

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2020 Fiscal Period 01

	2020	2019	
	Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	68,897,878.90	31,507,600.85	75,422,132.20
Short term investments	118,967,086.14	124,630,108.27	148,165,904.31
Accounts receivable	304,747,820.75	313,811,172.15	22,031,010.80
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	3,291,632.99	3,299,471.95	3,291,632.99
Notes receivable - current portion	2,195,644.61	2,710,996.09	2,195,644.61
Prepaid expenses and other current assets	2,602,795.07	3,185,975.96	9,230,235.97
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>500,702,858.46</b>	<b>479,145,325.27</b>	<b>260,336,560.88</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	0.00	4,238,615.71	0.00
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	557,983,777.85	543,365,151.59	557,983,777.85
Endowment and similar investments - affiliated entities	251,115,412.18	237,917,333.69	251,249,100.48
Pledges Receivable	4,810,016.02	5,501,205.66	4,810,016.02
Notes receivable	14,304,472.10	18,073,187.32	14,292,688.24
Property and equipment, net	1,112,207,034.18	1,118,125,853.58	1,117,361,116.88
Other assets	0.00	0.00	0.00
Pension assets, net	311,312.00	723,561.00	311,312.00
<b>Total Noncurrent Assets</b>	<b>1,940,732,024.33</b>	<b>1,927,944,908.55</b>	<b>1,946,008,011.47</b>
<b>TOTAL ASSETS</b>	<b>2,441,434,882.79</b>	<b>2,407,090,233.82</b>	<b>2,206,344,572.35</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	22,976,131.94	18,294,397.22	22,976,131.94
Acctg loss on debt refunding, net	8,619,624.14	9,672,176.42	8,708,095.14
Deferred Outflows-Pensions	2,801,399.57	3,371,734.00	2,801,399.57
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>34,397,155.65</b>	<b>31,338,307.64</b>	<b>34,485,626.65</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	19,307,374.49	21,926,203.84	65,230,740.30
Deposits and unearned revenues	17,660,111.97	17,299,648.50	40,242,213.30
Accrued employee benefits - current portion	6,759,916.71	6,917,261.06	6,759,916.71
Postretirement medical benefits-current portion	5,330,693.40	5,836,657.83	5,330,693.40
Long-term debt - current portion	27,262,963.83	26,152,968.42	26,202,960.83
<b>Total Current Liabilities</b>	<b>76,321,060.40</b>	<b>78,132,739.65</b>	<b>143,766,524.54</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,420,790.18	1,999,669.18	2,481,282.94
Government advances refundable	17,512,731.08	16,679,202.00	17,512,731.08
Accrued employee benefits	24,701,815.38	25,735,471.85	24,701,815.38
Postretirement medical benefits	77,515,497.96	83,975,281.53	77,515,497.96
Derivative instruments - interest rate swaps	22,976,131.94	18,294,397.22	22,976,131.94
Long-term debt	414,688,755.82	441,934,373.22	439,015,993.82
<b>Total Noncurrent Liabilities</b>	<b>559,815,722.36</b>	<b>588,618,395.00</b>	<b>584,203,453.12</b>
<b>TOTAL LIABILITIES</b>	<b>636,136,782.76</b>	<b>666,751,134.65</b>	<b>727,969,977.66</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows - Pensions	10,004,349.87	6,331,400.00	10,004,349.87
Acctg gain debt refunding, net	339,423.41	585,276.30	356,671.41
Deferred Inflows - Annuities	2,065,649.88	1,752,826.40	2,138,845.42
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>12,409,423.16</b>	<b>8,669,502.70</b>	<b>12,499,866.70</b>
<b>NET POSITION</b>			
<b>Net Investment in Plant</b>	681,375,702.50	661,905,813.55	686,829,645.20
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	124,337,231.71	118,766,632.44	124,286,780.60
Historical gift value of endowment - affiliated entities	157,607,289.99	145,785,904.56	157,414,381.94
<b>Restricted Expendable</b>			
Campuses			
Accumulated net gains on endowment	56,558,641.41	54,375,169.85	56,558,641.41
Market value of funds functioning as endowment	15,032,104.49	14,851,230.04	15,032,104.49
Grants, gifts and contracts	41,189,979.01	46,929,729.75	41,442,824.64

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		2020	2019	
		Year to Date Balance	Year to Date Balance	Final Balance
Campuses	Life income and annuity funds	15,135.01	12,408.83	15,135.01
	Loan funds	3,587,000.17	5,193,985.21	3,585,097.41
Affiliated Entities	Accumulated net gains on endowment	43,192,404.73	42,423,507.90	43,192,404.73
	Other - affiliated entities	53,665,912.34	55,109,757.78	53,510,747.53
<b>Unrestricted</b>		650,724,431.16	617,653,764.20	318,492,591.68
<b>TOTAL NET POSITION</b>		<b>1,827,285,832.52</b>	<b>1,763,007,904.11</b>	<b>1,500,360,354.64</b>
<b>Not Coded to Attribute</b>				
		0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>		<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>

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	2020	2019	
	Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	187,864,965.04	156,137,709.12	223,588,036.51
Accounts receivable	304,747,820.75	313,811,172.15	22,031,010.80
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	3,291,632.99	3,299,471.95	3,291,632.99
Notes receivable - current portion	2,195,644.61	2,710,996.09	2,195,644.61
Prepaid expenses and other current assets	2,602,795.07	3,185,975.96	9,230,235.97
<b>Total Current Assets</b>	<b>500,702,858.46</b>	<b>479,145,325.27</b>	<b>260,336,560.88</b>
Noncurrent Assets			
Debt proceeds held by others for construction purposes	0.00	4,238,615.71	0.00
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	557,983,777.85	543,365,151.59	557,983,777.85
Endowment and similar investments - affiliated entities	251,115,412.18	237,917,333.69	251,249,100.48
Pledges Receivable	4,810,016.02	5,501,205.66	4,810,016.02
Notes receivable	14,304,472.10	18,073,187.32	14,292,688.24
Property and equipment, net	1,112,207,034.18	1,118,125,853.58	1,117,361,116.88
Other assets	0.00	0.00	0.00
Pension assets, net	311,312.00	723,561.00	311,312.00
<b>Total Noncurrent Assets</b>	<b>1,940,732,024.33</b>	<b>1,927,944,908.55</b>	<b>1,946,008,011.47</b>
<b>TOTAL ASSETS</b>	<b>2,441,434,882.79</b>	<b>2,407,090,233.82</b>	<b>2,206,344,572.35</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	22,976,131.94	18,294,397.22	22,976,131.94
Acctg loss on debt refunding, net	8,619,624.14	9,672,176.42	8,708,095.14
Deferred Outflows-Pensions	2,801,399.57	3,371,734.00	2,801,399.57
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>34,397,155.65</b>	<b>31,338,307.64</b>	<b>34,485,626.65</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	19,307,374.49	21,926,203.84	65,230,740.30
Deposits and unearned revenues	17,660,111.97	17,299,648.50	40,242,213.30
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Postretirement medical benefits-current portion	5,330,693.40	5,836,657.83	5,330,693.40
Long-term debt - current portion	27,262,963.83	26,152,968.42	26,202,960.83
<b>Total Current Liabilities</b>	<b>76,321,060.40</b>	<b>78,132,739.65</b>	<b>143,766,524.54</b>
Noncurrent Liabilities			
Obligations under life income agree	2,420,790.18	1,999,669.18	2,481,282.94
Government advances refundable	17,512,731.08	16,679,202.00	17,512,731.08
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Postretirement medical benefits	77,515,497.96	83,975,281.53	77,515,497.96
Derivative instruments - interest rate swaps	22,976,131.94	18,294,397.22	22,976,131.94
Long-term debt	414,688,755.82	441,934,373.22	439,015,993.82
<b>Total Noncurrent Liabilities</b>	<b>559,815,722.36</b>	<b>588,618,395.00</b>	<b>584,203,453.12</b>
<b>TOTAL LIABILITIES</b>	<b>636,136,782.76</b>	<b>666,751,134.65</b>	<b>727,969,977.66</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows - Pensions	10,004,349.87	6,331,400.00	10,004,349.87
Acctg gain debt refunding, net	339,423.41	585,276.30	356,671.41
Deferred Inflows - Annuities	2,065,649.88	1,752,826.40	2,138,845.42
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>12,409,423.16</b>	<b>8,669,502.70</b>	<b>12,499,866.70</b>
<b>NET POSITION</b>			
Net Investment in Plant	681,375,702.50	661,905,813.55	686,829,645.20
Restricted -			
Nonexpendable	281,944,521.70	264,552,537.00	281,701,162.54
Expendable	213,241,177.16	218,895,789.36	213,336,955.22
Unrestricted	650,724,431.16	617,653,764.20	318,492,591.68
<b>TOTAL NET POSITION</b>	<b>1,827,285,832.52</b>	<b>1,763,007,904.11</b>	<b>1,500,360,354.64</b>
Not Coded to Attribute			
	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>

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	Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Current Funds P2	Current Funds Z	Loan Funds L	Loan Funds LU	Endowment and Similar Funds M	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Funds Not Coded to Fund Group D	Funds Not Coded to Fund Group G	Funds Not Coded to Fund Group P1	Funds Not Coded to Fund Group X
<b>ASSETS</b>																					
<b>Current Assets</b>																					
Cash and cash equivalents	(42,421,596.18)	(68,752,840.97)	137,462,772.16	(2,072,097.15)	39,810,851.42	(204,300.53)	(417,589.65)	33,220.99	5,140,061.46	946,825.50	0.00	(176,734,579.48)	0.01	491,275.08	250,767.08	4,035,391.35	172,454,687.22	658.00	28,693.41	(1,154,320.82)	0.00
Short term investments	303,637.51	117,936,118.57	0.00	0.00	338,354.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	388,975.57	0.00	0.00	0.00	0.00	0.00
Accounts receivable	290,179,677.73	542,846.57	268,989.01	0.00	250.00	11,738,453.34	836,986.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,380.28	0.00	0.00	1,166,237.30	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	0.00
Pledges receivable - current portion	0.00	3,903.58	0.00	0.00	3,287,729.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	2,128,208.73	67,435.88	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	370,890.55	2,196,054.20	35,512.82	337.50	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>248,432,609.61</b>	<b>51,926,081.95</b>	<b>137,767,273.99</b>	<b>(2,071,759.65)</b>	<b>43,437,185.32</b>	<b>11,534,152.81</b>	<b>419,396.87</b>	<b>33,220.99</b>	<b>7,268,270.19</b>	<b>1,014,261.38</b>	<b>0.00</b>	<b>(176,734,579.48)</b>	<b>0.01</b>	<b>491,275.08</b>	<b>250,767.08</b>	<b>4,424,366.92</b>	<b>172,469,067.50</b>	<b>658.00</b>	<b>28,693.41</b>	<b>11,916.48</b>	<b>0.00</b>
<b>Noncurrent Assets</b>																					
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	0.00
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,800.22	362,027,859.10	15,032,104.49	23,692,507.02	157,145,507.02	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,146,541.65	1,307,620.13	44,054,463.68	2,258,509.97	198,348,276.75	0.00	0.00	0.00	0.00	0.00	0.00
Pledges Receivable	0.00	0.00	0.00	0.00	4,810,016.02	0.00	0.00	0.00	0.00	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	0.00	13,831,461.06	473,011.04	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	1,112,207,034.18	0.00	0.00	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	0.00
Pension assets, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311,312.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,810,016.02</b>	<b>0.00</b>	<b>0.00</b>	<b>311,312.00</b>	<b>13,831,461.06</b>	<b>473,011.04</b>	<b>5,232,341.87</b>	<b>363,335,479.23</b>	<b>59,086,568.17</b>	<b>25,951,016.99</b>	<b>355,493,783.77</b>	<b>1,112,207,034.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>248,432,609.61</b>	<b>51,926,081.95</b>	<b>137,767,273.99</b>	<b>(2,071,759.65)</b>	<b>48,247,201.34</b>	<b>11,534,152.81</b>	<b>419,396.87</b>	<b>344,532.99</b>	<b>21,099,731.25</b>	<b>1,487,272.42</b>	<b>5,232,341.87</b>	<b>186,600,899.75</b>	<b>59,086,568.18</b>	<b>26,442,292.07</b>	<b>355,744,550.85</b>	<b>1,116,631,401.10</b>	<b>172,469,067.50</b>	<b>658.00</b>	<b>28,693.41</b>	<b>11,916.48</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																					
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,976,131.94	0.00	0.00	0.00	0.00	0.00
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,619,624.14	0.00	0.00	0.00	0.00	0.00
Deferred Outflows-Pensions	0.00	216,545.57	0.00	2,053,390.00	0.00	0.00	0.00	531,464.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEFERRED OUTFLOWS</b>	<b>0.00</b>	<b>216,545.57</b>	<b>0.00</b>	<b>2,053,390.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>531,464.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,595,756.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>																					
<b>Current Liabilities</b>																					
Accounts payable and accrued expenses	10,053,840.34	4,873,177.98	580,317.91	96,779.76	8,106.03	51,528.58	1,653.91	0.00	0.00	0.00	312,704.09	0.00	0.00	0.00	0.00	1,584,179.68	1,745,086.21	0.00	0.00	0.00	0.00
Deposits and unearned revenues	808,059.64	1,504,641.26	5,025,673.60	0.00	(336,039.43)	10,094,761.69	(2,014.82)	33,756.17	0.00	0.00	0.00	0.00	0.00	491,275.08	0.00	0.00	(1.22)	0.00	0.00	40,000.00	0.00
Accrued employee benefits - current portion	168,171.61	6,591,745.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	5,330,693.40	0.00	0.00	0.00	0.00	0.00	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	27,262,963.83	0.00	0.00	0.00	0.00	0.00
<b>Total Current Liabilities</b>	<b>11,030,071.59</b>	<b>12,969,564.34</b>	<b>5,605,991.51</b>	<b>5,427,473.16</b>	<b>(327,933.40)</b>	<b>10,146,290.27</b>	<b>(360.91)</b>	<b>33,756.17</b>	<b>0.00</b>	<b>0.00</b>	<b>312,704.09</b>	<b>0.00</b>	<b>0.00</b>	<b>491,275.08</b>	<b>0.00</b>	<b>28,847,143.51</b>	<b>1,745,084.99</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>0.00</b>
<b>Noncurrent Liabilities</b>																					
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,420,790.18	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	17,512,731.08	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	17,186,121.97	7,515,693.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postretirement medical benefits	0.00	101,993.00	0.00	77,413,504.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,976,131.94	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	414,688,755.82	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Liabilities</b>	<b>17,186,121.97</b>	<b>7,617,686.41</b>	<b>0.00</b>	<b>77,413,504.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,512,731.08</b>	<b>0.00</b>	<b>2,420,790.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>437,664,887.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>28,216,193.56</b>	<b>20,587,250.75</b>	<b>5,605,991.51</b>	<b>82,840,978.12</b>	<b>(327,933.40)</b>	<b>10,146,290.27</b>	<b>(360.91)</b>	<b>33,756.17</b>	<b>17,512,731.08</b>	<b>0.00</b>	<b>2,733,494.27</b>	<b>0.00</b>	<b>0.00</b>	<b>491,275.08</b>	<b>0.00</b>	<b>466,512,031.27</b>	<b>1,745,084.99</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>																					
Deferred Inflows - Pensions	0.00	478,081.87	0.00	9,462,180.00	0.00	0.00	0.00	64,088.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	339,423.41	0.00	0.00	0.00	0.00	0.00
Deferred Inflows - Annuities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,065,649.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEFERRED INFLOWS</b>	<b>0.00</b>	<b>478,081.87</b>	<b>0.00</b>	<b>9,462,180.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6</b>													

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	68,897,878.90	31,507,600.85	75,422,132.20
Short term investments	118,967,086.14	124,630,108.27	148,165,904.31
Accounts receivable	304,747,820.75	313,811,172.15	22,031,010.80
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	3,291,632.99	3,299,471.95	3,291,632.99
Notes receivable - current portion	2,195,644.61	2,710,996.09	2,195,644.61
Prepaid expenses and other current assets	2,602,795.07	3,185,975.96	9,230,235.97
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>500,702,858.46</b>	<b>479,145,325.27</b>	<b>260,336,560.88</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	0.00	4,238,615.71	0.00
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	557,983,777.85	543,365,151.59	557,983,777.85
Endowment and similar investments - affiliated entities	251,115,412.18	237,917,333.69	251,249,100.48
Pledges Receivable	4,810,016.02	5,501,205.66	4,810,016.02
Notes receivable	14,304,472.10	18,073,187.32	14,292,688.24
Property and equipment, net	1,112,207,034.18	1,118,125,853.58	1,117,361,116.88
Other assets	0.00	0.00	0.00
Pension assets, net	311,312.00	723,561.00	311,312.00
<b>Total Noncurrent Assets</b>	<b>1,940,732,024.33</b>	<b>1,927,944,908.55</b>	<b>1,946,008,011.47</b>
<b>TOTAL ASSETS</b>	<b>2,441,434,882.79</b>	<b>2,407,090,233.82</b>	<b>2,206,344,572.35</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	22,976,131.94	18,294,397.22	22,976,131.94
Acctg loss on debt refunding, net	8,619,624.14	9,672,176.42	8,708,095.14
Deferred Outflows-Pensions	2,801,399.57	3,371,734.00	2,801,399.57
<b>TOTAL DEFERRED OUTFLOWS</b>	<b>34,397,155.65</b>	<b>31,338,307.64</b>	<b>34,485,626.65</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	19,307,374.49	21,926,203.84	65,230,740.30
Deposits and unearned revenues	17,660,111.97	17,299,648.50	40,242,213.30
Accrued employee benefits - current portion	6,759,916.71	6,917,261.06	6,759,916.71
Postretirement medical benefits-current portion	5,330,693.40	5,836,657.83	5,330,693.40
Long-term debt - current portion	27,262,963.83	26,152,968.42	26,202,960.83
<b>Total Current Liabilities</b>	<b>76,321,060.40</b>	<b>78,132,739.65</b>	<b>143,766,524.54</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	2,420,790.18	1,999,669.18	2,481,282.94
Government advances refundable	17,512,731.08	16,679,202.00	17,512,731.08
Accrued employee benefits	24,701,815.38	25,735,471.85	24,701,815.38
Postretirement medical benefits	77,515,497.96	83,975,281.53	77,515,497.96
Derivative instruments - interest rate swaps	22,976,131.94	18,294,397.22	22,976,131.94
Long-term debt	414,688,755.82	441,934,373.22	439,015,993.82
<b>Total Noncurrent Liabilities</b>	<b>559,815,722.36</b>	<b>588,618,395.00</b>	<b>584,203,453.12</b>
<b>TOTAL LIABILITIES</b>	<b>636,136,782.76</b>	<b>666,751,134.65</b>	<b>727,969,977.66</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows - Pensions	10,004,349.87	6,331,400.00	10,004,349.87
Acctg gain debt refunding, net	339,423.41	585,276.30	356,671.41
Deferred Inflows - Annuities	2,065,649.88	1,752,826.40	2,138,845.42
<b>TOTAL DEFERRED INFLOWS</b>	<b>12,409,423.16</b>	<b>8,669,502.70</b>	<b>12,499,866.70</b>
<b>NET POSITION</b>			
<b>Net investment in Plant</b>	681,375,702.50	661,905,813.55	686,829,645.20
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	124,337,231.71	118,766,632.44	124,286,780.60
Historical gift value of endowment - affiliated entities	157,607,289.99	145,785,904.56	157,414,381.94
<b>Restricted Expendable</b>			
Campuses			
Accumulated net gains on endowment	56,558,641.41	54,375,169.85	56,558,641.41
Market value of funds functioning as endowment	15,032,104.49	14,851,230.04	15,032,104.49
Grants, gifts and contracts	41,189,979.01	46,929,729.75	41,442,824.64
Life income and annuity funds	15,135.01	12,408.83	15,135.01
Loan funds	3,587,000.17	5,193,985.21	3,585,097.41

University System of New Hampshire  
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	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	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	Funds Not Coded to Fund Group
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	D	G	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	456,598.94	42,735,805.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other - affiliated entities	0.00	0.00	0.00	0.00	9,193,385.94	0.00	0.00	0.00	0.00	0.00	418,062.71	0.00	44,054,463.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Unrestricted</b>	220,216,416.05	31,077,294.90	132,161,282.48	(92,321,527.77)	0.00	0.00	0.00	778,152.82	0.00	1,487,272.42	0.00	186,600,899.75	0.00	0.00	0.00	0.00	170,723,982.51	658.00	0.00	0.00	0.00	
<b>TOTAL NET POSITION</b>	<b>220,216,416.05</b>	<b>31,077,294.90</b>	<b>132,161,282.48</b>	<b>(92,321,527.77)</b>	<b>48,575,134.74</b>	<b>1,387,862.54</b>	<b>419,757.78</b>	<b>778,152.82</b>	<b>3,587,000.17</b>	<b>1,487,272.42</b>	<b>433,197.72</b>	<b>186,600,899.75</b>	<b>59,086,568.18</b>	<b>25,951,016.99</b>	<b>355,744,550.85</b>	<b>681,375,702.50</b>	<b>170,723,982.51</b>	<b>658.00</b>	<b>28,693.41</b>	<b>(28,083.52)</b>	<b>0.00</b>	
<b>Not Coded to Attribute</b>																						
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>(Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	

		Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Affiliated Entities	Accumulated net gains on endowment	43,192,404.73	42,423,507.90	43,192,404.73
	Other - affiliated entities	53,665,912.34	55,109,757.78	53,510,747.53
<b>Unrestricted</b>		650,724,431.16	617,653,764.20	318,492,591.68
	<b>TOTAL NET POSITION</b>	<b>1,827,285,832.52</b>	<b>1,763,007,904.11</b>	<b>1,500,360,354.64</b>
<b>Not Coded to Attribute</b>		0.00	0.00	0.00
	<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>(Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2020 Fiscal Period 01

1D - UNH - Durham

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	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	D	G	P1	
<b>ASSETS</b>																					
<b>Current Assets</b>																					
Cash and cash equivalents	4,398,878.95	63,743,159.45	89,016,786.61	(1,062,376.40)	31,764,087.01	56,006.39	(417,589.65)	2,648.39	2,604,811.54	84,369.34	0.00	(18,000,000.00)	0.00	0.00	38,117.08	2,634,532.68	118,722,780.03	658.00	28,693.41	(4,864.30)	
Short term investments	30,222.78	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	204,255,428.99	517,333.32	263,845.80	0.00	250.00	10,048,630.57	836,986.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,380.28	0.00	0.00	4,864.30	
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	1,510.00	1,095,222.89	35,512.82	0.00	0.00	0.00	0.00	0.00	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	(71,031,704.96)	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	
<b>Total Current Assets</b>	<b>208,686,040.72</b>	<b>65,945,491.87</b>	<b>89,316,145.23</b>	<b>(1,062,376.40)</b>	<b>32,092,291.60</b>	<b>10,104,636.96</b>	<b>419,396.87</b>	<b>2,648.39</b>	<b>3,904,645.21</b>	<b>84,369.34</b>	<b>0.00</b>	<b>(18,000,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>38,117.08</b>	<b>(68,397,172.28)</b>	<b>118,737,160.31</b>	<b>658.00</b>	<b>28,693.41</b>	<b>0.00</b>	
<b>Noncurrent Assets</b>																					
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	30,386,283.77	13,129,361.00	23,505,566.96	98,598,620.08	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	11,102,572.80	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	728,771,266.46	0.00	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	
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,102,572.80</b>	<b>0.00</b>	<b>0.00</b>	<b>30,386,283.77</b>	<b>13,129,361.00</b>	<b>23,505,566.96</b>	<b>98,598,620.08</b>	<b>728,771,266.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL ASSETS</b>	<b>208,686,040.72</b>	<b>65,945,491.87</b>	<b>89,316,145.23</b>	<b>(1,062,376.40)</b>	<b>32,092,291.60</b>	<b>10,104,636.96</b>	<b>419,396.87</b>	<b>2,648.39</b>	<b>15,007,218.01</b>	<b>84,369.34</b>	<b>0.00</b>	<b>12,386,283.77</b>	<b>13,129,361.00</b>	<b>23,505,566.96</b>	<b>98,636,737.16</b>	<b>660,374,094.18</b>	<b>118,737,160.31</b>	<b>658.00</b>	<b>28,693.41</b>	<b>0.00</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																					
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	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,155,252.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>LIABILITIES</b>																					
<b>Current Liabilities</b>																					
Accounts payable and accrued expenses	2,342,774.13	356,470.43	446,048.29	96,779.76	6,634.32	42,804.99	1,653.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,656,354.12	0.00	0.00	0.00	
Deposits and unearned revenues	646,487.67	16,456.08	1,619,868.67	0.00	0.00	8,919,684.76	(2,014.82)	3,183.57	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	1,144,963.01	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	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	10,966,648.76	0.00	0.00	0.00	0.00	
<b>Total Current Liabilities</b>	<b>2,989,261.80</b>	<b>1,517,889.52</b>	<b>2,065,916.96</b>	<b>4,373,904.57</b>	<b>6,634.32</b>	<b>8,962,489.75</b>	<b>(360.91)</b>	<b>3,183.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,966,648.76</b>	<b>1,656,352.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Noncurrent Liabilities</b>																					
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	11,844,840.32	373,594.74	0.00	0.00	0.00	0.00	0.00	0.00	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	173,463,140.60	0.00	0.00	0.00	0.00	
<b>Total Noncurrent Liabilities</b>	<b>11,844,840.32</b>	<b>373,594.74</b>	<b>0.00</b>	<b>58,146,390.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,788,708.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>173,463,140.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL LIABILITIES</b>	<b>14,834,102.12</b>	<b>1,891,484.26</b>	<b>2,065,916.96</b>	<b>62,520,295.40</b>	<b>6,634.32</b>	<b>8,962,489.75</b>	<b>(360.91)</b>	<b>3,183.57</b>	<b>12,788,708.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>184,429,789.36</b>	<b>1,656,352.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>																					
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	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,962,427.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>NET POSITION</b>																					
<b>Net Investment in Plant</b>																					
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	475,944,304.82	0.00	0.00	0.00	0.00	
<b>Restricted Nonexpendable</b>																					
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,259,835.15	67,508,719.90	0.00	0.00	0.00	0.00	0.00	
<b>Restricted Expendable</b>																					
<b>Campuses</b>																					
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	15,245,731.81	31,128,017.26	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	13,129,361.00	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	32,085,657.28	1,142,147.21	419,757.78	0.00	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	
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	2,218,509.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Unrestricted</b>	<b>193,851,938.60</b>	<b>64,054,007.61</b>	<b>87,250,228.27</b>	<b>(65,389,847.59)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(535.18)</b>	<b>0.00</b>	<b>84,369.34</b>	<b>0.00</b>	<b>12,386,283.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>117,080,807.41</b>	<b>658.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL NET POSITION</b>	<b>193,851,938.60</b>	<b>64,054,007.61</b>	<b>87,250,228.27</b>	<b>(65,389,847.59)</b>	<b>32,085,657.28</b>	<b>1,142,147.21</b>	<b>419,757.78</b>	<b>(535.18)</b>	<b>2,218,509.24</b>	<b>84,369.34</b>	<b>0.00</b>	<b>12,386,283.77</b>	<b>13,129,361.00</b>	<b>23,505,566.96</b>	<b>98,636,737.16</b>	<b>475,944,304.82</b>	<b>117,080,807.41</b>	<b>658.00</b>	<b>28,693.41</b> </		



	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	X			
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and cash equivalents	0.00	293,610,698.53	266,933,077.50	295,031,715.23
Short term investments	0.00	947,953.58	864,796.36	947,953.58
Accounts receivable	0.00	215,941,719.78	220,834,111.75	17,157,719.38
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00
Pledges receivable - current portion	0.00	0.00	0.00	0.00
Notes receivable - current portion	0.00	1,299,833.67	1,757,553.65	1,299,833.67
Prepaid expenses and other current assets	0.00	1,132,245.71	1,718,768.77	5,819,437.67
Interfund Borrowwngs	0.00	(71,031,704.96)	(79,088,747.23)	(71,596,398.96)
Current Asset - Other	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>0.00</b>	<b>441,900,746.31</b>	<b>413,019,560.80</b>	<b>248,660,260.57</b>
<b>Noncurrent Assets</b>				
Debt proceeds held by others	0.00	0.00	521,153.44	0.00
Endowment and similar investments - campuses	0.00	165,619,831.81	160,443,352.02	165,619,831.81
Notes receivable	0.00	11,102,572.80	14,014,224.04	11,100,024.78
Property and equipment, net	0.00	728,771,266.46	731,086,477.85	732,380,530.12
Other assets	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>905,493,671.07</b>	<b>906,065,207.35</b>	<b>909,100,386.71</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>1,347,394,417.38</b>	<b>1,319,084,768.15</b>	<b>1,157,760,647.28</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Outflows-Pensions	0.00	2,155,252.19	0.00	2,155,252.19
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>2,155,252.19</b>	<b>0.00</b>	<b>2,155,252.19</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts payable and accrued expenses	0.00	4,949,519.95	6,671,250.32	17,397,309.22
Deposits and unearned revenues	0.00	11,203,664.71	11,066,696.18	28,838,506.44
Accrued employee benefits - current portion	0.00	1,144,963.01	1,281,999.76	1,144,963.01
Postretirement medical benefits-current portion	0.00	4,277,124.81	4,277,124.81	4,277,124.81
Long-term debt - current portion	0.00	10,966,648.76	10,472,256.99	11,835,990.76
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>32,541,921.24</b>	<b>33,769,328.06</b>	<b>63,493,894.24</b>
<b>Noncurrent Liabilities</b>				
Obligations under life income agree	0.00	0.00	0.00	0.00
Government advances refundable	0.00	12,788,708.77	12,509,572.00	12,788,708.77
Accrued employee benefits	0.00	12,218,435.06	12,532,873.55	12,218,435.06
Postretirement medical benefits	0.00	58,146,390.83	63,885,983.55	58,146,390.83
Long-term debt	0.00	173,463,140.60	185,298,269.03	173,484,860.60
<b>Total Noncurrent Liabilities</b>	<b>0.00</b>	<b>256,616,675.26</b>	<b>274,226,698.13</b>	<b>256,638,395.26</b>
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>289,158,596.50</b>	<b>307,996,026.19</b>	<b>320,132,289.50</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflows - Pensions	0.00	3,962,427.98	0.00	3,962,427.98
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>3,962,427.98</b>	<b>0.00</b>	<b>3,962,427.98</b>
<b>NET POSITION</b>				
<b>Net Investment in Plant</b>	0.00	475,944,304.82	459,231,606.88	479,815,206.69
<b>Restricted Nonexpendable</b>				
Historical gift value of endowment - campuses	0.00	75,768,555.05	72,738,912.27	75,737,737.94
<b>Restricted Expendable</b>				
Campuses				
Accumulated net gains on endowment	0.00	46,373,749.07	45,001,153.91	46,373,749.07
Market value of funds functioning as endowment	0.00	13,129,361.00	12,993,141.27	13,129,361.00
Grants, gifts and contracts	0.00	33,676,255.68	37,243,794.87	34,193,288.03
Life income and annuity funds	0.00	0.00	0.00	0.00
Loan funds	0.00	2,218,509.24	3,351,043.94	2,216,606.48
<b>Unrestricted</b>	0.00	409,317,910.23	380,529,088.82	184,355,232.78
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>1,056,428,645.09</b>	<b>1,011,088,741.96</b>	<b>835,821,181.99</b>
<b>Not Coded to Attribute</b>				
	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>





University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2020 Fiscal Period 01

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	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			
<b>ASSETS</b>														
<b>Current Assets</b>														
Cash and cash equivalents	(14,852,718.67)	179,446.59	153,400.92	(9,422.13)	224,815.25	(60,089.94)	0.00	0.00	0.00	0.00	46,499.06	(14,318,068.92)	(10,660,750.21)	(19,234,940.30)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	119,290.36	0.00	0.00	0.00	0.00	0.00	119,290.36	78,599.63	176,397.17
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid expenses and other current assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	239,336.23
<b>Total Current Assets</b>	<b>(14,852,718.67)</b>	<b>179,446.59</b>	<b>153,400.92</b>	<b>(9,422.13)</b>	<b>224,815.25</b>	<b>59,200.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46,499.06</b>	<b>(14,198,778.56)</b>	<b>(10,582,150.58)</b>	<b>(18,819,206.90)</b>
<b>Noncurrent Assets</b>														
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	1,800,479.87	45,710.13	66,025.92	0.00	0.00	1,912,215.92	1,894,944.28	1,912,215.92
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,354,713.16	0.00	2,354,713.16	3,158,143.10	2,525,392.08
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,800,479.87</b>	<b>45,710.13</b>	<b>66,025.92</b>	<b>2,354,713.16</b>	<b>0.00</b>	<b>4,266,929.08</b>	<b>5,053,087.38</b>	<b>4,437,608.00</b>
<b>TOTAL ASSETS</b>	<b>(14,852,718.67)</b>	<b>179,446.59</b>	<b>153,400.92</b>	<b>(9,422.13)</b>	<b>224,815.25</b>	<b>59,200.42</b>	<b>1,800,479.87</b>	<b>45,710.13</b>	<b>66,025.92</b>	<b>2,354,713.16</b>	<b>46,499.06</b>	<b>(9,931,849.48)</b>	<b>(5,529,063.20)</b>	<b>(14,381,598.90)</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>														
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	46,244.81
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46,244.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46,244.81</b>	<b>0.00</b>	<b>46,244.81</b>
<b>LIABILITIES</b>														
<b>Current Liabilities</b>														
Accounts payable and accrued expenses	11,557.27	0.00	72,589.81	0.00	112.50	0.00	0.00	0.00	0.00	0.00	1,052.61	85,312.19	15,081.22	370,117.74
Deposits and unearned revenues	6,255.00	211.25	47,500.00	0.00	0.00	63,334.18	0.00	0.00	0.00	0.00	0.00	117,300.43	49,173.44	99,794.37
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
<b>Total Current Liabilities</b>	<b>17,812.27</b>	<b>211.25</b>	<b>120,089.81</b>	<b>91,773.37</b>	<b>112.50</b>	<b>63,334.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,052.61</b>	<b>294,385.99</b>	<b>156,028.03</b>	<b>561,685.48</b>
<b>Noncurrent Liabilities</b>														
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	231,246.45	221,089.06
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	1,247,635.35
<b>Total Noncurrent Liabilities</b>	<b>221,089.06</b>	<b>0.00</b>	<b>0.00</b>	<b>1,247,635.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,468,724.41</b>	<b>1,602,035.08</b>	<b>1,468,724.41</b>
<b>TOTAL LIABILITIES</b>	<b>238,901.33</b>	<b>211.25</b>	<b>120,089.81</b>	<b>1,339,408.72</b>	<b>112.50</b>	<b>63,334.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,052.61</b>	<b>1,763,110.40</b>	<b>1,758,063.11</b>	<b>2,030,409.89</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>														
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	85,021.02
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>85,021.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>85,021.02</b>	<b>0.00</b>	<b>85,021.02</b>
<b>NET POSITION</b>														
<b>Net Investment in Plant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,354,713.16</b>	<b>0.00</b>	<b>2,354,713.16</b>	<b>3,158,143.10</b>	<b>2,525,392.08</b>
<b>Restricted Nonexpendable</b>														
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,364.50	0.00	0.00	38,364.50	38,364.50	38,364.50
<b>Restricted Expendable</b>														
Campuses														
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,661.42	0.00	0.00	27,661.42	27,065.04	27,661.42
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,710.13	0.00	0.00	0.00	45,710.13	45,297.25	45,710.13
Grants, gifts and contracts	0.00	0.00	0.00	0.00	224,702.75	(4,133.76)	0.00	0.00	0.00	0.00	0.00	220,568.99	179,241.02	228,712.14
<b>Unrestricted</b>	<b>(15,091,620.00)</b>	<b>179,235.34</b>	<b>33,311.11</b>	<b>(1,387,607.06)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,800,479.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,446.45</b>	<b>(14,420,754.29)</b>	<b>(10,735,237.22)</b>	<b>(19,316,625.27)</b>
<b>TOTAL NET POSITION</b>	<b>(15,091,620.00)</b>	<b>179,235.34</b>	<b>33,311.11</b>	<b>(1,387,607.06)</b>	<b>224,702.75</b>	<b>(4,133.76)</b>	<b>1,800,479.87</b>	<b>45,710.13</b>	<b>66,025.92</b>	<b>2,354,713.16</b>	<b>45,446.45</b>	<b>(11,733,736.09)</b>	<b>(7,287,126.31)</b>	<b>(16,450,785.00)</b>
<b>Not Coded to Attribute</b>														
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>







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
<b>Total Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**NET POSITION**

**Restricted Expendable**

Affiliated Entities

Other - affiliated entities	0.00	0.00	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>













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
<b>Total Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**NET POSITION**

**Restricted Expendable**

Campuses

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













University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2020 Fiscal Period 01

6P - Plymouth State University

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Z	L	LU	M	Q1	Q2	T1	T2	N	X				
<b>ASSETS</b>																				
<b>Current Assets</b>																				
Cash and cash equivalents	(15,709,225.83)	7,587,409.24	19,360,842.73	(701,621.63)	2,922,610.81	(223,649.63)	16,897.66	930,428.18	28,813.73	0.00	(140,183.32)	0.00	0.00	8,641.00	2,057,933.95	24,729,805.53	40,868,702.42	43,257,258.34	35,841,215.72	
Short term investments	96,793.82	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	107,193.72	81,307.59	107,193.72	
Accounts receivable	44,358,797.99	25,513.25	0.00	0.00	0.00	597,871.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,982,182.86	47,940,346.15	1,225,194.13	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pledges receivable - current portion	0.00	3,903.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,903.58	2,000.00	3,903.58	
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	551,900.00	
Prepaid expenses and other current assets	0.00	218,326.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	218,326.11	218,585.65	984,738.23	
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	(14,278,813.81)	0.00	(14,278,813.81)	(15,877,317.65)	(14,372,818.81)	
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	
<b>Total Current Assets</b>	<b>28,746,365.98</b>	<b>7,835,152.18</b>	<b>19,360,842.73</b>	<b>(701,621.63)</b>	<b>2,933,010.71</b>	<b>374,221.99</b>	<b>16,897.66</b>	<b>1,482,328.18</b>	<b>28,813.73</b>	<b>0.00</b>	<b>(140,183.32)</b>	<b>0.00</b>	<b>0.00</b>	<b>8,641.00</b>	<b>(12,220,879.86)</b>	<b>24,729,805.53</b>	<b>72,453,394.88</b>	<b>76,207,274.10</b>	<b>24,341,326.57</b>	
<b>Noncurrent Assets</b>																				
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	0.00	
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	30,338.91	5,807,109.30	280,981.52	48,662.19	22,736,088.40	0.00	0.00	28,903,180.32	27,083,058.64	28,903,180.32	
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,570.77	0.00	
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	1,058,977.81	
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	190,412,769.05	0.00	190,412,769.05	188,137,353.58	190,888,430.84	
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	
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,058,977.81</b>	<b>0.00</b>	<b>30,338.91</b>	<b>5,807,109.30</b>	<b>280,981.52</b>	<b>48,662.19</b>	<b>22,736,088.40</b>	<b>190,412,769.05</b>	<b>0.00</b>	<b>220,374,927.18</b>	<b>220,206,447.52</b>	<b>220,850,588.97</b>	
<b>TOTAL ASSETS</b>	<b>28,746,365.98</b>	<b>7,835,152.18</b>	<b>19,360,842.73</b>	<b>(701,621.63)</b>	<b>2,933,010.71</b>	<b>374,221.99</b>	<b>16,897.66</b>	<b>2,541,305.99</b>	<b>28,813.73</b>	<b>30,338.91</b>	<b>5,666,925.98</b>	<b>280,981.52</b>	<b>48,662.19</b>	<b>22,744,729.40</b>	<b>178,191,889.19</b>	<b>24,729,805.53</b>	<b>292,828,322.06</b>	<b>296,413,721.62</b>	<b>245,191,915.54</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																				
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	386,256.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>386,256.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>386,256.00</b>	<b>0.00</b>	<b>386,256.00</b>
<b>LIABILITIES</b>																				
<b>Current Liabilities</b>																				
Accounts payable and accrued expenses	904,097.91	76,260.47	45,647.54	0.00	(118.75)	138.60	0.00	0.00	0.00	1,505.45	0.00	0.00	0.00	0.00	0.00	9,607.40	1,037,138.62	1,304,354.95	2,228,941.18	
Deposits and unearned revenues	(204,510.67)	1,483,018.57	260,517.27	0.00	0.00	238,057.22	16,897.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,793,980.05	4,140,531.36	5,386,702.42	
Accrued employee benefits - current portion	96,793.82	151,761.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248,555.05	203,148.72	248,555.05	
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	3,486,912.51	0.00	3,486,912.51	3,997,001.47	3,790,670.51	
<b>Total Current Liabilities</b>	<b>796,381.06</b>	<b>1,711,040.27</b>	<b>306,164.81</b>	<b>756,527.05</b>	<b>(118.75)</b>	<b>238,195.82</b>	<b>16,897.66</b>	<b>0.00</b>	<b>0.00</b>	<b>1,505.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,486,912.51</b>	<b>9,607.40</b>	<b>7,323,113.28</b>	<b>10,401,563.55</b>	<b>12,411,396.21</b>	
<b>Noncurrent Liabilities</b>																				
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	15,964.74	
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	2,000,131.96	
Accrued employee benefits	2,162,065.69	104,156.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,266,222.64	2,519,607.35	2,266,222.64	
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	11,561,396.95	10,532,768.95	
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	95,289,302.16	0.00	95,289,302.16	100,141,582.22	95,301,431.16	
<b>Total Noncurrent Liabilities</b>	<b>2,162,065.69</b>	<b>206,149.95</b>	<b>0.00</b>	<b>10,430,775.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000,131.96</b>	<b>0.00</b>	<b>15,964.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>95,289,302.16</b>	<b>0.00</b>	<b>110,104,390.45</b>	<b>115,815,885.71</b>	<b>110,116,519.45</b>	
<b>TOTAL LIABILITIES</b>	<b>2,958,446.75</b>	<b>1,917,190.22</b>	<b>306,164.81</b>	<b>11,187,303.00</b>	<b>(118.75)</b>	<b>238,195.82</b>	<b>16,897.66</b>	<b>2,000,131.96</b>	<b>0.00</b>	<b>17,470.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>98,776,214.67</b>	<b>9,607.40</b>	<b>117,427,503.73</b>	<b>126,217,449.26</b>	<b>122,527,915.66</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>																				
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	710,131.00
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>710,131.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>710,131.00</b>	<b>0.00</b>	<b>710,131.00</b>
<b>NET POSITION</b>																				
<b>Net Investment in Plant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>79,415,674.52</b>	<b>0.00</b>	<b>79,415,674.52</b>	<b>71,616,004.33</b>	<b>79,482,810.10</b>	
<b>Restricted Nonexpendable</b>																				
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,721.05	19,196,670.26	0.00	0.00	19,220,391.31	18,106,888.40	19,211,833.31	
<b>Restricted Expendable</b>																				
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	24,941.14	3,548,059.14	0.00	0.00	3,573,000.28	3,240,794.37	3,573,000.28	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	280,981.52	0.00	0.00	0.00	0.00	280,981.52	278,443.63	280,981.52	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	2,933,129.46	136,026.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,069,155.63	2,681,162.42	2,979,562.14	
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,868.72	0.00	0.00	0.00	0.00	0.00	0.00	12,868.72	9,846.63	12,868.72	
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	541,174.03	

















University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2020 Fiscal Period 01

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	W	G	P1	Z	Q1	Q2	T1	T2	N	X			
<b>ASSETS</b>															
<b>Current Assets</b>															
Cash and cash equivalents	11,005,194.82	(160,938,502.90)	0.00	34,002.53	(8,346.07)	10,048.68	(158,594,396.16)	0.00	491,275.08	0.00	(2,982,542.75)	(9,204.76)	(310,992,471.53)	(330,657,764.43)	(295,120,027.81)
Short term investments	84,687.01	117,315,791.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	388,975.57	0.00	117,789,453.94	123,604,559.25	146,988,272.11
Accounts receivable	5,871.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,871.35	2,000.00	1,023,107.19
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	1,108,431.66
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,608,314.22	0.00	91,608,314.22	103,962,818.44	92,435,664.22
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
<b>Total Current Assets</b>	<b>11,424,766.35</b>	<b>(42,843,293.05)</b>	<b>0.00</b>	<b>34,002.53</b>	<b>(8,346.07)</b>	<b>10,048.68</b>	<b>(158,594,396.16)</b>	<b>0.00</b>	<b>491,275.08</b>	<b>0.00</b>	<b>89,014,747.04</b>	<b>(9,204.76)</b>	<b>(100,480,400.36)</b>	<b>(101,998,392.71)</b>	<b>(53,564,552.63)</b>
<b>Noncurrent Assets</b>															
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	0.00
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	323,627,292.40	12,643.30	0.00	28,239.03	0.00	0.00	323,668,174.73	318,196,558.68	323,668,174.73
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	561,801.90	0.00	561,801.90	1,224,617.18	567,860.14
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	311,312.00	0.00	0.00	0.00	0.00	0.00	0.00	311,312.00	723,561.00	311,312.00
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>311,312.00</b>	<b>323,627,292.40</b>	<b>12,643.30</b>	<b>0.00</b>	<b>28,239.03</b>	<b>561,801.90</b>	<b>0.00</b>	<b>324,541,288.63</b>	<b>320,151,892.53</b>	<b>324,547,346.87</b>
<b>TOTAL ASSETS</b>	<b>11,424,766.35</b>	<b>(42,843,293.05)</b>	<b>0.00</b>	<b>34,002.53</b>	<b>(8,346.07)</b>	<b>321,360.68</b>	<b>165,032,896.24</b>	<b>12,643.30</b>	<b>491,275.08</b>	<b>28,239.03</b>	<b>89,576,548.94</b>	<b>(9,204.76)</b>	<b>224,060,888.27</b>	<b>218,153,499.82</b>	<b>270,982,794.24</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>															
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	22,976,131.94	0.00	22,976,131.94	18,294,397.22	22,976,131.94
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	8,619,624.14	0.00	8,619,624.14	9,672,176.42	8,708,095.14
Deferred Outflows-Pensions	0.00	216,545.57	(985,536.00)	0.00	0.00	531,464.00	0.00	0.00	0.00	0.00	0.00	0.00	(237,526.43)	3,371,734.00	(237,526.43)
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>216,545.57</b>	<b>(985,536.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>531,464.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,595,756.08</b>	<b>0.00</b>	<b>31,358,229.65</b>	<b>31,338,307.64</b>	<b>31,446,700.65</b>
<b>LIABILITIES</b>															
<b>Current Liabilities</b>															
Accounts payable and accrued expenses	6,033,744.11	4,242,634.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,584,179.68	0.00	11,860,558.76	13,118,298.24	38,929,723.46
Deposits and unearned revenues	0.00	0.00	0.00	0.00	0.00	10,048.68	0.00	0.00	491,275.08	0.00	0.00	0.00	501,323.76	75,603.21	10,048.68
Accrued employee benefits - current portion	0.00	4,943,450.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,943,450.22	4,694,900.69	4,943,450.22
Postretirement medical benefits-current portion	0.00	0.00	(601,371.87)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(601,371.87)	(95,407.44)	(601,371.87)
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	8,614,526.52	0.00	8,614,526.52	7,246,120.29	6,021,076.52
<b>Total Current Liabilities</b>	<b>6,033,744.11</b>	<b>9,186,085.19</b>	<b>(601,371.87)</b>	<b>0.00</b>	<b>0.00</b>	<b>10,048.68</b>	<b>0.00</b>	<b>0.00</b>	<b>491,275.08</b>	<b>0.00</b>	<b>10,198,706.20</b>	<b>0.00</b>	<b>25,318,487.39</b>	<b>25,039,514.99</b>	<b>49,302,927.01</b>
<b>Noncurrent Liabilities</b>															
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	589,936.73	6,896,470.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,486,407.23	8,414,561.73	7,486,407.23
Postretirement medical benefits	0.00	0.00	(4,672,179.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,672,179.13)	(6,305,275.56)	(4,672,179.13)
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	22,976,131.94	0.00	22,976,131.94	18,294,397.22	22,976,131.94
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,617,475.91	0.00	52,617,475.91	58,620,603.78	76,893,847.91
<b>Total Noncurrent Liabilities</b>	<b>589,936.73</b>	<b>6,896,470.50</b>	<b>(4,672,179.13)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75,593,607.85</b>	<b>0.00</b>	<b>78,407,835.95</b>	<b>79,024,287.17</b>	<b>102,684,207.95</b>
<b>TOTAL LIABILITIES</b>	<b>6,623,680.84</b>	<b>16,082,555.69</b>	<b>(5,273,551.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>10,048.68</b>	<b>0.00</b>	<b>0.00</b>	<b>491,275.08</b>	<b>0.00</b>	<b>85,792,314.05</b>	<b>0.00</b>	<b>103,726,323.34</b>	<b>104,063,802.16</b>	<b>151,987,134.96</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>															
Deferred Inflows - Pensions	0.00	478,081.87	3,875,119.00	0.00	0.00	64,088.00	0.00	0.00	0.00	0.00	0.00	0.00	4,417,288.87	6,331,400.00	4,417,288.87
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	339,423.41	0.00	339,423.41	585,276.30	356,671.41
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>478,081.87</b>	<b>3,875,119.00</b>	<b>0.00</b>	<b>0.00</b>	<b>64,088.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>339,423.41</b>	<b>0.00</b>	<b>4,756,712.28</b>	<b>6,916,676.30</b>	<b>4,773,960.28</b>
<b>NET POSITION</b>															
<b>Net Investment in Plant</b>															
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,040,567.56	0.00	35,040,567.56	41,747,747.25	36,039,388.80
<b>Restricted Nonexpendable</b>															
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,503.74	0.00	0.00	11,503.74	11,503.74	11,503.74
<b>Restricted Expendable</b>															
<b>Campuses</b>															
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,735.29	0.00	0.00	16,735.29	16,187.96	16,735.29
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,643.30	0.00	0.00	0.00	0.00	12,643.30	12,398.24	12,643.30
Grants, gifts and contracts	0.00	0.00	0.00	34,002.53	(8,346.07)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,656.46	30,311.38	34,002.42
<b>Unrestricted</b>															
	4,801,085.51	(59,187,385.04)	412,896.00	0.00	0.00	778,688.00	165,032,896.24	0.00	0.00	0.00	0.00	(9,204.76)	111,828,975.95	96,693,180.43	109,554,126.10
<b>TOTAL NET POSITION</b>	<b>4,801,085.51</b>	<b>(59,187,385.04)</b>	<b>412,896.00</b>	<b>34,002.53</b>	<b>(8,346.07)</b>	<b>778,688.00</b>	<b>165,032,896.24</b>	<b>12,643.30</b>	<b>0.00</b>	<b>28,239.03</b>	<b>35,040,567.56</b>	<b>(9,204.76)</b>	<b>146,936,082.30</b>	<b>138,511,329.00</b>	<b>145,668,399.65</b>
<b>Not Coded to Attribute</b>															
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>



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University System of New Hampshire  
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 01

#RECURSIVE

Not Coded

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



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2020 Fiscal Period 01

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Funds Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>										
<b>Current Assets</b>										
Cash and cash equivalents	260,959,869.58	56,434,182.23	40,868,702.42	21,627,596.20	0.00	(310,992,471.53)	0.00	68,897,878.90	31,507,600.85	75,422,132.20
Short term investments	978,504.58	20,556.11	107,193.72	71,377.79	0.00	117,789,453.94	0.00	118,967,086.14	124,630,108.27	148,165,904.31
Accounts receivable	216,030,901.39	41,680,518.98	44,982,182.86	2,048,346.17	0.00	5,871.35	0.00	304,747,820.75	313,811,172.15	22,031,010.80
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
Pledges receivable - current portion	3,287,729.41	0.00	3,903.58	0.00	0.00	0.00	0.00	3,291,632.99	3,299,471.95	3,291,632.99
Notes receivable - current portion	1,469,123.71	174,620.90	551,900.00	0.00	0.00	0.00	0.00	2,195,644.61	2,710,996.09	2,195,644.61
Prepaid expenses and other current assets	1,132,245.71	103,424.21	218,326.11	40,367.38	0.00	1,108,431.66	0.00	2,602,795.07	3,185,975.96	9,230,235.97
Interfund Borrowings	(71,031,704.96)	(4,346,068.08)	(14,278,813.81)	(1,951,727.37)	0.00	91,608,314.22	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
<b>Total Current Assets</b>	<b>412,826,669.42</b>	<b>94,067,234.35</b>	<b>72,453,394.88</b>	<b>21,835,960.17</b>	<b>0.00</b>	<b>(100,480,400.36)</b>	<b>0.00</b>	<b>500,702,858.46</b>	<b>479,145,325.27</b>	<b>260,336,560.88</b>
<b>Noncurrent Assets</b>										
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,238,615.71	0.00
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	167,532,047.73	29,840,067.06	28,903,180.32	8,040,308.01	0.00	323,668,174.73	0.00	557,983,777.85	543,365,151.59	557,983,777.85
Endowment and similar investments - affiliated entities	241,472,274.84	9,643,137.34	0.00	0.00	0.00	0.00	0.00	251,115,412.18	237,917,333.69	251,249,100.48
Pledges Receivable	4,810,016.02	0.00	0.00	0.00	0.00	0.00	0.00	4,810,016.02	5,501,205.66	4,810,016.02
Notes receivable	11,207,363.41	2,038,130.88	1,058,977.81	0.00	0.00	0.00	0.00	14,304,472.10	18,073,187.32	14,292,688.24
Property and equipment, net	740,732,503.40	173,275,916.80	190,412,769.05	7,224,043.03	0.00	561,801.90	0.00	1,112,207,034.18	1,118,125,853.58	1,117,361,116.88
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	311,312.00	0.00	311,312.00	723,561.00	311,312.00
<b>Total Noncurrent Assets</b>	<b>1,165,754,205.40</b>	<b>214,797,252.08</b>	<b>220,374,927.18</b>	<b>15,264,351.04</b>	<b>0.00</b>	<b>324,541,288.63</b>	<b>0.00</b>	<b>1,940,732,024.33</b>	<b>1,927,944,908.55</b>	<b>1,946,008,011.47</b>
<b>TOTAL ASSETS</b>	<b>1,578,580,874.82</b>	<b>308,864,486.43</b>	<b>292,828,322.06</b>	<b>37,100,311.21</b>	<b>0.00</b>	<b>224,060,888.27</b>	<b>0.00</b>	<b>2,441,434,882.79</b>	<b>2,407,090,233.82</b>	<b>2,206,344,572.35</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>										
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	22,976,131.94	0.00	22,976,131.94	18,294,397.22	22,976,131.94
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	8,619,624.14	0.00	8,619,624.14	9,672,176.42	8,708,095.14
Deferred Outflows-Pensions	2,201,497.00	373,273.00	386,256.00	77,900.00	0.00	(237,526.43)	0.00	2,801,399.57	3,371,734.00	2,801,399.57
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>2,201,497.00</b>	<b>373,273.00</b>	<b>386,256.00</b>	<b>77,900.00</b>	<b>0.00</b>	<b>31,358,229.65</b>	<b>0.00</b>	<b>34,397,155.65</b>	<b>31,338,307.64</b>	<b>34,485,626.65</b>
<b>LIABILITIES</b>										
<b>Current Liabilities</b>										
Accounts payable and accrued expenses	5,522,218.21	810,671.28	1,037,138.62	76,787.62	0.00	11,860,558.76	0.00	19,307,374.49	21,926,203.84	65,230,740.30
Deposits and unearned revenues	12,227,238.24	2,893,683.14	1,793,980.05	243,886.78	0.00	501,323.76	0.00	17,660,111.97	17,299,648.50	40,242,213.30
Accrued employee benefits - current portion	1,144,963.01	351,570.64	248,555.05	71,377.79	0.00	4,943,450.22	0.00	6,759,916.71	6,917,261.06	6,759,916.71
Postretirement medical benefits-current portion	4,368,898.18	740,828.92	756,527.05	65,811.12	0.00	(601,371.87)	0.00	5,330,693.40	5,836,657.83	5,330,693.40
Long-term debt - current portion	10,966,648.76	4,194,876.04	3,486,912.51	0.00	0.00	8,614,526.52	0.00	27,262,963.83	26,152,968.42	26,202,960.83
<b>Total Current Liabilities</b>	<b>34,229,966.40</b>	<b>8,991,630.02</b>	<b>7,323,113.28</b>	<b>457,863.31</b>	<b>0.00</b>	<b>25,318,487.39</b>	<b>0.00</b>	<b>76,321,060.40</b>	<b>78,132,739.65</b>	<b>143,766,524.54</b>
<b>Noncurrent Liabilities</b>										
Obligations under life income agree	2,353,739.77	51,085.67	15,964.74	0.00	0.00	0.00	0.00	2,420,790.18	1,999,669.18	2,481,282.94
Government advances refundable	13,484,587.57	2,028,011.55	2,000,131.96	0.00	0.00	0.00	0.00	17,512,731.08	16,679,202.00	17,512,731.08
Accrued employee benefits	12,439,524.12	2,046,264.89	2,266,222.64	463,396.50	0.00	7,486,407.23	0.00	24,701,815.38	25,735,471.85	24,701,815.38
Postretirement medical benefits	59,394,026.18	10,070,430.08	10,532,768.95	2,190,451.88	0.00	(4,672,179.13)	0.00	77,515,497.96	83,975,281.53	77,515,497.96
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	22,976,131.94	0.00	22,976,131.94	18,294,397.22	22,976,131.94
Long-term debt	173,463,140.60	93,318,837.15	95,289,302.16	0.00	0.00	52,617,475.91	0.00	414,688,755.82	441,934,373.22	439,015,993.82
<b>Total Noncurrent Liabilities</b>	<b>261,135,018.24</b>	<b>107,514,629.34</b>	<b>110,104,390.45</b>	<b>2,653,848.38</b>	<b>0.00</b>	<b>78,407,835.95</b>	<b>0.00</b>	<b>559,815,722.36</b>	<b>588,618,395.00</b>	<b>584,203,453.12</b>
<b>TOTAL LIABILITIES</b>	<b>295,364,984.64</b>	<b>116,506,259.36</b>	<b>117,427,503.73</b>	<b>3,111,711.69</b>	<b>0.00</b>	<b>103,726,323.34</b>	<b>0.00</b>	<b>636,136,782.76</b>	<b>666,751,134.65</b>	<b>727,969,977.66</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>										
Deferred Inflows - Pensions	4,047,449.00	686,261.00	710,131.00	143,220.00	0.00	4,417,288.87	0.00	10,004,349.87	6,331,400.00	10,004,349.87
Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	339,423.41	0.00	339,423.41	585,276.30	356,671.41
Deferred Inflows - Annuities	2,065,649.88	0.00	0.00	0.00	0.00	0.00	0.00	2,065,649.88	1,752,826.40	2,138,845.42
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>6,113,098.88</b>	<b>686,261.00</b>	<b>710,131.00</b>	<b>143,220.00</b>	<b>0.00</b>	<b>4,756,712.28</b>	<b>0.00</b>	<b>12,409,423.16</b>	<b>8,669,502.70</b>	<b>12,499,866.70</b>
<b>NET POSITION</b>										
<b>Net Investment in Plant</b>										
	487,905,541.76	73,741,603.00	79,415,674.52	5,272,315.66	0.00	35,040,567.56	0.00	681,375,702.50	661,905,813.55	686,829,645.20
<b>Restricted Nonexpendable</b>										
Historical gift value of endowment - campuses	75,806,919.55	22,311,774.49	19,220,391.31	6,986,642.62	0.00	11,503.74	0.00	124,337,231.71	118,766,632.44	124,286,780.60
Historical gift value of endowment - affiliated entities	152,718,746.27	4,888,543.72	0.00	0.00	0.00	0.00	0.00	157,607,289.99	145,785,904.56	157,414,381.94
<b>Restricted Expendable</b>										
<b>Campuses</b>										
Accumulated net gains on endowment	46,401,410.49	5,529,817.37	3,573,000.28	1,037,677.98	0.00	16,735.29	0.00	56,558,641.41	54,375,169.85	56,558,641.41
Market value of funds functioning as endowment	13,175,071.13	1,547,421.13	280,981.52	15,987.41	0.00	12,643.30	0.00	15,032,104.49	14,851,230.04	15,032,104.49
Grants, gifts and contracts	34,324,968.49	3,380,136.46	3,069,155.63	390,061.97	0.00	25,656.46	0.00	41,189,979.01	46,929,729.75	41,442,824.64
Life income and annuity funds	0.00	2,266.29	12,868.72	0.00	0.00	0.00	0.00	15,135.01	12,408.83	15,135.01
Loan funds	2,458,916.65	586,909.49	541,174.03	0.00	0.00	0.00	0.00	3,587,000.17	5,193,985.21	3,585,097.41
<b>Affiliated Entities</b>										
Accumulated net gains on endowment	38,437,811.11	4,754,593.62	0.00	0.00	0.00	0.00	0.00	43,192,404.73	42,423,507.90	43,192,404.73
Other - affiliated entities	53,665,912.34	0.00	0.00	0.00	0.00	0.00	0.00	53,665,912.34	55,109,757.78	53,510,747.53
<b>Unrestricted</b>	<b>374,408,990.51</b>	<b>75,302,173.50</b>	<b>68,963,697.32</b>	<b>20,220,593.88</b>	<b>0.00</b>	<b>111,828,975.95</b>	<b>0.00</b>	<b>650,724,431.16</b>	<b>617,653,764.20</b>	<b>318,492,591.68</b>



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2020 Fiscal Period 01

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Funds Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>TOTAL NET POSITION</b>	<b>1,279,304,288.30</b>	<b>192,045,239.07</b>	<b>175,076,943.33</b>	<b>33,923,279.52</b>	<b>0.00</b>	<b>146,936,082.30</b>	<b>0.00</b>	<b>1,827,285,832.52</b>	<b>1,763,007,904.11</b>	<b>1,500,360,354.64</b>
<b>Not Coded to Attribute</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2020 Fiscal Period 01

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