University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06



| | | 2020 | 2019 | |
|---|---|---|---|---|
| | | Year to Data Balance | Year to Data Balance | Final Balance |
| **ASSETS** | | | | |
| **Current Assets** | | | | |
| | Cash and cash equivalents | 91,494,725.17 | 84,961,030.73 | 75,422,132.20 |
| | Short term investments | 202,970,470.83 | 179,029,925.17 | 148,165,904.31 |
| | Accounts receivable | 238,445,758.31 | 242,449,920.15 | 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 | 4,261,111.23 | 2,815,219.43 | 9,230,235.97 |
| | Interfund Borrowngs | 0.00 | 0.00 | 0.00 |
| | Current Asset - Other | 0.00 | 0.00 | 0.00 |
| | **Total Current Assets** | **542,659,343.14** | **515,266,563.52** | **260,336,560.88** |
| **Noncurrent Assets** | | | | |
| | 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 | 560,620,295.63 | 545,608,925.66 | 557,983,777.85 |
| | Endowment and similar investments - affiliated entities | 251,891,938.15 | 238,957,892.26 | 251,249,100.48 |
| | Pledges Receivable | 4,810,016.02 | 5,501,205.66 | 4,810,016.02 |
| | Notes receivable | 12,882,026.21 | 16,643,971.37 | 14,292,688.24 |
| | Property and equipment, net | 1,109,101,248.18 | 1,112,255,823.16 | 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 |
| | **Total Noncurrent Assets** | **1,939,616,836.19** | **1,923,929,994.82** | **1,946,008,011.47** |
| | **TOTAL ASSETS** | **2,482,276,179.33** | **2,439,196,558.34** | **2,206,344,572.35** |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | |
| | Accum change in derivative value | 22,976,131.94 | 18,294,397.22 | 22,976,131.94 |
| | Acctg loss on debt refunding, net | 8,177,269.14 | 9,229,820.57 | 8,708,095.14 |
| | Deferred Outflows-Pensions | 2,801,399.57 | 3,371,734.00 | 2,801,399.57 |
| | Deferred Outflows - ARO | 1,491,459.58 | 1,584,098.58 | 1,491,459.58 |
| | **TOTAL DEFERRED OUTFLOWS OF RESOURCES** | **35,446,260.23** | **32,480,050.37** | **35,977,086.23** |
| **LIABILITIES** | | | | |
| **Current Liabilities** | | | | |
| | Accounts payable and accrued expenses | 19,798,205.59 | 25,137,511.17 | 65,230,740.30 |
| | Deposits and unearned revenues | 22,319,586.35 | 12,312,369.32 | 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 |
| | **Total Current Liabilities** | **81,471,365.88** | **76,356,767.80** | **143,766,524.54** |
| **Noncurrent Liabilities** | | | | |
| | Obligations under life income agree | 2,479,447.82 | 2,175,907.83 | 2,481,282.94 |
| | Government advances refundable | 17,512,731.08 | 16,679,202.00 | 17,512,731.08 |
| | Asset retirement and other obligations | 3,305,978.00 | 3,305,978.00 | 3,305,978.00 |
| | Accrued employee benefits | 24,701,815.38 | 25,735,471.85 | 24,701,815.38 |
| | Postretirement medical benefits | 77,515,497.96 | 83,975,282.53 | 77,515,497.96 |
| | Derivative instruments - interest rate swaps | 22,976,131.94 | 18,294,397.22 | 22,976,131.94 |
| | Long-term debt | 413,314,433.26 | 440,598,170.91 | 439,015,993.82 |
| | **Total Noncurrent Liabilities** | **561,806,035.44** | **590,764,410.34** | **587,509,431.12** |
| | **TOTAL LIABILITIES** | **643,277,401.32** | **667,121,178.14** | **731,275,955.66** |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| | Deferred Inflows - Pensions | 10,004,349.87 | 6,331,400.00 | 10,004,349.87 |
| | Acctg gain debt refunding, net | 253,183.41 | 477,227.90 | 356,671.41 |
| | Deferred Inflows - Annuities | 1,779,155.79 | 1,666,415.40 | 2,138,845.42 |
| | **TOTAL DEFERRED INFLOWS OF RESOURCES** | **12,036,689.07** | **8,475,043.30** | **12,499,866.70** |
| **NET POSITION** | | | | |
| **Net Investment in Plant** | | 684,280,013.16 | 663,084,356.61 | 685,015,126.78 |
| **Restricted Nonexpendable** | | | | |
| | Historical gift value of endowment - campuses | 127,811,911.14 | 120,925,737.32 | 124,286,780.60 |
| | Historical gift value of endowment - affiliated entities | 158,848,819.28 | 146,829,462.67 | 157,414,381.94 |
| **Restricted Expendable** | | | | |
| Campuses | Accumulated net gains on endowment | 56,558,641.41 | 54,375,169.85 | 56,558,641.41 |

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06



| | | 2020 | 2019 | |
|---|---|---|---|---|
| | | Year to Data Balance | Year to Data Balance | Final Balance |
| Campuses | Market value of funds functioning as endowment | 15,054,785.93 | 14,851,230.04 | 15,032,104.49 |
| | Grants, gifts and contracts | 48,987,282.96 | 44,992,904.78 | 41,442,824.64 |
| | Life income and annuity funds | 15,135.01 | 12,408.83 | 15,135.01 |
| | Loan funds | 3,125,551.18 | 4,978,984.78 | 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 | 53,881,631.41 | 55,674,068.72 | 53,510,747.53 |
| **Unrestricted** | | 670,652,172.96 | 647,932,555.77 | 318,492,591.68 |
| | **TOTAL NET POSITION** | **1,862,408,349.17** | **1,796,080,387.27** | **1,498,545,836.22** |
| **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 2020 Fiscal Period 06



| | 2020 | 2019 | |
|---|---|---|---|
| | Year to Data Balance | Year to Data Balance | Final Balance |
| **ASSETS** | | | |
| Current Assets | | | |
| Cash, cash equivalents, and operating investments | 294,465,196.00 | 263,990,955.90 | 223,588,036.51 |
| Accounts receivable | 238,445,758.31 | 242,449,920.15 | 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 | 4,261,111.23 | 2,815,219.43 | 9,230,235.97 |
| **Total Current Assets** | **542,659,343.14** | **515,266,563.52** | **260,336,560.88** |
| 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 | 560,620,295.63 | 545,608,925.66 | 557,983,777.85 |
| Endowment and similar investments - affiliated entities | 251,891,938.15 | 238,957,892.26 | 251,249,100.48 |
| Pledges Receivable | 4,810,016.02 | 5,501,205.66 | 4,810,016.02 |
| Notes receivable | 12,882,026.21 | 16,643,971.37 | 14,292,688.24 |
| Property and equipment, net | 1,109,101,248.18 | 1,112,255,823.16 | 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 |
| **Total Noncurrent Assets** | **1,939,616,836.19** | **1,923,929,994.82** | **1,946,008,011.47** |
| **TOTAL ASSETS** | **2,482,276,179.33** | **2,439,196,558.34** | **2,206,344,572.35** |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | |
| Accum change in derivative value | 22,976,131.94 | 18,294,397.22 | 22,976,131.94 |
| Acctg loss on debt refunding, net | 8,177,269.14 | 9,229,820.57 | 8,708,095.14 |
| Deferred Outflows-Pensions | 2,801,399.57 | 3,371,734.00 | 2,801,399.57 |
| Deferred Outflows - ARO | 1,491,459.58 | 1,584,098.58 | 1,491,459.58 |
| **TOTAL DEFERRED OUTFLOWS OF RESOURCES** | **35,446,260.23** | **32,480,050.37** | **35,977,086.23** |
| **LIABILITIES** | | | |
| Current Liabilities | | | |
| Accounts payable and accrued expenses | 19,798,205.59 | 25,137,511.17 | 65,230,740.30 |
| Deposits and unearned revenues | 22,319,586.35 | 12,312,369.32 | 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 |
| **Total Current Liabilities** | **81,471,365.88** | **76,356,767.80** | **143,766,524.54** |
| Noncurrent Liabilities | | | |
| Obligations under life income agree | 2,479,447.82 | 2,175,907.83 | 2,481,282.94 |
| Government advances refundable | 17,512,731.08 | 16,679,202.00 | 17,512,731.08 |
| Asset retirement and other obligations | 3,305,978.00 | 3,305,978.00 | 3,305,978.00 |
| Accrued employee benefits | 24,701,815.38 | 25,735,471.85 | 24,701,815.38 |
| Postretirement medical benefits | 77,515,497.96 | 83,975,282.53 | 77,515,497.96 |
| Derivative instruments - interest rate swaps | 22,976,131.94 | 18,294,397.22 | 22,976,131.94 |
| Long-term debt | 413,314,433.26 | 440,598,170.91 | 439,015,993.82 |
| **Total Noncurrent Liabilities** | **561,806,035.44** | **590,764,410.34** | **587,509,431.12** |
| **TOTAL LIABILITIES** | **643,277,401.32** | **667,121,178.14** | **731,275,955.66** |
| **DEFERRED INFLOWS OF RESOURCES** | | | |
| Deferred Inflows - Pensions | 10,004,349.87 | 6,331,400.00 | 10,004,349.87 |
| Acctg gain debt refunding, net | 253,183.41 | 477,227.90 | 356,671.41 |
| Deferred Inflows - Annuities | 1,779,155.79 | 1,666,415.40 | 2,138,845.42 |
| **TOTAL DEFERRED INFLOWS OF RESOURCES** | **12,036,689.07** | **8,475,043.30** | **12,499,866.70** |
| **NET POSITION** | | | |
| Net Investment in Plant | 684,280,013.16 | 663,084,356.61 | 685,015,126.78 |
| Restricted - | | | |
| Nonexpenable | 286,660,730.42 | 267,755,199.99 | 281,701,162.54 |
| Expendable | 220,815,432.63 | 217,308,274.90 | 213,336,955.22 |
| Unrestricted | 670,652,172.96 | 647,932,555.77 | 318,492,591.68 |
| **TOTAL NET POSITION** | **1,862,408,349.17** | **1,796,080,387.27** | **1,498,545,836.22** |
| Not Coded to Attribute | | | |
| | 0.00 | 0.00 | 0.00 |
| **Total Not Coded to Attribute** | **0.00** | **0.00** | **0.00** |

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06



| | 2020 | 2019 | |
|---|---|---|---|
| | Year to Data Balance | Year to Data Balance | Final Balance |
| **TOTAL** | **0.00** | **0.00** | **0.00** |
| **Difference (Assets - Liabilities) - Net Position** | **0.00** | **0.00** | **0.00** |

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06

#RECURSIVE

| | | 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 | Total Year to Date Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | U | D | A | W | G | P1 | P2 | Z | L | LU | M | Q1 | Q2 | T1 | T2 | N | X | D | P1 | X | |
| **ASSETS** | | | | | | | | | | | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | | | | | | | | | | | |
| | Cash and cash equivalents | 58,032,492.53 | (155,736,444.45) | 145,476,509.56 | (405,557.02) | 45,882,887.65 | (1,244,639.61) | (130,104.23) | 45,948.37 | 6,256,647.15 | 799,970.30 | 0.00 | (176,535,771.16) | 22,681.45 | 298,039.39 | 1,329,629.68 | 9,476,022.73 | 157,804,497.43 | 202.50 | (3,077.10) | 124,790.00 | 91,494,725.17 |
| | Short term investments | 303,637.51 | 202,140,448.06 | 0.00 | 0.00 | 352,734.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 173,650.77 | 0.00 | 0.00 | 0.00 | 0.00 | 202,970,470.83 |
| | Accounts receivable | 222,887,931.99 | 628,542.77 | 359,001.30 | 0.00 | 500.00 | 13,680,744.46 | 864,230.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,730.43 | 0.00 | 3,077.10 | 0.00 | 238,445,758.31 |
| | 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 | 3,291,632.99 |
| | 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 | 2,195,644.61 |
| | Prepaid expenses and other current assets | 725,590.60 | 3,083,808.21 | 41,477.12 | 410,235.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,261,111.23 |
| | Interfund Borrowngs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Current Asset - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Current Assets** | **281,949,652.63** | **50,120,258.17** | **145,876,987.98** | **4,678.28** | **49,523,851.55** | **12,436,104.85** | **734,126.03** | **45,948.37** | **8,384,855.88** | **867,406.18** | **0.00** | **(176,535,771.16)** | **22,681.45** | **298,039.39** | **1,329,629.68** | **9,649,673.50** | **157,826,227.86** | **202.50** | **0.00** | **124,790.00** | **542,659,343.14** |
| **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 | 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 | 362,036,330.21 | 15,032,104.49 | 23,715,275.62 | 159,750,785.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 560,620,295.63 |
| | Endowment and similar investments - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,921,301.96 | 1,307,620.13 | 44,054,471.67 | 2,258,509.97 | 199,350,034.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 251,891,938.15 |
| | 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 | 4,810,016.02 |
| | Notes receivable | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,253,426.38 | 625,599.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,882,026.21 |
| | 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 | 1,109,101,248.18 | 0.00 | 0.00 | 0.00 | 0.00 | 1,109,101,248.18 |
| | 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 | 311,312.00 |
| | **Total Noncurrent Assets** | **3,000.00** | **0.00** | **0.00** | **0.00** | **4,810,016.02** | **0.00** | **0.00** | **311,312.00** | **12,253,426.38** | **625,599.83** | **5,007,102.18** | **363,343,950.34** | **59,086,576.16** | **25,973,785.59** | **359,100,819.51** | **1,109,101,248.18** | **0.00** | **0.00** | **0.00** | **0.00** | **1,939,616,836.19** |
| | **TOTAL ASSETS** | **281,952,652.63** | **50,120,258.17** | **145,876,987.98** | **4,678.28** | **54,333,867.57** | **12,436,104.85** | **734,126.03** | **357,260.37** | **20,638,282.26** | **1,493,006.01** | **5,007,102.18** | **186,808,179.18** | **59,109,257.61** | **26,271,824.98** | **360,430,449.19** | **1,118,750,921.68** | **157,826,227.86** | **202.50** | **0.00** | **124,790.00** | **2,482,276,179.33** |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | | | | | | | | | | | | | | |
| | Accum change in derivative value | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,976,131.94 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,177,269.14 | 0.00 | 0.00 | 0.00 | 0.00 | 8,177,269.14 |
| | 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 | 2,801,399.57 |
| | Deferred Outflows - ARO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,491,459.58 | 0.00 | 0.00 | 0.00 | 0.00 | 1,491,459.58 |
| | **TOTAL DEFERRED OUTFLOWS** | **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** | **32,644,860.66** | **0.00** | **0.00** | **0.00** | **0.00** | **35,446,260.23** |
| **LIABILITIES** | | | | | | | | | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 12,124,666.67 | 4,400,182.47 | 515,099.15 | 4,525.00 | 39,265.78 | 760,230.61 | 7,980.84 | 0.00 | 0.00 | 0.00 | 312,704.09 | 0.00 | 0.00 | 0.00 | 0.00 | 3,078.74 | 1,630,472.24 | 0.00 | 0.00 | 0.00 | 19,798,205.59 |
| | Deposits and unearned revenues | 8,201,097.75 | 1,535,133.07 | 3,956,798.48 | 0.00 | 3,329.00 | 8,300,069.44 | (560.44) | 33,222.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 290,497.61 | 0.00 | 0.00 | (0.74) | 0.00 | 0.00 | 0.00 | 22,319,586.35 |
| | 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 | 6,759,916.71 |
| | 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 | 5,330,693.40 |
| | 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 | 27,262,963.83 |
| | **Total Current Liabilities** | **20,493,936.03** | **12,527,060.64** | **4,471,897.63** | **5,335,218.40** | **42,594.78** | **9,060,300.05** | **7,420.40** | **33,222.18** | **0.00** | **0.00** | **312,704.09** | **0.00** | **0.00** | **290,497.61** | **0.00** | **27,266,042.57** | **1,630,471.50** | **0.00** | **0.00** | **0.00** | **81,471,365.88** |
| **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 | 2,479,447.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,479,447.82 |
| | 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 | 17,512,731.08 |
| | Asset retirement and other obligations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,305,978.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,305,978.00 |
| | 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 | 24,701,815.38 |
| | 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 | 77,515,497.96 |
| | 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 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 413,314,433.26 | 0.00 | 0.00 | 0.00 | 0.00 | 413,314,433.26 |
| | **Total Noncurrent Liabilities** | **17,186,121.97** | **7,617,686.41** | **0.00** | **77,413,504.96** | **0.00** | **0.00** | **0.00** | **0.00** | **17,512,731.08** | **0.00** | **2,479,447.82** | **0.00** | **0.00** | **0.00** | **0.00** | **439,596,543.20** | **0.00** | **0.00** | **0.00** | **0.00** | **561,806,035.44** |
| | **TOTAL LIABILITIES** | **37,680,058.00** | **20,144,747.05** | **4,471,897.63** | **82,748,723.36** | **42,594.78** | **9,060,300.05** | **7,420.40** | **33,222.18** | **17,512,731.08** | **0.00** | **2,792,151.91** | **0.00** | **0.00** | **290,497.61** | **0.00** | **466,862,585.77** | **1,630,471.50** | **0.00** | **0.00** | **0.00** | **643,277,401.32** |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | | | | | | | | | | | | | | |
| | 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 | 10,004,349.87 |
| | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 253,183.41 | 0.00 | 0.00 | 0.00 | 0.00 | 253,183.41 |
| | Deferred Inflows - Annuities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,779,155.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,779,155.79 |
| | **TOTAL DEFERRED INFLOWS** | **0.00** | **478,081.87** | **0.00** | **9,462,180.00** | **0.00** | **0.00** | **0.00** | **64,088.00** | **0.00** | **0.00** | **1,779,155.79** | **0.00** | **0.00** | **0.00** | **0.00** | **253,183.41** | **0.00** | **0.00** | **0.00** | **0.00** | **12,036,689.07** |
| **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 | 684,280,013.16 | 0.00 | 0.00 | 0.00 | 0.00 | 684,280,013.16 |
| **Restricted Nonexpendable** | | | | | | | | | | | | | | | | | | | | | | |
| | Historical gift value of endowment - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,412,780.06 | 119,399,131.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 127,811,911.14 |
| | Historical gift value of endowment - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,809,352.81 | 157,039,466.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 158,848,819.28 |
| **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 | 15,302,595.56 | 41,256,045.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,558,641.41 |
| | 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 | 15,054,785.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,054,785.93 |
| | Grants, gifts and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 44,884,772.53 | 3,375,804.80 | 726,705.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 48,987,282.96 |

| | | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|
| **ASSETS** | | | |
| **Current Assets** | | | |
| | Cash and cash equivalents | 84,961,030.73 | 75,422,132.20 |
| | Short term investments | 179,029,925.17 | 148,165,904.31 |
| | Accounts receivable | 242,449,920.15 | 22,031,010.80 |
| | Accounts receivable - State of NH appropriations | 0.00 | 0.00 |
| | Pledges receivable - current portion | 3,299,471.95 | 3,291,632.99 |
| | Notes receivable - current portion | 2,710,996.09 | 2,195,644.61 |
| | Prepaid expenses and other current assets | 2,815,219.43 | 9,230,235.97 |
| | Interfund Borrowngs | 0.00 | 0.00 |
| | Current Asset - Other | 0.00 | 0.00 |
| | **Total Current Assets** | **515,266,563.52** | **260,336,560.88** |
| **Noncurrent Assets** | | | |
| | Debt proceeds held by others | 4,238,615.71 | 0.00 |
| | Long-term operating investments | 0.00 | 0.00 |
| | Endowment and similar investments - campuses | 545,608,925.66 | 557,983,777.85 |
| | Endowment and similar investments - affiliated entities | 238,957,892.26 | 251,249,100.48 |
| | Pledges Receivable | 5,501,205.66 | 4,810,016.02 |
| | Notes receivable | 16,643,971.37 | 14,292,688.24 |
| | Property and equipment, net | 1,112,255,823.16 | 1,117,361,116.88 |
| | Other assets | 0.00 | 0.00 |
| | Pension assets, net | 723,561.00 | 311,312.00 |
| | **Total Noncurrent Assets** | **1,923,929,994.82** | **1,946,008,011.47** |
| | **TOTAL ASSETS** | **2,439,196,558.34** | **2,206,344,572.35** |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | |
| | Accum change in derivative value | 18,294,397.22 | 22,976,131.94 |
| | Acctg loss on debt refunding, net | 9,229,820.57 | 8,708,095.14 |
| | Deferred Outflows-Pensions | 3,371,734.00 | 2,801,399.57 |
| | Deferred Outflows - ARO | 1,584,098.58 | 1,491,459.58 |
| | **TOTAL DEFERRED OUTFLOWS** | **32,480,050.37** | **35,977,086.23** |
| **LIABILITIES** | | | |
| **Current Liabilities** | | | |
| | Accounts payable and accrued expenses | 25,137,511.17 | 65,230,740.30 |
| | Deposits and unearned revenues | 12,312,369.32 | 40,242,213.30 |
| | Accrued employee benefits - current portion | 6,917,261.06 | 6,759,916.71 |
| | Postretirement medical benefits-current portion | 5,836,657.83 | 5,330,693.40 |
| | Long-term debt - current portion | 26,152,968.42 | 26,202,960.83 |
| | **Total Current Liabilities** | **76,356,767.80** | **143,766,524.54** |
| **Noncurrent Liabilities** | | | |
| | Obligations under life income agree | 2,175,907.83 | 2,481,282.94 |
| | Government advances refundable | 16,679,202.00 | 17,512,731.08 |
| | Asset retirement and other obligations | 3,305,978.00 | 3,305,978.00 |
| | Accrued employee benefits | 25,735,471.85 | 24,701,815.38 |
| | Postretirement medical benefits | 83,975,282.53 | 77,515,497.96 |
| | Derivative instruments - interest rate swaps | 18,294,397.22 | 22,976,131.94 |
| | Long-term debt | 440,598,170.91 | 439,015,993.82 |
| | **Total Noncurrent Liabilities** | **590,764,410.34** | **587,509,431.12** |
| | **TOTAL LIABILITIES** | **667,121,178.14** | **731,275,955.66** |
| **DEFERRED INFLOWS OF RESOURCES** | | | |
| | Deferred Inflows - Pensions | 6,331,400.00 | 10,004,349.87 |
| | Acctg gain debt refunding, net | 477,227.90 | 356,671.41 |
| | Deferred Inflows - Annuities | 1,666,415.40 | 2,138,845.42 |
| | **TOTAL DEFERRED INFLOWS** | **8,475,043.30** | **12,499,866.70** |
| **NET POSITION** | | | |
| **Net Investment in Plant** | | 663,084,356.61 | 685,015,126.78 |
| **Restricted Nonexpendable** | | | |
| | Historical gift value of endowment - campuses | 120,925,737.32 | 124,286,780.60 |
| | Historical gift value of endowment - affiliated entities | 146,829,462.67 | 157,414,381.94 |
| **Restricted Expendable** | | | |
| Campuses | Accumulated net gains on endowment | 54,375,169.85 | 56,558,641.41 |
| | Market value of funds functioning as endowment | 14,851,230.04 | 15,032,104.49 |
| | Grants, gifts and contracts | 44,992,904.78 | 41,442,824.64 |

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06

#RECURSIVE

| | | 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 | Total Year to Date Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | U | D | A | W | G | P1 | P2 | Z | L | LU | M | Q1 | Q2 | T1 | T2 | N | X | D | P1 | X | |
| Campuses | 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 | 15,135.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,135.01 |
| | Loan funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,125,551.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,125,551.18 |
| 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 | 43,192,404.73 |
| | Other - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 9,406,500.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 420,659.47 | 0.00 | 44,054,471.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53,881,631.41 |
| **Unrestricted** | | 244,272,594.63 | 29,713,974.82 | 141,405,090.35 | (90,152,835.08) | 0.00 | 0.00 | 0.00 | 791,414.19 | 0.00 | 1,493,006.01 | 0.00 | 186,808,179.18 | 0.00 | 0.00 | 0.00 | 0.00 | 156,195,756.36 | 202.50 | 0.00 | 124,790.00 | 670,652,172.96 |
| | **TOTAL NET POSITION** | **244,272,594.63** | **29,713,974.82** | **141,405,090.35** | **(90,152,835.08)** | **54,291,272.79** | **3,375,804.80** | **726,705.63** | **791,414.19** | **3,125,551.18** | **1,493,006.01** | **435,794.48** | **186,808,179.18** | **59,109,257.61** | **25,981,327.37** | **360,430,449.19** | **684,280,013.16** | **156,195,756.36** | **202.50** | **0.00** | **124,790.00** | **1,862,408,349.17** |
| **Not Coded to Attribute** | | | | | | | | | | | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Not Coded to Attribute** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **TOTAL** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **(Assets - Liabilities) - Net Position** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(0.00)** | **(0.00)** | **0.00** | **(0.00)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(0.00)** | **0.00** | **0.00** | **(0.00)** | **0.00** | **0.00** |

| | | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|
| Campuses | Life income and annuity funds | 12,408.83 | 15,135.01 |
| | Loan funds | 4,978,984.78 | 3,585,097.41 |
| Affiliated Entities | Accumulated net gains on endowment | 42,423,507.90 | 43,192,404.73 |
| | Other - affiliated entities | 55,674,068.72 | 53,510,747.53 |
| **Unrestricted** | | 647,932,555.77 | 318,492,591.68 |
| | **TOTAL NET POSITION** | **1,796,080,387.27** | **1,498,545,836.22** |
| **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** |

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06

#RECURSIVE

1D - UNH - Durham

| | | 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 | P1 | X |
| **ASSETS** | | | | | | | | | | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | | | | | | | | | | |
| | Cash and cash equivalents | 96,531,110.05 | 62,336,850.25 | 93,743,664.70 | (408,160.30) | 35,627,415.37 | (1,029,611.49) | (130,104.23) | 3,464.64 | 3,289,795.70 | 84,369.34 | 0.00 | (18,000,000.00) | 22,681.44 | 100.00 | 302,547.49 | 2,905,557.49 | 100,889,060.84 | 202.50 | 0.00 | 124,790.00 |
| | Short term investments | 30,222.78 | 595,191.40 | 0.00 | 0.00 | 341,850.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Accounts receivable | 151,068,197.17 | 607,497.71 | (147,434.15) | 0.00 | 500.00 | 12,335,278.84 | 864,230.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,730.43 | 0.00 | 0.00 | 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 | 1,360.00 | 1,095,222.89 | 35,512.82 | 410,235.30 | 0.00 | 0.00 | 0.00 | 0.00 | 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 Borrowngs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (68,208,234.96) | 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** | **247,630,890.00** | **64,634,762.25** | **93,631,743.37** | **2,075.00** | **35,969,765.50** | **11,305,667.35** | **734,126.03** | **3,464.64** | **4,589,629.37** | **84,369.34** | **0.00** | **(18,000,000.00)** | **22,681.44** | **100.00** | **302,547.49** | **(65,302,677.47)** | **100,910,791.27** | **202.50** | **0.00** | **124,790.00** |
| **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 | 30,386,283.77 | 13,155,322.75 | 23,528,335.56 | 100,102,895.90 | 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 | 9,859,586.52 | 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 | 730,851,714.98 | 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 |
| | **Total Noncurrent Assets** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **9,859,586.52** | **0.00** | **0.00** | **30,386,283.77** | **13,155,322.75** | **23,528,335.56** | **100,102,895.90** | **730,851,714.98** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **TOTAL ASSETS** | **247,630,890.00** | **64,634,762.25** | **93,631,743.37** | **2,075.00** | **35,969,765.50** | **11,305,667.35** | **734,126.03** | **3,464.64** | **14,449,215.89** | **84,369.34** | **0.00** | **12,386,283.77** | **13,178,004.19** | **23,528,435.56** | **100,405,443.39** | **665,549,037.51** | **100,910,791.27** | **202.50** | **0.00** | **124,790.00** |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | | | | | | | | | | | | | |
| | Deferred Outflows-Pensions | 0.00 | 0.00 | 0.00 | 1,428,825.19 | 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 |
| | Deferred Outflows - ARO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 797,918.87 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **TOTAL DEFERRED OUTFLOWS OF RESOURCES** | **0.00** | **0.00** | **0.00** | **1,428,825.19** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **797,918.87** | **0.00** | **0.00** | **0.00** | **0.00** |
| **LIABILITIES** | | | | | | | | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 2,189,646.15 | 96,676.59 | 367,238.36 | 2,075.00 | 28,006.29 | 755,487.76 | 7,980.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,567,059.98 | 0.00 | 0.00 | 0.00 |
| | Deposits and unearned revenues | 8,181,576.08 | 16,456.08 | 948,868.40 | 0.00 | 0.00 | 7,299,955.76 | (560.44) | 2,648.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.74) | 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 | 3,709,294.67 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 6,619,938.76 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Current Liabilities** | **10,371,222.23** | **1,258,095.68** | **1,316,106.76** | **3,711,369.67** | **28,006.29** | **8,055,443.52** | **7,420.40** | **2,648.39** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **6,619,938.76** | **1,567,059.24** | **0.00** | **0.00** | **0.00** |
| **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 |
| | Asset retirement and other obligations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,538,778.00 | 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 | 53,867,194.97 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 172,791,908.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Noncurrent Liabilities** | **11,844,840.32** | **373,594.74** | **0.00** | **53,867,194.97** | **0.00** | **0.00** | **0.00** | **0.00** | **12,788,708.77** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **174,330,686.04** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **TOTAL LIABILITIES** | **22,216,062.55** | **1,631,690.42** | **1,316,106.76** | **57,578,564.64** | **28,006.29** | **8,055,443.52** | **7,420.40** | **2,648.39** | **12,788,708.77** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **180,950,624.80** | **1,567,059.24** | **0.00** | **0.00** | **0.00** |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | | | | | | | | | | | | | |
| | Deferred Inflows - Pensions | 0.00 | 0.00 | 0.00 | 6,584,135.98 | 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** | **6,584,135.98** | **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 | 485,396,331.58 | 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 | 8,282,703.75 | 69,277,426.13 | 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 | 15,245,731.81 | 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 | 13,178,004.19 | 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 | 35,941,759.21 | 3,250,223.83 | 726,705.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 1,660,507.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Unrestricted** | | 225,414,827.45 | 63,003,071.83 | 92,315,636.61 | (62,731,800.43) | 0.00 | 0.00 | 0.00 | 816.25 | 0.00 | 84,369.34 | 0.00 | 12,386,283.77 | 0.00 | 0.00 | 0.00 | 0.00 | 99,343,732.03 | 202.50 | 0.00 | 124,790.00 |
| | **TOTAL NET POSITION** | **225,414,827.45** | **63,003,071.83** | **92,315,636.61** | **(62,731,800.43)** | **35,941,759.21** | **3,250,223.83** | **726,705.63** | **816.25** | **1,660,507.12** | **84,369.34** | **0.00** | **12,386,283.77** | **13,178,004.19** | **23,528,435.56** | **100,405,443.39** | **485,396,331.58** | **99,343,732.03** | **202.50** | **0.00** | **124,790.00** |
| **Not Coded to Attribute** | | | | | | | | | | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Not Coded to Attribute** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **TOTAL** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **Difference (Assets - Liabilities) - Net Position** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(0.00)** | **(0.00)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |

| | | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|
| **ASSETS** | | | | |
| **Current Assets** | | | | |
| | Cash and cash equivalents | 376,293,733.79 | 342,471,100.83 | 295,031,715.23 |
| | Short term investments | 967,264.31 | 869,883.13 | 947,953.58 |
| | Accounts receivable | 164,750,000.26 | 167,409,467.12 | 17,157,719.38 |
| | 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 | 1,757,553.65 | 1,299,833.67 |
| | Prepaid expenses and other current assets | 1,542,331.01 | 1,329,574.61 | 5,819,437.67 |
| | Interfund Borrowngs | (68,208,234.96) | (76,137,679.83) | (71,596,398.96) |
| | Current Asset - Other | 0.00 | 0.00 | 0.00 |
| | **Total Current Assets** | **476,644,928.08** | **437,699,899.51** | **248,660,260.57** |
| **Noncurrent Assets** | | | | |
| | Debt proceeds held by others | 0.00 | 521,153.44 | 0.00 |
| | Endowment and similar investments - campuses | 167,172,837.98 | 161,676,657.50 | 165,619,831.81 |
| | Notes receivable | 9,859,586.52 | 12,935,850.17 | 11,100,024.78 |
| | Property and equipment, net | 730,851,714.98 | 725,444,465.96 | 732,380,530.12 |
| | Other assets | 0.00 | 0.00 | 0.00 |
| | **Total Noncurrent Assets** | **907,884,139.48** | **900,578,127.07** | **909,100,386.71** |
| | **TOTAL ASSETS** | **1,384,529,067.56** | **1,338,278,026.58** | **1,157,760,647.28** |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | |
| | Deferred Outflows-Pensions | 1,428,825.19 | 2,155,252.19 | 2,155,252.19 |
| | Deferred Outflows - ARO | 797,918.87 | 832,229.77 | 797,918.87 |
| | **TOTAL DEFERRED OUTFLOWS OF RESOURCES** | **2,226,744.06** | **2,987,481.96** | **2,953,171.06** |
| **LIABILITIES** | | | | |
| **Current Liabilities** | | | | |
| | Accounts payable and accrued expenses | 5,014,170.97 | 3,735,551.49 | 17,397,309.22 |
| | Deposits and unearned revenues | 16,448,943.53 | 10,115,677.74 | 28,838,506.44 |
| | Accrued employee benefits - current portion | 1,144,963.01 | 1,281,999.76 | 1,144,963.01 |
| | Postretirement medical benefits-current portion | 3,709,294.67 | 4,277,124.81 | 4,277,124.81 |
| | Long-term debt - current portion | 6,619,938.76 | 6,327,895.09 | 11,835,990.76 |
| | **Total Current Liabilities** | **32,937,310.94** | **25,738,248.89** | **63,493,894.24** |
| **Noncurrent Liabilities** | | | | |
| | Obligations under life income agree | 0.00 | 0.00 | 0.00 |
| | Government advances refundable | 12,788,708.77 | 12,509,572.00 | 12,788,708.77 |
| | Asset retirement and other obligations | 1,538,778.00 | 1,538,778.00 | 1,538,778.00 |
| | Accrued employee benefits | 12,218,435.06 | 12,532,873.55 | 12,218,435.06 |
| | Postretirement medical benefits | 53,867,194.97 | 58,146,390.83 | 58,146,390.83 |
| | Long-term debt | 172,791,908.04 | 184,649,537.45 | 173,484,860.60 |
| | **Total Noncurrent Liabilities** | **253,205,024.84** | **269,377,151.83** | **258,177,173.26** |
| | **TOTAL LIABILITIES** | **286,142,335.78** | **295,115,400.72** | **321,671,067.50** |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| | Deferred Inflows - Pensions | 6,584,135.98 | 3,962,427.98 | 3,962,427.98 |
| | **TOTAL DEFERRED INFLOWS OF RESOURCES** | **6,584,135.98** | **3,962,427.98** | **3,962,427.98** |
| **NET POSITION** | | | | |
| **Net Investment in Plant** | | 485,396,331.58 | 460,529,603.44 | 479,074,347.56 |
| **Restricted Nonexpendable** | | | | |
| | Historical gift value of endowment - campuses | 77,560,129.88 | 73,979,445.82 | 75,737,737.94 |
| **Restricted Expendable** | | | | |
| Campuses | Accumulated net gains on endowment | 46,373,749.07 | 45,001,153.91 | 46,373,749.07 |
| | Market value of funds functioning as endowment | 13,178,004.19 | 12,993,141.27 | 13,129,361.00 |
| | Grants, gifts and contracts | 39,918,688.67 | 35,042,216.81 | 34,193,288.03 |
| | Life income and annuity funds | 0.00 | 0.00 | 0.00 |
| | Loan funds | 1,660,507.12 | 3,106,348.69 | 2,216,606.48 |
| **Unrestricted** | | 429,941,929.35 | 411,535,769.90 | 184,355,232.78 |
| | **TOTAL NET POSITION** | **1,094,029,339.86** | **1,042,187,679.84** | **835,080,322.86** |
| **Not Coded to Attribute** | | | | |
| | | 0.00 | 0.00 | 0.00 |
| | **Total Not Coded to Attribute** | **0.00** | **0.00** | **0.00** |
| | **TOTAL** | **0.00** | **0.00** | **0.00** |
| | **Difference (Assets - Liabilities) - Net Position** | **(0.00)** | **(0.00)** | **(0.00)** |

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1H - UNH School of Law

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06

#RECURSIVE

| | | Current Funds U | Current Funds D | Current Funds A | Current Funds W | Current Funds G | Current Funds P1 | Current Funds Z | Loan Funds L | Loan Funds LU | Endowment and Similar Funds Q2 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | | | | | | |
| | Cash and cash equivalents | (23,858,278.91) | 346,059.08 | 199,041.66 | 0.00 | 874,590.91 | 745,421.29 | 3,627.45 | 729,788.47 | 55,341.78 | 0.00 | 0.00 | 0.00 | 1,477,037.33 | (19,427,370.94) | (16,025,421.30) | (23,236,798.48) |
| | Short term investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Accounts receivable | (30,108.75) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (30,108.75) | (45,647.33) | (30,108.75) |
| | Notes receivable - current portion | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 161,903.91 | 7,386.13 | 0.00 | 0.00 | 0.00 | 0.00 | 169,290.04 | 191,987.17 | 169,290.04 |
| | Prepaid expenses and other current assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,327.62 |
| | **Total Current Assets** | **(23,888,387.66)** | **346,059.08** | **199,041.66** | **0.00** | **874,590.91** | **745,421.29** | **3,627.45** | **891,692.38** | **62,727.91** | **0.00** | **0.00** | **0.00** | **1,477,037.33** | **(19,288,189.65)** | **(15,879,081.46)** | **(23,083,289.57)** |
| **Noncurrent Assets** | | | | | | | | | | | | | | | | | |
| | Endowment and similar investments - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Pledges Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Notes receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 85,392.55 | (1,385.84) | 0.00 | 0.00 | 0.00 | 0.00 | 84,006.71 | 152,249.13 | 95,554.77 |
| | Property and equipment, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,415,067.17 | 0.00 | 9,415,067.17 | 9,930,248.09 | 9,650,912.22 |
| | Other assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Noncurrent Assets** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **85,392.55** | **(1,385.84)** | **0.00** | **0.00** | **9,415,067.17** | **0.00** | **9,499,073.88** | **10,082,497.22** | **9,746,466.99** |
| | **TOTAL ASSETS** | **(23,888,387.66)** | **346,059.08** | **199,041.66** | **0.00** | **874,590.91** | **745,421.29** | **3,627.45** | **977,084.93** | **61,342.07** | **0.00** | **0.00** | **9,415,067.17** | **1,477,037.33** | **(9,789,115.77)** | **(5,796,584.24)** | **(13,336,822.58)** |
| **LIABILITIES** | | | | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 3,622.03 | 1,029.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,651.83 | 2,106.17 | 187,467.44 |
| | Deposits and unearned revenues | 4,250.00 | 0.00 | 1,850.00 | 0.00 | 0.00 | 723,652.77 | 3,627.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 733,380.22 | 824,670.74 | 900,923.10 |
| | Accrued employee benefits - current portion | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Long-term debt - current portion | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Current Liabilities** | **7,872.03** | **1,029.80** | **1,850.00** | **0.00** | **0.00** | **723,652.77** | **3,627.45** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **738,032.05** | **826,776.91** | **1,088,390.54** |
| **Noncurrent Liabilities** | | | | | | | | | | | | | | | | | |
| | Government advances refundable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 695,878.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 695,878.80 | 1,233,877.00 | 695,878.80 |
| | Accrued employee benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Postretirement medical benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Long-term debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Noncurrent Liabilities** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **695,878.80** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **695,878.80** | **1,233,877.00** | **695,878.80** |
| | **TOTAL LIABILITIES** | **7,872.03** | **1,029.80** | **1,850.00** | **0.00** | **0.00** | **723,652.77** | **3,627.45** | **695,878.80** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1,433,910.85** | **2,060,653.91** | **1,784,269.34** |
| **NET POSITION** | | | | | | | | | | | | | | | | | |
| **Net Investment in Plant** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,415,067.17 | 0.00 | 9,415,067.17 | 9,930,248.09 | 9,650,912.22 |
| **Restricted Nonexpendable** | | | | | | | | | | | | | | | | | |
| | Historical gift value of endowment - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Restricted Expendable** | | | | | | | | | | | | | | | | | |
| Campuses | Accumulated net gains on endowment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Market value of funds functioning as endowment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Grants, gifts and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 874,590.91 | 21,768.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 896,359.43 | 728,813.71 | 516,300.74 |
| | Loan funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 281,206.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 281,206.13 | (291,090.69) | 240,407.41 |
| **Unrestricted** | | (23,896,259.69) | 345,029.28 | 197,191.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 61,342.07 | 0.00 | 0.00 | 0.00 | 1,477,037.33 | (21,815,659.35) | (18,225,209.26) | (25,528,712.29) |
| | **TOTAL NET POSITION** | **(23,896,259.69)** | **345,029.28** | **197,191.66** | **0.00** | **874,590.91** | **21,768.52** | **0.00** | **281,206.13** | **61,342.07** | **0.00** | **0.00** | **9,415,067.17** | **1,477,037.33** | **(11,223,026.62)** | **(7,857,238.15)** | **(15,121,091.92)** |
| **Not Coded to Attribute** | | | | | | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Not Coded to Attribute** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **TOTAL** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **Difference (Assets - Liabilities) - Net Position** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(0.00)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06

#RECURSIVE

1M - UNH - Manchester

| | | 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 | (16,816,407.03) | 174,037.95 | 40,526.45 | 0.00 | 197,841.89 | (103,068.88) | 0.00 | 0.00 | 0.00 | 0.00 | 32,995.98 | (16,474,073.64) | (12,636,474.34) | (19,234,940.30) |
| | Accounts receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 118,188.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 118,188.45 | 101,006.50 | 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 |
| | **Total Current Assets** | **(16,816,407.03)** | **174,037.95** | **40,526.45** | **0.00** | **197,841.89** | **15,119.57** | **0.00** | **0.00** | **0.00** | **0.00** | **32,995.98** | **(16,355,885.19)** | **(12,535,467.84)** | **(18,819,206.90)** |
| **Noncurrent Assets** | | | | | | | | | | | | | | | |
| | Endowment and similar investments - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,800,479.87 | 19,748.38 | 66,025.92 | 0.00 | 0.00 | 1,886,254.17 | 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 | 1,523,659.36 | 0.00 | 1,523,659.36 | 2,390,926.34 | 2,525,392.08 |
| | **Total Noncurrent Assets** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1,800,479.87** | **19,748.38** | **66,025.92** | **1,523,659.36** | **0.00** | **3,409,913.53** | **4,285,870.62** | **4,437,608.00** |
| | **TOTAL ASSETS** | **(16,816,407.03)** | **174,037.95** | **40,526.45** | **0.00** | **197,841.89** | **15,119.57** | **1,800,479.87** | **19,748.38** | **66,025.92** | **1,523,659.36** | **32,995.98** | **(12,945,971.66)** | **(8,249,597.22)** | **(14,381,598.90)** |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | | | | | | | |
| | Deferred Outflows-Pensions | 0.00 | 0.00 | 0.00 | 30,657.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,657.81 | 46,244.81 | 46,244.81 |
| | **TOTAL DEFERRED OUTFLOWS OF RESOURCES** | **0.00** | **0.00** | **0.00** | **30,657.81** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **30,657.81** | **46,244.81** | **46,244.81** |
| **LIABILITIES** | | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 56,544.49 | 0.00 | 130,333.59 | 0.00 | 225.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 187,103.08 | 15,819.34 | 370,117.74 |
| | Deposits and unearned revenues | 9,425.00 | 241.25 | (47,087.51) | 0.00 | 100.00 | 65,108.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,786.94 | 97,372.37 | 99,794.37 |
| | Postretirement medical benefits-current portion | 0.00 | 0.00 | 0.00 | 79,589.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 79,589.59 | 91,773.37 | 91,773.37 |
| | **Total Current Liabilities** | **65,969.49** | **241.25** | **83,246.08** | **79,589.59** | **325.00** | **65,108.20** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **294,479.61** | **204,965.08** | **561,685.48** |
| **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 | 231,246.45 | 221,089.06 |
| | Postretirement medical benefits | 0.00 | 0.00 | 0.00 | 1,155,817.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,155,817.13 | 1,247,635.35 | 1,247,635.35 |
| | **Total Noncurrent Liabilities** | **221,089.06** | **0.00** | **0.00** | **1,155,817.13** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1,376,906.19** | **1,478,881.80** | **1,468,724.41** |
| | **TOTAL LIABILITIES** | **287,058.55** | **241.25** | **83,246.08** | **1,235,406.72** | **325.00** | **65,108.20** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1,671,385.80** | **1,683,846.88** | **2,030,409.89** |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | | | | | | | |
| | Deferred Inflows - Pensions | 0.00 | 0.00 | 0.00 | 141,275.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 141,275.02 | 85,021.02 | 85,021.02 |
| | **TOTAL DEFERRED INFLOWS OF RESOURCES** | **0.00** | **0.00** | **0.00** | **141,275.02** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **141,275.02** | **85,021.02** | **85,021.02** |
| **NET POSITION** | | | | | | | | | | | | | | | |
| **Net Investment in Plant** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,523,659.36 | 0.00 | 1,523,659.36 | 2,390,926.34 | 2,525,392.08 |
| **Restricted Nonexpendable** | | | | | | | | | | | | | | | |
| | Historical gift value of endowment - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,364.50 | 0.00 | 0.00 | 38,364.50 | 38,364.50 | 38,364.50 |
| **Restricted Expendable** | | | | | | | | | | | | | | | |
| Campuses | Accumulated net gains on endowment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,661.42 | 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 | 19,748.38 | 0.00 | 0.00 | 0.00 | 19,748.38 | 45,297.25 | 45,710.13 |
| | Grants, gifts and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 197,516.89 | (49,988.63) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 147,528.26 | 106,531.77 | 228,712.14 |
| **Unrestricted** | | (17,103,465.58) | 173,796.70 | (42,719.63) | (1,346,023.93) | 0.00 | 0.00 | 1,800,479.87 | 0.00 | 0.00 | 0.00 | 32,995.98 | (16,484,936.59) | (12,580,405.21) | (19,316,625.27) |
| | **TOTAL NET POSITION** | **(17,103,465.58)** | **173,796.70** | **(42,719.63)** | **(1,346,023.93)** | **197,516.89** | **(49,988.63)** | **1,800,479.87** | **19,748.38** | **66,025.92** | **1,523,659.36** | **32,995.98** | **(14,727,974.67)** | **(9,972,220.31)** | **(16,450,785.00)** |
| **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 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)** |

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06

#RECURSIVE

| | | Current Funds U | Current Funds D | Current Funds W | Current Funds G | Current Funds P1 | Endowment and Similar Funds M | Endowment and Similar Funds Q1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | | | |
| | Cash and cash equivalents | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Short term investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Accounts receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Accounts receivable - State of NH appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Prepaid expenses and other current assets | 0.00 | 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** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **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 |
| | 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 | 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 |
| | **Total Noncurrent 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** |
| | **TOTAL 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** |
| **LIABILITIES** | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Deposits and unearned revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Postretirement medical benefits-current portion | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 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 |
| | **Total Current Liabilities** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **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 |
| | Accrued employee benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Postretirement medical benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 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 |
| | **Total Noncurrent Liabilities** | **0.00** | **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 LIABILITIES** | **0.00** | **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 |
| **Restricted Nonexpendable** | | | | | | | | | | | | | | |
| | Historical gift value of endowment - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Restricted Expendable** | | | | | | | | | | | | | | |
| 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 |
| | Other - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Unrestricted** | | 0.00 | 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 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** |
| **Not Coded to Attribute** | | | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Not Coded to Attribute** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **TOTAL** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **Difference (Assets - Liabilities) - Net Position** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06



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** |

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University System of Newhampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06

#RECURSIVE

4F - UNH Foundation

| | | Current Funds | Current Funds | Endowment and Similar Funds | Endowment and Similar Funds | Endowment and Similar Funds | Endowment and Similar Funds | Endowment and Similar Funds | Plant Funds | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | D | G | M | Q1 | Q2 | T1 | T2 | N | | | |
| **ASSETS** | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | |
| | Cash and cash equivalents | 2,093,100.10 | 1,308,754.83 | 0.00 | 0.00 | 0.00 | 7,441.78 | 417,712.89 | 0.00 | 3,827,009.60 | 5,294,784.12 | 5,491,182.50 |
| | Short term investments | 30,551.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,551.00 | 27,615.00 | 30,551.00 |
| | Accounts receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Pledges receivable - current portion | 0.00 | 3,287,729.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,287,729.41 | 3,297,471.95 | 3,287,729.41 |
| | Prepaid expenses and other current assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Current Assets** | **2,123,651.10** | **4,596,484.24** | **0.00** | **0.00** | **0.00** | **7,441.78** | **417,712.89** | **0.00** | **7,145,290.01** | **8,619,871.07** | **8,809,462.91** |
| **Noncurrent Assets** | | | | | | | | | | | | |
| | Long-term operating investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Endowment and similar investments - affiliated entities | 0.00 | 0.00 | 4,921,301.96 | 1,307,620.13 | 33,256,817.67 | 2,258,509.97 | 185,557,813.78 | 0.00 | 227,302,063.51 | 215,118,279.15 | 226,664,625.84 |
| | Pledges Receivable | 0.00 | 4,810,016.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,810,016.02 | 5,493,634.89 | 4,810,016.02 |
| | Notes receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Property and equipment, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Pension assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Noncurrent Assets** | **0.00** | **4,810,016.02** | **4,921,301.96** | **1,307,620.13** | **33,256,817.67** | **2,258,509.97** | **185,557,813.78** | **0.00** | **232,112,079.53** | **220,611,914.04** | **231,474,641.86** |
| | **TOTAL ASSETS** | **2,123,651.10** | **9,406,500.26** | **4,921,301.96** | **1,307,620.13** | **33,256,817.67** | **2,265,951.75** | **185,975,526.67** | **0.00** | **239,257,369.54** | **229,231,785.11** | **240,284,104.77** |
| **LIABILITIES** | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 1,529.44 | 0.00 | 309,089.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 310,618.73 | 307,129.28 | 3,247,109.73 |
| | Deposits and unearned revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Long-term debt - current portion | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Current Liabilities** | **1,529.44** | **0.00** | **309,089.29** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **310,618.73** | **307,129.28** | **3,247,109.73** |
| **Noncurrent Liabilities** | | | | | | | | | | | | |
| | Obligations under life income agree | 0.00 | 0.00 | 2,412,397.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,412,397.41 | 2,105,242.62 | 2,414,232.53 |
| | Accrued employee benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Noncurrent Liabilities** | **0.00** | **0.00** | **2,412,397.41** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **2,412,397.41** | **2,105,242.62** | **2,414,232.53** |
| | **TOTAL LIABILITIES** | **1,529.44** | **0.00** | **2,721,486.70** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **2,723,016.14** | **2,412,371.90** | **5,661,342.26** |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | | | | |
| | Deferred Inflows - Annuities | 0.00 | 0.00 | 1,779,155.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,779,155.79 | 1,666,415.40 | 2,138,845.42 |
| | **TOTAL DEFERRED INFLOWS OF RESOURCES** | **0.00** | **0.00** | **1,779,155.79** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1,779,155.79** | **1,666,415.40** | **2,138,845.42** |
| **NET POSITION** | | | | | | | | | | | | |
| **Net Investment in Plant** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Restricted Nonexpendable** | | | | | | | | | | | | |
| | Historical gift value of endowment - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,809,352.81 | 148,726,168.58 | 0.00 | 150,535,521.39 | 138,864,670.99 | 149,114,009.05 |
| **Restricted Expendable** | | | | | | | | | | | | |
| Affiliated Entities | Accumulated net gains on endowment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 456,598.94 | 37,249,358.09 | 0.00 | 37,705,957.03 | 37,395,360.93 | 37,705,957.03 |
| | Other - affiliated entities | 0.00 | 9,406,500.26 | 420,659.47 | 0.00 | 33,256,817.67 | 0.00 | 0.00 | 0.00 | 43,083,977.40 | 44,819,630.30 | 42,713,093.52 |
| **Unrestricted** | | 2,122,121.66 | 0.00 | 0.00 | 1,307,620.13 | 0.00 | 0.00 | 0.00 | 0.00 | 3,429,741.79 | 4,073,335.59 | 2,950,857.49 |
| | **TOTAL NET POSITION** | **2,122,121.66** | **9,406,500.26** | **420,659.47** | **1,307,620.13** | **33,256,817.67** | **2,265,951.75** | **185,975,526.67** | **0.00** | **234,755,197.61** | **225,152,997.81** | **232,483,917.09** |
| **Not Coded to Attribute** | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Not Coded to Attribute** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **TOTAL** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **Difference (Assets - Liabilities) - Net Position** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(0.00)** | **0.00** | **(0.00)** |

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06



4L - UNH Foundation - UNH School of Law

| | | Current Funds | Endowment and Similar Funds | Endowment and Similar Funds | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|
| | | G | Q2 | T2 | | | |
| **ASSETS** | | | | | | | |
| **Current Assets** | | | | | | | |
| | Cash and cash equivalents | 0.00 | 0.01 | 7,524.95 | 7,524.96 | 7,763.96 | (0.04) |
| | Accounts receivable | 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 |
| | **Total Current Assets** | **0.00** | **0.01** | **7,524.95** | **7,524.96** | **7,763.96** | **(0.04)** |
| **Noncurrent Assets** | | | | | | | |
| | Endowment and similar investments - affiliated entities | 0.00 | 10,797,654.00 | 4,149,083.30 | 14,946,737.30 | 14,970,712.40 | 14,941,337.30 |
| | Pledges Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Noncurrent Assets** | **0.00** | **10,797,654.00** | **4,149,083.30** | **14,946,737.30** | **14,970,712.40** | **14,941,337.30** |
| | **TOTAL ASSETS** | **0.00** | **10,797,654.01** | **4,156,608.25** | **14,954,262.26** | **14,978,476.36** | **14,941,337.26** |
| **LIABILITIES** | | | | | | | |
| **Current Liabilities** | | | | | | | |
| | Accounts payable and accrued expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Current Liabilities** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **TOTAL LIABILITIES** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **NET POSITION** | | | | | | | |
| **Restricted Nonexpendable** | | | | | | | |
| | Historical gift value of endowment - affiliated entities | 0.00 | 0.00 | 3,424,754.17 | 3,424,754.17 | 3,403,328.79 | 3,411,829.17 |
| **Restricted Expendable** | | | | | | | |
| Affiliated Entities | Accumulated net gains on endowment | 0.00 | 0.00 | 731,854.08 | 731,854.08 | 720,709.15 | 731,854.08 |
| | Other - affiliated entities | 0.00 | 10,797,654.01 | 0.00 | 10,797,654.01 | 10,854,438.42 | 10,797,654.01 |
| | **TOTAL NET POSITION** | **0.00** | **10,797,654.01** | **4,156,608.25** | **14,954,262.26** | **14,978,476.36** | **14,941,337.26** |
| | **Difference (Assets - Liabilities) - Net Position** | **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 2020 Fiscal Period 06



4O - UNH Foundation 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** | | | | | |
| 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** |

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5K - Keene State College

University System of Newhampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06

#RECURSIVE

| | | Current Funds U | Current Funds D | Current Funds A | Current Funds W | Current Funds G | Current Funds P1 | 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 | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | | | | | | | | |
| | Cash and cash equivalents | (16,132,031.00) | 13,076,227.48 | 28,762,662.15 | 2,374.50 | 4,030,285.60 | (326,347.21) | 1,106,768.06 | 631,445.45 | 0.00 | 0.00 | 0.00 | 0.00 | 71,936.90 | 2,328,569.46 | 30,432,004.25 | 63,983,895.64 | 64,486,173.60 | 54,816,224.13 |
| | Short term investments | 20,556.11 | 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 | 20,556.11 | 0.00 | 20,556.11 |
| | Accounts receivable | 31,244,266.65 | 0.00 | 506,435.45 | 0.00 | 0.00 | 449,173.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,199,875.22 | 32,569,665.33 | 1,916,578.19 |
| | 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 | 0.00 | 0.00 | 0.00 |
| | Pledges receivable - current portion | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Notes receivable - current portion | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 114,571.15 | 60,049.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 174,620.90 | 176,361.25 | 174,620.90 |
| | Prepaid expenses and other current assets | 109,019.01 | 103,086.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 212,105.72 | 118,260.13 | 838,663.70 |
| | Interfund Borrowngs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,656,103.08) | 0.00 | (3,656,103.08) | (5,684,872.40) | (4,484,061.08) |
| | 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** | **15,241,810.77** | **13,179,314.19** | **29,269,097.60** | **2,374.50** | **4,030,285.60** | **122,825.91** | **1,221,339.21** | **691,495.20** | **0.00** | **0.00** | **0.00** | **0.00** | **71,936.90** | **(1,327,533.62)** | **30,432,004.25** | **92,934,950.51** | **91,665,587.91** | **53,282,581.95** |
| **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 | 144,552.04 | 0.00 |
| | Endowment and similar investments - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 55,461.31 | 406,693.76 | 1,547,421.13 | 138,277.87 | 28,051,758.57 | 0.00 | 0.00 | 30,199,612.64 | 28,751,021.13 | 29,840,067.06 |
| | Pledges Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Notes receivable | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,418,870.50 | 626,985.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,048,856.17 | 2,320,226.02 | 2,038,130.88 |
| | 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 | 170,911,673.88 | 0.00 | 170,911,673.88 | 175,617,659.09 | 174,094,050.14 |
| | 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 | 0.00 | 0.00 | 0.00 |
| | **Total Noncurrent Assets** | **3,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1,418,870.50** | **626,985.67** | **55,461.31** | **406,693.76** | **1,547,421.13** | **138,277.87** | **28,051,758.57** | **170,911,673.88** | **0.00** | **203,160,142.69** | **206,833,458.28** | **205,972,248.08** |
| | **TOTAL ASSETS** | **15,244,810.77** | **13,179,314.19** | **29,269,097.60** | **2,374.50** | **4,030,285.60** | **122,825.91** | **2,640,209.71** | **1,318,480.87** | **55,461.31** | **406,693.76** | **1,547,421.13** | **138,277.87** | **28,123,695.47** | **169,584,140.26** | **30,432,004.25** | **296,095,093.20** | **298,499,046.19** | **259,254,830.03** |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | | | | | | | | | | | |
| | Deferred Outflows-Pensions | 0.00 | 0.00 | 0.00 | 247,462.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 247,462.00 | 373,273.00 | 373,273.00 |
| | Deferred Outflows - ARO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 601,650.00 | 0.00 | 601,650.00 | 639,550.00 | 601,650.00 |
| | **TOTAL DEFERRED OUTFLOWS OF RESOURCES** | **0.00** | **0.00** | **0.00** | **247,462.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **601,650.00** | **0.00** | **849,112.00** | **1,012,823.00** | **974,923.00** |
| **LIABILITIES** | | | | | | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 344,521.30 | 15,358.10 | 12,870.53 | 2,375.00 | 6,662.24 | 1,980.00 | 0.00 | 0.00 | 2,109.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,582.17 | 389,458.69 | 400,066.75 | 2,191,775.46 |
| | Deposits and unearned revenues | 49,616.00 | 4,663.17 | 2,685,874.32 | 0.00 | 0.00 | 66,220.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,806,373.61 | 736,921.92 | 4,518,163.60 |
| | Accrued employee benefits - current portion | 0.00 | 351,570.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 351,570.64 | 737,211.89 | 351,570.64 |
| | Postretirement medical benefits-current portion | 0.00 | 0.00 | 0.00 | 642,420.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 642,420.48 | 740,828.92 | 740,828.92 |
| | Long-term debt - current portion | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,393,141.04 | 0.00 | 2,393,141.04 | 2,818,089.17 | 4,555,223.04 |
| | **Total Current Liabilities** | **394,137.30** | **371,591.91** | **2,698,744.85** | **644,795.48** | **6,662.24** | **68,200.12** | **0.00** | **0.00** | **2,109.35** | **0.00** | **0.00** | **0.00** | **0.00** | **2,393,141.04** | **3,582.17** | **6,582,964.46** | **5,433,118.65** | **12,357,561.66** |
| **Noncurrent Liabilities** | | | | | | | | | | | | | | | | | | | |
| | Obligations under life income agree | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 51,085.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 51,085.67 | 53,195.02 | 51,085.67 |
| | Government advances refundable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,028,011.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,028,011.55 | 1,359,924.00 | 2,028,011.55 |
| | Asset retirement and other obligations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 948,000.00 | 0.00 | 948,000.00 | 948,000.00 | 948,000.00 |
| | Accrued employee benefits | 1,904,793.67 | 141,471.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,046,264.89 | 1,479,425.90 | 2,046,264.89 |
| | Postretirement medical benefits | 0.00 | 0.00 | 0.00 | 9,329,372.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,329,372.52 | 10,070,431.08 | 10,070,430.08 |
| | 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 | 93,233,752.15 | 0.00 | 93,233,752.15 | 97,788,123.49 | 93,335,854.15 |
| | **Total Noncurrent Liabilities** | **1,904,793.67** | **141,471.22** | **0.00** | **9,329,372.52** | **0.00** | **0.00** | **2,028,011.55** | **0.00** | **51,085.67** | **0.00** | **0.00** | **0.00** | **0.00** | **94,181,752.15** | **0.00** | **107,636,486.78** | **111,699,099.49** | **108,479,646.34** |
| | **TOTAL LIABILITIES** | **2,298,930.97** | **513,063.13** | **2,698,744.85** | **9,974,168.00** | **6,662.24** | **68,200.12** | **2,028,011.55** | **0.00** | **53,195.02** | **0.00** | **0.00** | **0.00** | **0.00** | **96,574,893.19** | **3,582.17** | **114,219,451.24** | **117,132,218.14** | **120,837,208.00** |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | | | | | | | | | | | |
| | Deferred Inflows - Pensions | 0.00 | 0.00 | 0.00 | 1,140,320.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,140,320.00 | 686,261.00 | 686,261.00 |
| | **TOTAL DEFERRED INFLOWS OF RESOURCES** | **0.00** | **0.00** | **0.00** | **1,140,320.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1,140,320.00** | **686,261.00** | **686,261.00** |
| **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 | 73,610,897.07 | 0.00 | 73,610,897.07 | 71,957,249.46 | 73,698,029.34 |
| **Restricted Nonexpendable** | | | | | | | | | | | | | | | | | | | |
| | Historical gift value of endowment - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 106,355.26 | 22,625,800.71 | 0.00 | 0.00 | 22,732,155.97 | 21,681,476.34 | 22,300,698.49 |
| **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 | 31,922.61 | 5,497,894.76 | 0.00 | 0.00 | 5,529,817.37 | 5,167,531.47 | 5,529,817.37 |
| | 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 | 1,547,421.13 | 0.00 | 0.00 | 0.00 | 0.00 | 1,547,421.13 | 1,506,595.65 | 1,547,421.13 |
| | Grants, gifts and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 4,023,623.36 | 54,625.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,078,249.15 | 5,807,103.96 | 3,080,639.67 |
| | Life income and annuity funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,266.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,266.29 | 2,562.20 | 2,266.29 |
| | Loan funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 612,198.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 612,198.16 | 1,237,260.27 | 586,909.49 |
| **Unrestricted** | | 12,945,879.80 | 12,666,251.06 | 26,570,352.75 | (10,864,651.50) | 0.00 | 0.00 | 0.00 | 1,318,480.87 | 0.00 | 406,693.76 | 0.00 | 0.00 | 0.00 | 0.00 | 30,428,422.08 | 73,471,428.82 | 74,333,610.70 | 31,960,502.25 |
| | **TOTAL NET POSITION** | **12,945,879.80** | **12,666,251.06** | **26,570,352.75** | **(10,864,651.50)** | **4,023,623.36** | **54,625.79** | **612,198.16** | **1,318,480.87** | **2,266.29** | **406,693.76** | **1,547,421.13** | **138,277.87** | **28,123,695.47** | **73,610,897.07** | **30,428,422.08** | **181,584,433.96** | **181,693,390.05** | **138,706,284.03** |
| **Not Coded to Attribute** | | | | | | | | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Not Coded to Attribute** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **TOTAL** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **Difference (Assets - Liabilities) - Net Position** | **(0.00)** | **0.00** | **0.00** | **0.00** | **0.00** | **(0.00)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(0.00)** | **0.00** | **0.00** |

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06



5Z - Keene Endowment Association

| | | Current Funds | Current Funds | Endowment and Similar Funds | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|
| | | D | G | T2 | | | |
| **ASSETS** | | | | | | | |
| **Current Assets** | | | | | | | |
| | Cash and cash equivalents | 24,663.55 | 0.00 | 0.00 | 24,663.55 | 21,951.55 | 24,663.55 |
| | **Total Current Assets** | **24,663.55** | **0.00** | **0.00** | **24,663.55** | **21,951.55** | **24,663.55** |
| **Noncurrent Assets** | | | | | | | |
| | Endowment and similar investments - affiliated entities | 0.00 | 0.00 | 9,643,137.34 | 9,643,137.34 | 8,868,900.71 | 9,643,137.34 |
| | **Total Noncurrent Assets** | **0.00** | **0.00** | **9,643,137.34** | **9,643,137.34** | **8,868,900.71** | **9,643,137.34** |
| | **TOTAL ASSETS** | **24,663.55** | **0.00** | **9,643,137.34** | **9,667,800.89** | **8,890,852.26** | **9,667,800.89** |
| **LIABILITIES** | | | | | | | |
| **Current Liabilities** | | | | | | | |
| | Accounts payable and accrued expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Current Liabilities** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **TOTAL LIABILITIES** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **NET POSITION** | | | | | | | |
| **Restricted Nonexpendable** | | | | | | | |
| | Historical gift value of endowment - affiliated entities | 0.00 | 0.00 | 4,888,543.72 | 4,888,543.72 | 4,561,462.89 | 4,888,543.72 |
| **Restricted Expendable** | | | | | | | |
| Affiliated Entities | Accumulated net gains on endowment | 0.00 | 0.00 | 4,754,593.62 | 4,754,593.62 | 4,307,437.82 | 4,754,593.62 |
| | Other - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Unrestricted** | | 24,663.55 | 0.00 | 0.00 | 24,663.55 | 21,951.55 | 24,663.55 |
| | **TOTAL NET POSITION** | **24,663.55** | **0.00** | **9,643,137.34** | **9,667,800.89** | **8,890,852.26** | **9,667,800.89** |
| | **Difference (Assets - Liabilities) - Net Position** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |

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6P - Plymouth State University

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06

#RECURSIVE

| | | Current Funds | Current Funds | Current Funds | Current Funds | Current Funds | Current Funds | Current Funds | Loan Funds | Loan Funds | Endowment and Similar Funds | Endowment and Similar Funds | Endowment and Similar Funds | Endowment and Similar Funds | Endowment and Similar Funds | Plant Funds | Plant Funds | Funds Not Coded to Fund Group | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | U | D | A | W | G | P1 | Z | L | LU | M | Q1 | Q2 | T1 | T2 | N | X | P1 | | | |
| **ASSETS** | | | | | | | | | | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | | | | | | | | | | |
| | Cash and cash equivalents | (8,809,258.45) | 9,102,920.69 | 22,525,774.25 | 228.78 | 3,314,243.35 | (296,972.67) | 29,118.69 | 1,130,294.92 | 28,813.73 | 0.00 | 0.00 | 0.00 | 0.00 | 486,464.56 | 2,079,182.35 | 19,537,491.36 | (3,077.10) | 49,125,224.46 | 47,633,861.08 | 35,841,215.72 |
| | Short term investments | 96,793.82 | 0.00 | 0.00 | 0.00 | 10,884.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 107,678.18 | 81,248.74 | 107,193.72 |
| | Accounts receivable | 36,902,399.99 | 20,578.01 | 0.00 | 0.00 | 0.00 | 601,032.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,077.10 | 37,527,087.34 | 38,590,510.20 | 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 | 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 | 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 | 0.00 | 551,900.00 | 585,094.02 | 551,900.00 |
| | Prepaid expenses and other current assets | 248,497.11 | 219,675.75 | 5,964.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 474,137.16 | 218,585.65 | 984,738.23 |
| | Interfund Borrowngs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (13,808,788.81) | 0.00 | 0.00 | (13,808,788.81) | (15,193,453.80) | (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 | 0.00 |
| | **Total Current Assets** | **28,438,432.47** | **9,347,078.03** | **22,531,738.55** | **228.78** | **3,325,127.71** | **304,059.57** | **29,118.69** | **1,682,194.92** | **28,813.73** | **0.00** | **0.00** | **0.00** | **0.00** | **486,464.56** | **(11,729,606.46)** | **19,537,491.36** | **0.00** | **73,981,141.91** | **71,917,845.89** | **24,341,326.57** |
| **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 | 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 | 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 | 5,815,580.41 | 280,981.52 | 48,662.19 | 23,264,078.45 | 0.00 | 0.00 | 0.00 | 29,439,641.48 | 27,471,619.38 | 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 | 0.00 | 7,570.77 | 0.00 |
| | Notes receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 889,576.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 889,576.81 | 1,235,646.05 | 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 | 188,947,124.36 | 0.00 | 0.00 | 188,947,124.36 | 190,757,371.58 | 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 | 0.00 |
| | **Total Noncurrent Assets** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **889,576.81** | **0.00** | **30,338.91** | **5,815,580.41** | **280,981.52** | **48,662.19** | **23,264,078.45** | **188,947,124.36** | **0.00** | **0.00** | **219,276,342.65** | **223,037,962.34** | **220,850,588.97** |
| | **TOTAL ASSETS** | **28,438,432.47** | **9,347,078.03** | **22,531,738.55** | **228.78** | **3,325,127.71** | **304,059.57** | **29,118.69** | **2,571,771.73** | **28,813.73** | **30,338.91** | **5,815,580.41** | **280,981.52** | **48,662.19** | **23,750,543.01** | **177,217,517.90** | **19,537,491.36** | **0.00** | **293,257,484.56** | **294,955,808.23** | **245,191,915.54** |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | | | | | | | | | | | | | |
| | Deferred Outflows-Pensions | 0.00 | 0.00 | 0.00 | 256,069.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 256,069.00 | 386,256.00 | 386,256.00 |
| | Deferred Outflows - ARO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 91,890.71 | 0.00 | 0.00 | 91,890.71 | 112,318.81 | 91,890.71 |
| | **TOTAL DEFERRED OUTFLOWS OF RESOURCES** | **0.00** | **0.00** | **0.00** | **256,069.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **91,890.71** | **0.00** | **0.00** | **347,959.71** | **498,574.81** | **478,146.71** |
| **LIABILITIES** | | | | | | | | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 834,884.97 | 4,129.90 | 4,656.67 | 75.00 | 4,111.41 | 0.00 | 0.00 | 0.00 | 0.00 | 1,505.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 57,490.84 | 0.00 | 906,854.24 | 505,014.27 | 2,228,941.18 |
| | Deposits and unearned revenues | (58,110.81) | 1,513,772.57 | 367,293.27 | 0.00 | 0.00 | 161,013.59 | 16,897.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000,866.28 | 992,342.69 | 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 | 0.00 | 248,555.05 | 203,148.72 | 248,555.05 |
| | Postretirement medical benefits-current portion | 0.00 | 0.00 | 0.00 | 664,765.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 664,765.53 | 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 | 1,968,110.51 | 0.00 | 0.00 | 1,968,110.51 | 2,548,621.32 | 3,790,670.51 |
| | **Total Current Liabilities** | **873,567.98** | **1,669,663.70** | **371,949.94** | **664,840.53** | **4,111.41** | **161,013.59** | **16,897.66** | **0.00** | **0.00** | **1,505.45** | **0.00** | **0.00** | **0.00** | **0.00** | **1,968,110.51** | **57,490.84** | **0.00** | **5,789,151.61** | **5,005,654.05** | **12,411,396.21** |
| **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 | 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 | 0.00 | 2,000,131.96 | 1,575,829.00 | 2,000,131.96 |
| | Asset retirement and other obligations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 811,200.00 | 0.00 | 0.00 | 811,200.00 | 811,200.00 | 811,200.00 |
| | 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 | 0.00 | 2,266,222.64 | 2,519,607.35 | 2,266,222.64 |
| | Postretirement medical benefits | 0.00 | 101,993.00 | 0.00 | 9,653,871.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,755,864.47 | 10,532,768.95 | 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 | 95,228,657.16 | 0.00 | 0.00 | 95,228,657.16 | 100,080,930.12 | 95,301,431.16 |
| | **Total Noncurrent Liabilities** | **2,162,065.69** | **206,149.95** | **0.00** | **9,653,871.47** | **0.00** | **0.00** | **0.00** | **2,000,131.96** | **0.00** | **15,964.74** | **0.00** | **0.00** | **0.00** | **0.00** | **96,039,857.16** | **0.00** | **0.00** | **110,078,040.97** | **115,537,805.61** | **110,927,719.45** |
| | **TOTAL LIABILITIES** | **3,035,633.67** | **1,875,813.65** | **371,949.94** | **10,318,712.00** | **4,111.41** | **161,013.59** | **16,897.66** | **2,000,131.96** | **0.00** | **17,470.19** | **0.00** | **0.00** | **0.00** | **0.00** | **98,007,967.67** | **57,490.84** | **0.00** | **115,867,192.58** | **120,543,459.66** | **123,339,115.66** |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | | | | | | | | | | | | | |
| | Deferred Inflows - Pensions | 0.00 | 0.00 | 0.00 | 1,179,985.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,179,985.00 | 710,131.00 | 710,131.00 |
| | **TOTAL DEFERRED INFLOWS OF RESOURCES** | **0.00** | **0.00** | **0.00** | **1,179,985.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1,179,985.00** | **710,131.00** | **710,131.00** |
| **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 | 79,301,440.94 | 0.00 | 0.00 | 79,301,440.94 | 77,641,418.64 | 78,763,500.81 |
| **Restricted Nonexpendable** | | | | | | | | | | | | | | | | | | | | | |
| | Historical gift value of endowment - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23,721.05 | 20,202,483.87 | 0.00 | 0.00 | 0.00 | 20,226,204.92 | 18,493,918.50 | 19,211,833.31 |
| **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 | 24,941.14 | 3,548,059.14 | 0.00 | 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 | 0.00 | 280,981.52 | 278,443.63 | 280,981.52 |
| | Grants, gifts and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 3,321,016.30 | 143,045.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,464,062.28 | 2,891,881.98 | 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 | 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 | 571,639.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 571,639.77 | 926,466.51 | 541,174.03 |
| **Unrestricted** | | 25,402,798.80 | 7,471,264.38 | 22,159,788.61 | (11,242,399.22) | 0.00 | 0.00 | 12,221.03 | 0.00 | 28,813.73 | 0.00 | 5,815,580.41 | 0.00 | 0.00 | 0.00 | 0.00 | 19,480,000.52 | 0.00 | 69,128,068.26 | 70,718,022.12 | 16,257,894.78 |
| | **TOTAL NET POSITION** | **25,402,798.80** | **7,471,264.38** | **22,159,788.61** | **(11,242,399.22)** | **3,321,016.30** | **143,045.98** | **12,221.03** | **571,639.77** | **28,813.73** | **12,868.72** | **5,815,580.41** | **280,981.52** | **48,662.19** | **23,750,543.01** | **79,301,440.94** | **19,480,000.52** | **0.00** | **176,558,266.69** | **174,200,792.38** | **121,620,815.59** |
| **Not Coded to Attribute** | | | | | | | | | | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Not Coded to Attribute** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **TOTAL** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **Difference (Assets - Liabilities) - Net Position** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(0.00)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(0.00)** | **0.00** | **(0.00)** | **0.00** |

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7C - Granite State College

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06

#RECURSIVE

| | | Current Funds U | Current Funds D | Current Funds A | Current Funds W | Current Funds G | Current Funds P1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | | | |
| | Cash and cash equivalents | 14,265,397.99 | 3,887,152.43 | 204,840.35 | 0.00 | 493,747.46 | (215,339.83) | 0.00 | 43,442.89 | 0.00 | 3,655,223.53 | 22,334,464.82 | 20,681,457.18 | 21,808,897.70 |
| | Short term investments | 71,377.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 71,377.79 | 51,830.07 | 71,377.79 |
| | Accounts receivable | 3,679,945.93 | 467.05 | 0.00 | 0.00 | 0.00 | 177,071.81 | 0.00 | 0.00 | 0.00 | 0.00 | 3,857,484.79 | 3,824,843.33 | 562,123.49 |
| | Accounts receivable - State of NH appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Prepaid expenses and other current assets | 48,700.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 48,700.71 | 40,367.38 | 225,300.86 |
| | Interfund Borrowngs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,798,437.37) | 0.00 | (1,798,437.37) | (2,161,741.51) | (1,982,385.37) |
| | **Total Current Assets** | **18,065,422.42** | **3,887,619.48** | **204,840.35** | **0.00** | **493,747.46** | **(38,268.02)** | **0.00** | **43,442.89** | **(1,798,437.37)** | **3,655,223.53** | **24,513,590.74** | **22,436,756.45** | **20,685,314.47** |
| **Noncurrent Assets** | | | | | | | | | | | | | | |
| | Endowment and similar investments - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,987.41 | 8,237,787.22 | 0.00 | 0.00 | 8,253,774.63 | 7,618,124.69 | 8,040,308.01 |
| | Property and equipment, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,103,270.22 | 0.00 | 7,103,270.22 | 7,372,298.67 | 7,253,941.34 |
| | **Total Noncurrent Assets** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **15,987.41** | **8,237,787.22** | **7,103,270.22** | **0.00** | **15,357,044.85** | **14,990,423.36** | **15,294,249.35** |
| | **TOTAL ASSETS** | **18,065,422.42** | **3,887,619.48** | **204,840.35** | **0.00** | **493,747.46** | **(38,268.02)** | **15,987.41** | **8,281,230.11** | **5,304,832.85** | **3,655,223.53** | **39,870,635.59** | **37,427,179.81** | **35,979,563.82** |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | | | | | | |
| | Deferred Outflows-Pensions | 0.00 | 0.00 | 0.00 | 51,644.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 51,644.00 | 77,900.00 | 77,900.00 |
| | Deferred Outflows - ARO | 0.00 | 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** | **51,644.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **51,644.00** | **77,900.00** | **77,900.00** |
| **LIABILITIES** | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 39,118.13 | 0.00 | 0.00 | 0.00 | 260.84 | 2,762.85 | 0.00 | 0.00 | 0.00 | 2,339.25 | 44,481.07 | 121,073.51 | 678,296.07 |
| | Deposits and unearned revenues | 14,341.48 | 0.00 | 0.00 | 0.00 | 3,229.00 | (15,881.00) | 0.00 | 0.00 | 0.00 | 0.00 | 1,689.48 | 58,393.07 | 488,074.69 |
| | Accrued employee benefits - current portion | 71,377.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 71,377.79 | 0.00 | 71,377.79 |
| | Postretirement medical benefits-current portion | 0.00 | 0.00 | 0.00 | 134,070.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 134,070.36 | 65,811.12 | 65,811.12 |
| | **Total Current Liabilities** | **124,837.40** | **0.00** | **0.00** | **134,070.36** | **3,489.84** | **(13,118.15)** | **0.00** | **0.00** | **0.00** | **2,339.25** | **251,618.70** | **245,277.70** | **1,303,559.67** |
| **Noncurrent Liabilities** | | | | | | | | | | | | | | |
| | Asset retirement and other obligations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,000.00 | 0.00 | 8,000.00 | 8,000.00 | 8,000.00 |
| | Accrued employee benefits | 463,396.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 463,396.50 | 557,756.87 | 463,396.50 |
| | Postretirement medical benefits | 0.00 | 0.00 | 0.00 | 1,946,999.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,946,999.64 | 2,190,451.88 | 2,190,451.88 |
| | **Total Noncurrent Liabilities** | **463,396.50** | **0.00** | **0.00** | **1,946,999.64** | **0.00** | **0.00** | **0.00** | **0.00** | **8,000.00** | **0.00** | **2,418,396.14** | **2,756,208.75** | **2,661,848.38** |
| | **TOTAL LIABILITIES** | **588,233.90** | **0.00** | **0.00** | **2,081,070.00** | **3,489.84** | **(13,118.15)** | **0.00** | **0.00** | **8,000.00** | **2,339.25** | **2,670,014.84** | **3,001,486.45** | **3,965,408.05** |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | | | | | | |
| | Deferred Inflows - Pensions | 0.00 | 0.00 | 0.00 | 237,980.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 237,980.00 | 143,220.00 | 143,220.00 |
| | **TOTAL DEFERRED INFLOWS OF RESOURCES** | **0.00** | **0.00** | **0.00** | **237,980.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **237,980.00** | **143,220.00** | **143,220.00** |
| **NET POSITION** | | | | | | | | | | | | | | |
| **Net Investment in Plant** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,296,832.85 | 0.00 | 5,296,832.85 | 5,202,557.16 | 5,263,555.97 |
| **Restricted Nonexpendable** | | | | | | | | | | | | | | |
| | Historical gift value of endowment - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,243,552.13 | 0.00 | 0.00 | 7,243,552.13 | 6,721,028.42 | 6,986,642.62 |
| **Restricted Expendable** | | | | | | | | | | | | | | |
| Campuses | Accumulated net gains on endowment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,037,677.98 | 0.00 | 0.00 | 1,037,677.98 | 922,437.10 | 1,037,677.98 |
| | Market value of funds functioning as endowment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,987.41 | 0.00 | 0.00 | 0.00 | 15,987.41 | 15,354.00 | 15,987.41 |
| | Grants, gifts and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 490,257.62 | (25,149.87) | 0.00 | 0.00 | 0.00 | 0.00 | 465,107.75 | 407,457.10 | 410,319.50 |
| **Unrestricted** | | 17,477,188.52 | 3,887,619.48 | 204,840.35 | (2,267,406.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,652,884.28 | 22,955,126.63 | 21,091,539.58 | 18,234,652.29 |
| | **TOTAL NET POSITION** | **17,477,188.52** | **3,887,619.48** | **204,840.35** | **(2,267,406.00)** | **490,257.62** | **(25,149.87)** | **15,987.41** | **8,281,230.11** | **5,296,832.85** | **3,652,884.28** | **37,014,284.75** | **34,360,373.36** | **31,948,835.77** |
| **Not Coded to Attribute** | | | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Not Coded to Attribute** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **TOTAL** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **Difference (Assets - Liabilities) - Net Position** | **0.00** | **0.00** | **0.00** | **(0.00)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(0.00)** |

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06

#RECURSIVE

8N - New Hampshire Public Television (NHPTV)

| | | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | D | W | G | P1 | Z | M | Q1 | T2 | N | X | | | |
| **ASSETS** | | | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | | | |
| | Cash and cash equivalents | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Short term investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Accounts receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Accounts receivable - State of NH appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Prepaid expenses and other current assets | 0.00 | 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 Borrowngs | 0.00 | 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** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Noncurrent Assets** | | | | | | | | | | | | | | |
| | 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 | 0.00 | 29,286.32 | 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 |
| | **Total Noncurrent Assets** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **29,286.32** | **0.00** |
| | **TOTAL ASSETS** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **29,286.32** | **0.00** |
| **LIABILITIES** | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Deposits and unearned revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Accrued employee benefits - current portion | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Postretirement medical benefits-current portion | 0.00 | 0.00 | 0.00 | 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 |
| | **Total Current Liabilities** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **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 |
| | Accrued employee benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Postretirement medical benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 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 |
| | **Total Noncurrent Liabilities** | **0.00** | **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 LIABILITIES** | **0.00** | **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 |
| **Restricted Nonexpendable** | | | | | | | | | | | | | | |
| | Historical gift value of endowment - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Restricted Expendable** | | | | | | | | | | | | | | |
| 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 |
| | Other - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Unrestricted** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,286.32 | 0.00 |
| | **TOTAL NET POSITION** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **29,286.32** | **0.00** |
| **Not Coded to Attribute** | | | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Not Coded to Attribute** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **TOTAL** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **Difference (Assets - Liabilities) - Net Position** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06



8S - NHPB Disaffiliation

| | | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | D | W | G | Z | M | Q1 | T2 | N | X | | | |
| **ASSETS** | | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | | |
| | Cash and cash equivalents | 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** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Noncurrent Assets** | | | | | | | | | | | | | |
| | 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 | (29,286.32) | 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 |
| | **Total Noncurrent Assets** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(29,286.32)** | **0.00** |
| | **TOTAL ASSETS** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(29,286.32)** | **0.00** |
| **LIABILITIES** | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Current Liabilities** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **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 |
| | **Total Noncurrent Liabilities** | **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 LIABILITIES** | **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 |
| **Restricted Nonexpendable** | | | | | | | | | | | | | |
| | Historical gift value of endowment - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Restricted Expendable** | | | | | | | | | | | | | |
| 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 |
| | Other - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Unrestricted** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (29,286.32) | 0.00 |
| | **TOTAL NET POSITION** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(29,286.32)** | **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** |

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9Y - Chancellor & System Office

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06

#RECURSIVE

| | | Current Funds U | Current Funds D | Current Funds W | Current Funds G | Current Funds P1 | Current Funds Z | 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 | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | | | | | |
| | Cash and cash equivalents | 12,851,959.88 | (246,777,455.98) | 0.00 | 36,008.24 | (18,720.82) | 9,737.59 | (158,535,771.16) | 0.00 | 290,497.61 | 0.00 | 2,162,713.43 | 1,780,684.14 | (388,200,347.07) | (366,974,165.95) | (295,120,027.81) |
| | Short term investments | 84,687.01 | 201,514,705.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 173,650.77 | 0.00 | 201,773,043.44 | 177,999,348.23 | 146,988,272.11 |
| | Accounts receivable | 23,231.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23,231.00 | 75.00 | 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 | 318,013.77 | 1,665,822.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,983,836.63 | 1,108,431.66 | 1,108,431.66 |
| | Interfund Borrowngs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 87,471,564.22 | 0.00 | 87,471,564.22 | 99,177,747.54 | 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 |
| | **Total Current Assets** | **13,277,891.66** | **(43,596,927.46)** | **0.00** | **36,008.24** | **(18,720.82)** | **9,737.59** | **(158,535,771.16)** | **0.00** | **290,497.61** | **0.00** | **89,807,928.42** | **1,780,684.14** | **(96,948,671.78)** | **(88,688,563.52)** | **(53,564,552.63)** |
| **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 | 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 | 348,738.21 | 0.00 | 348,738.21 | 742,853.43 | 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 |
| | **Total Noncurrent Assets** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **311,312.00** | **323,627,292.40** | **12,643.30** | **0.00** | **28,239.03** | **348,738.21** | **0.00** | **324,328,224.94** | **319,670,128.78** | **324,547,346.87** |
| | **TOTAL ASSETS** | **13,277,891.66** | **(43,596,927.46)** | **0.00** | **36,008.24** | **(18,720.82)** | **321,049.59** | **165,091,521.24** | **12,643.30** | **290,497.61** | **28,239.03** | **90,156,666.63** | **1,780,684.14** | **227,379,553.16** | **230,981,565.26** | **270,982,794.24** |
| **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 | 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 | 8,177,269.14 | 0.00 | 8,177,269.14 | 9,229,820.57 | 8,708,095.14 |
| | Deferred Outflows-Pensions | 0.00 | 216,545.57 | 38,732.00 | 0.00 | 0.00 | 531,464.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 786,741.57 | 332,808.00 | (237,526.43) |
| | **TOTAL DEFERRED OUTFLOWS OF RESOURCES** | **0.00** | **216,545.57** | **38,732.00** | **0.00** | **0.00** | **531,464.00** | **0.00** | **0.00** | **0.00** | **0.00** | **31,153,401.08** | **0.00** | **31,940,142.65** | **27,857,025.79** | **31,446,700.65** |
| **LIABILITIES** | | | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 8,656,329.60 | 4,281,458.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,078.74 | 0.00 | 12,940,866.98 | 20,050,750.36 | 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 | 290,497.61 | 0.00 | 0.00 | 0.00 | 300,546.29 | (513,009.21) | 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 | 100,552.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,552.77 | (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 | 16,281,773.52 | 0.00 | 16,281,773.52 | 14,458,362.84 | 6,021,076.52 |
| | **Total Current Liabilities** | **8,656,329.60** | **9,224,908.86** | **100,552.77** | **0.00** | **0.00** | **10,048.68** | **0.00** | **0.00** | **290,497.61** | **0.00** | **16,284,852.26** | **0.00** | **34,567,189.78** | **38,595,597.24** | **49,302,927.01** |
| **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 | 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 | 1,460,249.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,460,249.23 | 1,787,604.44 | (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 | 52,060,115.91 | 0.00 | 52,060,115.91 | 58,079,579.85 | 76,893,847.91 |
| | **Total Noncurrent Liabilities** | **589,936.73** | **6,896,470.50** | **1,460,249.23** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **75,036,247.85** | **0.00** | **83,982,904.31** | **86,576,143.24** | **102,684,207.95** |
| | **TOTAL LIABILITIES** | **9,246,266.33** | **16,121,379.36** | **1,560,802.00** | **0.00** | **0.00** | **10,048.68** | **0.00** | **0.00** | **290,497.61** | **0.00** | **91,321,100.11** | **0.00** | **118,550,094.09** | **125,171,740.48** | **151,987,134.96** |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | | | | | | | | |
| | Deferred Inflows - Pensions | 0.00 | 478,081.87 | 178,484.00 | 0.00 | 0.00 | 64,088.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 720,653.87 | 744,339.00 | 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 | 253,183.41 | 0.00 | 253,183.41 | 477,227.90 | 356,671.41 |
| | **TOTAL DEFERRED INFLOWS OF RESOURCES** | **0.00** | **478,081.87** | **178,484.00** | **0.00** | **0.00** | **64,088.00** | **0.00** | **0.00** | **0.00** | **0.00** | **253,183.41** | **0.00** | **973,837.28** | **1,221,566.90** | **4,773,960.28** |
| **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 | 29,735,784.19 | 0.00 | 29,735,784.19 | 35,432,353.48 | 36,039,388.80 |
| **Restricted Nonexpendable** | | | | | | | | | | | | | | | | |
| | Historical gift value of endowment - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,503.74 | 0.00 | 0.00 | 11,503.74 | 11,503.74 | 11,503.74 |
| **Restricted Expendable** | | | | | | | | | | | | | | | | |
| Campuses | Accumulated net gains on endowment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,735.29 | 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 | 36,008.24 | (18,720.82) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,287.42 | 8,899.45 | 34,002.42 |
| **Unrestricted** | | 4,031,625.33 | (59,979,843.12) | (1,700,554.00) | 0.00 | 0.00 | 778,376.91 | 165,091,521.24 | 0.00 | 0.00 | 0.00 | 0.00 | 1,780,684.14 | 110,001,810.50 | 96,963,940.80 | 109,554,126.10 |
| | **TOTAL NET POSITION** | **4,031,625.33** | **(59,979,843.12)** | **(1,700,554.00)** | **36,008.24** | **(18,720.82)** | **778,376.91** | **165,091,521.24** | **12,643.30** | **0.00** | **28,239.03** | **29,735,784.19** | **1,780,684.14** | **139,795,764.44** | **132,445,283.67** | **145,668,399.65** |
| **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 2020 Fiscal Period 06



| | | 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 | 344,226,823.77 | 64,008,559.19 | 49,125,224.46 | 22,334,464.82 | 0.00 | (388,200,347.07) | 91,494,725.17 | 84,961,030.73 | 75,422,132.20 |
| | Short term investments | 997,815.31 | 20,556.11 | 107,678.18 | 71,377.79 | 0.00 | 201,773,043.44 | 202,970,470.83 | 179,029,925.17 | 148,165,904.31 |
| | Accounts receivable | 164,838,079.96 | 32,199,875.22 | 37,527,087.34 | 3,857,484.79 | 0.00 | 23,231.00 | 238,445,758.31 | 242,449,920.15 | 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 |
| | Pledges receivable - current portion | 3,287,729.41 | 0.00 | 3,903.58 | 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 | 2,195,644.61 | 2,710,996.09 | 2,195,644.61 |
| | Prepaid expenses and other current assets | 1,542,331.01 | 212,105.72 | 474,137.16 | 48,700.71 | 0.00 | 1,983,836.63 | 4,261,111.23 | 2,815,219.43 | 9,230,235.97 |
| | Interfund Borrowngs | (68,208,234.96) | (3,656,103.08) | (13,808,788.81) | (1,798,437.37) | 0.00 | 87,471,564.22 | 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** | **448,153,668.21** | **92,959,614.06** | **73,981,141.91** | **24,513,590.74** | **0.00** | **(96,948,671.78)** | **542,659,343.14** | **515,266,563.52** | **260,336,560.88** |
| **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 | 0.00 |
| | 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 | 169,059,092.15 | 30,199,612.64 | 29,439,641.48 | 8,253,774.63 | 0.00 | 323,668,174.73 | 560,620,295.63 | 545,608,925.66 | 557,983,777.85 |
| | Endowment and similar investments - affiliated entities | 242,248,800.81 | 9,643,137.34 | 0.00 | 0.00 | 0.00 | 0.00 | 251,891,938.15 | 238,957,892.26 | 251,249,100.48 |
| | Pledges Receivable | 4,810,016.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,810,016.02 | 5,501,205.66 | 4,810,016.02 |
| | Notes receivable | 9,943,593.23 | 2,048,856.17 | 889,576.81 | 0.00 | 0.00 | 0.00 | 12,882,026.21 | 16,643,971.37 | 14,292,688.24 |
| | Property and equipment, net | 741,790,441.51 | 170,911,673.88 | 188,947,124.36 | 7,103,270.22 | 0.00 | 348,738.21 | 1,109,101,248.18 | 1,112,255,823.16 | 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 |
| | Pension assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 311,312.00 | 311,312.00 | 723,561.00 | 311,312.00 |
| | **Total Noncurrent Assets** | **1,167,851,943.72** | **212,803,280.03** | **219,276,342.65** | **15,357,044.85** | **0.00** | **324,328,224.94** | **1,939,616,836.19** | **1,923,929,994.82** | **1,946,008,011.47** |
| | **TOTAL ASSETS** | **1,616,005,611.93** | **305,762,894.09** | **293,257,484.56** | **39,870,635.59** | **0.00** | **227,379,553.16** | **2,482,276,179.33** | **2,439,196,558.34** | **2,206,344,572.35** |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | | |
| | Accum change in derivative value | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,976,131.94 | 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 | 8,177,269.14 | 8,177,269.14 | 9,229,820.57 | 8,708,095.14 |
| | Deferred Outflows-Pensions | 1,459,483.00 | 247,462.00 | 256,069.00 | 51,644.00 | 0.00 | 786,741.57 | 2,801,399.57 | 3,371,734.00 | 2,801,399.57 |
| | Deferred Outflows - ARO | 797,918.87 | 601,650.00 | 91,890.71 | 0.00 | 0.00 | 0.00 | 1,491,459.58 | 1,584,098.58 | 1,491,459.58 |
| | **TOTAL DEFERRED OUTFLOWS OF RESOURCES** | **2,257,401.87** | **849,112.00** | **347,959.71** | **51,644.00** | **0.00** | **31,940,142.65** | **35,446,260.23** | **32,480,050.37** | **35,977,086.23** |
| **LIABILITIES** | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | |
| | Accounts payable and accrued expenses | 5,516,544.61 | 389,458.69 | 906,854.24 | 44,481.07 | 0.00 | 12,940,866.98 | 19,798,205.59 | 25,137,511.17 | 65,230,740.30 |
| | Deposits and unearned revenues | 17,210,110.69 | 2,806,373.61 | 2,000,866.28 | 1,689.48 | 0.00 | 300,546.29 | 22,319,586.35 | 12,312,369.32 | 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 | 6,759,916.71 | 6,917,261.06 | 6,759,916.71 |
| | Postretirement medical benefits-current portion | 3,788,884.26 | 642,420.48 | 664,765.53 | 134,070.36 | 0.00 | 100,552.77 | 5,330,693.40 | 5,836,657.83 | 5,330,693.40 |
| | Long-term debt - current portion | 6,619,938.76 | 2,393,141.04 | 1,968,110.51 | 0.00 | 0.00 | 16,281,773.52 | 27,262,963.83 | 26,152,968.42 | 26,202,960.83 |
| | **Total Current Liabilities** | **34,280,441.33** | **6,582,964.46** | **5,789,151.61** | **251,618.70** | **0.00** | **34,567,189.78** | **81,471,365.88** | **76,356,767.80** | **143,766,524.54** |
| **Noncurrent Liabilities** | | | | | | | | | | |
| | Obligations under life income agree | 2,412,397.41 | 51,085.67 | 15,964.74 | 0.00 | 0.00 | 0.00 | 2,479,447.82 | 2,175,907.83 | 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 | 17,512,731.08 | 16,679,202.00 | 17,512,731.08 |
| | Asset retirement and other obligations | 1,538,778.00 | 948,000.00 | 811,200.00 | 8,000.00 | 0.00 | 0.00 | 3,305,978.00 | 3,305,978.00 | 3,305,978.00 |
| | Accrued employee benefits | 12,439,524.12 | 2,046,264.89 | 2,266,222.64 | 463,396.50 | 0.00 | 7,486,407.23 | 24,701,815.38 | 25,735,471.85 | 24,701,815.38 |
| | Postretirement medical benefits | 55,023,012.10 | 9,329,372.52 | 9,755,864.47 | 1,946,999.64 | 0.00 | 1,460,249.23 | 77,515,497.96 | 83,975,282.53 | 77,515,497.96 |
| | Derivative instruments - interest rate swaps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,976,131.94 | 22,976,131.94 | 18,294,397.22 | 22,976,131.94 |
| | Long-term debt | 172,791,908.04 | 93,233,752.15 | 95,228,657.16 | 0.00 | 0.00 | 52,060,115.91 | 413,314,433.26 | 440,598,170.91 | 439,015,993.82 |
| | **Total Noncurrent Liabilities** | **257,690,207.24** | **107,636,486.78** | **110,078,040.97** | **2,418,396.14** | **0.00** | **83,982,904.31** | **561,806,035.44** | **590,764,410.34** | **587,509,431.12** |
| | **TOTAL LIABILITIES** | **291,970,648.57** | **114,219,451.24** | **115,867,192.58** | **2,670,014.84** | **0.00** | **118,550,094.09** | **643,277,401.32** | **667,121,178.14** | **731,275,955.66** |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | | |
| | Deferred Inflows - Pensions | 6,725,411.00 | 1,140,320.00 | 1,179,985.00 | 237,980.00 | 0.00 | 720,653.87 | 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 | 253,183.41 | 253,183.41 | 477,227.90 | 356,671.41 |
| | Deferred Inflows - Annuities | 1,779,155.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,779,155.79 | 1,666,415.40 | 2,138,845.42 |
| | **TOTAL DEFERRED INFLOWS OF RESOURCES** | **8,504,566.79** | **1,140,320.00** | **1,179,985.00** | **237,980.00** | **0.00** | **973,837.28** | **12,036,689.07** | **8,475,043.30** | **12,499,866.70** |
| **NET POSITION** | | | | | | | | | | |
| **Net Investment in Plant** | | 496,335,058.11 | 73,610,897.07 | 79,301,440.94 | 5,296,832.85 | 0.00 | 29,735,784.19 | 684,280,013.16 | 663,084,356.61 | 685,015,126.78 |
| **Restricted Nonexpendable** | | | | | | | | | | |
| | Historical gift value of endowment - campuses | 77,598,494.38 | 22,732,155.97 | 20,226,204.92 | 7,243,552.13 | 0.00 | 11,503.74 | 127,811,911.14 | 120,925,737.32 | 124,286,780.60 |
| | Historical gift value of endowment - affiliated entities | 153,960,275.56 | 4,888,543.72 | 0.00 | 0.00 | 0.00 | 0.00 | 158,848,819.28 | 146,829,462.67 | 157,414,381.94 |
| **Restricted Expendable** | | | | | | | | | | |
| Campuses | 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 | 56,558,641.41 | 54,375,169.85 | 56,558,641.41 |
| | Market value of funds functioning as endowment | 13,197,752.57 | 1,547,421.13 | 280,981.52 | 15,987.41 | 0.00 | 12,643.30 | 15,054,785.93 | 14,851,230.04 | 15,032,104.49 |
| | Grants, gifts and contracts | 40,962,576.36 | 4,078,249.15 | 3,464,062.28 | 465,107.75 | 0.00 | 17,287.42 | 48,987,282.96 | 44,992,904.78 | 41,442,824.64 |
| | Life income and annuity funds | 0.00 | 2,266.29 | 12,868.72 | 0.00 | 0.00 | 0.00 | 15,135.01 | 12,408.83 | 15,135.01 |
| | Loan funds | 1,941,713.25 | 612,198.16 | 571,639.77 | 0.00 | 0.00 | 0.00 | 3,125,551.18 | 4,978,984.78 | 3,585,097.41 |
| Affiliated Entities | Accumulated net gains on endowment | 38,437,811.11 | 4,754,593.62 | 0.00 | 0.00 | 0.00 | 0.00 | 43,192,404.73 | 42,423,507.90 | 43,192,404.73 |
| | Other - affiliated entities | 53,881,631.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53,881,631.41 | 55,674,068.72 | 53,510,747.53 |

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06



| | | 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Unrestricted** | | 395,071,075.20 | 73,496,092.37 | 69,128,068.26 | 22,955,126.63 | 0.00 | 110,001,810.50 | 670,652,172.96 | 647,932,555.77 | 318,492,591.68 |
| | **TOTAL NET POSITION** | **1,317,787,798.44** | **191,252,234.85** | **176,558,266.69** | **37,014,284.75** | **0.00** | **139,795,764.44** | **1,862,408,349.17** | **1,796,080,387.27** | **1,498,545,836.22** |
| **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** |

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University System of New Hampshire

Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06

#RECURSIVE

| | | 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 | 376,293,733.79 | (19,427,370.94) | (16,474,073.64) | 0.00 | 0.00 | 3,827,009.60 | 7,524.96 | 0.00 | 63,983,895.64 | 24,663.55 | 49,125,224.46 | 22,334,464.82 | 0.00 | 0.00 | (388,200,347.07) | 91,494,725.17 | 84,961,030.73 | 75,422,132.20 |
| | Short term investments | 967,264.31 | 0.00 | 0.00 | 0.00 | 0.00 | 30,551.00 | 0.00 | 0.00 | 20,556.11 | 0.00 | 107,678.18 | 71,377.79 | 0.00 | 0.00 | 201,773,043.44 | 202,970,470.83 | 179,029,925.17 | 148,165,904.31 |
| | Accounts receivable | 164,750,000.26 | (30,108.75) | 118,188.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,199,875.22 | 0.00 | 37,527,087.34 | 3,857,484.79 | 0.00 | 0.00 | 23,231.00 | 238,445,758.31 | 242,449,920.15 | 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 | 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 | 3,287,729.41 | 0.00 | 0.00 | 0.00 | 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 | 1,299,833.67 | 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 | 2,710,996.09 | 2,195,644.61 |
| | Prepaid expenses and other current assets | 1,542,331.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 212,105.72 | 0.00 | 474,137.16 | 48,700.71 | 0.00 | 0.00 | 1,983,836.63 | 4,261,111.23 | 2,815,219.43 | 9,230,235.97 |
| | Interfund Borrowngs | (68,208,234.96) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,656,103.08) | 0.00 | (13,808,788.81) | (1,798,437.37) | 0.00 | 0.00 | 87,471,564.22 | 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** | **476,644,928.08** | **(19,288,189.65)** | **(16,355,885.19)** | **0.00** | **0.00** | **7,145,290.01** | **7,524.96** | **0.00** | **92,934,950.51** | **24,663.55** | **73,981,141.91** | **24,513,590.74** | **0.00** | **0.00** | **(96,948,671.78)** | **542,659,343.14** | **515,266,563.52** | **260,336,560.88** |
| **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 | 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 |
| | Endowment and similar investments - campuses | 167,172,837.98 | 0.00 | 1,886,254.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,199,612.64 | 0.00 | 29,439,641.48 | 8,253,774.63 | 0.00 | 0.00 | 323,668,174.73 | 560,620,295.63 | 545,608,925.66 | 557,983,777.85 |
| | Endowment and similar investments - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 227,302,063.51 | 14,946,737.30 | 0.00 | 0.00 | 9,643,137.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 251,891,938.15 | 238,957,892.26 | 251,249,100.48 |
| | Pledges Receivable | 0.00 | 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 | 4,810,016.02 | 5,501,205.66 | 4,810,016.02 |
| | Notes receivable | 9,859,586.52 | 84,006.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,048,856.17 | 0.00 | 889,576.81 | 0.00 | 0.00 | 0.00 | 0.00 | 12,882,026.21 | 16,643,971.37 | 14,292,688.24 |
| | Property and equipment, net | 730,851,714.98 | 9,415,067.17 | 1,523,659.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 170,911,673.88 | 0.00 | 188,947,124.36 | 7,103,270.22 | 0.00 | 0.00 | 348,738.21 | 1,109,101,248.18 | 1,112,255,823.16 | 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 | 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 | 311,312.00 | 311,312.00 | 723,561.00 | 311,312.00 |
| | **Total Noncurrent Assets** | **907,884,139.48** | **9,499,073.88** | **3,409,913.53** | **0.00** | **0.00** | **232,112,079.53** | **14,946,737.30** | **0.00** | **203,160,142.69** | **9,643,137.34** | **219,276,342.65** | **15,357,044.85** | **0.00** | **0.00** | **324,328,224.94** | **1,939,616,836.19** | **1,923,929,994.82** | **1,946,008,011.47** |
| | **TOTAL ASSETS** | **1,384,529,067.56** | **(9,789,115.77)** | **(12,945,971.66)** | **0.00** | **0.00** | **239,257,369.54** | **14,954,262.26** | **0.00** | **296,095,093.20** | **9,667,800.89** | **293,257,484.56** | **39,870,635.59** | **0.00** | **0.00** | **227,379,553.16** | **2,482,276,179.33** | **2,439,196,558.34** | **2,206,344,572.35** |
| **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 | 22,976,131.94 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 8,177,269.14 | 8,177,269.14 | 9,229,820.57 | 8,708,095.14 |
| | Deferred Outflows-Pensions | 1,428,825.19 | 0.00 | 30,657.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 247,462.00 | 0.00 | 256,069.00 | 51,644.00 | 0.00 | 0.00 | 786,741.57 | 2,801,399.57 | 3,371,734.00 | 2,801,399.57 |
| | Deferred Outflows - ARO | 797,918.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 601,650.00 | 0.00 | 91,890.71 | 0.00 | 0.00 | 0.00 | 0.00 | 1,491,459.58 | 1,584,098.58 | 1,491,459.58 |
| | **TOTAL DEFERRED OUTFLOWS OF RESOURCES** | **2,226,744.06** | **0.00** | **30,657.81** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **849,112.00** | **0.00** | **347,959.71** | **51,644.00** | **0.00** | **0.00** | **31,940,142.65** | **35,446,260.23** | **32,480,050.37** | **35,977,086.23** |
| **LIABILITIES** | | | | | | | | | | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | | | | | | | | | | |
| | Accounts payable and accrued expenses | 5,014,170.97 | 4,651.83 | 187,103.08 | 0.00 | 0.00 | 310,618.73 | 0.00 | 0.00 | 389,458.69 | 0.00 | 906,854.24 | 44,481.07 | 0.00 | 0.00 | 12,940,866.98 | 19,798,205.59 | 25,137,511.17 | 65,230,740.30 |
| | Deposits and unearned revenues | 16,448,943.53 | 733,380.22 | 27,786.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,806,373.61 | 0.00 | 2,000,866.28 | 1,689.48 | 0.00 | 0.00 | 300,546.29 | 22,319,586.35 | 12,312,369.32 | 40,242,213.30 |
| | Accrued employee benefits - current portion | 1,144,963.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 351,570.64 | 0.00 | 248,555.05 | 71,377.79 | 0.00 | 0.00 | 4,943,450.22 | 6,759,916.71 | 6,917,261.06 | 6,759,916.71 |
| | Postretirement medical benefits-current portion | 3,709,294.67 | 0.00 | 79,589.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 642,420.48 | 0.00 | 664,765.53 | 134,070.36 | 0.00 | 0.00 | 100,552.77 | 5,330,693.40 | 5,836,657.83 | 5,330,693.40 |
| | Long-term debt - current portion | 6,619,938.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,393,141.04 | 0.00 | 1,968,110.51 | 0.00 | 0.00 | 0.00 | 16,281,773.52 | 27,262,963.83 | 26,152,968.42 | 26,202,960.83 |
| | **Total Current Liabilities** | **32,937,310.94** | **738,032.05** | **294,479.61** | **0.00** | **0.00** | **310,618.73** | **0.00** | **0.00** | **6,582,964.46** | **0.00** | **5,789,151.61** | **251,618.70** | **0.00** | **0.00** | **34,567,189.78** | **81,471,365.88** | **76,356,767.80** | **143,766,524.54** |
| **Noncurrent Liabilities** | | | | | | | | | | | | | | | | | | | |
| | Obligations under life income agree | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,412,397.41 | 0.00 | 0.00 | 51,085.67 | 0.00 | 15,964.74 | 0.00 | 0.00 | 0.00 | 0.00 | 2,479,447.82 | 2,175,907.83 | 2,481,282.94 |
| | 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 | 17,512,731.08 |
| | Asset retirement and other obligations | 1,538,778.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 948,000.00 | 0.00 | 811,200.00 | 8,000.00 | 0.00 | 0.00 | 0.00 | 3,305,978.00 | 3,305,978.00 | 3,305,978.00 |
| | Accrued employee benefits | 12,218,435.06 | 0.00 | 221,089.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,046,264.89 | 0.00 | 2,266,222.64 | 463,396.50 | 0.00 | 0.00 | 7,486,407.23 | 24,701,815.38 | 25,735,471.85 | 24,701,815.38 |
| | Postretirement medical benefits | 53,867,194.97 | 0.00 | 1,155,817.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,329,372.52 | 0.00 | 9,755,864.47 | 1,946,999.64 | 0.00 | 0.00 | 1,460,249.23 | 77,515,497.96 | 83,975,282.53 | 77,515,497.96 |
| | 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 | 22,976,131.94 | 22,976,131.94 | 18,294,397.22 | 22,976,131.94 |
| | Long-term debt | 172,791,908.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 93,233,752.15 | 0.00 | 95,228,657.16 | 0.00 | 0.00 | 0.00 | 52,060,115.91 | 413,314,433.26 | 440,598,170.91 | 439,015,993.82 |
| | **Total Noncurrent Liabilities** | **253,205,024.84** | **695,878.80** | **1,376,906.19** | **0.00** | **0.00** | **2,412,397.41** | **0.00** | **0.00** | **107,636,486.78** | **0.00** | **110,078,040.97** | **2,418,396.14** | **0.00** | **0.00** | **83,982,904.31** | **561,806,035.44** | **590,764,410.34** | **587,509,431.12** |
| | **TOTAL LIABILITIES** | **286,142,335.78** | **1,433,910.85** | **1,671,385.80** | **0.00** | **0.00** | **2,723,016.14** | **0.00** | **0.00** | **114,219,451.24** | **0.00** | **115,867,192.58** | **2,670,014.84** | **0.00** | **0.00** | **118,550,094.09** | **643,277,401.32** | **667,121,178.14** | **731,275,955.66** |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | | | | | | | | | | | |
| | Deferred Inflows - Pensions | 6,584,135.98 | 0.00 | 141,275.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,140,320.00 | 0.00 | 1,179,985.00 | 237,980.00 | 0.00 | 0.00 | 720,653.87 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 253,183.41 | 253,183.41 | 477,227.90 | 356,671.41 |
| | Deferred Inflows - Annuities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,779,155.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,779,155.79 | 1,666,415.40 | 2,138,845.42 |
| | **TOTAL DEFERRED INFLOWS OF RESOURCES** | **6,584,135.98** | **0.00** | **141,275.02** | **0.00** | **0.00** | **1,779,155.79** | **0.00** | **0.00** | **1,140,320.00** | **0.00** | **1,179,985.00** | **237,980.00** | **0.00** | **0.00** | **973,837.28** | **12,036,689.07** | **8,475,043.30** | **12,499,866.70** |
| **NET POSITION** | | | | | | | | | | | | | | | | | | | |
| **Net Investment in Plant** | | 485,396,331.58 | 9,415,067.17 | 1,523,659.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 73,610,897.07 | 0.00 | 79,301,440.94 | 5,296,832.85 | 0.00 | 0.00 | 29,735,784.19 | 684,280,013.16 | 663,084,356.61 | 685,015,126.78 |
| **Restricted Nonexpendable** | | | | | | | | | | | | | | | | | | | |
| | Historical gift value of endowment - campuses | 77,560,129.88 | 0.00 | 38,364.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,732,155.97 | 0.00 | 20,226,204.92 | 7,243,552.13 | 0.00 | 0.00 | 11,503.74 | 127,811,911.14 | 120,925,737.32 | 124,286,780.60 |
| | Historical gift value of endowment - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 150,535,521.39 | 3,424,754.17 | 0.00 | 0.00 | 4,888,543.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 158,848,819.28 | 146,829,462.67 | 157,414,381.94 |
| **Restricted Expendable** | | | | | | | | | | | | | | | | | | | |
| Campuses | Accumulated net gains on endowment | 46,373,749.07 | 0.00 | 27,661.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,529,817.37 | 0.00 | 3,573,000.28 | 1,037,677.98 | 0.00 | 0.00 | 16,735.29 | 56,558,641.41 | 54,375,169.85 | 56,558,641.41 |
| | Market value of funds functioning as endowment | 13,178,004.19 | 0.00 | 19,748.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,547,421.13 | 0.00 | 280,981.52 | 15,987.41 | 0.00 | 0.00 | 12,643.30 | 15,054,785.93 | 14,851,230.04 | 15,032,104.49 |
| | Grants, gifts and contracts | 39,918,688.67 | 896,359.43 | 147,528.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,078,249.15 | 0.00 | 3,464,062.28 | 465,107.75 | 0.00 | 0.00 | 17,287.42 | 48,987,282.96 | 44,992,904.78 | 41,442,824.64 |
| | Life income and annuity funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,266.29 | 0.00 | 12,868.72 | 0.00 | 0.00 | 0.00 | 0.00 | 15,135.01 | 12,408.83 | 15,135.01 |
| | Loan funds | 1,660,507.12 | 281,206.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 612,198.16 | 0.00 | 571,639.77 | 0.00 | 0.00 | 0.00 | 0.00 | 3,125,551.18 | 4,978,984.78 | 3,585,097.41 |
| Affiliated Entities | Accumulated net gains on endowment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,705,957.03 | 731,854.08 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 43,083,977.40 | 10,797,654.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53,881,631.41 | 55,674,068.72 | 53,510,747.53 |
| **Unrestricted** | | 429,941,929.35 | (21,815,659.35) | (16,484,936.59) | 0.00 | 0.00 | 3,429,741.79 | 0.00 | 0.00 | 73,471,428.82 | 24,663.55 | 69,128,068.26 | 22,955,126.63 | 0.00 | 0.00 | 110,001,810.50 | 670,652,172.96 | 647,932,555.77 | 318,492,591.68 |

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2020 Fiscal Period 06



| | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **TOTAL NET POSITION** | **1,094,029,339.86** | **(11,223,026.62)** | **(14,727,974.67)** | **0.00** | **0.00** | **234,755,197.61** | **14,954,262.26** | **0.00** | **181,584,433.96** | **9,667,800.89** | **176,558,266.69** | **37,014,284.75** | **0.00** | **0.00** | **139,795,764.44** | **1,862,408,349.17** | **1,796,080,387.27** | **1,498,545,836.22** |
| **Not Coded to Attribute** | | | | | | | | | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Not Coded to Attribute** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **TOTAL** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Difference (Assets - Liabilities) - Net Position** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |