	27,178,497.01	25,735,471.85
Postretirement medical benefits	64,390,999.17	11,384,200.25	11,125,402.55	1,608,647.57	0.00	(4,533,967.77)	0.00	83,975,281.77	92,042,948.45	83,975,281.77
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	18,294,397.22	0.00	18,294,397.22	25,758,595.78	18,294,397.22
Long-term debt	185,298,269.03	97,873,918.19	100,141,582.22	0.00	0.00	58,620,603.78	0.00	441,934,373.22	464,482,043.76	465,218,954.11
Total Noncurrent Liabilities	278,125,841.17	112,150,663.36	115,379,891.31	2,166,404.44	0.00	80,795,594.96	0.00	588,618,395.24	628,224,997.81	611,902,976.13
TOTAL LIABILITIES	313,391,328.28	118,990,858.66	125,781,454.86	2,752,383.14	0.00	105,835,109.95	0.00	666,751,134.89	703,090,692.93	747,413,238.92
DEFERRED INFLOWS OF RESOURCES										
Deferred Inflows - Pensions	20,988,843.52	3,882,835.11	3,546,367.60	760,416.58	0.00	3,096,389.52	0.00	32,274,852.33	30,347,141.33	32,274,852.33
Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	585,276.30	0.00	585,276.30	1,508,495.49	615,987.57
Deferred Inflows - Annuities	1,752,826.40	0.00	0.00	0.00	0.00	0.00	0.00	1,752,826.40	1,301,898.31	1,752,826.40
TOTAL DEFERRED INFLOWS OF RESOURCES	22,741,669.92	3,882,835.11	3,546,367.60	760,416.58	0.00	3,681,665.82	0.00	34,612,955.03	33,157,535.13	34,643,666.30
NET POSITION										
Net Investment in Plant										
	472,548,293.27	70,769,666.02	71,616,004.33	5,224,102.68	0.00	41,747,747.25	0.00	661,905,813.55	654,824,115.45	665,193,261.45
Restricted Nonexpendable										
Historical gift value of endowment - campuses	72,777,276.77	21,309,038.21	18,106,888.40	6,561,925.32	0.00	11,503.74	0.00	118,766,632.44	115,427,353.36	118,297,677.86
Historical gift value of endowment - affiliated entities	141,224,441.67	4,561,462.89	0.00	0.00	0.00	0.00	0.00	145,785,904.56	155,316,412.51	145,671,240.51
Restricted Expendable										
Campuses										
Accumulated net gains on endowment	45,028,218.95	5,167,531.47	3,240,794.37	922,437.10	0.00	16,187.96	0.00	54,375,169.85	50,919,449.36	54,375,169.85
Market value of funds functioning as endowment	13,038,438.52	1,506,595.65	278,443.63	15,354.00	0.00	12,398.24	0.00	14,851,230.04	14,069,892.40	14,761,230.04
Grants, gifts and contracts	38,311,167.02	5,993,062.58	2,681,162.42	(85,973.65)	0.00	30,311.38	0.00	46,929,729.75	43,020,091.50	44,467,145.81
Life income and annuity funds	0.00	2,562.20	9,846.63	0.00	0.00	0.00	0.00	12,408.83	7,859.38	12,408.83
Loan funds	3,061,792.47	1,226,667.53	905,525.21	0.00	0.00	0.00	0.00	5,193,985.21	6,904,613.45	5,157,571.74
Affiliated Entities										
Accumulated net gains on endowment	38,116,070.08	4,307,437.82	0.00	0.00	0.00	0.00	0.00	42,423,507.90	35,506,635.85	42,423,507.90
Other - affiliated entities	55,109,757.78	0.00	0.00	0.00	0.00	0.00	0.00	55,109,757.78	32,962,409.09	55,142,122.57
Unrestricted	339,474,872.91	71,951,444.71	71,050,027.00	17,763,050.60	0.00	98,872,916.05	0.00	599,112,311.27	529,681,750.78	283,612,815.63

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 01

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Funds Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
TOTAL NET POSITION	1,218,690,329.44	186,795,469.08	167,888,691.99	30,400,896.05	0.00	140,691,064.62	0.00	1,744,466,451.18	1,638,640,583.13	1,429,114,152.19
Not Coded to Attribute	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
TOTAL	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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 01

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