

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 02

	2019	2018	Final Balance
	Year to Date Balance	Year to Date Balance	
ASSETS			
Current Assets			
Cash and cash equivalents	209,177,187.85	176,488,902.99	55,128,108.70
Short term investments	102,478,184.68	109,462,451.48	151,149,623.46
Accounts receivable	92,626,822.89	111,302,669.51	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	3,292,604.54	2,710,996.09
Prepaid expenses and other current assets	2,796,781.80	3,557,154.49	7,589,972.91
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	413,089,445.26	407,288,427.26	240,506,044.09
Noncurrent Assets			
Debt proceeds held by others	4,238,615.71	9,469,288.91	4,238,615.71
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	543,974,116.94	510,815,255.32	543,365,151.59
Endowment and similar investments - affiliated entities	237,917,333.69	221,242,540.94	237,917,333.69
Pledges Receivable	5,501,205.66	7,106,487.06	5,501,205.66
Notes receivable	18,076,487.10	19,536,560.38	18,070,321.30
Property and equipment, net	1,118,449,940.57	1,107,373,667.11	1,122,010,944.33
Other assets	0.00	0.00	0.00
Pension assets, net	723,561.00	980,736.00	723,561.00
Total Noncurrent Assets	1,928,881,260.67	1,876,524,535.72	1,931,827,133.28
TOTAL ASSETS	2,341,970,705.93	2,283,812,962.98	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	9,583,705.25	7,275,123.56	9,769,749.18
Deferred Outflows-Pensions	3,371,734.00	0.00	3,371,734.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	31,249,836.47	33,033,719.34	31,435,880.40
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	24,822,333.56	16,749,492.84	59,924,127.01
Deposits and unearned revenues	26,093,869.33	20,728,622.37	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	89,823,090.20	69,782,200.34	135,510,262.79
Noncurrent Liabilities			
Obligations under life income agree	2,176,879.90	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	83,975,281.53	92,042,948.21	83,975,281.53
Derivative instruments - interest rate swaps	18,294,397.22	25,758,595.78	18,294,397.22
Long-term debt	441,774,792.33	464,388,222.75	465,218,954.11
Total Noncurrent Liabilities	588,636,024.83	628,131,176.56	611,902,975.89
TOTAL LIABILITIES	678,459,115.03	697,913,376.90	747,413,238.68
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	6,331,400.00	697,624.00	6,331,400.00
Acctg gain debt refunding, net	563,666.62	1,508,495.49	615,987.57
Deferred Inflows - Annuities	1,575,615.68	1,301,898.31	1,752,826.40
TOTAL DEFERRED INFLOWS OF RESOURCES	8,470,682.30	3,508,017.80	8,700,213.97
NET POSITION			
Net Investment in Plant	665,597,324.87	641,415,422.05	665,193,261.45
Restricted Nonexpendable			
Historical gift value of endowment - campuses	119,283,804.51	111,033,318.22	118,297,677.86
Historical gift value of endowment - affiliated entities	145,937,983.27	160,318,066.94	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	42,782,071.36	30,253,220.23	44,467,145.81

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 02

		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	5,192,473.09	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	55,095,282.04	33,225,419.25	55,142,122.57
Unrestricted		540,739,489.31	531,771,390.49	302,154,268.56
TOTAL NET POSITION		1,686,290,745.07	1,615,425,287.62	1,447,655,605.12
Not Coded to Attribute				
		0.00	0.00	0.00
Total Not Coded to Attribute		0.00	0.00	0.00
TOTAL		0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position		(0.00)	(0.00)	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 02

	2019	2018	Final Balance
	Year to Date Balance	Year to Date Balance	
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	311,655,372.53	285,951,354.47	206,277,732.16
Accounts receivable	92,626,822.89	111,302,669.51	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	3,292,604.54	2,710,996.09
Prepaid expenses and other current assets	2,796,781.80	3,557,154.49	7,589,972.91
Total Current Assets	413,089,445.26	407,288,427.26	240,506,044.09
Noncurrent Assets			
Debt proceeds held by others for construction purposes	4,238,615.71	9,469,288.91	4,238,615.71
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	543,974,116.94	510,815,255.32	543,365,151.59
Endowment and similar investments - affiliated entities	237,917,333.69	221,242,540.94	237,917,333.69
Pledges Receivable	5,501,205.66	7,106,487.06	5,501,205.66
Notes receivable	18,076,487.10	19,536,560.38	18,070,321.30
Property and equipment, net	1,118,449,940.57	1,107,373,667.11	1,122,010,944.33
Other assets	0.00	0.00	0.00
Pension assets, net	723,561.00	980,736.00	723,561.00
Total Noncurrent Assets	1,928,881,260.67	1,876,524,535.72	1,931,827,133.28
TOTAL ASSETS	2,341,970,705.93	2,283,812,962.98	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	9,583,705.25	7,275,123.56	9,769,749.18
Deferred Outflows-Pensions	3,371,734.00	0.00	3,371,734.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	31,249,836.47	33,033,719.34	31,435,880.40
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	24,822,333.56	16,749,492.84	59,924,127.01
Deposits and unearned revenues	26,093,869.33	20,728,622.37	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	89,823,090.20	69,782,200.34	135,510,262.79
Noncurrent Liabilities			
Obligations under life income agree	2,176,879.90	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	83,975,281.53	92,042,948.21	83,975,281.53
Derivative instruments - interest rate swaps	18,294,397.22	25,758,595.78	18,294,397.22
Long-term debt	441,774,792.33	464,388,222.75	465,218,954.11
Total Noncurrent Liabilities	588,636,024.83	628,131,176.56	611,902,975.89
TOTAL LIABILITIES	678,459,115.03	697,913,376.90	747,413,238.68
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	6,331,400.00	697,624.00	6,331,400.00
Acctg gain debt refunding, net	563,666.62	1,508,495.49	615,987.57
Deferred Inflows - Annuities	1,575,615.68	1,301,898.31	1,752,826.40
TOTAL DEFERRED INFLOWS OF RESOURCES	8,470,682.30	3,508,017.80	8,700,213.97
NET POSITION			
Net Investment in Plant	665,597,324.87	641,415,422.05	665,193,261.45
Restricted -			
Nonexpendable	265,221,787.78	271,351,385.16	263,968,918.37
Expendable	214,732,143.11	170,887,089.92	216,339,156.74
Unrestricted	540,739,489.31	531,771,390.49	302,154,268.56
TOTAL NET POSITION	1,686,290,745.07	1,615,425,287.62	1,447,655,605.12
Not Coded to Attribute			
	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	(0.00)	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 02

	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	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					
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	10,639,179.74	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	55,095,282.04	33,225,419.25	55,142,122.57
Unrestricted	173,199,141.33	12,714,654.40	115,080,232.32	(92,649,472.46)	0.00	0.00	0.00	970,500.46	0.00	1,512,943.23	0.00	185,298,771.35	0.00	0.00	0.00	0.00	144,612,718.68	0.00	540,739,489.31	531,771,390.49	302,154,268.56	
TOTAL NET POSITION	173,199,141.33	12,714,654.40	115,080,232.32	(92,649,472.46)	51,627,754.31	1,600,939.77	192,557.02	970,500.46	5,192,473.09	1,512,943.23	424,477.70	185,298,771.35	58,895,263.47	25,891,262.32	336,129,203.21	665,597,324.87	144,612,718.68	0.00	1,686,290,745.07	1,615,425,287.62	1,447,655,605.12	
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	
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(Assets - Liabilities) - Net Position	0.00	(0.00)	0.00	(0.00)	0.00	0.00	(0.00)	(0.00)	0.00	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
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	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Z	L	LU		Q2	T2	N	X			
ASSETS																	
Current Assets																	
Cash and cash equivalents	(20,582,479.03)	963,476.66	144,415.68	0.00	822,637.98	856,766.47	4,285.37	585,061.58	47,916.51	0.00	0.00	0.00	1,256,984.85	(15,900,933.93)	(10,429,863.04)	(18,100,202.12)	
Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts receivable	(45,647.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(45,647.33)	(46,936.00)	(45,647.33)
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159,889.55	32,097.62	0.00	0.00	0.00	0.00	0.00	191,987.17	213,726.26	191,987.17
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	7,900.00	39,435.04	
Total Current Assets	(20,628,126.36)	963,476.66	144,415.68	0.00	822,637.98	856,766.47	4,285.37	744,951.13	80,014.13	0.00	0.00	0.00	1,256,984.85	(15,754,594.09)	(10,255,172.78)	(17,914,427.24)	
Noncurrent Assets																	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	199,674.40	0.00	0.00	0.00	0.00	0.00	0.00	199,674.40	333,140.79	197,137.90
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,113,985.21	0.00	10,113,985.21	10,703,368.53	10,203,101.37	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	199,674.40	0.00	0.00	0.00	10,113,985.21	0.00	10,313,659.61	11,036,509.32	10,400,239.27	
TOTAL ASSETS	(20,628,126.36)	963,476.66	144,415.68	0.00	822,637.98	856,766.47	4,285.37	944,625.53	80,014.13	0.00	0.00	10,113,985.21	1,256,984.85	(5,440,934.48)	781,336.54	(7,514,187.97)	
LIABILITIES																	
Current Liabilities																	
Accounts payable and accrued expenses	4,527.76	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	4,527.76	95,567.55	40,601.77
Deposits and unearned revenues	738.04	0.00	3,550.00	0.00	0.00	811,770.74	4,285.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	820,344.15	852,344.67	919,356.11
Accrued employee benefits - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Current Liabilities	5,265.80	0.00	3,550.00	0.00	0.00	811,770.74	4,285.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	824,871.91	947,912.22	959,957.88
Noncurrent Liabilities																	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,233,877.00	0.00	0.00	0.00	0.00	0.00	0.00	1,233,877.00	1,230,896.00	1,233,877.00
Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Postretirement medical benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Noncurrent Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,233,877.00	0.00	0.00	0.00	0.00	0.00	0.00	1,233,877.00	1,230,896.00	1,233,877.00
TOTAL LIABILITIES	5,265.80	0.00	3,550.00	0.00	0.00	811,770.74	4,285.37	1,233,877.00	0.00	0.00	0.00	0.00	0.00	0.00	2,058,748.91	2,178,808.22	2,193,834.88
NET POSITION																	
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,113,985.21	0.00	10,113,985.21	10,703,368.53	10,203,101.37	
Restricted Nonexpendable																	
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Restricted Expendable																	
Campuses																	
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	822,637.98	44,995.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	867,633.71	1,044,783.38	419,453.47
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(289,251.47)	0.00	0.00	0.00	0.00	0.00	0.00	(289,251.47)	264,710.60	(325,018.56)
Unrestricted	(20,633,392.16)	963,476.66	140,865.68	0.00	0.00	0.00	0.00	0.00	80,014.13	0.00	0.00	0.00	1,256,984.85	(18,192,050.84)	(13,410,334.19)	(20,005,559.13)	
TOTAL NET POSITION	(20,633,392.16)	963,476.66	140,865.68	0.00	822,637.98	44,995.73	0.00	(289,251.47)	80,014.13	0.00	0.00	10,113,985.21	1,256,984.85	(7,499,683.39)	(1,397,471.68)	(9,708,022.85)	
Not Coded to Attribute																	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)	0.00	

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 02

	Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS														
Current Assets														
Cash and cash equivalents	(10,794,173.05)	154,698.64	101,120.92	(95,231.85)	187,344.83	(42,337.51)	0.00	0.00	0.00	0.00	56,131.07	(10,432,446.95)	(6,328,499.69)	(14,630,840.03)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	48,996.68	0.00	0.00	0.00	0.00	0.00	48,996.68	59,978.44	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
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	499,823.17
Total Current Assets	(10,794,173.05)	154,698.64	101,120.92	(95,231.85)	187,344.83	6,659.17	0.00	0.00	0.00	0.00	56,131.07	(10,383,450.27)	(6,268,521.25)	(14,046,060.23)
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	1,894,944.28	1,832,703.70	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	2,993,299.24	0.00	2,993,299.24	3,626,316.39	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	2,993,299.24	0.00	4,888,243.52	5,459,020.09	5,201,633.24
TOTAL ASSETS	(10,794,173.05)	154,698.64	101,120.92	(95,231.85)	187,344.83	6,659.17	1,784,217.49	45,297.25	65,429.54	2,993,299.24	56,131.07	(5,495,206.75)	(809,501.16)	(8,844,426.99)
DEFERRED OUTFLOWS OF RESOURCES														
Deferred Outflows-Pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	36,153.98	0.00	2,270.00	0.00	0.00	140.88	0.00	0.00	0.00	0.00	250.00	38,814.86	7,810.61	259,421.24
Deposits and unearned revenues	5,532.42	0.00	54,290.00	0.00	0.00	22,694.71	0.00	0.00	0.00	0.00	0.00	82,517.13	(158,953.17)	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	91,773.37	91,773.37	91,773.37
Total Current Liabilities	41,686.40	0.00	56,560.00	91,773.37	0.00	22,835.59	0.00	0.00	0.00	0.00	250.00	213,105.36	(59,369.19)	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	231,246.45	220,057.75	231,246.45
Postretirement medical benefits	0.00	0.00	0.00	1,370,788.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,370,788.63	1,370,788.63	1,370,788.63
Total Noncurrent Liabilities	231,246.45	0.00	0.00	1,370,788.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,602,035.08	1,590,846.38	1,602,035.08
TOTAL LIABILITIES	272,932.85	0.00	56,560.00	1,462,562.00	0.00	22,835.59	0.00	0.00	0.00	0.00	250.00	1,815,140.44	1,531,477.19	2,036,911.58
DEFERRED INFLOWS OF RESOURCES														
Deferred Inflows - Pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION														
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,993,299.24	0.00	2,993,299.24	3,626,316.39	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	38,364.50	38,364.50	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	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	45,297.25	42,987.67	45,297.25
Grants, gifts and contracts	0.00	0.00	0.00	0.00	187,344.83	(16,176.42)	0.00	0.00	0.00	0.00	0.00	171,168.41	219,499.09	170,513.03
Unrestricted	(11,067,105.90)	154,698.64	44,560.92	(1,557,793.85)	0.00	0.00	1,784,217.49	0.00	0.00	0.00	55,881.07	(10,585,541.63)	(6,293,063.13)	(14,469,267.35)
TOTAL NET POSITION	(11,067,105.90)	154,698.64	44,560.92	(1,557,793.85)	187,344.83	(16,176.42)	1,784,217.49	45,297.25	65,429.54	2,993,299.24	55,881.07	(7,310,347.19)	(2,340,978.35)	(10,881,338.57)
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 2019 Fiscal Period 02

	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	3,997,583.51	1,872,111.69	0.00	0.00	0.00	0.00	200,901.71	0.00	6,070,596.91	6,557,724.30	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	0.00	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	4,025,198.51	5,169,583.64	0.00	0.00	0.00	0.00	200,901.71	0.00	9,395,683.86	9,758,368.55	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	198,870,475.91	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	205,962,053.70	219,576,185.47
TOTAL ASSETS	4,025,198.51	10,663,218.53	4,400,403.90	1,314,496.86	33,189,595.01	2,267,247.52	173,111,709.00	0.00	228,971,869.33	215,720,422.25	227,907,724.32
LIABILITIES											
Current Liabilities											
Accounts payable and accrued expenses	110,039.76	24,038.79	306,504.66	0.00	0.00	0.00	0.00	0.00	440,583.21	287,495.74	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	110,039.76	24,038.79	306,504.66	0.00	0.00	0.00	0.00	0.00	440,583.21	287,495.74	1,631,083.25
Noncurrent Liabilities											
Obligations under life income agree	0.00	0.00	2,106,214.69	0.00	0.00	0.00	0.00	0.00	2,106,214.69	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	2,106,214.69	0.00	0.00	0.00	0.00	0.00	2,106,214.69	2,045,331.69	1,929,003.97
TOTAL LIABILITIES	110,039.76	24,038.79	2,412,719.35	0.00	0.00	0.00	0.00	0.00	2,546,797.90	2,332,827.43	3,560,087.22
DEFERRED INFLOWS OF RESOURCES											
Deferred Inflows - Annuities	0.00	0.00	1,575,615.68	0.00	0.00	0.00	0.00	0.00	1,575,615.68	1,301,898.31	1,752,826.40
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	1,575,615.68	0.00	0.00	0.00	0.00	0.00	1,575,615.68	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	136,184,684.56	0.00	137,983,595.59	152,705,717.65	137,719,042.83
Restricted Expendable											
Affiliated Entities											
Accumulated net gains on endowment	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	10,639,179.74	412,068.87	0.00	33,189,595.01	0.00	0.00	0.00	44,240,843.62	22,640,275.62	44,287,684.15
Unrestricted											
	3,915,158.75	0.00	0.00	1,314,496.86	0.00	0.00	0.00	0.00	5,229,655.61	5,409,889.46	3,192,722.79
TOTAL NET POSITION	3,915,158.75	10,639,179.74	412,068.87	1,314,496.86	33,189,595.01	2,267,247.52	173,111,709.00	0.00	224,849,455.75	212,085,696.51	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)

40 - UNH Foundation Offset

Current Funds Total Year to
 Date Balance Prior Year to
 Date Balance Prior Year Final
 Date Balance 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 02

	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	363,649,035.19	63,210,768.52	68,150,312.66	20,214,665.31	0.00	(306,047,593.83)	209,177,187.85	176,488,902.99	55,128,108.70
Short term investments	906,217.88	0.00	81,463.04	51,830.07	0.00	101,438,673.69	102,478,184.68	109,462,451.48	151,149,623.46
Accounts receivable	48,837,151.90	31,890,580.85	8,429,044.58	3,470,513.71	0.00	(468.15)	92,626,822.89	111,302,669.51	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	1,237,472.74
Pledges receivable - current portion	3,297,471.95	0.00	2,000.00	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	2,710,996.09	3,292,604.54	2,710,996.09
Prepaid expenses and other current assets	1,329,574.61	118,260.13	218,585.85	40,387.38	0.00	1,089,994.03	2,796,781.80	3,557,154.49	7,589,972.91
Interfund Borrowings	(78,498,533.75)	(6,485,413.28)	(15,740,544.88)	(2,281,312.35)	0.00	103,005,804.26	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	341,470,458.60	88,910,557.47	61,725,955.07	21,496,064.12	0.00	(100,513,590.00)	413,089,445.26	407,288,427.26	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	4,238,615.71	9,469,288.91	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
Endowment and similar investments - campuses	162,656,682.93	28,443,946.09	27,177,212.82	7,499,716.42	0.00	318,196,558.68	543,974,116.94	510,815,255.32	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	237,917,333.69	221,242,540.94	237,917,333.69
Pledges Receivable	5,493,634.89	0.00	7,570.77	0.00	0.00	0.00	5,501,205.66	7,106,487.06	5,501,205.66
Notes receivable	14,217,198.22	2,446,578.91	1,412,709.97	0.00	0.00	0.00	18,076,487.10	19,536,560.38	18,070,321.30
Property and equipment, net	743,271,800.09	176,681,260.60	189,774,217.98	7,505,409.43	0.00	1,217,252.47	1,118,449,940.57	1,107,373,667.11	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
Pension assets, net	0.00	0.00	0.00	0.00	0.00	723,561.00	723,561.00	980,736.00	723,561.00
Total Noncurrent Assets	1,155,208,902.55	216,585,238.35	221,937,466.10	15,005,125.85	0.00	320,144,527.82	1,928,881,260.67	1,876,524,535.72	1,931,827,133.28
TOTAL ASSETS	1,496,679,361.15	305,495,795.82	283,663,421.17	36,501,189.97	0.00	219,630,937.82	2,341,970,705.93	2,283,812,962.98	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	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	9,583,705.25	9,583,705.25	7,275,123.56	9,769,749.18
Deferred Outflows-Pensions	0.00	0.00	0.00	0.00	0.00	3,371,734.00	3,371,734.00	0.00	3,371,734.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	31,249,836.47	31,249,836.47	33,033,719.34	31,435,880.40
LIABILITIES									
Current Liabilities									
Accounts payable and accrued expenses	8,208,151.96	389,413.86	1,457,197.01	14,475.51	0.00	14,753,095.22	24,822,333.56	16,749,492.84	59,924,127.01
Deposits and unearned revenues	19,947,753.63	1,077,581.86	4,986,843.83	75,284.30	0.00	6,405.71	26,093,869.33	20,728,622.37	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	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)	5,836,657.83	6,017,462.79	5,836,657.83
Long-term debt - current portion	9,643,384.61	4,113,689.57	3,707,325.44	0.00	0.00	8,688,568.80	26,152,968.42	19,329,314.26	22,967,968.42
Total Current Liabilities	43,450,188.14	7,058,726.10	11,111,042.05	155,570.93	0.00	28,047,562.98	89,823,090.20	69,782,200.34	135,510,262.79
Noncurrent Liabilities									
Obligations under life income agree	2,106,214.69	53,195.02	17,470.19	0.00	0.00	0.00	2,176,879.90	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	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	25,735,471.85	27,178,497.01	25,735,471.85
Postretirement medical benefits	65,256,772.18	11,064,482.08	11,561,396.95	2,397,905.88	0.00	(6,305,275.56)	83,975,281.53	92,042,948.21	83,975,281.53
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	18,294,397.22	18,294,397.22	25,758,595.78	18,294,397.22
Long-term debt	185,276,512.83	97,856,759.25	100,129,451.80	0.00	0.00	58,512,068.45	441,774,792.33	464,388,222.75	465,218,954.11
Total Noncurrent Liabilities	279,147,068.70	111,813,786.25	115,803,755.29	2,955,662.75	0.00	78,915,751.84	588,636,024.83	628,131,176.56	611,902,975.89
TOTAL LIABILITIES	322,597,256.84	118,872,512.35	126,914,797.34	3,111,233.68	0.00	106,963,314.82	678,459,115.03	697,913,376.90	747,413,238.68
DEFERRED INFLOWS OF RESOURCES									
Deferred Inflows - Pensions	0.00	0.00	0.00	0.00	0.00	6,331,400.00	6,331,400.00	697,624.00	6,331,400.00
Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	563,666.62	563,666.62	1,508,495.49	615,987.57
Deferred Inflows - Annuities	1,575,615.68	0.00	0.00	0.00	0.00	0.00	1,575,615.68	1,301,898.31	1,752,826.40
TOTAL DEFERRED INFLOWS OF RESOURCES	1,575,615.68	0.00	0.00	0.00	0.00	6,895,066.62	8,470,682.30	3,508,017.80	8,700,213.97
NET POSITION									
Net Investment in Plant									
	472,980,623.51	71,185,027.01	75,651,876.73	5,224,097.08	0.00	40,555,700.54	665,597,324.87	641,415,422.05	665,193,261.45
Restricted Nonexpendable									
Historical gift value of endowment - campuses	73,089,718.57	21,380,743.96	18,201,233.12	6,600,605.12	0.00	11,503.74	119,283,804.51	111,033,318.22	118,297,677.86
Historical gift value of endowment - affiliated entities	141,376,520.38	4,561,462.89	0.00	0.00	0.00	0.00	145,937,983.27	160,318,066.94	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	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	14,851,230.04	14,069,892.40	14,761,230.04
Grants, gifts and contracts	33,837,136.83	6,241,570.66	2,262,861.59	416,677.98	0.00	23,824.30	42,782,071.36	30,253,220.23	44,467,145.81
Life income and annuity funds	0.00	2,562.20	9,846.63	0.00	0.00	0.00	12,408.83	7,859.38	12,408.83
Loan funds	3,061,792.47	1,225,155.41	905,525.21	0.00	0.00	0.00	5,192,473.09	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	42,423,507.90	35,506,635.85	42,423,507.90
Other - affiliated entities	55,095,282.04	0.00	0.00	0.00	0.00	0.00	55,095,282.04	33,225,419.25	55,142,122.57
Unrestricted	296,882,687.28	71,045,196.40	56,198,042.55	20,210,785.01	0.00	96,402,778.07	540,739,489.31	531,771,390.49	302,154,268.56

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 02

	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
TOTAL NET POSITION	1,172,506,488.63	186,623,283.47	156,748,623.83	33,389,956.29	0.00	137,022,392.85	1,686,290,745.07	1,615,425,287.62	1,447,655,605.12
Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)	(0.00)	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 02

	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
	0.00	0.00	0.00	0.00	0.00	0.00	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
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	(0.00)	0.00	0.00	0.00	0.00	(0.00)	(0.00)	0.00