

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 09

	2019	2018	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	44,805,838.59	28,085,736.37	55,128,108.70
Short term investments	264,764,136.94	272,775,099.17	151,149,623.46
Accounts receivable	31,645,329.35	25,595,272.09	19,390,398.24
Accounts receivable - State of NH appropriations	0.00	0.00	1,237,472.74
Pledges receivable - current portion	2,609,471.95	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	3,365,302.09	3,964,362.02	7,589,972.91
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	349,901,075.01	336,897,718.44	240,506,044.09
Noncurrent Assets			
Debt proceeds held by others	0.01	6,843,769.21	4,238,615.71
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	507,029,265.33	541,099,653.60	543,365,151.59
Endowment and similar investments - affiliated entities	228,030,934.56	240,416,729.46	237,917,333.69
Pledges Receivable	5,501,205.66	7,106,487.06	5,501,205.66
Notes receivable	15,030,160.41	19,649,141.57	18,070,321.30
Property and equipment, net	1,109,088,532.70	1,073,761,363.81	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	1,865,403,659.67	1,889,857,880.71	1,931,827,133.28
TOTAL ASSETS	2,215,304,734.68	2,226,755,599.15	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	8,973,508.65	10,397,538.15	9,769,749.18
Deferred Outflows-Pensions	3,371,734.00	0.00	3,371,734.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	30,639,639.87	36,156,133.93	31,435,880.40
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	35,146,116.43	32,114,115.79	59,924,127.01
Deposits and unearned revenues	25,131,050.81	21,135,632.38	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	26,153,747.46	22,392,251.24	22,967,968.42
Total Current Liabilities	99,184,833.59	88,616,770.28	135,510,262.79
Noncurrent Liabilities			
Obligations under life income agree	2,083,238.03	2,235,899.68	1,999,669.18
Government advances refundable	16,679,202.00	16,679,202.00	16,679,202.00
Accrued employee benefits	25,735,471.85	27,178,497.01	25,735,471.85
Postretirement medical benefits	83,975,282.53	92,042,947.57	83,975,281.53
Derivative instruments - interest rate swaps	18,294,397.22	25,758,595.78	18,294,397.22
Long-term debt	439,820,636.00	467,014,572.04	465,218,954.11
Total Noncurrent Liabilities	586,588,227.63	630,909,714.08	611,902,975.89
TOTAL LIABILITIES	685,773,061.22	719,526,484.36	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	421,500.45	598,902.23	615,987.57
Deferred Inflows - Annuities	1,306,507.05	1,301,898.31	1,752,826.40
TOTAL DEFERRED INFLOWS OF RESOURCES	8,059,407.50	2,598,424.54	8,700,213.97
NET POSITION			
Net Investment in Plant	665,896,464.24	615,861,382.37	665,193,261.45
Restricted Nonexpendable			
Historical gift value of endowment - campuses	109,121,130.41	122,192,199.09	118,297,677.86
Historical gift value of endowment - affiliated entities	138,866,859.76	154,404,043.64	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	13,701,446.01	14,651,566.23	14,761,230.04
Grants, gifts and contracts	39,826,700.83	37,374,353.03	44,467,145.81

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		2019	2018	
		Year to Date Balance	Year to Date Balance	Final Balance
Campuses	Life income and annuity funds	6,393.91	12,083.50	12,408.83
	Loan funds	4,319,520.78	6,962,318.68	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	54,918,679.23	57,982,801.57	55,142,122.57
Unrestricted		428,656,032.91	444,919,990.86	302,154,268.56
TOTAL NET POSITION		1,552,111,905.83	1,540,786,824.18	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
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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	309,569,975.53	300,860,835.54	206,277,732.16
Accounts receivable	31,645,329.35	25,595,272.09	19,390,398.24
Accounts receivable - State of NH appropriations	0.00	0.00	1,237,472.74
Pledges receivable - current portion	2,609,471.95	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	3,365,302.09	3,964,362.02	7,589,972.91
Total Current Assets	349,901,075.01	336,897,718.44	240,506,044.09
Noncurrent Assets			
Debt proceeds held by others for construction purposes	0.01	6,843,769.21	4,238,615.71
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	507,029,265.33	541,099,653.60	543,365,151.59
Endowment and similar investments - affiliated entities	228,030,934.56	240,416,729.46	237,917,333.69
Pledges Receivable	5,501,205.66	7,106,487.06	5,501,205.66
Notes receivable	15,030,160.41	19,649,141.57	18,070,321.30
Property and equipment, net	1,109,088,532.70	1,073,761,363.81	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	1,865,403,659.67	1,889,857,880.71	1,931,827,133.28
TOTAL ASSETS	2,215,304,734.68	2,226,755,599.15	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	8,973,508.65	10,397,538.15	9,769,749.18
Deferred Outflows-Pensions	3,371,734.00	0.00	3,371,734.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	30,639,639.87	36,156,133.93	31,435,880.40
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	35,146,116.43	32,114,115.79	59,924,127.01
Deposits and unearned revenues	25,131,050.81	21,135,632.38	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	26,153,747.46	22,392,251.24	22,967,968.42
Total Current Liabilities	99,184,833.59	88,616,770.28	135,510,262.79
Noncurrent Liabilities			
Obligations under life income agree	2,083,238.03	2,235,899.68	1,999,669.18
Government advances refundable	16,679,202.00	16,679,202.00	16,679,202.00
Accrued employee benefits	25,735,471.85	27,178,497.01	25,735,471.85
Postretirement medical benefits	83,975,282.53	92,042,947.57	83,975,281.53
Derivative instruments - interest rate swaps	18,294,397.22	25,758,595.78	18,294,397.22
Long-term debt	439,820,636.00	467,014,572.04	465,218,954.11
Total Noncurrent Liabilities	586,588,227.63	630,909,714.08	611,902,975.89
TOTAL LIABILITIES	685,773,061.22	719,526,484.36	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	421,500.45	598,902.23	615,987.57
Deferred Inflows - Annuities	1,306,507.05	1,301,898.31	1,752,826.40
TOTAL DEFERRED INFLOWS OF RESOURCES	8,059,407.50	2,598,424.54	8,700,213.97
NET POSITION			
Net Investment in Plant	665,896,464.24	615,861,382.37	665,193,261.45
Restricted -			
Nonexpendable	247,987,990.17	276,596,242.73	263,968,918.37
Expendable	209,571,418.51	203,409,208.22	216,339,156.74
Unrestricted	428,656,032.91	444,919,990.86	302,154,268.56
TOTAL NET POSITION	1,552,111,905.83	1,540,786,824.18	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

		Prior Year Final Balance
ASSETS		
Current Assets		
Cash and cash equivalents	55,128,108.70	
Short term investments	151,149,623.46	
Accounts receivable	19,390,398.24	
Accounts receivable - State of NH appropriations	1,237,472.74	
Pledges receivable - current portion	3,299,471.95	
Notes receivable - current portion	2,710,996.09	
Prepaid expenses and other current assets	7,589,972.91	
Interfund Borrowings	0.00	
Current Asset - Other	0.00	
	Total Current Assets	240,506,044.09
Noncurrent Assets		
Debt proceeds held by others	4,238,615.71	
Long-term operating investments	0.00	
Endowment and similar investments - campuses	543,365,151.59	
Endowment and similar investments - affiliated entities	237,917,333.69	
Pledges Receivable	5,501,205.66	
Notes receivable	18,070,321.30	
Property and equipment, net	1,122,010,944.33	
Other assets	0.00	
Pension assets, net	723,561.00	
	Total Noncurrent Assets	1,931,827,133.28
	TOTAL ASSETS	2,172,333,177.37
DEFERRED OUTFLOWS OF RESOURCES		
Accum change in derivative value	18,294,397.22	
Acctg loss on debt refunding, net	9,769,749.18	
Deferred Outflows-Pensions	3,371,734.00	
	TOTAL DEFERRED OUTFLOWS	31,435,880.40
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses	59,924,127.01	
Deposits and unearned revenues	39,864,248.47	
Accrued employee benefits - current portion	6,917,261.06	
Postretirement medical benefits-current portion	5,836,657.83	
Long-term debt - current portion	22,967,968.42	
	Total Current Liabilities	135,510,262.79
Noncurrent Liabilities		
Obligations under life income agree	1,999,669.18	
Government advances refundable	16,679,202.00	
Accrued employee benefits	25,735,471.85	
Postretirement medical benefits	83,975,281.53	
Derivative instruments - interest rate swaps	18,294,397.22	
Long-term debt	465,218,954.11	
	Total Noncurrent Liabilities	611,902,975.89
	TOTAL LIABILITIES	747,413,238.68
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pensions	6,331,400.00	
Acctg gain debt refunding, net	615,987.57	
Deferred Inflows - Annuities	1,752,826.40	
	TOTAL DEFERRED INFLOWS	8,700,213.97
NET POSITION		
Net Investment in Plant		
	665,193,261.45	
Restricted Nonexpendable		
Historical gift value of endowment - campuses	118,297,677.86	
Historical gift value of endowment - affiliated entities	145,671,240.51	
Restricted Expendable		
Campuses		
Accumulated net gains on endowment	54,375,169.85	
Market value of funds functioning as endowment	14,761,230.04	
Grants, gifts and contracts	44,467,145.81	
Life income and annuity funds	12,408.83	
Loan funds	5,157,571.74	

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 09

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	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	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	0.00	0.00	42,423,507.90	35,506,635.85
Other - affiliated entities	0.00	0.00	0.00	0.00	10,886,467.43	0.00	0.00	0.00	0.00	0.00	389,882.09	0.00	43,642,329.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,918,679.23	57,982,801.57
Unrestricted	102,015,031.61	28,011,898.29	93,529,850.47	(92,307,072.86)	0.00	0.00	0.00	971,025.73	0.00	1,524,345.46	0.00	159,869,808.08	0.00	0.00	0.00	0.00	134,874,268.45	0.00	166,877.68	0.00	428,656,032.91	444,919,990.86	
TOTAL NET POSITION	102,015,031.61	28,011,898.29	93,529,850.47	(92,307,072.86)	48,438,009.12	1,942,041.61	333,117.53	971,025.73	4,319,520.78	1,524,345.46	396,276.00	159,869,808.08	57,343,775.72	23,629,563.09	321,157,104.83	665,896,464.24	134,874,268.45	0.00	166,877.68	0.00	1,552,111,905.83	1,540,786,824.18	
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	

		Prior Year Final Balance
Affiliated Entities	Accumulated net gains on endowment	42,423,507.90
	Other - affiliated entities	55,142,122.57
Unrestricted		302,154,268.56
	TOTAL NET POSITION	1,447,655,605.12
Not Coded to Attribute		0.00
	Total Not Coded to Attribute	0.00
	TOTAL	0.00
	(Assets - Liabilities) - Net Position	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 09

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	Funds Not Coded to Fund Group	Total Year to Date Balance
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	P1	X		
ASSETS																					
Current Assets																					
Cash and cash equivalents	124,420,867.56	68,905,578.67	64,084,898.91	(21,775.06)	30,867,900.96	(708,434.37)	(240,679.16)	1,337.57	1,563,868.46	84,369.34	0.00	(18,000,000.00)	0.00	0.00	266,238.54	3,182,083.14	89,256,200.94	0.00	166,877.68	363,829,333.18	
Short term investments	0.00	584,885.46	0.00	0.00	298,439.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	883,324.53	
Accounts receivable	8,722,459.74	113,539.63	506,417.48	0.00	500.00	12,534,250.91	582,102.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,252.88	0.00	0.00	22,536,523.11	
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	0.00	1,757,553.65	
Prepaid expenses and other current assets	0.00	1,134,741.69	194,259.26	21,775.06	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	1,350,776.01	
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	(74,367,039.39)	0.00	0.00	0.00	(74,367,039.39)	
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	133,143,327.30	70,738,745.45	64,785,575.65	0.00	31,166,840.03	11,825,816.54	341,423.31	1,337.57	3,321,422.11	84,369.34	0.00	(18,000,000.00)	0.00	0.00	266,238.54	(71,184,956.25)	89,333,453.82	0.00	166,877.68	315,990,471.09	
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	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	0.00	27,720,975.62	11,966,050.32	21,354,353.11	88,935,621.07	0.00	0.00	0.00	0.00	149,977,000.12	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,599,952.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,599,952.51	
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	723,620,603.30	0.00	0.00	0.00	723,620,603.30	
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	11,599,952.51	0.00	0.00	27,720,975.62	11,966,050.32	21,354,353.11	88,935,621.07	723,620,603.30	0.00	0.00	0.00	885,197,555.93	
TOTAL ASSETS	133,143,327.30	70,738,745.45	64,785,575.65	0.00	31,166,840.03	11,825,816.54	341,423.31	1,337.57	14,921,374.62	84,369.34	0.00	9,720,975.62	11,966,050.32	21,354,353.11	89,201,859.61	652,435,647.05	89,333,453.82	0.00	166,877.68	1,201,188,027.02	
DEFERRED OUTFLOWS OF RESOURCES																					
Deferred Outflows-Pensions	0.00	0.00	0.00	2,155,252.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,155,252.19	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	2,155,252.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,155,252.19	
LIABILITIES																					
Current Liabilities																					
Accounts payable and accrued expenses	3,067,050.85	190,525.42	1,456,187.36	0.00	101,158.83	347,114.74	10,320.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	315,855.70	186,025.21	0.00	0.00	5,674,238.71	
Deposits and unearned revenues	9,440,963.15	296,316.08	1,902,806.42	0.00	0.00	9,394,339.18	(2,014.82)	1,341.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.34)	0.00	0.00	21,033,750.34	
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	0.00	1,281,999.76	
Postretirement medical benefits-current portion	0.00	0.00	0.00	4,277,124.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	3,841,277.95	0.00	0.00	0.00	3,841,277.95	
Total Current Liabilities	12,508,014.00	1,768,841.26	3,358,993.78	4,277,124.81	101,158.83	9,741,453.92	8,305.78	1,341.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,157,133.65	186,023.87	0.00	0.00	36,108,391.57	
Noncurrent Liabilities																					
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,509,572.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,509,572.00	
Accrued employee benefits	11,910,107.04	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	0.00	12,532,873.55	
Postretirement medical benefits	0.00	0.00	0.00	58,146,390.83	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	0.00	58,146,390.83	
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	184,309,384.73	0.00	0.00	0.00	184,309,384.73	
Total Noncurrent Liabilities	11,910,107.04	622,766.51	0.00	58,146,390.83	0.00	0.00	0.00	0.00	12,509,572.00	0.00	0.00	0.00	0.00	0.00	0.00	184,309,384.73	0.00	0.00	0.00	267,498,221.11	
TOTAL LIABILITIES	24,418,121.04	2,391,607.77	3,358,993.78	62,423,515.64	101,158.83	9,741,453.92	8,305.78	1,341.67	12,509,572.00	0.00	0.00	0.00	0.00	0.00	0.00	188,466,518.38	186,023.87	0.00	0.00	303,606,612.68	
DEFERRED INFLOWS OF RESOURCES																					
Deferred Inflows - Pensions	0.00	0.00	0.00	3,962,427.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,962,427.98	
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	3,962,427.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,962,427.98	
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	463,969,128.67	0.00	0.00	0.00	463,969,128.67	
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	6,225,185.79	59,329,873.02	0.00	0.00	0.00	0.00	65,555,058.81	
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	0.00	45,001,153.91	
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	11,966,050.32	0.00	0.00	0.00	0.00	0.00	0.00	11,966,050.32	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	31,065,681.20	2,084,362.62	333,117.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,483,161.35	
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	2,411,802.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,411,802.62	
Unrestricted	108,725,206.26	68,347,137.68	61,426,581.87	(64,230,691.43)	0.00	0.00	0.00	(4.10)	0.00	84,369.34	0.00	9,720,975.62	0.00	0.00	0.00	0.00	89,147,429.95	0.00	166,877.68	273,387,882.87	
TOTAL NET POSITION	108,725,206.26	68,347,137.68	61,426,581.87	(64,230,691.43)	31,065,681.20	2,0															

	Prior Year to Date Balance	Prior Year Final Balance
ASSETS		
Current Assets		
Cash and cash equivalents	338,562,990.93	277,680,590.16
Short term investments	450,318.26	864,796.36
Accounts receivable	17,117,435.96	16,615,129.30
Accounts receivable - State of NH appropriations	0.00	0.00
Pledges receivable - current portion	0.00	0.00
Notes receivable - current portion	2,348,960.99	1,757,553.65
Prepaid expenses and other current assets	2,123,342.48	4,335,548.51
Interfund Borrowwngs	(82,743,218.32)	(79,678,960.71)
Current Asset - Other	0.00	0.00
Total Current Assets	277,859,830.30	221,574,657.27
Noncurrent Assets		
Debt proceeds held by others	521,153.44	521,153.44
Endowment and similar investments - campuses	160,889,479.91	160,443,352.02
Notes receivable	15,133,981.82	14,013,894.52
Property and equipment, net	700,922,870.70	733,715,731.40
Other assets	0.00	0.00
Total Noncurrent Assets	877,467,485.87	908,694,131.38
TOTAL ASSETS	1,155,327,316.17	1,130,268,788.65
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows-Pensions	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses	4,705,898.60	17,889,619.71
Deposits and unearned revenues	16,698,813.03	32,347,216.66
Accrued employee benefits - current portion	1,593,877.94	1,281,999.76
Postretirement medical benefits-current portion	4,277,124.81	4,277,124.81
Long-term debt - current portion	4,844,135.08	11,301,129.37
Total Current Liabilities	32,119,849.46	67,097,090.31
Noncurrent Liabilities		
Obligations under life income agree	0.00	0.00
Government advances refundable	12,509,572.00	12,509,572.00
Accrued employee benefits	12,864,052.50	12,532,873.55
Postretirement medical benefits	63,885,983.55	63,885,983.55
Long-term debt	195,652,986.33	185,320,851.59
Total Noncurrent Liabilities	284,912,594.38	274,249,280.69
TOTAL LIABILITIES	317,032,443.84	341,346,371.00
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pensions	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00
NET POSITION		
Net Investment in Plant	421,399,925.20	460,682,262.57
Restricted Nonexpendable		
Historical gift value of endowment - campuses	74,631,694.05	72,470,536.41
Restricted Expendable		
Campuses		
Accumulated net gains on endowment	43,603,843.95	45,001,153.91
Market value of funds functioning as endowment	13,027,922.35	12,993,141.27
Grants, gifts and contracts	30,514,600.04	34,973,508.98
Life income and annuity funds	0.00	0.00
Loan funds	4,105,101.63	3,350,397.56
Unrestricted	251,011,785.11	159,451,416.95
TOTAL NET POSITION	838,294,872.33	788,922,417.65
Not Coded to Attribute		
	0.00	0.00
Total Not Coded to Attribute	0.00	0.00
TOTAL	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 09

	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	(25,223,567.00)	713,416.27	151,487.14	0.00	579,616.08	804,386.91	3,759.66	651,555.47	52,019.60	0.00	0.00	0.00	1,185,410.81	(21,081,915.06)	(15,309,972.01)	(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	(45,639.83)	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	(45,639.83)	(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	30,921.71	39,435.04	
Total Current Assets	(25,269,206.83)	713,416.27	151,487.14	0.00	579,616.08	804,386.91	3,759.66	811,445.02	84,117.22	0.00	0.00	0.00	1,185,410.81	(20,935,567.72)	(15,112,260.04)	(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	129,999.77	(3,364.59)	0.00	0.00	0.00	0.00	0.00	126,635.18	285,437.88	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	9,796,478.75	0.00	9,796,478.75	10,403,523.13	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	129,999.77	(3,364.59)	0.00	0.00	9,796,478.75	0.00	9,923,113.93	10,688,961.01	10,400,239.27	
TOTAL ASSETS	(25,269,206.83)	713,416.27	151,487.14	0.00	579,616.08	804,386.91	3,759.66	941,444.79	80,752.63	0.00	0.00	9,796,478.75	1,185,410.81	(11,012,453.79)	(4,423,299.03)	(7,514,187.97)	
LIABILITIES																	
Current Liabilities																	
Accounts payable and accrued expenses	12,106.46	3,000.05	1,469.53	0.00	2,559.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,135.45	7,881.21	40,601.77
Deposits and unearned revenues	46,109.92	0.00	4,850.00	0.00	0.00	790,241.28	3,759.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	844,960.86	866,483.44	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	58,216.38	3,000.05	6,319.53	0.00	2,559.41	790,241.28	3,759.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	864,096.31	874,364.65	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	1,233,877.00	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	1,233,877.00	1,233,877.00
TOTAL LIABILITIES	58,216.38	3,000.05	6,319.53	0.00	2,559.41	790,241.28	3,759.66	1,233,877.00	0.00	0.00	0.00	0.00	0.00	0.00	2,097,973.31	2,108,241.65	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	9,796,478.75	0.00	9,796,478.75	10,403,523.13	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	577,056.67	14,145.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	591,202.30	369,225.77	419,453.47
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(292,432.21)	0.00	0.00	0.00	0.00	0.00	0.00	(292,432.21)	272,104.49	(325,018.56)
Unrestricted	(25,327,423.21)	710,416.22	145,167.61	0.00	0.00	0.00	0.00	0.00	80,752.63	0.00	0.00	0.00	1,185,410.81	(23,205,675.94)	(17,576,394.07)	(20,005,559.13)	
TOTAL NET POSITION	(25,327,423.21)	710,416.22	145,167.61	0.00	577,056.67	14,145.63	0.00	(292,432.21)	80,752.63	0.00	0.00	9,796,478.75	1,185,410.81	(13,110,427.10)	(6,531,540.68)	(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 09

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Q1	Q2	T2	N	X			
ASSETS														
Current Assets														
Cash and cash equivalents	(15,981,030.84)	63,533.50	(38,760.32)	(7,299.02)	197,292.73	(99,996.69)	0.00	0.00	0.00	0.00	78,196.43	(15,788,064.21)	(11,640,045.71)	(14,630,840.03)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	69,043.28	0.00	0.00	0.00	0.00	0.00	69,043.28	22,048.44	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	7,299.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,299.02	1,900.00	499,823.17
Total Current Assets	(15,981,030.84)	63,533.50	(38,760.32)	0.00	197,292.73	(30,953.41)	0.00	0.00	0.00	0.00	78,196.43	(15,711,721.91)	(11,616,097.27)	(14,046,060.23)
Noncurrent Assets														
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	1,642,552.25	41,700.69	60,234.51	0.00	0.00	1,744,487.45	1,905,618.05	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	1,941,194.03	0.00	1,941,194.03	3,105,255.62	3,306,688.96
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	1,642,552.25	41,700.69	60,234.51	1,941,194.03	0.00	3,685,681.48	5,010,873.67	5,201,633.24
TOTAL ASSETS	(15,981,030.84)	63,533.50	(38,760.32)	0.00	197,292.73	(30,953.41)	1,642,552.25	41,700.69	60,234.51	1,941,194.03	78,196.43	(12,026,040.43)	(6,605,223.60)	(8,844,426.99)
DEFERRED OUTFLOWS OF RESOURCES														
Deferred Outflows-Pensions	0.00	0.00	0.00	46,244.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,244.81	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	46,244.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,244.81	0.00	0.00
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	26,289.57	4,654.30	14,947.32	0.00	1,105.00	0.00	0.00	0.00	0.00	0.00	0.00	46,996.19	23,448.01	259,421.24
Deposits and unearned revenues	17,501.76	211.25	48,955.75	0.00	0.00	76,669.20	0.00	0.00	0.00	0.00	0.00	143,337.96	80,613.61	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	43,791.33	4,865.55	63,903.07	91,773.37	1,105.00	76,669.20	0.00	0.00	0.00	0.00	0.00	282,107.52	195,834.99	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	1,247,635.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,247,635.35	1,370,788.63	1,370,788.63
Total Noncurrent Liabilities	231,246.45	0.00	0.00	1,247,635.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,478,881.80	1,590,846.38	1,602,035.08
TOTAL LIABILITIES	275,037.78	4,865.55	63,903.07	1,339,408.72	1,105.00	76,669.20	0.00	0.00	0.00	0.00	0.00	1,760,989.32	1,786,681.37	2,036,911.58
DEFERRED INFLOWS OF RESOURCES														
Deferred Inflows - Pensions	0.00	0.00	0.00	85,021.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,021.02	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	85,021.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,021.02	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	1,941,194.03	0.00	1,941,194.03	3,105,255.62	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	33,169.47	0.00	0.00	33,169.47	40,880.96	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	41,700.69	0.00	0.00	0.00	41,700.69	45,552.39	45,297.25
Grants, gifts and contracts	0.00	0.00	0.00	0.00	196,187.73	(107,622.61)	0.00	0.00	0.00	0.00	0.00	88,565.12	112,930.71	170,513.03
Unrestricted	(16,256,068.62)	58,667.95	(102,663.39)	(1,378,184.93)	0.00	0.00	1,642,552.25	0.00	0.00	0.00	78,196.43	(15,957,500.31)	(11,721,441.78)	(14,469,267.35)
TOTAL NET POSITION	(16,256,068.62)	58,667.95	(102,663.39)	(1,378,184.93)	196,187.73	(107,622.61)	1,642,552.25	41,700.69	60,234.51	1,941,194.03	78,196.43	(13,825,805.96)	(8,391,904.97)	(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

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 09

9Y - Chancellor & System Office

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
	U	D	W	G	P1	Z	Q1	Q2	T1	T2	N	X				
ASSETS																
Current Assets																
Cash and cash equivalents	20,197,881.69	(308,739,365.66)	0.00	34,714.10	(41,511.20)	9,619.99	(153,595,121.62)	0.00	50.00	0.00	7,251,520.13	1,697,833.92	(433,184,378.65)	(445,988,276.72)	(316,583,079.24)	
Short term investments	54,562.37	263,481,961.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	183,408.62	0.00	263,719,932.92	272,128,858.87	150,124,074.44	
Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	329,013.17	779,418.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,108,431.66	1,095,847.78	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	96,306,705.00	0.00	96,306,705.00	109,064,609.72	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	20,581,457.23	(44,477,985.24)	0.00	34,714.10	(41,511.20)	9,619.99	(153,595,121.62)	0.00	50.00	0.00	103,741,633.75	1,697,833.92	(72,049,309.07)	(63,679,591.68)	(60,373,026.93)	
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	0.01	0.00	0.01	255,697.79	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	295,240,588.18	11,534.30	0.00	25,762.07	0.00	0.00	295,277,884.55	316,664,060.38	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	709,049.46	0.00	709,049.46	1,319,257.31	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	980,736.00	723,561.00	
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	723,561.00	295,240,588.18	11,534.30	0.00	25,762.07	709,049.47	0.00	296,710,495.02	319,219,751.48	320,159,257.24	
TOTAL ASSETS	20,581,457.23	(44,477,985.24)	0.00	34,714.10	(41,511.20)	733,180.99	141,645,466.56	11,534.30	50.00	25,762.07	104,450,683.22	1,697,833.92	224,661,185.95	255,540,159.80	259,786,230.31	
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	8,973,508.65	0.00	8,973,508.65	10,397,538.15	9,769,749.18	
Deferred Outflows-Pensions	0.00	22,051.00	58,425.00	0.00	0.00	252,332.00	0.00	0.00	0.00	0.00	0.00	0.00	332,808.00	0.00	3,371,734.00	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	22,051.00	58,425.00	0.00	0.00	252,332.00	0.00	0.00	0.00	0.00	27,267,905.87	0.00	27,600,713.87	36,156,133.93	31,435,880.40	
LIABILITIES																
Current Liabilities																
Accounts payable and accrued expenses	14,134,453.90	8,811,997.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,359,349.89	0.00	27,305,800.95	24,631,954.52	32,923,099.89	
Deposits and unearned revenues	3,632.00	0.00	0.00	0.00	0.00	14,717.11	0.00	0.00	50.00	0.00	0.00	0.00	18,399.11	22,552.68	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	18,785,708.37	0.00	18,785,708.37	15,294,592.39	2,618,671.78	
Total Current Liabilities	14,138,085.90	13,506,897.85	(95,407.44)	0.00	0.00	14,717.11	0.00	0.00	50.00	0.00	23,145,058.26	0.00	50,709,401.68	44,410,612.23	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	1,787,604.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,787,604.44	1,762,390.48	(6,305,275.56)	
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	57,755,213.40	0.00	57,755,213.40	63,904,882.38	81,853,312.75	
Total Noncurrent Liabilities	606,035.16	7,808,526.57	1,787,604.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,049,610.62	0.00	86,251,776.79	100,038,242.77	102,256,996.14	
TOTAL LIABILITIES	14,744,121.06	21,315,424.42	1,692,197.00	0.00	0.00	14,717.11	0.00	0.00	50.00	0.00	99,194,668.88	0.00	136,961,178.47	144,448,855.00	142,412,978.17	
DEFERRED INFLOWS OF RESOURCES																
Deferred Inflows - Pensions	0.00	632,485.00	107,415.00	0.00	0.00	4,439.00	0.00	0.00	0.00	0.00	0.00	0.00	744,339.00	697,624.00	6,331,400.00	
Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	421,500.45	0.00	421,500.45	598,902.23	615,987.57	
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	632,485.00	107,415.00	0.00	0.00	4,439.00	0.00	0.00	0.00	0.00	421,500.45	0.00	1,165,839.45	1,296,526.23	6,947,387.57	
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	32,102,419.76	0.00	32,102,419.76	51,093,135.22	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	9,574.11	0.00	0.00	9,574.11	12,818.18	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	11,534.30	0.00	0.00	0.00	0.00	11,534.30	12,468.08	12,398.24	
Grants, gifts and contracts	0.00	0.00	0.00	34,714.10	(41,511.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,797.10)	31,590.65	31,926.71	
Unrestricted																
	5,837,336.17	(66,403,843.66)	(1,741,187.00)	0.00	0.00	966,356.88	141,645,466.56	0.00	0.00	0.00	0.00	1,697,833.92	82,001,962.87	94,785,870.86	98,804,353.96	
TOTAL NET POSITION	5,837,336.17	(66,403,843.66)	(1,741,187.00)	34,714.10	(41,511.20)	966,356.88	141,645,466.56	11,534.30	0.00	25,762.07	32,102,419.76	1,697,833.92	114,134,881.90	145,950,912.50	141,861,744.97	
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
	X			
NET POSITION				
Unrestricted	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 09

	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	334,347,473.91	66,786,249.42	54,895,887.52	21,960,606.39	0.00	(433,184,378.65)	0.00	44,805,838.59	28,085,736.37	55,128,108.70
Short term investments	910,939.53	0.00	81,434.42	51,830.07	0.00	263,719,932.92	0.00	264,764,136.94	272,775,099.17	151,149,623.46
Accounts receivable	22,559,926.56	3,006,556.48	2,709,376.63	3,369,469.68	0.00	0.00	0.00	31,645,329.35	25,595,272.09	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	2,607,471.95	0.00	2,000.00	0.00	0.00	0.00	0.00	2,609,471.95	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	3,292,604.54	2,710,996.09
Prepaid expenses and other current assets	1,358,075.03	189,262.89	638,861.38	70,671.13	0.00	1,108,431.66	0.00	3,365,302.09	3,964,362.02	7,589,972.91
Interfund Borrowings	(74,367,039.39)	(5,084,466.74)	(14,783,135.49)	(2,072,063.38)	0.00	96,306,705.00	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
Total Current Assets	289,366,388.41	65,073,963.30	44,129,518.48	23,380,513.89	0.00	(72,049,309.07)	0.00	349,901,075.01	336,897,718.44	240,506,044.09
Noncurrent Assets										
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.01	6,843,769.21	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	151,721,487.57	26,835,345.92	25,999,138.69	7,195,408.60	0.00	295,277,884.55	0.00	507,029,265.33	541,099,653.60	543,365,151.59
Endowment and similar investments - affiliated entities	219,162,033.85	8,868,900.71	0.00	0.00	0.00	0.00	0.00	228,030,934.56	240,416,729.46	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	11,726,587.69	2,153,709.58	1,149,863.14	0.00	0.00	0.00	0.00	15,030,160.41	19,649,141.57	18,070,321.30
Property and equipment, net	735,358,276.08	174,733,339.43	191,012,022.75	7,275,844.98	0.00	709,049.46	0.00	1,109,088,532.70	1,073,761,363.81	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	980,736.00	723,561.00
Total Noncurrent Assets	1,123,462,020.08	212,591,295.64	218,168,595.35	14,471,253.58	0.00	296,710,495.02	0.00	1,865,403,659.67	1,889,857,880.71	1,931,827,133.28
TOTAL ASSETS	1,412,828,408.49	277,665,258.94	262,298,113.83	37,851,767.47	0.00	224,661,185.95	0.00	2,215,304,734.68	2,226,755,599.15	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	8,973,508.65	0.00	8,973,508.65	10,397,538.15	9,769,749.18
Deferred Outflows-Pensions	2,201,497.00	373,273.00	386,256.00	77,900.00	0.00	332,808.00	0.00	3,371,734.00	0.00	3,371,734.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,201,497.00	373,273.00	386,256.00	77,900.00	0.00	27,600,713.87	0.00	30,639,639.87	36,156,133.93	31,435,880.40
LIABILITIES										
Current Liabilities										
Accounts payable and accrued expenses	6,076,704.45	560,813.08	1,161,473.10	41,324.85	0.00	27,305,800.95	0.00	35,146,116.43	32,114,115.79	59,924,127.01
Deposits and unearned revenues	22,022,049.16	969,188.86	2,086,942.67	34,471.01	0.00	18,399.11	0.00	25,131,050.81	21,135,632.38	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	3,841,277.95	1,847,167.91	1,679,593.23	0.00	0.00	18,785,708.37	0.00	26,153,747.46	22,392,251.24	22,967,968.42
Total Current Liabilities	37,590,929.50	4,855,210.66	5,887,684.77	141,606.98	0.00	50,709,401.68	0.00	99,184,833.59	88,616,770.28	135,510,262.79
Noncurrent Liabilities										
Obligations under life income agree	2,012,572.82	53,195.02	17,470.19	0.00	0.00	0.00	0.00	2,083,238.03	2,235,899.68	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	16,679,202.00	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	59,394,026.18	10,070,431.08	10,532,768.95	2,190,451.88	0.00	1,787,604.44	0.00	83,975,282.53	92,042,947.57	83,975,281.53
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	184,309,384.73	97,711,499.01	100,044,538.86	0.00	0.00	57,755,213.40	0.00	439,820,636.00	467,014,572.04	465,218,954.11
Total Noncurrent Liabilities	272,223,552.73	110,674,475.01	114,690,214.35	2,748,208.75	0.00	86,251,776.79	0.00	586,588,227.63	630,909,714.08	611,902,975.89
TOTAL LIABILITIES	309,814,482.23	115,529,685.67	120,577,899.12	2,889,815.73	0.00	136,961,178.47	0.00	685,773,061.22	719,526,484.36	747,413,238.68
DEFERRED INFLOWS OF RESOURCES										
Deferred Inflows - Pensions	4,047,449.00	686,261.00	710,131.00	143,220.00	0.00	744,339.00	0.00	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	421,500.45	0.00	421,500.45	598,902.23	615,987.57
Deferred Inflows - Annuities	1,306,507.05	0.00	0.00	0.00	0.00	0.00	0.00	1,306,507.05	1,301,898.31	1,752,826.40
TOTAL DEFERRED INFLOWS OF RESOURCES	5,353,956.05	686,261.00	710,131.00	143,220.00	0.00	1,165,839.45	0.00	8,059,407.50	2,598,424.54	8,700,213.97
NET POSITION										
Net Investment in Plant										
	475,706,801.45	73,013,953.89	79,869,507.54	5,203,781.60	0.00	32,102,419.76	0.00	665,896,464.24	615,861,382.37	665,193,261.45
Restricted Nonexpendable										
Historical gift value of endowment - campuses	65,588,228.28	19,961,746.69	17,264,935.58	6,296,645.75	0.00	9,574.11	0.00	109,121,130.41	122,192,199.09	118,297,677.86
Historical gift value of endowment - affiliated entities	134,305,396.87	4,561,462.89	0.00	0.00	0.00	0.00	0.00	138,866,859.76	154,404,043.64	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	12,007,751.01	1,411,690.34	256,335.45	14,134.91	0.00	11,534.30	0.00	13,701,446.01	14,651,566.23	14,761,230.04
Grants, gifts and contracts	34,162,928.77	2,295,609.05	2,969,852.20	405,107.91	0.00	(6,797.10)	0.00	39,826,700.83	37,374,353.03	44,467,145.81
Life income and annuity funds	0.00	(2,146.88)	8,540.79	0.00	0.00	0.00	0.00	6,393.91	12,083.50	12,408.83
Loan funds	2,119,370.41	1,259,052.08	941,098.29	0.00	0.00	0.00	0.00	4,319,520.78	6,962,318.68	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	54,918,679.23	0.00	0.00	0.00	0.00	0.00	0.00	54,918,679.23	57,982,801.57	55,142,122.57
Unrestricted	237,908,022.16	49,846,247.92	36,845,275.49	22,054,524.47	(0.00)	82,001,962.87	0.00	428,656,032.91	444,919,990.86	302,154,268.56

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 09

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Funds Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
TOTAL NET POSITION	1,099,861,467.21	161,822,585.27	141,396,339.71	34,896,631.74	(0.00)	114,134,881.90	0.00	1,552,111,905.83	1,540,786,824.18	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	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 09

	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	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