

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2021 Fiscal Period 06

	2021	2020		
	Year to Date Balance	Year to Date Balance	Final Balance	
ASSETS				
Current Assets				
Cash and cash equivalents	26,158,938.36	91,494,725.17	65,338,745.39	
Short term investments	184,152,671.12	202,970,470.83	158,906,578.79	
Accounts receivable	286,262,934.62	238,445,758.31	31,268,045.31	
Accounts receivable - State of NH appropriations	0.00	0.00	29,903.31	
Pledges receivable - current portion	2,536,916.71	3,291,632.99	2,536,916.71	
Notes receivable - current portion	2,070,062.52	2,195,644.61	2,070,062.52	
Prepaid expenses and other current assets	3,434,690.39	4,261,111.23	7,415,623.33	
Interfund Borrowings	0.00	0.00	0.00	
Current Asset - Other	0.00	0.00	0.00	
Total Current Assets	504,616,213.72	542,659,343.14	267,565,875.36	
Noncurrent Assets				
Debt proceeds held by others	0.00	0.00	0.00	
Long-term operating investments	0.00	0.00	0.00	
Endowment and similar investments - campuses	551,850,145.72	560,620,295.63	549,393,479.59	
Endowment and similar investments - affiliated entities	254,983,953.66	251,891,938.15	253,525,757.79	
Pledges Receivable	3,935,510.30	4,810,016.02	3,935,510.30	
Notes receivable	10,313,790.45	12,882,026.21	11,069,774.62	
Property and equipment, net	1,100,733,948.37	1,109,101,248.18	1,119,924,962.75	
Other assets	0.00	0.00	0.00	
Pension assets, net	432,397.00	311,312.00	432,397.00	
Total Noncurrent Assets	1,922,249,745.50	1,939,616,836.19	1,938,281,882.05	
TOTAL ASSETS	2,426,865,959.22	2,482,276,179.33	2,205,847,757.41	
DEFERRED OUTFLOWS OF RESOURCES				
Accum change in derivative value	29,262,055.25	22,976,131.94	29,262,055.25	
Acctg loss on debt refunding, net	7,115,611.17	8,177,269.14	7,646,437.17	
Deferred Outflows-Pensions	10,559,293.17	2,801,399.57	10,559,293.17	
Deferred Outflows - ARO	1,307,674.24	1,491,459.58	1,307,674.24	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	48,244,633.83	35,446,260.23	48,775,459.83	
LIABILITIES				
Current Liabilities				
Accounts payable and accrued expenses	28,049,297.06	19,798,205.59	64,112,730.51	
Deposits and unearned revenues	27,697,300.90	22,319,586.35	68,879,261.46	
Accrued employee benefits - current portion	6,672,829.49	6,759,916.71	6,672,829.49	
Postretirement medical benefits-current portion	4,411,637.40	5,330,693.40	4,411,637.40	
Long-term debt - current portion	30,620,204.43	27,262,963.83	27,315,204.43	
Total Current Liabilities	97,451,269.28	81,471,365.88	171,391,663.29	
Noncurrent Liabilities				
Obligations under life income agree	2,402,340.90	2,479,447.82	2,216,462.47	
Government advances refundable	13,229,239.71	17,512,731.08	13,229,239.71	
Asset retirement and other obligations	12,308,872.10	3,305,978.00	8,429,728.92	
Accrued employee benefits	75,729,453.24	24,701,815.38	24,466,743.27	
Postretirement medical benefits	86,131,690.96	77,515,497.96	86,131,690.96	
Derivative instruments - interest rate swaps	29,262,055.25	22,976,131.94	29,262,055.25	
Long-term debt	382,642,099.04	413,314,433.26	411,677,646.44	
Total Noncurrent Liabilities	601,705,751.20	561,806,035.44	575,413,567.02	
TOTAL LIABILITIES	699,157,020.48	643,277,401.32	746,805,230.31	
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Pensions	8,976,555.87	10,004,349.87	8,976,555.87	
Acctg gain debt refunding, net	124,754.64	253,183.41	149,708.54	
Deferred Inflows - Annuities	1,597,777.08	1,779,155.79	1,347,526.31	
TOTAL DEFERRED INFLOWS OF RESOURCES	10,699,087.59	12,036,689.07	10,473,790.72	
NET POSITION				
Net Investment in Plant	698,145,329.44	684,280,013.16	709,336,870.22	
Restricted Nonexpendable				
Historical gift value of endowment - campuses	133,882,525.35	127,811,911.14	131,196,170.81	
Historical gift value of endowment - affiliated entities	167,293,807.64	158,848,819.28	165,157,006.94	
Restricted Expendable				
Campuses	Accumulated net gains on endowment	51,081,444.94	56,558,641.41	51,081,444.94

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		2021	2020	
		Year to Date Balance	Year to Date Balance	Final Balance
Campuses	Market value of funds functioning as endowment	14,627,939.07	15,054,785.93	14,627,939.07
	Grants, gifts and contracts	47,732,230.21	48,987,282.96	40,527,385.39
	Life income and annuity funds	12,270.29	15,135.01	12,270.29
	Loan funds	2,971,406.46	3,125,551.18	2,853,311.04
Affiliated Entities	Accumulated net gains on endowment	36,991,138.72	43,192,404.73	36,991,138.72
	Other - affiliated entities	54,836,472.90	53,881,631.41	54,573,825.17
Unrestricted		557,679,919.96	670,652,172.96	290,986,833.62
TOTAL NET POSITION		1,765,254,484.98	1,862,408,349.17	1,497,344,196.21
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 2021 Fiscal Period 06

	2021	2020	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	210,311,609.48	294,465,196.00	224,245,324.18
Accounts receivable	286,262,934.62	238,445,758.31	31,268,045.31
Accounts receivable - State of NH appropriations	0.00	0.00	29,903.31
Pledges receivable - current portion	2,536,916.71	3,291,632.99	2,536,916.71
Notes receivable - current portion	2,070,062.52	2,195,644.61	2,070,062.52
Prepaid expenses and other current assets	3,434,690.39	4,261,111.23	7,415,623.33
Total Current Assets	504,616,213.72	542,659,343.14	267,565,875.36
Noncurrent Assets			
Debt proceeds held by others for construction purposes	0.00	0.00	0.00
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	551,850,145.72	560,620,295.63	549,393,479.59
Endowment and similar investments - affiliated entities	254,983,953.66	251,891,938.15	253,525,757.79
Pledges Receivable	3,935,510.30	4,810,016.02	3,935,510.30
Notes receivable	10,313,790.45	12,882,026.21	11,069,774.62
Property and equipment, net	1,100,733,948.37	1,109,101,248.18	1,119,924,962.75
Other assets	0.00	0.00	0.00
Pension assets, net	432,397.00	311,312.00	432,397.00
Total Noncurrent Assets	1,922,249,745.50	1,939,616,836.19	1,938,281,882.05
TOTAL ASSETS	2,426,865,959.22	2,482,276,179.33	2,205,847,757.41
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	29,262,055.25	22,976,131.94	29,262,055.25
Acctg loss on debt refunding, net	7,115,611.17	8,177,269.14	7,646,437.17
Deferred Outflows-Pensions	10,559,293.17	2,801,399.57	10,559,293.17
Deferred Outflows - ARO	1,307,674.24	1,491,459.58	1,307,674.24
TOTAL DEFERRED OUTFLOWS OF RESOURCES	48,244,633.83	35,446,260.23	48,775,459.83
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	28,049,297.06	19,798,205.59	64,112,730.51
Deposits and unearned revenues	27,697,300.90	22,319,586.35	68,879,261.46
Accrued employee benefits - current portion	6,672,829.49	6,759,916.71	6,672,829.49
Postretirement medical benefits-current portion	4,411,637.40	5,330,693.40	4,411,637.40
Long-term debt - current portion	30,620,204.43	27,262,963.83	27,315,204.43
Total Current Liabilities	97,451,269.28	81,471,365.88	171,391,663.29
Noncurrent Liabilities			
Obligations under life income agree	2,402,340.90	2,479,447.82	2,216,462.47
Government advances refundable	13,229,239.71	17,512,731.08	13,229,239.71
Asset retirement and other obligations	12,308,872.10	3,305,978.00	8,429,728.92
Accrued employee benefits	75,729,453.24	24,701,815.38	24,466,743.27
Postretirement medical benefits	86,131,690.96	77,515,497.96	86,131,690.96
Derivative instruments - interest rate swaps	29,262,055.25	22,976,131.94	29,262,055.25
Long-term debt	382,642,099.04	413,314,433.26	411,677,646.44
Total Noncurrent Liabilities	601,705,751.20	561,806,035.44	575,413,567.02
TOTAL LIABILITIES	699,157,020.48	643,277,401.32	746,805,230.31
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	8,976,555.87	10,004,349.87	8,976,555.87
Acctg gain debt refunding, net	124,754.64	253,183.41	149,708.54
Deferred Inflows - Annuities	1,597,777.08	1,779,155.79	1,347,526.31
TOTAL DEFERRED INFLOWS OF RESOURCES	10,699,087.59	12,036,689.07	10,473,790.72
NET POSITION			
Net Investment in Plant	698,145,329.44	684,280,013.16	709,336,870.22
Restricted -			
Nonexpendable	301,176,332.99	286,660,730.42	296,353,177.75
Expendable	208,252,902.59	220,815,432.63	200,667,314.62
Unrestricted	557,679,919.96	670,652,172.96	290,986,833.62
TOTAL NET POSITION	1,765,254,484.98	1,862,408,349.17	1,497,344,196.21
Not Coded to Attribute			
	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00

	2021	2020	
	Year to Date Balance	Year to Date Balance	Final Balance
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	(0.00)	0.00

	Prior Year to Date Balance	Prior Year Final Balance
ASSETS		
Current Assets		
Cash and cash equivalents	91,494,725.17	65,338,745.39
Short term investments	202,970,470.83	158,906,578.79
Accounts receivable	238,445,758.31	31,268,045.31
Accounts receivable - State of NH appropriations	0.00	29,903.31
Pledges receivable - current portion	3,291,632.99	2,536,916.71
Notes receivable - current portion	2,195,644.61	2,070,062.52
Prepaid expenses and other current assets	4,261,111.23	7,415,623.33
Interfund Borrowings	0.00	0.00
Current Asset - Other	0.00	0.00
Total Current Assets	542,659,343.14	267,565,875.36
Noncurrent Assets		
Debt proceeds held by others	0.00	0.00
Long-term operating investments	0.00	0.00
Endowment and similar investments - campuses	560,620,295.63	549,393,479.59
Endowment and similar investments - affiliated entities	251,891,938.15	253,525,757.79
Pledges Receivable	4,810,016.02	3,935,510.30
Notes receivable	12,882,026.21	11,069,774.62
Property and equipment, net	1,109,101,248.18	1,119,924,962.75
Other assets	0.00	0.00
Pension assets, net	311,312.00	432,397.00
Total Noncurrent Assets	1,939,616,836.19	1,938,281,882.05
TOTAL ASSETS	2,482,276,179.33	2,205,847,757.41
DEFERRED OUTFLOWS OF RESOURCES		
Accum change in derivative value	22,976,131.94	29,262,055.25
Acctg loss on debt refunding, net	8,177,269.14	7,646,437.17
Deferred Outflows-Pensions	2,801,399.57	10,559,293.17
Deferred Outflows - ARO	1,491,459.58	1,307,674.24
TOTAL DEFERRED OUTFLOWS	35,446,260.23	48,775,459.83
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses	19,798,205.59	64,112,730.51
Deposits and unearned revenues	22,319,586.35	68,879,261.46
Accrued employee benefits - current portion	6,759,916.71	6,672,829.49
Postretirement medical benefits-current portion	5,330,693.40	4,411,637.40
Long-term debt - current portion	27,262,963.83	27,315,204.43
Total Current Liabilities	81,471,365.88	171,391,663.29
Noncurrent Liabilities		
Obligations under life income agree	2,479,447.82	2,216,462.47
Government advances refundable	17,512,731.08	13,229,239.71
Asset retirement and other obligations	3,305,978.00	8,429,728.92
Accrued employee benefits	24,701,815.38	24,466,743.27
Postretirement medical benefits	77,515,497.96	86,131,690.96
Derivative instruments - interest rate swaps	22,976,131.94	29,262,055.25
Long-term debt	413,314,433.26	411,677,646.44
Total Noncurrent Liabilities	561,806,035.44	575,413,567.02
TOTAL LIABILITIES	643,277,401.32	746,805,230.31
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pensions	10,004,349.87	8,976,555.87
Acctg gain debt refunding, net	253,183.41	149,708.54
Deferred Inflows - Annuities	1,779,155.79	1,347,526.31
TOTAL DEFERRED INFLOWS	12,036,689.07	10,473,790.72
NET POSITION		
Net Investment in Plant	684,280,013.16	709,336,870.22
Restricted Nonexpendable		
Historical gift value of endowment - campuses	127,811,911.14	131,196,170.81
Historical gift value of endowment - affiliated entities	158,848,819.28	165,157,006.94
Restricted Expendable		
Campuses		
Accumulated net gains on endowment	56,558,641.41	51,081,444.94
Market value of funds functioning as endowment	15,054,785.93	14,627,939.07
Grants, gifts and contracts	48,987,282.96	40,527,385.39

		Prior Year to Date Balance	Prior Year Final Balance
Campuses	Life income and annuity funds	15,135.01	12,270.29
	Loan funds	3,125,551.18	2,853,311.04
Affiliated Entities	Accumulated net gains on endowment	43,192,404.73	36,991,138.72
	Other - affiliated entities	53,881,631.41	54,573,825.17
Unrestricted		670,652,172.96	290,986,833.62
	TOTAL NET POSITION	1,862,408,349.17	1,497,344,196.21
Not Coded to Attribute		0.00	0.00
	Total Not Coded to Attribute	0.00	0.00
	TOTAL	0.00	0.00
	(Assets - Liabilities) - Net Position	(0.00)	0.00

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2021 Fiscal Period 06

Table with columns for fund types (Current Funds U, D, A, W, G, P1, P2, Z, L, LU), Endowment and Similar Funds (M, Q1, Q2, T1, T2), Plant Funds (N, X), Funds Not Coded to Fund Group (P1), Total Year to Date Balance, and Prior Year to Date Balance. Rows include ASSETS (Current and Noncurrent), DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES (Current and Noncurrent), DEFERRED INFLOWS OF RESOURCES, and NET POSITION (Restricted and Unrestricted).

	Prior Year Final Balance
ASSETS	
Current Assets	
Cash and cash equivalents	233,600,032.39
Short term investments	1,009,993.18
Accounts receivable	19,541,458.41
Accounts receivable - State of NH appropriations	29,903.31
Pledges receivable - current portion	0.00
Notes receivable - current portion	1,215,287.76
Prepaid expenses and other current assets	4,713,298.50
Interfund Borrowwngs	0.00
Current Asset - Other	0.00
Total Current Assets	260,109,973.55
Noncurrent Assets	
Debt proceeds held by others	0.00
Endowment and similar investments - campuses	163,749,860.64
Notes receivable	8,425,616.79
Property and equipment, net	751,271,727.43
Other assets	0.00
Total Noncurrent Assets	923,447,204.86
TOTAL ASSETS	1,183,557,178.41
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows-Pensions	6,806,424.19
Deferred Outflows - ARO	730,664.73
TOTAL DEFERRED OUTFLOWS OF RESOURCES	7,537,088.92
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	16,942,139.79
Deposits and unearned revenues	53,173,721.17
Accrued employee benefits - current portion	1,165,739.72
Postretirement medical benefits-current portion	3,065,708.67
Long-term debt - current portion	10,083,781.46
Total Current Liabilities	84,431,090.81
Noncurrent Liabilities	
Obligations under life income agree	0.00
Government advances refundable	9,842,251.77
Asset retirement and other obligations	1,538,778.00
Accrued employee benefits	12,410,853.10
Postretirement medical benefits	59,783,227.97
Long-term debt	163,412,228.26
Total Noncurrent Liabilities	246,987,339.10
TOTAL LIABILITIES	331,418,429.91
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows - Pensions	5,762,466.98
TOTAL DEFERRED INFLOWS OF RESOURCES	5,762,466.98
NET POSITION	
Net Investment in Plant	575,226,892.81
Restricted Nonexpendable	
Historical gift value of endowment - campuses	79,433,185.13
Restricted Expendable	
Campuses	
Accumulated net gains on endowment	42,570,862.16
Market value of funds functioning as endowment	12,754,648.28
Grants, gifts and contracts	34,984,619.23
Life income and annuity funds	0.00
Loan funds	1,746,558.36
Unrestricted	107,196,604.47
TOTAL NET POSITION	853,913,370.44
Not Coded to Attribute	
	0.00
Total Not Coded to Attribute	0.00
TOTAL	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2021 Fiscal Period 06

	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	(20,872,075.17)	249,472.47	19,434.04	0.00	257,761.30	(68,155.55)	0.00	0.00	0.00	0.00	(9,329.55)	(20,422,892.46)	(16,474,073.64)	(23,977,585.76)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	31,999.47	0.00	0.00	0.00	0.00	0.00	31,999.47	118,188.45	471,989.51
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	264,095.41
Total Current Assets	(20,872,075.17)	249,472.47	19,434.04	0.00	257,761.30	(36,156.08)	0.00	0.00	0.00	0.00	(9,329.55)	(20,390,892.99)	(16,355,885.19)	(23,241,500.84)
Noncurrent Assets														
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	1,740,034.76	19,085.39	63,809.32	0.00	0.00	1,822,929.47	1,886,254.17	1,822,929.47
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
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	1,740,034.76	19,085.39	63,809.32	0.00	0.00	1,822,929.47	1,886,254.17	1,822,929.47
TOTAL ASSETS	(20,872,075.17)	249,472.47	19,434.04	0.00	257,761.30	(36,156.08)	1,740,034.76	19,085.39	63,809.32	0.00	(9,329.55)	(18,567,963.52)	(14,469,631.02)	(21,418,571.37)
DEFERRED OUTFLOWS OF RESOURCES														
Deferred Outflows-Pensions	0.00	0.00	0.00	146,042.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	146,042.81	30,657.81	146,042.81
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	146,042.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	146,042.81	30,657.81	146,042.81
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	(134,715.16)	0.00	22,683.92	0.00	0.00	1,171.22	0.00	0.00	0.00	0.00	0.00	(110,860.02)	187,103.08	257,225.83
Deposits and unearned revenues	(32,820.00)	241.25	13,960.08	0.00	0.00	17,910.25	0.00	0.00	0.00	0.00	0.00	(708.42)	27,786.94	61,349.38
Postretirement medical benefits-current portion	0.00	0.00	0.00	65,779.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,779.59	79,589.59	65,779.59
Total Current Liabilities	(167,535.16)	241.25	36,644.00	65,779.59	0.00	19,081.47	0.00	0.00	0.00	0.00	0.00	(45,788.85)	294,479.61	384,354.80
Noncurrent Liabilities														
Accrued employee benefits	230,029.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	230,029.84	221,089.06	230,029.84
Postretirement medical benefits	0.00	0.00	0.00	1,282,757.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,282,757.13	1,155,817.13	1,282,757.13
Total Noncurrent Liabilities	230,029.84	0.00	0.00	1,282,757.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,512,786.97	1,376,906.19	1,512,786.97
TOTAL LIABILITIES	62,494.68	241.25	36,644.00	1,348,536.72	0.00	19,081.47	0.00	0.00	0.00	0.00	0.00	1,466,998.12	1,671,385.80	1,897,141.77
DEFERRED INFLOWS OF RESOURCES														
Deferred Inflows - Pensions	0.00	0.00	0.00	123,645.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,645.02	141,275.02	123,645.02
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	123,645.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,645.02	141,275.02	123,645.02
NET POSITION														
Net Investment in Plant														
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
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	25,444.82	0.00	0.00	25,444.82	27,661.42	25,444.82
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,085.39	0.00	0.00	0.00	19,085.39	19,748.38	19,085.39
Grants, gifts and contracts	0.00	0.00	0.00	0.00	257,761.30	(55,237.55)	0.00	0.00	0.00	0.00	0.00	202,523.75	147,528.26	272,346.97
Unrestricted	(20,934,569.85)	249,231.22	(17,209.96)	(1,326,138.93)	0.00	0.00	1,740,034.76	0.00	0.00	0.00	(9,329.55)	(20,297,982.31)	(16,484,936.59)	(23,648,557.03)
TOTAL NET POSITION	(20,934,569.85)	249,231.22	(17,209.96)	(1,326,138.93)	257,761.30	(55,237.55)	1,740,034.76	19,085.39	63,809.32	0.00	(9,329.55)	(20,012,563.85)	(16,251,634.03)	(23,293,315.35)
Not Coded to Attribute														
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)

4C - UNH Foundation Capital Offset

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

G

ASSETS

Current Assets

Cash and cash equivalents	0.00	0.00	0.00	0.00
Total Current Assets	0.00	0.00	0.00	0.00
TOTAL ASSETS	0.00	0.00	0.00	0.00

NET POSITION

Restricted Expendable

Affiliated Entities

Other - affiliated entities	0.00	0.00	0.00	0.00
TOTAL NET POSITION	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2021 Fiscal Period 06

	Current Funds D	Current Funds G	Endowment and Similar Funds M	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS												
Current Assets												
Cash and cash equivalents	2,450,213.92	1,334,648.37	0.00	0.00	100,000.00	111,960.54	1,016,023.54	0.00	0.00	5,012,846.37	3,827,009.60	3,811,560.58
Short term investments	321,035.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	321,035.31	30,551.00	356,129.62
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
Pledges receivable - current portion	0.00	2,420,723.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,420,723.48	3,287,729.41	2,420,723.48
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
Total Current Assets	2,771,249.23	3,755,371.85	0.00	0.00	100,000.00	111,960.54	1,016,023.54	0.00	0.00	7,754,605.16	7,145,290.01	6,588,413.68
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	0.00
Endowment and similar investments - affiliated entities	0.00	0.00	4,583,816.03	1,321,169.36	35,599,252.04	2,166,504.89	183,342,142.22	0.00	0.00	227,012,884.54	227,302,063.51	225,556,297.37
Pledges Receivable	0.00	3,843,841.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,843,841.64	4,810,016.02	3,843,841.64
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
Property and equipment, net	0.00	845,000.00	0.00	0.00	0.00	0.00	0.00	(550,000.00)	0.00	295,000.00	0.00	845,000.00
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
Total Noncurrent Assets	0.00	4,688,841.64	4,583,816.03	1,321,169.36	35,599,252.04	2,166,504.89	183,342,142.22	(550,000.00)	0.00	231,151,726.18	232,112,079.53	230,245,139.01
TOTAL ASSETS	2,771,249.23	8,444,213.49	4,583,816.03	1,321,169.36	35,699,252.04	2,278,465.43	184,358,165.76	(550,000.00)	0.00	238,906,331.34	239,257,369.54	236,833,552.69
LIABILITIES												
Current Liabilities												
Accounts payable and accrued expenses	855.96	0.00	279,416.78	0.00	0.00	0.00	0.00	0.00	0.00	280,272.74	310,618.73	1,225,055.58
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
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
Total Current Liabilities	855.96	0.00	279,416.78	0.00	0.00	0.00	0.00	0.00	0.00	280,272.74	310,618.73	1,225,055.58
Noncurrent Liabilities												
Obligations under life income agree	0.00	0.00	2,337,373.74	0.00	0.00	0.00	0.00	0.00	0.00	2,337,373.74	2,412,397.41	2,151,495.31
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
Total Noncurrent Liabilities	0.00	0.00	2,337,373.74	0.00	0.00	0.00	0.00	0.00	0.00	2,337,373.74	2,412,397.41	2,151,495.31
TOTAL LIABILITIES	855.96	0.00	2,616,790.52	0.00	0.00	0.00	0.00	0.00	0.00	2,617,646.48	2,723,016.14	3,376,550.89
DEFERRED INFLOWS OF RESOURCES												
Deferred Inflows - Annuities	0.00	0.00	1,597,777.08	0.00	0.00	0.00	0.00	0.00	0.00	1,597,777.08	1,779,155.79	1,347,526.31
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	1,597,777.08	0.00	0.00	0.00	0.00	0.00	0.00	1,597,777.08	1,779,155.79	1,347,526.31
NET POSITION												
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(550,000.00)	0.00	(550,000.00)	0.00	0.00
Restricted Nonexpendable												
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	1,921,313.35	152,998,787.76	0.00	0.00	154,920,101.11	150,535,521.39	152,785,914.10
Restricted Expendable												
Affiliated Entities	0.00	0.00	0.00	0.00	0.00	357,152.08	31,359,378.00	0.00	0.00	31,716,530.08	37,705,957.03	31,716,530.08
Other - affiliated entities	0.00	8,444,213.49	369,248.43	0.00	35,699,252.04	0.00	0.00	0.00	0.00	44,512,713.96	43,083,977.40	44,250,066.23
Unrestricted	2,770,393.27	0.00	0.00	1,321,169.36	0.00	0.00	0.00	0.00	0.00	4,091,562.63	3,429,741.79	3,356,965.08
TOTAL NET POSITION	2,770,393.27	8,444,213.49	369,248.43	1,321,169.36	35,699,252.04	2,278,465.43	184,358,165.76	(550,000.00)	0.00	234,690,907.78	234,755,197.61	232,109,475.49
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
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
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
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)

40 - UNH Foundation Offset

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

G

ASSETS

Current Assets

Cash and cash equivalents	0.00	0.00	0.00	0.00
Total Current Assets	0.00	0.00	0.00	0.00
TOTAL ASSETS	0.00	0.00	0.00	0.00

NET POSITION

Restricted Expendable

Campuses

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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2021 Fiscal Period 06

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current 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	Q2	T2	N	X	D			
ASSETS														
Current Assets														
Cash and cash equivalents	18,404,650.11	3,872,261.47	204,840.35	0.00	559,552.83	(244,291.88)	0.00	17,752.25	0.00	388,778.31	0.00	23,203,543.44	22,334,464.82	21,545,238.75
Short term investments	87,157.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87,157.36	71,377.79	87,157.36
Accounts receivable	3,036,741.31	518.95	0.00	0.00	0.00	248,494.95	0.00	0.00	0.00	0.00	0.00	3,285,755.21	3,857,484.79	656,574.78
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	8,333.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,333.33	48,700.71	107,649.60
Interfund Borrowwngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,798,437.37)	0.00
Total Current Assets	21,536,882.11	3,872,780.42	204,840.35	0.00	559,552.83	4,203.07	0.00	17,752.25	0.00	388,778.31	0.00	26,584,789.34	24,513,590.74	22,396,620.49
Noncurrent Assets														
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	15,474.16	8,422,653.17	0.00	0.00	0.00	8,438,127.33	8,253,774.63	8,325,886.53
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,880,555.70	0.00	0.00	6,880,555.70	7,103,270.22	7,065,253.17
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	15,474.16	8,422,653.17	6,880,555.70	0.00	0.00	15,318,683.03	15,357,044.85	15,391,139.70
TOTAL ASSETS	21,536,882.11	3,872,780.42	204,840.35	0.00	559,552.83	4,203.07	15,474.16	8,440,405.42	6,880,555.70	388,778.31	0.00	41,903,472.37	39,870,635.59	37,787,760.19
DEFERRED OUTFLOWS OF RESOURCES														
Deferred Outflows-Pensions	0.00	0.00	0.00	267,660.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	267,660.00	51,644.00	267,660.00
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
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	267,660.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	267,660.00	51,644.00	267,660.00
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	90,957.18	561.37	0.00	0.00	667.24	436.96	0.00	0.00	0.00	0.00	0.00	92,622.75	44,481.07	331,953.84
Deposits and unearned revenues	65,683.03	0.00	0.00	0.00	1,100.00	28,962.55	0.00	0.00	0.00	0.00	0.00	95,745.58	1,689.48	549,404.85
Accrued employee benefits - current portion	87,157.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87,157.36	71,377.79	87,157.36
Postretirement medical benefits-current portion	0.00	0.00	0.00	111,843.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111,843.36	134,070.36	111,843.36
Total Current Liabilities	243,797.57	561.37	0.00	111,843.36	1,767.24	29,399.51	0.00	0.00	0.00	0.00	0.00	387,369.05	251,618.70	1,080,359.41
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	0.00	8,000.00	8,000.00	8,000.00
Accrued employee benefits	495,456.89	490,799.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	986,256.51	463,396.50	495,456.89
Postretirement medical benefits	0.00	0.00	0.00	2,181,018.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,181,018.64	1,946,999.64	2,181,018.64
Total Noncurrent Liabilities	495,456.89	490,799.62	0.00	2,181,018.64	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00	3,175,275.15	2,418,396.14	2,684,475.53
TOTAL LIABILITIES	739,254.46	491,360.99	0.00	2,292,862.00	1,767.24	29,399.51	0.00	0.00	8,000.00	0.00	0.00	3,562,644.20	2,670,014.84	3,764,834.94
DEFERRED INFLOWS OF RESOURCES														
Deferred Inflows - Pensions	0.00	0.00	0.00	204,974.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	204,974.00	237,980.00	204,974.00
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	204,974.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	204,974.00	237,980.00	204,974.00
NET POSITION														
Net Investment in Plant														
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,872,555.70	0.00	0.00	6,872,555.70	5,296,832.85	7,057,253.17
Restricted Nonexpendable														
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,630,383.52	0.00	0.00	0.00	7,630,383.52	7,243,552.13	7,500,390.47
Restricted Expendable														
Campuses														
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	810,021.90	0.00	0.00	0.00	810,021.90	1,037,677.98	810,021.90
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	15,474.16	0.00	0.00	0.00	0.00	15,474.16	15,987.41	15,474.16
Grants, gifts and contracts	0.00	0.00	0.00	0.00	557,785.59	(25,196.44)	0.00	0.00	0.00	0.00	0.00	532,589.15	465,107.75	472,890.01
Unrestricted	20,797,627.65	3,381,419.43	204,840.35	(2,230,176.00)	0.00	0.00	0.00	0.00	0.00	388,778.31	0.00	22,542,489.74	22,955,126.63	18,229,581.54
TOTAL NET POSITION	20,797,627.65	3,381,419.43	204,840.35	(2,230,176.00)	557,785.59	(25,196.44)	15,474.16	8,440,405.42	6,872,555.70	388,778.31	0.00	38,403,514.17	37,014,284.75	34,085,611.25
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

Not Coded

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

G

ASSETS

Current Assets

Cash and cash equivalents	550.00	550.00	0.00	0.00
Total Current Assets	550.00	550.00	0.00	0.00
TOTAL ASSETS	550.00	550.00	0.00	0.00

NET POSITION

Restricted Expendable

Campuses

Grants, gifts and contracts	550.00	550.00	0.00	0.00
TOTAL NET POSITION	550.00	550.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2021 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	256,242,734.87	39,885,933.85	46,427,776.24	22,542,489.74	0.00	192,580,985.26	557,679,919.96	670,652,172.96	290,986,833.62
TOTAL NET POSITION	1,253,989,338.15	159,524,761.53	164,583,305.92	38,403,514.17	0.00	148,753,565.21	1,765,254,484.98	1,862,408,349.17	1,497,344,196.21
Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	0.00	(0.00)	0.00	0.00	(0.00)	(0.00)	(0.00)	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2021 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	Subcampus Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
TOTAL NET POSITION	1,045,041,400.53	(20,117,301.37)	(20,012,563.85)	0.00	0.00	234,690,907.78	14,386,895.06	0.00	145,913,655.80	13,610,555.73	164,583,305.92	38,403,514.17	0.00	0.00	148,753,565.21	550.00	1,765,254,484.98	1,862,408,349.17	1,497,344,196.21	
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