

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 12

	2019	2018	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	75,963,106.42	58,774,234.95	55,128,108.70
Short term investments	147,992,835.92	150,805,111.28	151,149,623.46
Accounts receivable	31,501,576.78	20,422,232.21	19,390,398.24
Accounts receivable - State of NH appropriations	0.00	1,237,472.74	1,237,472.74
Pledges receivable - current portion	3,289,729.41	2,935,471.95	3,299,471.95
Notes receivable - current portion	2,195,644.61	2,716,336.97	2,710,996.09
Prepaid expenses and other current assets	7,276,174.78	7,178,416.76	7,589,972.91
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	268,219,067.92	244,069,276.86	240,506,044.09
Noncurrent Assets			
Debt proceeds held by others	0.00	4,238,615.71	4,238,615.71
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	510,614,477.12	542,712,461.93	543,365,151.59
Endowment and similar investments - affiliated entities	235,167,563.88	241,480,413.24	237,917,333.69
Pledges Receivable	4,817,586.79	5,850,571.16	5,501,205.66
Notes receivable	14,301,924.08	18,064,980.42	18,070,321.30
Property and equipment, net	1,115,253,317.25	1,088,046,927.28	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	1,880,878,430.12	1,901,374,705.74	1,931,827,133.28
TOTAL ASSETS	2,149,097,498.04	2,145,443,982.60	2,172,333,177.37
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	18,294,397.22	18,294,397.22	18,294,397.22
Acctg loss on debt refunding, net	8,708,095.14	9,769,749.18	9,769,749.18
Deferred Outflows-Pensions	2,327,773.00	(1,058,000.00)	3,371,734.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	29,330,265.36	27,006,146.40	31,435,880.40
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	61,529,475.43	54,786,738.11	59,924,127.01
Deposits and unearned revenues	50,490,503.73	40,607,259.75	39,864,248.47
Accrued employee benefits - current portion	6,566,007.48	4,897,308.08	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	26,202,960.83	22,967,968.42	22,967,968.42
Total Current Liabilities	150,625,605.30	129,276,737.15	135,510,262.79
Noncurrent Liabilities			
Obligations under life income agree	2,481,282.94	1,999,669.18	1,999,669.18
Government advances refundable	17,512,731.08	16,679,202.00	16,679,202.00
Accrued employee benefits	26,002,409.33	7,308,526.57	25,735,471.85
Postretirement medical benefits	77,009,533.53	83,794,476.57	83,975,281.53
Derivative instruments - interest rate swaps	18,294,397.22	18,294,397.22	18,294,397.22
Long-term debt	439,015,993.82	465,218,954.11	465,218,954.11
Total Noncurrent Liabilities	580,316,347.92	593,295,225.65	611,902,975.89
TOTAL LIABILITIES	730,941,953.22	722,571,962.80	747,413,238.68
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	10,099,104.00	2,686,035.00	6,331,400.00
Acctg gain debt refunding, net	356,671.41	615,987.57	615,987.57
Deferred Inflows - Annuities	2,138,845.42	1,752,826.40	1,752,826.40
TOTAL DEFERRED INFLOWS OF RESOURCES	12,594,620.83	5,054,848.97	8,700,213.97
NET POSITION			
Net Investment in Plant	682,403,610.57	630,761,796.72	665,193,261.45
Restricted Nonexpendable			
Historical gift value of endowment - campuses	112,205,680.79	122,630,115.05	118,297,677.86
Historical gift value of endowment - affiliated entities	145,206,188.69	155,253,078.79	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	13,714,746.01	14,839,109.36	14,761,230.04
Grants, gifts and contracts	41,920,042.51	43,545,540.73	44,467,145.81

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 12

		2019	2018	
		Year to Date Balance	Year to Date Balance	Final Balance
Campuses	Life income and annuity funds	7,475.43	12,917.50	12,408.83
	Loan funds	3,585,097.41	5,157,571.74	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	50,500,407.00	56,047,671.64	55,142,122.57
Unrestricted		288,549,263.19	330,149,430.49	302,154,268.56
TOTAL NET POSITION		1,434,891,189.35	1,444,823,317.23	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 12

	2019	2018	Final Balance
	Year to Date Balance	Year to Date Balance	
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	223,955,942.34	209,579,346.23	206,277,732.16
Accounts receivable	31,501,576.78	20,422,232.21	19,390,398.24
Accounts receivable - State of NH appropriations	0.00	1,237,472.74	1,237,472.74
Pledges receivable - current portion	3,289,729.41	2,935,471.95	3,299,471.95
Notes receivable - current portion	2,195,644.61	2,716,336.97	2,710,996.09
Prepaid expenses and other current assets	7,276,174.78	7,178,416.76	7,589,972.91
Total Current Assets	268,219,067.92	244,069,276.86	240,506,044.09
Noncurrent Assets			
Debt proceeds held by others for construction purposes	0.00	4,238,615.71	4,238,615.71
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	510,614,477.12	542,712,461.93	543,365,151.59
Endowment and similar investments - affiliated entities	235,167,563.88	241,480,413.24	237,917,333.69
Pledges Receivable	4,817,586.79	5,850,571.16	5,501,205.66
Notes receivable	14,301,924.08	18,064,980.42	18,070,321.30
Property and equipment, net	1,115,253,317.25	1,088,046,927.28	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	1,880,878,430.12	1,901,374,705.74	1,931,827,133.28
TOTAL ASSETS	2,149,097,498.04	2,145,443,982.60	2,172,333,177.37
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	18,294,397.22	18,294,397.22	18,294,397.22
Acctg loss on debt refunding, net	8,708,095.14	9,769,749.18	9,769,749.18
Deferred Outflows-Pensions	2,327,773.00	(1,058,000.00)	3,371,734.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	29,330,265.36	27,006,146.40	31,435,880.40
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	61,529,475.43	54,786,738.11	59,924,127.01
Deposits and unearned revenues	50,490,503.73	40,607,259.75	39,864,248.47
Accrued employee benefits - current portion	6,566,007.48	4,897,308.08	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	26,202,960.83	22,967,968.42	22,967,968.42
Total Current Liabilities	150,625,605.30	129,276,737.15	135,510,262.79
Noncurrent Liabilities			
Obligations under life income agree	2,481,282.94	1,999,669.18	1,999,669.18
Government advances refundable	17,512,731.08	16,679,202.00	16,679,202.00
Accrued employee benefits	26,002,409.33	7,308,526.57	25,735,471.85
Postretirement medical benefits	77,009,533.53	83,794,476.57	83,975,281.53
Derivative instruments - interest rate swaps	18,294,397.22	18,294,397.22	18,294,397.22
Long-term debt	439,015,993.82	465,218,954.11	465,218,954.11
Total Noncurrent Liabilities	580,316,347.92	593,295,225.65	611,902,975.89
TOTAL LIABILITIES	730,941,953.22	722,571,962.80	747,413,238.68
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	10,099,104.00	2,686,035.00	6,331,400.00
Acctg gain debt refunding, net	356,671.41	615,987.57	615,987.57
Deferred Inflows - Annuities	2,138,845.42	1,752,826.40	1,752,826.40
TOTAL DEFERRED INFLOWS OF RESOURCES	12,594,620.83	5,054,848.97	8,700,213.97
NET POSITION			
Net Investment in Plant	682,403,610.57	630,761,796.72	665,193,261.45
Restricted -			
Nonexpendable	257,411,869.48	277,883,193.84	263,968,918.37
Expendable	206,526,446.11	206,028,896.18	216,339,156.74
Unrestricted	288,549,263.19	330,149,430.49	302,154,268.56
TOTAL NET POSITION	1,434,891,189.35	1,444,823,317.23	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 to Date Balance	Prior Year Final Balance
ASSETS		
Current Assets		
Cash and cash equivalents	58,774,234.95	55,128,108.70
Short term investments	150,805,111.28	151,149,623.46
Accounts receivable	20,422,232.21	19,390,398.24
Accounts receivable - State of NH appropriations	1,237,472.74	1,237,472.74
Pledges receivable - current portion	2,935,471.95	3,299,471.95
Notes receivable - current portion	2,716,336.97	2,710,996.09
Prepaid expenses and other current assets	7,178,416.76	7,589,972.91
Interfund Borrowings	0.00	0.00
Current Asset - Other	0.00	0.00
Total Current Assets	244,069,276.86	240,506,044.09
Noncurrent Assets		
Debt proceeds held by others	4,238,615.71	4,238,615.71
Long-term operating investments	0.00	0.00
Endowment and similar investments - campuses	542,712,461.93	543,365,151.59
Endowment and similar investments - affiliated entities	241,480,413.24	237,917,333.69
Pledges Receivable	5,850,571.16	5,501,205.66
Notes receivable	18,064,980.42	18,070,321.30
Property and equipment, net	1,088,046,927.28	1,122,010,944.33
Other assets	0.00	0.00
Pension assets, net	980,736.00	723,561.00
Total Noncurrent Assets	1,901,374,705.74	1,931,827,133.28
TOTAL ASSETS	2,145,443,982.60	2,172,333,177.37
DEFERRED OUTFLOWS OF RESOURCES		
Accum change in derivative value	18,294,397.22	18,294,397.22
Acctg loss on debt refunding, net	9,769,749.18	9,769,749.18
Deferred Outflows-Pensions	(1,058,000.00)	3,371,734.00
TOTAL DEFERRED OUTFLOWS	27,006,146.40	31,435,880.40
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses	54,786,738.11	59,924,127.01
Deposits and unearned revenues	40,607,259.75	39,864,248.47
Accrued employee benefits - current portion	4,897,308.08	6,917,261.06
Postretirement medical benefits-current portion	6,017,462.79	5,836,657.83
Long-term debt - current portion	22,967,968.42	22,967,968.42
Total Current Liabilities	129,276,737.15	135,510,262.79
Noncurrent Liabilities		
Obligations under life income agree	1,999,669.18	1,999,669.18
Government advances refundable	16,679,202.00	16,679,202.00
Accrued employee benefits	7,308,526.57	25,735,471.85
Postretirement medical benefits	83,794,476.57	83,975,281.53
Derivative instruments - interest rate swaps	18,294,397.22	18,294,397.22
Long-term debt	465,218,954.11	465,218,954.11
Total Noncurrent Liabilities	593,295,225.65	611,902,975.89
TOTAL LIABILITIES	722,571,962.80	747,413,238.68
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pensions	2,686,035.00	6,331,400.00
Acctg gain debt refunding, net	615,987.57	615,987.57
Deferred Inflows - Annuities	1,752,826.40	1,752,826.40
TOTAL DEFERRED INFLOWS	5,054,848.97	8,700,213.97
NET POSITION		
Net investment in Plant	630,761,796.72	665,193,261.45
Restricted Nonexpendable		
Historical gift value of endowment - campuses	122,630,115.05	118,297,677.86
Historical gift value of endowment - affiliated entities	155,253,078.79	145,671,240.51
Restricted Expendable		
Campuses		
Accumulated net gains on endowment	50,919,449.36	54,375,169.85
Market value of funds functioning as endowment	14,839,109.36	14,761,230.04
Grants, gifts and contracts	43,545,540.73	44,467,145.81
Life income and annuity funds	12,917.50	12,408.83
Loan funds	5,157,571.74	5,157,571.74

		Prior Year to Date Balance	Prior Year Final Balance
Affiliated Entities	Accumulated net gains on endowment	35,506,635.85	42,423,507.90
	Other - affiliated entities	56,047,671.64	55,142,122.57
Unrestricted		330,149,430.49	302,154,268.56
	TOTAL NET POSITION	1,444,823,317.23	1,447,655,605.12
Not Coded to Attribute		0.00	0.00
	Total Not Coded to Attribute	0.00	0.00
	TOTAL	0.00	0.00
	(Assets - Liabilities) - Net Position	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 12

1D - UNH - Durham

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	G	P1	X	
ASSETS																					
Current Assets																					
Cash and cash equivalents	77,754,619.59	62,006,023.97	31,189,349.68	(1,815,516.24)	29,713,294.61	(2,434,064.50)	(720,329.14)	3,015.39	2,605,456.80	84,369.34	0.00	(18,000,000.00)	10,000.00	0.00	7,765.53	2,703,576.98	111,898,793.18	28,693.41	(4,106.95)	20,752.00	
Short term investments	0.00	589,776.21	0.00	0.00	327,954.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts receivable	2,575,683.92	886,599.12	478,990.38	0.00	250.00	18,825,188.92	1,147,975.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,516.53	0.00	4,106.95	0.00	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	1,299,833.67	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	1,253,909.92	335,762.47	2,277,247.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Interfund 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	(71,596,398.96)	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	
Total Current Assets	80,330,303.51	64,736,309.22	32,004,102.53	461,730.77	30,041,499.20	16,391,124.42	427,646.16	3,015.39	3,905,290.47	84,369.34	0.00	(18,000,000.00)	10,000.00	0.00	7,765.53	(68,892,821.98)	111,983,309.71	28,693.41	0.00	20,752.00	
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	11,968,850.32	22,831,318.71	90,078,954.73	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	0.00	11,100,024.78	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	0.00	0.00	0.00	0.00	730,599,750.43	352,663.57	0.00	0.00	0.00	
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	11,100,024.78	0.00	0.00	27,720,975.62	11,968,850.32	22,831,318.71	90,078,954.73	730,599,750.43	352,663.57	0.00	0.00	0.00	
TOTAL ASSETS	80,330,303.51	64,736,309.22	32,004,102.53	461,730.77	30,041,499.20	16,391,124.42	427,646.16	3,015.39	15,005,315.25	84,369.34	0.00	9,720,975.62	11,978,850.32	22,831,318.71	90,086,720.26	661,706,928.45	112,335,973.28	28,693.41	0.00	20,752.00	
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	0.00	
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	0.00	
LIABILITIES																					
Current Liabilities																					
Accounts payable and accrued expenses	5,964,935.52	969,309.86	1,975,174.56	461,730.77	(2,549,998.49)	802,209.29	45,773.26	367.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	315,855.70	8,139,593.42	0.00	0.00	20,752.00	
Deposits and unearned revenues	15,735,704.19	692,047.08	4,788,279.17	0.00	490,303.02	13,902,735.64	8,081.34	1,341.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.22)	0.00	0.00	0.00	
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	0.00	
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	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	11,835,990.76	0.00	0.00	0.00	0.00	
Total Current Liabilities	21,700,639.71	2,943,356.70	6,763,453.73	4,738,855.58	(2,059,695.47)	14,704,944.93	53,854.60	1,708.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,151,846.46	8,139,592.20	0.00	0.00	20,752.00	
Noncurrent Liabilities																					
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	12,788,708.77	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	11,814,617.54	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	0.00	
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	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	173,484,860.60	0.00	0.00	0.00	0.00	
Total Noncurrent Liabilities	11,814,617.54	622,766.51	0.00	58,146,390.83	0.00	0.00	0.00	0.00	12,788,708.77	0.00	0.00	0.00	0.00	0.00	0.00	173,484,860.60	0.00	0.00	0.00	0.00	
TOTAL LIABILITIES	33,515,257.25	3,566,123.21	6,763,453.73	62,885,246.41	(2,059,695.47)	14,704,944.93	53,854.60	1,708.67	12,788,708.77	0.00	0.00	0.00	0.00	0.00	0.00	185,636,707.06	8,139,592.20	0.00	0.00	20,752.00	
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	0.00	
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	0.00	
NET POSITION																					
Net Investment in Plant																					
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	476,070,221.39	0.00	0.00	0.00	0.00	
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	7,702,151.39	60,214,733.67	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	15,129,167.32	29,871,986.59	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	11,978,850.32	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	32,101,194.67	1,686,179.49	373,791.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,693.41	0.00	0.00	
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	2,216,606.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unrestricted	46,815,046.26	61,170,186.01	25,240,648.80	(64,230,691.43)	0.00	0.00	0.00	1,306.72	0.00	84,369.34	0.00	9,720,975.62	0.00	0.00	0.00	0.00	104,196,381.08	0.00	0.00	(0.00)	
TOTAL NET POSITION	46,815,046.26	61,170,186.01	25,240,648.80	(64,230,691.43)	32,101,194.67	1,686,179.49	373,791.56	1,306.72	2,216,606.48	84,369.34	0.00	9,720,975.62	11,978,850.32	22,831,318.71	90,086,720.26</						

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	295,051,693.65	264,779,762.50	277,680,590.16
Short term investments	917,730.80	1,038,526.33	864,796.36
Accounts receivable	24,003,311.12	17,304,424.75	16,615,129.30
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	0.00	0.00	0.00
Notes receivable - current portion	1,299,833.67	1,757,053.65	1,757,553.65
Prepaid expenses and other current assets	3,866,919.40	3,946,354.35	4,335,548.51
Interfund Borrowings	(71,596,398.96)	(79,678,960.71)	(79,678,960.71)
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	253,543,089.68	209,147,160.87	221,674,657.27
Noncurrent Assets			
Debt proceeds held by others	0.00	521,153.44	521,153.44
Endowment and similar investments - campuses	152,600,099.38	160,987,745.26	160,443,352.02
Notes receivable	11,100,024.78	14,014,394.52	14,013,894.52
Property and equipment, net	730,952,414.00	711,491,357.22	733,715,731.40
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	894,652,538.16	887,014,650.44	908,694,131.38
TOTAL ASSETS	1,148,195,627.84	1,096,161,811.31	1,130,268,788.65
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows-Pensions	2,155,252.19	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,155,252.19	0.00	0.00
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	16,145,702.89	18,007,798.55	17,889,619.71
Deposits and unearned revenues	35,618,490.89	32,889,261.27	32,347,216.66
Accrued employee benefits - current portion	1,281,999.76	1,593,877.94	1,281,999.76
Postretirement medical benefits-current portion	4,277,124.81	4,277,124.81	4,277,124.81
Long-term debt - current portion	11,835,990.76	11,301,129.37	11,301,129.37
Total Current Liabilities	69,159,309.11	68,069,191.94	67,097,090.31
Noncurrent Liabilities			
Obligations under life income agree	0.00	0.00	0.00
Government advances refundable	12,788,708.77	12,509,572.00	12,509,572.00
Accrued employee benefits	12,437,384.05	(370,217.06)	12,532,873.55
Postretirement medical benefits	58,146,390.83	62,703,784.61	63,885,983.55
Long-term debt	173,484,860.60	185,320,851.59	185,320,851.59
Total Noncurrent Liabilities	256,857,344.25	260,163,991.14	274,249,280.69
TOTAL LIABILITIES	326,016,653.36	328,233,183.08	341,346,371.00
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	3,962,427.98	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	3,962,427.98	0.00	0.00
NET POSITION			
Net Investment in Plant	476,070,221.39	438,181,691.55	460,682,262.57
Restricted Nonexpendable			
Historical gift value of endowment - campuses	67,916,885.06	74,436,247.49	72,470,536.41
Restricted Expendable			
Campuses			
Accumulated net gains on endowment	45,001,153.91	43,603,843.95	45,001,153.91
Market value of funds functioning as endowment	11,978,850.32	13,065,415.48	12,993,141.27
Grants, gifts and contracts	34,189,859.13	34,973,434.38	34,973,508.98
Life income and annuity funds	0.00	0.00	0.00
Loan funds	2,216,606.48	3,350,397.56	3,350,397.56
Unrestricted	182,998,222.40	160,317,597.82	159,451,416.95
TOTAL NET POSITION	820,371,798.69	767,928,628.23	788,922,417.65
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 12

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Q1	Q2	T2	N	X			
ASSETS														
Current Assets														
Cash and cash equivalents	(19,296,130.79)	62,551.51	50,226.00	(239,336.23)	228,991.84	(87,092.32)	0.00	0.00	0.00	0.00	47,343.06	(19,233,446.93)	(14,908,684.64)	(14,630,840.03)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	176,397.17	0.00	0.00	0.00	0.00	0.00	176,397.17	84,956.63	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	239,336.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	239,336.23	458,717.89	499,823.17
Total Current Assets	(19,296,130.79)	62,551.51	50,226.00	0.00	228,991.84	89,304.85	0.00	0.00	0.00	0.00	47,343.06	(18,817,713.53)	(14,365,010.12)	(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	2,519,340.08	0.00	2,519,340.08	3,286,845.11	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	2,519,340.08	0.00	4,263,827.53	5,192,463.16	5,201,633.24
TOTAL ASSETS	(19,296,130.79)	62,551.51	50,226.00	0.00	228,991.84	89,304.85	1,642,552.25	41,700.69	60,234.51	2,519,340.08	47,343.06	(14,553,886.00)	(9,172,546.96)	(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	262,824.05	13,160.25	6,470.00	0.00	450.00	22,311.93	0.00	0.00	0.00	0.00	844.00	306,060.23	259,421.24	259,421.24
Deposits and unearned revenues	47,459.06	211.25	49,155.75	0.00	0.00	67,025.82	0.00	0.00	0.00	0.00	0.00	163,851.88	56,081.89	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	310,283.11	13,371.50	55,625.75	91,773.37	450.00	89,337.75	0.00	0.00	0.00	0.00	844.00	561,685.48	407,276.50	434,876.50
Noncurrent Liabilities														
Accrued employee benefits	221,089.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	221,089.06	(28,952.08)	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	1,345,422.39	1,370,788.63
Total Noncurrent Liabilities	221,089.06	0.00	0.00	1,247,635.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,468,724.41	1,316,470.31	1,602,035.08
TOTAL LIABILITIES	531,372.17	13,371.50	55,625.75	1,339,408.72	450.00	89,337.75	0.00	0.00	0.00	0.00	844.00	2,030,409.89	1,723,746.81	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	2,519,340.08	0.00	2,519,340.08	3,286,845.11	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	228,541.84	(32.90)	0.00	0.00	0.00	0.00	0.00	228,508.94	170,513.03	170,513.03
Unrestricted	(19,827,502.96)	49,180.01	(5,399.75)	(1,378,184.93)	0.00	0.00	1,642,552.25	0.00	0.00	0.00	46,499.06	(19,472,856.32)	(14,465,002.39)	(14,469,267.35)
TOTAL NET POSITION	(19,827,502.96)	49,180.01	(5,399.75)	(1,378,184.93)	228,541.84	(32.90)	1,642,552.25	41,700.69	60,234.51	2,519,340.08	46,499.06	(16,623,072.10)	(10,896,293.77)	(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

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 12

	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	1,886,168.76	6,288,988.47	8,159,290.77	(638,274.60)	2,851,398.43	(376,196.02)	16,897.66	930,428.18	28,813.73	0.00	0.00	0.00	0.00	12,607.08	2,082,541.35	14,628,141.99	35,870,805.80	40,904,652.26	43,524,506.42	
Short term investments	71,314.29	0.00	0.00	0.00	10,399.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,714.19	56,019.58	81,307.59	
Accounts receivable	2,384,927.49	29,660.40	0.00	0.00	2,100.00	742,233.80	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,158,921.69	1,109,100.11	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	1,237,472.74	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	551,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	551,900.00	585,094.02	585,094.02	
Prepaid expenses and other current assets	0.00	268,734.65	12,291.07	700,999.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	982,024.85	670,556.58	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	(14,372,818.81)	0.00	(14,372,818.81)	(16,014,090.42)	(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	4,342,410.54	6,589,383.52	8,171,581.84	62,724.53	2,863,898.33	366,037.78	16,897.66	1,482,328.18	28,813.73	0.00	0.00	0.00	0.00	12,607.08	(12,290,277.46)	14,628,141.99	26,274,547.72	28,554,804.87	30,908,780.69	
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	3,565,754.56	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	27,677.75	5,297,743.44	256,335.45	44,393.82	20,761,901.04	0.00	0.00	26,388,051.50	27,212,204.42	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	1,058,977.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,058,977.81	1,412,709.97	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	190,797,872.86	0.00	190,797,872.86	177,546,167.21	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	1,058,977.81	0.00	27,677.75	5,297,743.44	256,335.45	44,393.82	20,761,901.04	190,797,872.86	0.00	218,252,472.94	209,751,745.43	220,593,384.10	
TOTAL ASSETS	4,342,410.54	6,596,954.29	8,171,581.84	62,724.53	2,863,898.33	366,037.78	16,897.66	2,541,305.99	28,813.73	27,677.75	5,297,743.44	256,335.45	44,393.82	20,774,508.12	178,507,595.40	14,628,141.99	244,527,020.66	238,306,550.30	251,502,164.79	
DEFERRED OUTFLOWS OF RESOURCES																				
Deferred Outflows-Pensions	0.00	0.00	0.00	386,256.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	386,256.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	386,256.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	386,256.00	0.00	0.00
LIABILITIES																				
Current Liabilities																				
Accounts payable and accrued expenses	1,241,531.77	149,307.55	391,257.58	26,820.72	19,391.40	82,061.60	0.00	0.00	0.00	1,505.45	0.00	0.00	0.00	0.00	24,607.40	167,727.49	2,104,210.96	4,516,483.88	4,549,951.96	
Deposits and unearned revenues	5,195,222.44	1,336,833.44	103,867.01	35,903.81	0.00	148,920.97	12,829.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,833,576.96	4,055,568.31	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	3,790,670.51	0.00	3,790,670.51	4,286,677.50	4,286,677.50	
Total Current Liabilities	6,436,754.21	1,689,289.71	495,124.59	819,251.58	19,391.40	230,982.57	12,829.29	0.00	0.00	1,505.45	0.00	0.00	0.00	0.00	3,815,277.91	167,727.49	13,688,134.20	13,904,506.57	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	15,964.74	0.00	0.00	0.00	0.00	0.00	0.00	15,964.74	17,470.19	17,470.19	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000,131.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000,131.96	1,575,829.00	1,575,829.00	
Accrued employee benefits	2,233,379.98	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	2,489,298.17	221,277.63	2,519,607.35	
Postretirement medical benefits	0.00	101,993.00	0.00	10,430,775.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,532,768.95	11,352,292.37	11,561,396.95	
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	95,301,431.16	0.00	95,301,431.16	100,153,712.64	100,153,712.64	
Total Noncurrent Liabilities	2,233,379.98	357,911.19	0.00	10,430,775.95	0.00	0.00	0.00	2,000,131.96	0.00	15,964.74	0.00	0.00	0.00	0.00	95,301,431.16	0.00	110,339,594.98	113,320,581.83	115,828,016.13	
TOTAL LIABILITIES	8,670,134.19	2,047,200.90	495,124.59	11,250,027.53	19,391.40	230,982.57	12,829.29	2,000,131.96	0.00	17,470.19	0.00	0.00	0.00	0.00	99,116,709.07	167,727.49	124,027,729.18	127,225,088.40	129,512,087.78	
DEFERRED INFLOWS OF RESOURCES																				
Deferred Inflows - Pensions	0.00	0.00	0.00	710,131.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	710,131.00	0.00	0.00
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	710,131.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	710,131.00	0.00	0.00
NET POSITION																				
Net Investment in Plant																				
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,390,886.33	0.00	79,390,886.33	60,726,778.19	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	19,892.22	17,558,215.35	0.00	0.00	17,578,107.57	18,947,387.88	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	256,335.45	0.00	0.00	0.00	0.00	256,335.45	280,012.03	278,443.63	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	2,844,506.93	135,055.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,979,562.14	2,718,996.07	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	10,207.56	0.00	0.00	0.00	0.00	0.00	0.00	10,207.56	10,009.89	9,846.63	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	541,174.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	541,174.03	905,525.21	905,525.21	
Unrestricted	(4,327,723.65)	4,549,753.39	7,676,457.25	(11,511,178.00)	0.00															

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 12

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	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	19,041,694.03	(160,357,775.42)	10,126,957.29	34,002.53	(0.11)	10,048.68	(158,586,021.16)	0.00	0.00	0.00	(5,448,472.81)	11,848.03	(295,167,718.94)	(293,566,592.23)	(316,583,079.24)	
Short term investments	54,562.37	117,268,653.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,587,793.74	0.00	146,911,009.86	149,555,054.61	150,124,074.44	
Accounts receivable	(543.96)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(543.96)	69,053.96	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	1,089,994.03	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	92,435,664.22	0.00	92,435,664.22	104,919,832.62	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	19,424,725.61	(42,309,703.18)	10,126,957.29	34,002.53	(0.11)	10,048.68	(158,586,021.16)	0.00	0.00	0.00	116,574,985.15	11,848.03	(54,713,157.16)	(37,932,657.01)	(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	0.00	0.00	0.00	7,155.67	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	567,860.14	0.00	567,860.14	1,231,981.89	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	567,860.14	0.00	296,569,305.69	318,883,933.94	320,159,257.24	
TOTAL ASSETS	19,424,725.61	(42,309,703.18)	10,126,957.29	34,002.53	(0.11)	733,609.68	136,654,567.02	11,534.30	0.00	25,762.07	117,142,845.29	11,848.03	241,856,148.53	280,951,276.93	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	18,294,397.22	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	8,708,095.14	0.00	8,708,095.14	9,769,749.18	9,769,749.18	
Deferred Outflows-Pensions	0.00	22,051.00	(985,536.00)	0.00	0.00	252,332.00	0.00	0.00	0.00	0.00	0.00	0.00	(711,153.00)	(1,058,000.00)	3,371,734.00	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	22,051.00	(985,536.00)	0.00	0.00	252,332.00	0.00	0.00	0.00	0.00	27,002,492.36	0.00	26,291,339.36	27,006,146.40	31,435,880.40	
LIABILITIES																
Current Liabilities																
Accounts payable and accrued expenses	14,845,826.44	5,133,222.48	10,126,957.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,539,955.79	0.00	36,645,962.00	28,769,196.72	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	0.00	0.00	0.00	0.00	18,349.11	22,552.68	14,717.11	
Accrued employee benefits - current portion	0.00	4,343,647.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,343,647.11	2,316,115.12	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	6,021,076.52	0.00	6,021,076.52	2,618,671.78	2,618,671.78	
Total Current Liabilities	14,849,458.44	9,476,869.59	10,031,549.85	0.00	0.00	14,717.11	0.00	0.00	0.00	0.00	12,561,032.31	0.00	46,933,627.30	33,811,933.82	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	559,812.09	7,827,497.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,387,310.07	7,508,125.93	8,414,561.73	
Postretirement medical benefits	0.00	0.00	(5,178,143.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,178,143.56)	(4,846,454.86)	(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	18,294,397.22	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	76,893,847.91	0.00	76,893,847.91	81,853,312.75	81,853,312.75	
Total Noncurrent Liabilities	559,812.09	7,827,497.98	(5,178,143.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,188,245.13	0.00	98,397,411.64	102,809,381.04	102,256,996.14	
TOTAL LIABILITIES	15,409,270.53	17,304,367.57	4,853,406.29	0.00	0.00	14,717.11	0.00	0.00	0.00	0.00	107,749,277.44	0.00	145,331,038.94	136,621,314.86	142,412,978.17	
DEFERRED INFLOWS OF RESOURCES																
Deferred Inflows - Pensions	0.00	632,485.00	3,875,119.00	0.00	0.00	4,439.00	0.00	0.00	0.00	0.00	0.00	0.00	4,512,043.00	2,686,035.00	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	356,671.41	0.00	356,671.41	615,987.57	615,987.57	
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	632,485.00	3,875,119.00	0.00	0.00	4,439.00	0.00	0.00	0.00	0.00	356,671.41	0.00	4,868,714.41	3,302,022.57	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	36,039,388.80	0.00	36,039,388.80	42,985,374.36	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	34,002.53	(0.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,002.42	31,926.71	31,926.71	
Unrestricted																
	4,015,455.08	(60,224,504.75)	412,896.00	0.00	0.00	966,785.57	136,654,567.02	0.00	0.00	0.00	0.00	11,848.03	81,837,046.95	124,976,469.06	98,804,353.96	
TOTAL NET POSITION	4,015,455.08	(60,224,504.75)	412,896.00	34,002.53	(0.11)	966,785.57	136,654,567.02	11,534.30	0.00	25,762.07	36,039,388.80	11,848.03	117,947,734.54	168,034,085.90	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)	

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 12

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS									
Current Assets									
Cash and cash equivalents	258,075,265.31	55,475,856.55	35,870,805.80	21,708,897.70	0.00	(295,167,718.94)	75,963,106.42	58,774,234.95	55,128,108.70
Short term investments	948,281.80	0.00	81,714.19	51,830.07	0.00	146,911,009.86	147,992,835.92	150,805,111.28	151,149,623.46
Accounts receivable	24,149,599.54	1,552,522.33	3,158,921.69	2,641,077.18	0.00	(543.96)	31,501,576.78	20,422,232.21	19,390,398.24
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,237,472.74	1,237,472.74
Pledges receivable - current portion	3,287,729.41	0.00	2,000.00	0.00	0.00	0.00	3,289,729.41	2,935,471.95	3,299,471.95
Notes receivable - current portion	1,469,123.71	174,620.90	551,900.00	0.00	0.00	0.00	2,195,644.61	2,716,336.97	2,710,996.09
Prepaid expenses and other current assets	4,120,583.25	839,834.16	982,024.85	225,300.86	0.00	1,108,431.66	7,276,174.78	7,178,416.76	7,589,972.91
Interfund Borrowings	(71,596,398.96)	(4,484,061.08)	(14,372,818.81)	(1,982,385.37)	0.00	92,435,664.22	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	220,454,184.06	53,558,772.86	26,274,547.72	22,644,720.44	0.00	(54,713,157.16)	268,219,067.92	244,069,276.86	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	4,238,615.71	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	154,344,586.83	27,256,348.90	26,388,051.50	7,347,605.34	0.00	295,277,884.55	510,614,477.12	542,712,461.93	543,365,151.59
Endowment and similar investments - affiliated entities	225,524,426.54	9,643,137.34	0.00	0.00	0.00	0.00	235,167,563.88	241,480,413.24	237,917,333.69
Pledges Receivable	4,810,016.02	0.00	7,570.77	0.00	0.00	0.00	4,817,586.79	5,850,571.16	5,501,205.66
Notes receivable	11,204,815.39	2,038,130.88	1,058,977.81	0.00	0.00	0.00	14,301,924.08	18,064,980.42	18,070,321.30
Property and equipment, net	743,164,540.73	173,469,102.18	190,797,872.86	7,253,941.34	0.00	567,860.14	1,115,253,317.25	1,088,046,927.28	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	1,139,048,385.51	212,406,719.30	218,252,472.94	14,601,546.68	0.00	296,569,305.69	1,880,878,430.12	1,901,374,705.74	1,931,827,133.28
TOTAL ASSETS	1,359,502,569.57	265,965,492.16	244,527,020.66	37,246,267.12	0.00	241,856,148.53	2,149,097,498.04	2,145,443,982.60	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	18,294,397.22	18,294,397.22
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	8,708,095.14	8,708,095.14	9,769,749.18	9,769,749.18
Deferred Outflows-Pensions	2,201,497.00	373,273.00	386,256.00	77,900.00	0.00	(711,153.00)	2,327,773.00	(1,058,000.00)	3,371,734.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,201,497.00	373,273.00	386,256.00	77,900.00	0.00	26,291,339.36	29,330,265.36	27,006,146.40	31,435,880.40
LIABILITIES									
Current Liabilities									
Accounts payable and accrued expenses	19,895,576.13	2,255,430.27	2,104,210.96	628,296.07	0.00	36,645,962.00	61,529,475.43	54,786,738.11	59,924,127.01
Deposits and unearned revenues	36,683,265.48	4,488,283.80	6,833,576.96	2,467,028.38	0.00	18,349.11	50,490,503.73	40,607,259.75	39,864,248.47
Accrued employee benefits - current portion	1,281,999.76	737,211.89	203,148.72	0.00	0.00	4,343,647.11	6,566,007.48	4,897,308.08	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	11,835,990.76	4,555,223.04	3,790,670.51	0.00	0.00	6,021,076.52	26,202,960.83	22,967,968.42	22,967,968.42
Total Current Liabilities	74,065,730.31	12,776,977.92	13,688,134.20	3,161,135.57	0.00	46,933,627.30	150,625,605.30	129,276,737.15	135,510,262.79
Noncurrent Liabilities									
Obligations under life income agree	2,414,232.53	51,085.67	15,964.74	0.00	0.00	0.00	2,481,282.94	1,999,669.18	1,999,669.18
Government advances refundable	13,484,587.57	2,028,011.55	2,000,131.96	0.00	0.00	0.00	17,512,731.08	16,679,202.00	16,679,202.00
Accrued employee benefits	12,658,473.11	1,952,101.41	2,489,298.17	515,226.57	0.00	8,387,310.07	26,002,409.33	7,308,526.57	25,735,471.85
Postretirement medical benefits	59,394,026.18	10,070,430.08	10,532,768.95	2,190,451.88	0.00	(5,178,143.56)	77,009,533.53	83,794,476.57	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	18,294,397.22	18,294,397.22
Long-term debt	173,484,860.60	93,335,854.15	95,301,431.16	0.00	0.00	76,893,847.91	439,015,993.82	465,218,954.11	465,218,954.11
Total Noncurrent Liabilities	261,436,179.99	107,437,482.86	110,339,594.98	2,705,678.45	0.00	98,397,411.64	580,316,347.92	593,295,225.65	611,902,975.89
TOTAL LIABILITIES	335,501,910.30	120,214,460.78	124,027,729.18	5,866,814.02	0.00	145,331,038.94	730,941,953.22	722,571,962.80	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	4,512,043.00	10,099,104.00	2,686,035.00	6,331,400.00
Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	356,671.41	356,671.41	615,987.57	615,987.57
Deferred Inflows - Annuities	2,138,845.42	0.00	0.00	0.00	0.00	0.00	2,138,845.42	1,752,826.40	1,752,826.40
TOTAL DEFERRED INFLOWS OF RESOURCES	6,186,294.42	686,261.00	710,131.00	143,220.00	0.00	4,868,714.41	12,594,620.83	5,054,848.97	8,700,213.97
NET POSITION									
Net Investment in Plant									
	488,282,348.12	73,419,431.35	79,390,886.33	5,271,555.97	0.00	36,039,388.80	682,403,610.57	630,761,796.72	665,193,261.45
Restricted Nonexpendable									
Historical gift value of endowment - campuses	67,950,054.53	20,257,411.25	17,578,107.57	6,410,533.33	0.00	9,574.11	112,205,680.79	122,630,115.05	118,297,677.86
Historical gift value of endowment - affiliated entities	139,870,489.17	5,335,699.52	0.00	0.00	0.00	0.00	145,206,188.69	155,253,078.79	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	12,020,551.01	1,411,690.34	256,335.45	14,634.91	0.00	11,534.30	13,714,746.01	14,839,109.36	14,761,230.04
Grants, gifts and contracts	34,934,668.81	3,561,489.64	2,979,562.14	410,319.50	0.00	34,002.42	41,920,042.51	43,545,540.73	44,467,145.81
Life income and annuity funds	0.00	(2,732.13)	10,207.56	0.00	0.00	0.00	7,475.43	12,917.50	12,408.83
Loan funds	2,457,013.89	586,909.49	541,174.03	0.00	0.00	0.00	3,585,097.41	5,157,571.74	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	50,500,407.00	0.00	0.00	0.00	0.00	0.00	50,500,407.00	56,047,671.64	55,142,122.57
Unrestricted	140,856,040.29	31,393,174.63	16,178,349.03	18,284,652.29	(0.00)	81,837,046.95	288,549,263.19	330,149,430.49	302,154,268.56

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 12

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
TOTAL NET POSITION	1,020,015,861.85	145,438,043.38	120,175,416.48	31,314,133.10	(0.00)	117,947,734.54	1,434,891,189.35	1,444,823,317.23	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 12

	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS																		
Current Assets																		
Cash and cash equivalents	295,051,693.65	(23,239,198.87)	(19,233,446.93)	0.00	0.00	5,496,217.50	(0.04)	0.00	55,451,193.00	24,663.55	35,870,805.80	21,708,897.70	0.00	0.00	(295,167,718.94)	75,963,106.42	58,774,234.95	55,128,108.70
Short term investments	917,730.80	0.00	0.00	0.00	0.00	30,551.00	0.00	0.00	0.00	0.00	81,714.19	51,830.07	0.00	0.00	146,911,009.86	147,992,835.92	150,805,111.28	151,149,623.46
Accounts receivable	24,003,311.12	(30,108.75)	176,397.17	0.00	0.00	0.00	0.00	0.00	1,552,522.33	0.00	3,158,921.69	2,641,077.18	0.00	0.00	(543.96)	31,501,576.78	20,422,232.21	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	1,237,472.74	1,237,472.74
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	3,287,729.41	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	3,289,729.41	2,935,471.95	3,299,471.95
Notes receivable - current portion	1,299,833.67	169,290.04	0.00	0.00	0.00	0.00	0.00	0.00	174,620.90	0.00	551,900.00	0.00	0.00	0.00	0.00	2,195,644.61	2,716,336.97	2,710,996.09
Prepaid expenses and other current assets	3,866,919.40	14,327.62	239,336.23	0.00	0.00	0.00	0.00	0.00	839,834.16	0.00	982,024.85	225,300.86	0.00	0.00	1,108,431.66	7,276,174.78	7,178,416.76	7,589,972.91
Interfund Borrowings	(71,596,398.96)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,484,061.08)	0.00	(14,372,818.81)	(1,982,385.37)	0.00	0.00	92,435,664.22	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets	253,543,089.68	(23,085,689.96)	(18,817,713.53)	0.00	0.00	8,814,497.91	(0.04)	0.00	53,534,109.31	24,663.55	26,274,547.72	22,644,720.44	0.00	0.00	(54,713,157.16)	268,219,067.92	244,069,276.86	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	0.00	4,238,615.71	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
Endowment and similar investments - campuses	152,600,099.38	0.00	1,744,487.45	0.00	0.00	0.00	0.00	0.00	27,256,348.90	0.00	26,388,051.50	7,347,605.34	0.00	0.00	295,277,884.55	510,614,477.12	542,712,461.93	543,365,151.59
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	211,602,691.09	13,921,735.45	0.00	0.00	9,643,137.34	0.00	0.00	0.00	0.00	235,167,563.88	241,480,413.24	237,917,333.69	
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	4,810,016.02	0.00	0.00	0.00	0.00	7,570.77	0.00	0.00	0.00	4,817,586.79	5,850,571.16	5,501,205.66	
Notes receivable	11,100,024.78	104,790.61	0.00	0.00	0.00	0.00	0.00	0.00	2,038,130.88	0.00	1,058,977.81	0.00	0.00	0.00	14,301,924.08	18,064,980.42	18,070,321.30	
Property and equipment, net	730,952,414.00	9,692,786.65	2,519,340.08	0.00	0.00	0.00	0.00	0.00	173,469,102.18	0.00	190,797,872.86	7,253,941.34	0.00	0.00	567,860.14	1,115,253,317.25	1,088,046,927.28	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
Pension assets, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	723,561.00	723,561.00	980,736.00	723,561.00
Total Noncurrent Assets	894,652,538.16	9,797,577.26	4,263,827.53	0.00	0.00	216,412,707.11	13,921,735.45	0.00	202,763,581.96	9,643,137.34	218,252,472.94	14,601,546.68	0.00	0.00	296,569,305.69	1,880,878,430.12	1,901,374,705.74	1,931,827,133.28
TOTAL ASSETS	1,148,195,627.84	(13,288,112.70)	(14,553,886.00)	0.00	0.00	225,227,205.02	13,921,735.41	0.00	256,297,691.27	9,667,800.89	244,527,020.66	37,246,267.12	0.00	0.00	241,856,148.53	2,149,097,498.04	2,145,443,982.60	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	18,294,397.22	18,294,397.22	18,294,397.22	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	8,708,095.14	8,708,095.14	9,769,749.18	9,769,749.18
Deferred Outflows-Pensions	2,155,252.19	0.00	46,244.81	0.00	0.00	0.00	0.00	0.00	373,273.00	0.00	386,256.00	77,900.00	0.00	0.00	(711,153.00)	2,327,773.00	(1,058,000.00)	3,371,734.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,155,252.19	0.00	46,244.81	0.00	0.00	0.00	0.00	0.00	373,273.00	0.00	386,256.00	77,900.00	0.00	0.00	26,291,339.36	29,330,265.36	27,006,146.40	31,435,880.40
LIABILITIES																		
Current Liabilities																		
Accounts payable and accrued expenses	16,145,702.89	196,703.28	306,060.23	0.00	0.00	3,247,109.73	0.00	0.00	2,255,430.27	0.00	2,104,210.96	628,296.07	0.00	0.00	36,645,962.00	61,529,475.43	54,786,738.11	59,924,127.01
Deposits and unearned revenues	35,618,490.89	900,922.71	163,851.88	0.00	0.00	0.00	0.00	0.00	4,488,283.80	0.00	6,833,576.96	2,467,028.38	0.00	0.00	18,349.11	50,490,503.73	40,607,259.75	39,864,248.47
Accrued employee benefits - current portion	1,281,999.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	737,211.89	0.00	203,148.72	0.00	0.00	0.00	4,343,647.11	6,566,007.48	4,897,308.08	6,917,261.06
Postretirement medical benefits-current portion	4,277,124.81	0.00	91,773.37	0.00	0.00	0.00	0.00	0.00	740,828.92	0.00	756,527.05	65,811.12	0.00	0.00	(95,407.44)	5,836,657.83	6,017,462.79	5,836,657.83
Long-term debt - current portion	11,835,990.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,555,223.04	0.00	3,790,670.51	0.00	0.00	0.00	6,021,076.52	26,202,960.83	22,967,968.42	22,967,968.42
Total Current Liabilities	69,159,309.11	1,097,625.99	561,685.48	0.00	0.00	3,247,109.73	0.00	0.00	12,776,977.92	0.00	13,688,134.20	3,161,135.57	0.00	0.00	46,933,627.30	150,625,605.30	129,276,737.15	135,510,262.79
Noncurrent Liabilities																		
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	2,414,232.53	0.00	0.00	51,085.67	0.00	15,964.74	0.00	0.00	0.00	0.00	2,481,282.94	1,999,669.18	1,999,669.18
Government advances refundable	12,788,708.77	695,878.80	0.00	0.00	0.00	0.00	0.00	0.00	2,028,011.55	0.00	2,000,131.96	0.00	0.00	0.00	0.00	17,512,731.08	16,679,202.00	16,679,202.00
Accrued employee benefits	12,437,384.05	0.00	221,089.06	0.00	0.00	0.00	0.00	0.00	1,952,101.41	0.00	2,489,298.17	515,226.57	0.00	0.00	8,387,310.07	26,002,409.33	7,308,526.57	25,735,471.85
Postretirement medical benefits	58,146,390.83	0.00	1,247,635.35	0.00	0.00	0.00	0.00	0.00	10,070,430.08	0.00	10,532,768.95	2,190,451.88	0.00	0.00	(5,178,143.56)	77,009,533.53	83,794,476.57	83,975,281.53
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	18,294,397.22	18,294,397.22	18,294,397.22	
Long-term debt	173,484,860.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,335,854.15	0.00	95,301,431.16	0.00	0.00	0.00	76,893,847.91	439,015,993.82	465,218,954.11	465,218,954.11
Total Noncurrent Liabilities	256,857,344.25	695,878.80	1,468,724.41	0.00	0.00	2,414,232.53	0.00	0.00	107,437,482.86	0.00	110,339,594.98	2,705,878.45	0.00	0.00	98,397,411.64	580,316,347.92	593,295,225.65	611,902,975.89
TOTAL LIABILITIES	326,016,653.36	1,793,504.79	2,030,409.89	0.00	0.00	5,661,342.26	0.00	0.00	120,214,460.78	0.00	124,027,729.18	5,866,814.02	0.00	0.00	145,331,038.94	730,941,953.22	722,571,962.80	747,413,238.68
DEFERRED INFLOWS OF RESOURCES																		
Deferred Inflows - Pensions	3,962,427.98	0.00	85,021.02	0.00	0.00	0.00	0.00	0.00	686,261.00	0.00	710,131.00	143,220.00	0.00	0.00	4,512,043.00	10,099,104.00	2,686,035.00	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	0.00	0.00	0.00	0.00	356,671.41	356,671.41	615,987.57	615,987.57
Deferred Inflows - Annuities	0.00	0.00	0.00	0.00	0.00	2,138,845.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,138,845.42	1,752,826.40	1,752,826.40
TOTAL DEFERRED INFLOWS OF RESOURCES	3,962,427.98	0.00	85,021.02	0.00	0.00	2,138,845.42	0.00	0.00	686,261.00	0.00	710,131.00	143,220.00	0.00	0.00	4,868,714.41	12,594,620.83	5,054,848.97	8,700,213.97
NET POSITION																		
Net Investment in Plant																		
	476,070,221.39	9,692,786.65	2,															

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2019 Fiscal Period 12

	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
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
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