

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2021 Fiscal Period 12

	2021	2020	Final Balance	
	Year to Date Balance	Year to Date Balance		
ASSETS				
Current Assets				
Cash and cash equivalents	53,474,777.15	63,481,977.48	65,338,745.39	
Short term investments	150,354,062.39	158,521,818.35	158,906,578.79	
Accounts receivable	44,930,514.42	25,256,593.79	31,268,045.31	
Accounts receivable - State of NH appropriations	0.00	0.00	29,903.31	
Pledges receivable - current portion	3,056,822.70	2,450,181.50	2,536,916.71	
Notes receivable - current portion	2,043,062.52	2,070,062.52	2,070,062.52	
Prepaid expenses and other current assets	8,253,720.28	7,279,228.57	7,415,623.33	
Interfund Borrowings	0.00	0.00	0.00	
Current Asset - Other	0.00	0.00	0.00	
Total Current Assets	262,112,959.46	259,059,862.21	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	631,782,251.45	585,966,509.71	549,393,479.59	
Endowment and similar investments - affiliated entities	291,844,785.36	264,906,400.07	253,525,757.79	
Pledges Receivable	7,207,370.35	3,912,817.20	3,935,510.30	
Notes receivable	8,434,438.30	11,069,774.62	11,069,774.62	
Property and equipment, net	1,096,914,202.60	1,112,589,732.17	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	2,036,615,445.06	1,978,756,545.77	1,938,281,882.05	
TOTAL ASSETS	2,298,728,404.52	2,237,816,407.98	2,205,847,757.41	
DEFERRED OUTFLOWS OF RESOURCES				
Accum change in derivative value	29,262,055.25	29,262,055.25	29,262,055.25	
Acctg loss on debt refunding, net	6,584,781.14	7,646,437.17	7,646,437.17	
Deferred Outflows-Pensions	10,559,293.17	10,652,047.57	10,559,293.17	
Deferred Outflows - ARO	1,307,674.24	1,491,459.58	1,307,674.24	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	47,713,803.80	49,051,999.57	48,775,459.83	
LIABILITIES				
Current Liabilities				
Accounts payable and accrued expenses	41,513,130.07	64,906,062.45	64,112,730.51	
Deposits and unearned revenues	61,771,381.03	61,437,656.88	68,879,261.46	
Accrued employee benefits - current portion	6,672,829.49	6,545,138.79	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	30,674,800.75	27,315,204.43	27,315,204.43	
Total Current Liabilities	145,043,778.74	165,534,755.95	171,391,663.29	
Noncurrent Liabilities				
Obligations under life income agree	2,260,475.27	2,186,789.96	2,216,462.47	
Government advances refundable	10,456,666.71	13,229,239.71	13,229,239.71	
Asset retirement and other obligations	19,456,103.17	3,305,978.00	8,429,728.92	
Accrued employee benefits	66,142,890.41	25,010,798.49	24,466,743.27	
Postretirement medical benefits	86,131,690.96	85,212,634.96	86,131,690.96	
Derivative instruments - interest rate swaps	29,262,055.25	29,262,055.25	29,262,055.25	
Long-term debt	381,002,845.32	411,677,646.44	411,677,646.44	
Total Noncurrent Liabilities	594,712,727.09	569,885,142.81	575,413,567.02	
TOTAL LIABILITIES	739,756,505.83	735,419,898.76	746,805,230.31	
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Pensions	8,976,555.87	8,804,812.87	8,976,555.87	
Acctg gain debt refunding, net	99,805.73	149,708.54	149,708.54	
Deferred Inflows - Annuities	2,183,981.64	1,347,526.31	1,347,526.31	
TOTAL DEFERRED INFLOWS OF RESOURCES	11,260,343.24	10,302,047.72	10,473,790.72	
NET POSITION				
Net Investment in Plant	702,564,643.73	702,828,164.85	709,336,870.22	
Restricted Nonexpendable				
Historical gift value of endowment - campuses	161,557,693.92	136,943,512.35	131,196,170.81	
Historical gift value of endowment - affiliated entities	197,376,643.77	167,331,746.91	165,157,006.94	
Restricted Expendable				
Campuses	Accumulated net gains on endowment	51,081,444.94	56,558,641.41	51,081,444.94

University System of New Hampshire
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		2021	2020	
		Year to Date Balance	Year to Date Balance	Final Balance
Campuses	Market value of funds functioning as endowment	16,642,115.22	15,603,575.89	14,627,939.07
	Grants, gifts and contracts	56,408,386.88	44,298,909.91	40,527,385.39
	Life income and annuity funds	25,711.75	18,139.27	12,270.29
	Loan funds	2,611,389.84	2,853,311.04	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	63,605,740.50	56,899,509.69	54,573,825.17
Unrestricted		306,560,449.98	314,618,545.02	290,986,833.62
TOTAL NET POSITION		1,595,425,359.25	1,541,146,461.07	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

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	2021	2020	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	203,828,839.54	222,003,795.83	224,245,324.18
Accounts receivable	44,930,514.42	25,256,593.79	31,268,045.31
Accounts receivable - State of NH appropriations	0.00	0.00	29,903.31
Pledges receivable - current portion	3,056,822.70	2,450,181.50	2,536,916.71
Notes receivable - current portion	2,043,062.52	2,070,062.52	2,070,062.52
Prepaid expenses and other current assets	8,253,720.28	7,279,228.57	7,415,623.33
Total Current Assets	262,112,959.46	259,059,862.21	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	631,782,251.45	585,966,509.71	549,393,479.59
Endowment and similar investments - affiliated entities	291,844,785.36	264,906,400.07	253,525,757.79
Pledges Receivable	7,207,370.35	3,912,817.20	3,935,510.30
Notes receivable	8,434,438.30	11,069,774.62	11,069,774.62
Property and equipment, net	1,096,914,202.60	1,112,589,732.17	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	2,036,615,445.06	1,978,756,545.77	1,938,281,882.05
TOTAL ASSETS	2,298,728,404.52	2,237,816,407.98	2,205,847,757.41
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	29,262,055.25	29,262,055.25	29,262,055.25
Acctg loss on debt refunding, net	6,584,781.14	7,646,437.17	7,646,437.17
Deferred Outflows-Pensions	10,559,293.17	10,652,047.57	10,559,293.17
Deferred Outflows - ARO	1,307,674.24	1,491,459.58	1,307,674.24
TOTAL DEFERRED OUTFLOWS OF RESOURCES	47,713,803.80	49,051,999.57	48,775,459.83
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	41,513,130.07	64,906,062.45	64,112,730.51
Deposits and unearned revenues	61,771,381.03	61,437,656.88	68,879,261.46
Accrued employee benefits - current portion	6,672,829.49	6,545,138.79	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	30,674,800.75	27,315,204.43	27,315,204.43
Total Current Liabilities	145,043,778.74	165,534,755.95	171,391,663.29
Noncurrent Liabilities			
Obligations under life income agree	2,260,475.27	2,186,789.96	2,216,462.47
Government advances refundable	10,456,666.71	13,229,239.71	13,229,239.71
Asset retirement and other obligations	19,456,103.17	3,305,978.00	8,429,728.92
Accrued employee benefits	66,142,890.41	25,010,798.49	24,466,743.27
Postretirement medical benefits	86,131,690.96	85,212,634.96	86,131,690.96
Derivative instruments - interest rate swaps	29,262,055.25	29,262,055.25	29,262,055.25
Long-term debt	381,002,845.32	411,677,646.44	411,677,646.44
Total Noncurrent Liabilities	594,712,727.09	569,885,142.81	575,413,567.02
TOTAL LIABILITIES	739,756,505.83	735,419,898.76	746,805,230.31
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	8,976,555.87	8,804,812.87	8,976,555.87
Acctg gain debt refunding, net	99,805.73	149,708.54	149,708.54
Deferred Inflows - Annuities	2,183,981.64	1,347,526.31	1,347,526.31
TOTAL DEFERRED INFLOWS OF RESOURCES	11,260,343.24	10,302,047.72	10,473,790.72
NET POSITION			
Net Investment in Plant	702,564,643.73	702,828,164.85	709,336,870.22
Restricted -			
Nonexpendable	358,934,337.69	304,275,259.26	296,353,177.75
Expendable	227,365,927.85	219,424,491.94	200,667,314.62
Unrestricted	306,560,449.98	314,618,545.02	290,986,833.62
TOTAL NET POSITION	1,595,425,359.25	1,541,146,461.07	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

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	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group
	U	D	A	W	G	P1	P2	Z	X	L	LU	M	Q1	Q2	T1	T2	N	X	D	G	P1	
ASSETS																						
Current Assets																						
Cash and cash equivalents	86,035,102.10	(63,720,333.02)	56,036,914.36	(3,765,112.99)	52,835,192.45	(13,457,558.58)	(70,098.92)	37,920.67	(18,599.28)	3,731,492.83	269,215.08	(5,361.66)	(179,289,036.30)	7,500.00	0.00	727,644.00	(14,360,269.63)	79,570,082.77	48,817,502.24	67,581.03	0.00	0.00
Short term investments	422,943.13	116,327,002.27	0.00	0.00	475,100.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,129,016.05	0.00	0.00	0.00	0.00	0.00
Accounts receivable	7,522,541.91	894,407.11	623,995.82	0.00	0.00	33,976,316.85	890,328.90	0.00	18,599.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,004,324.55	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	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	3,056,822.70	0.00	0.00	0.00	0.00	0.00	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	0.00	2,019,706.50	23,356.02	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	368,213.29	2,872,198.31	146,994.48	4,863,064.20	3,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00
Total Current Assets	94,348,800.43	56,373,274.67	56,807,904.66	1,097,951.21	56,370,366.09	20,518,758.27	820,229.98	37,920.67	0.00	5,751,199.33	292,571.10	(5,361.66)	(179,289,036.30)	7,500.00	0.00	727,644.00	18,768,746.42	80,574,407.32	48,817,502.24	67,581.03	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	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	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	96,040.57	402,455,357.41	16,642,115.22	26,961,453.50	185,567,273.93	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	5,072,007.29	1,487,669.54	51,619,569.43	2,546,256.78	231,119,282.32	0.00	0.00	0.00	0.00	0.00	0.00
Pledges Receivable	0.00	0.00	0.00	0.00	7,207,370.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,316,857.22	1,117,581.08	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	295,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,096,619,202.60	0.00	0.00	0.00	0.00	0.00
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension assets, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	432,397.00	0.00	0.00	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	7,502,370.35	0.00	0.00	432,397.00	0.00	7,316,857.22	1,117,581.08	5,168,047.86	403,943,026.95	68,261,684.65	29,507,710.28	416,686,556.25	1,096,619,202.60	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	94,348,800.43	56,373,274.67	56,807,904.66	1,097,951.21	63,872,736.44	20,518,758.27	820,229.98	470,317.67	0.00	13,068,056.55	1,410,152.18	5,162,686.20	224,653,990.65	68,269,184.65	29,507,710.28	417,414,200.25	1,115,387,949.02	80,574,407.32	48,817,502.24	67,581.03	0.00	0.00
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	0.00	29,262,055.25	0.00	0.00	0.00	0.00	0.00
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,584,781.14	0.00	0.00	0.00	0.00	0.00
Deferred Outflows-Pensions	0.00	237,231.17	0.00	9,904,038.00	0.00	0.00	0.00	418,024.00	0.00	0.00	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	0.00	1,307,674.24	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS	0.00	237,231.17	0.00	9,904,038.00	0.00	0.00	0.00	418,024.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,154,510.63	0.00	0.00	0.00	0.00	0.00
LIABILITIES																						
Current Liabilities																						
Accounts payable and accrued expenses	21,904,067.50	5,038,067.30	1,132,575.09	1,081,441.71	72,034.20	963,615.57	34,515.74	0.00	0.00	0.00	0.00	283,521.41	0.00	0.00	0.00	0.00	5,632,330.87	5,364,210.68	6,750.00	0.00	0.00	0.00
Deposits and unearned revenues	38,758,980.24	1,342,442.71	5,385,789.39	16,510.00	581,040.06	15,618,062.81	31,975.52	36,580.30	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
Accrued employee benefits - current portion	321,461.38	6,351,368.11	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	0.00	0.00	0.00	0.00	0.00	0.00
Postretirement medical benefits-current portion	0.00	0.00	0.00	4,411,637.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	30,674,800.75	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	60,984,509.12	12,731,878.12	6,518,364.48	5,509,589.11	653,074.26	16,581,678.38	66,491.26	36,580.30	0.00	0.00	0.00	283,521.41	0.00	0.00	0.00	0.00	36,307,131.62	5,364,210.68	6,750.00	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	2,260,475.27	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	0.00	10,456,666.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset retirement and other obligations	16,150,125.17	0.00	0.00	0.00	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	0.00
Accrued employee benefits	17,439,163.53	48,703,726.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postretirement medical benefits	0.00	101,993.00	0.00	86,029,697.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,262,055.25	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	381,002,845.32	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Liabilities	33,589,288.70	48,805,719.88	0.00	86,029,697.96	0.00	0.00	0.00	0.00	0.00	10,456,666.71	0.00	2,260,475.27	0.00	0.00	0.00	0.00	413,570,878.57	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	94,573,797.82	61,537,598.00	6,518,364.48	91,539,287.07	653,074.26	16,581,678.38	66,491.26	36,580.30	0.00	10,456,666.71	0.00	2,543,996.68	0.00	0.00	<							

	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	T2	X			
ASSETS					
Current Assets					
Cash and cash equivalents	25,000.00	0.00	53,474,777.15	63,481,977.48	65,338,745.39
Short term investments	0.00	0.00	150,354,062.39	158,521,818.35	158,906,578.79
Accounts receivable	0.00	0.00	44,930,514.42	25,256,593.79	31,268,045.31
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	29,903.31
Pledges receivable - current portion	0.00	0.00	3,056,822.70	2,450,181.50	2,536,916.71
Notes receivable - current portion	0.00	0.00	2,043,062.52	2,070,062.52	2,070,062.52
Prepaid expenses and other current assets	0.00	0.00	8,253,720.28	7,279,228.57	7,415,623.33
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00
Total Current Assets	25,000.00	0.00	262,112,959.46	259,059,862.21	267,565,875.36
Noncurrent Assets					
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00
Long-term operating investments	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	60,010.82	0.00	631,782,251.45	585,966,509.71	549,393,479.59
Endowment and similar investments - affiliated entities	0.00	0.00	291,844,785.36	264,906,400.07	253,525,757.79
Pledges Receivable	0.00	0.00	7,207,370.35	3,912,817.20	3,935,510.30
Notes receivable	0.00	0.00	8,434,438.30	11,069,774.62	11,069,774.62
Property and equipment, net	0.00	0.00	1,096,914,202.60	1,112,589,732.17	1,119,924,962.75
Other assets	0.00	0.00	0.00	0.00	0.00
Pension assets, net	0.00	0.00	432,397.00	311,312.00	432,397.00
Total Noncurrent Assets	60,010.82	0.00	2,036,615,445.06	1,978,756,545.77	1,938,281,882.05
TOTAL ASSETS	85,010.82	0.00	2,298,728,404.52	2,237,816,407.98	2,205,847,757.41
DEFERRED OUTFLOWS OF RESOURCES					
Accum change in derivative value	0.00	0.00	29,262,055.25	29,262,055.25	29,262,055.25
Acctg loss on debt refunding, net	0.00	0.00	6,584,781.14	7,646,437.17	7,646,437.17
Deferred Outflows-Pensions	0.00	0.00	10,559,293.17	10,652,047.57	10,559,293.17
Deferred Outflows - ARO	0.00	0.00	1,307,674.24	1,491,459.58	1,307,674.24
TOTAL DEFERRED OUTFLOWS	0.00	0.00	47,713,803.80	49,051,999.57	48,775,459.83
LIABILITIES					
Current Liabilities					
Accounts payable and accrued expenses	0.00	0.00	41,513,130.07	64,906,062.45	64,112,730.51
Deposits and unearned revenues	0.00	0.00	61,771,381.03	61,437,656.88	68,879,261.46
Accrued employee benefits - current portion	0.00	0.00	6,672,829.49	6,545,138.79	6,672,829.49
Postretirement medical benefits-current portion	0.00	0.00	4,411,637.40	5,330,693.40	4,411,637.40
Long-term debt - current portion	0.00	0.00	30,674,800.75	27,315,204.43	27,315,204.43
Total Current Liabilities	0.00	0.00	145,043,778.74	165,534,755.95	171,391,663.29
Noncurrent Liabilities					
Obligations under life income agree	0.00	0.00	2,260,475.27	2,186,789.96	2,216,462.47
Government advances refundable	0.00	0.00	10,456,666.71	13,229,239.71	13,229,239.71
Asset retirement and other obligations	0.00	0.00	19,456,103.17	3,305,978.00	8,429,728.92
Accrued employee benefits	0.00	0.00	66,142,890.41	25,010,798.49	24,466,743.27
Postretirement medical benefits	0.00	0.00	86,131,690.96	85,212,634.96	86,131,690.96
Derivative instruments - interest rate swaps	0.00	0.00	29,262,055.25	29,262,055.25	29,262,055.25
Long-term debt	0.00	0.00	381,002,845.32	411,677,646.44	411,677,646.44
Total Noncurrent Liabilities	0.00	0.00	594,712,727.09	569,885,142.81	575,413,567.02
TOTAL LIABILITIES	0.00	0.00	739,756,505.83	735,419,898.76	746,805,230.31
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows - Pensions	0.00	0.00	8,976,555.87	8,804,812.87	8,976,555.87
Acctg gain debt refunding, net	0.00	0.00	99,805.73	149,708.54	149,708.54
Deferred Inflows - Annuities	0.00	0.00	2,183,981.64	1,347,526.31	1,347,526.31
TOTAL DEFERRED INFLOWS	0.00	0.00	11,260,343.24	10,302,047.72	10,473,790.72
NET POSITION					
Net Investment in Plant	0.00	0.00	702,564,643.73	702,828,164.85	709,336,870.22
Restricted Nonexpendable					
Historical gift value of endowment - campuses	85,010.82	0.00	161,557,693.92	136,943,512.35	131,196,170.81
Historical gift value of endowment - affiliated entities	0.00	0.00	197,376,643.77	167,331,746.91	165,157,006.94
Restricted Expendable					
Campuses					
Accumulated net gains on endowment	0.00	0.00	51,081,444.94	56,558,641.41	51,081,444.94
Market value of funds functioning as endowment	0.00	0.00	16,642,115.22	15,603,575.89	14,627,939.07
Grants, gifts and contracts	0.00	0.00	56,408,386.88	44,298,909.91	40,527,385.39

		Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		T2	X			
Campuses	Life income and annuity funds	0.00	0.00	25,711.75	18,139.27	12,270.29
	Loan funds	0.00	0.00	2,611,389.84	2,853,311.04	2,853,311.04
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	36,991,138.72	43,192,404.73	36,991,138.72
	Other - affiliated entities	0.00	0.00	63,605,740.50	56,899,509.69	54,573,825.17
Unrestricted		0.00	0.00	306,560,449.98	314,618,545.02	290,986,833.62
	TOTAL NET POSITION	85,010.82	0.00	1,595,425,359.25	1,541,146,461.07	1,497,344,196.21
Not Coded to Attribute		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
	TOTAL	0.00	0.00	0.00	0.00	0.00
	(Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00

	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	P1	X			
ASSETS					
Current Assets					
Cash and cash equivalents	0.00	0.00	226,973,996.34	235,570,242.47	233,600,032.39
Short term investments	0.00	0.00	1,118,002.09	979,597.21	1,009,993.18
Accounts receivable	0.00	0.00	38,570,794.43	19,803,547.81	19,541,458.41
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	29,903.31
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00
Notes receivable - current portion	0.00	0.00	1,215,287.76	1,215,287.76	1,215,287.76
Prepaid expenses and other current assets	0.00	0.00	5,770,025.71	4,531,742.16	4,713,298.50
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00
Total Current Assets	0.00	0.00	273,648,106.33	262,100,417.41	260,109,973.55
Noncurrent Assets					
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	0.00	0.00	189,033,197.04	173,799,193.27	163,749,860.64
Notes receivable	0.00	0.00	6,279,789.62	8,425,616.79	8,425,616.79
Property and equipment, net	0.00	0.00	725,392,868.77	735,221,887.22	736,140,938.63
Other assets	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets	0.00	0.00	920,705,855.43	917,446,697.28	908,316,416.06
TOTAL ASSETS	0.00	0.00	1,194,353,961.76	1,179,547,114.69	1,168,426,389.61
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows-Pensions	0.00	0.00	6,806,424.19	6,806,424.19	6,806,424.19
Deferred Outflows - ARO	0.00	0.00	730,664.73	797,918.87	730,664.73
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	7,537,088.92	7,604,343.06	7,537,088.92
LIABILITIES					
Current Liabilities					
Accounts payable and accrued expenses	0.00	0.00	10,823,338.14	17,245,876.42	16,942,139.79
Deposits and unearned revenues	0.00	0.00	45,283,168.83	52,260,666.63	53,173,721.17
Accrued employee benefits - current portion	0.00	0.00	1,165,739.72	1,144,963.01	1,165,739.72
Postretirement medical benefits-current portion	0.00	0.00	3,065,708.67	3,709,294.67	3,065,708.67
Long-term debt - current portion	0.00	0.00	10,566,393.84	10,083,781.46	10,083,781.46
Total Current Liabilities	0.00	0.00	70,904,349.20	84,444,582.19	84,431,090.81
Noncurrent Liabilities					
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00
Government advances refundable	0.00	0.00	8,356,428.77	9,842,251.77	9,842,251.77
Asset retirement and other obligations	0.00	0.00	1,538,778.00	1,538,778.00	1,538,778.00
Accrued employee benefits	0.00	0.00	38,127,525.37	12,517,395.52	12,410,853.10
Postretirement medical benefits	0.00	0.00	59,783,227.97	59,139,641.97	59,783,227.97
Long-term debt	0.00	0.00	152,845,834.06	163,412,228.26	163,412,228.26
Total Noncurrent Liabilities	0.00	0.00	260,651,794.17	246,450,295.52	246,987,339.10
TOTAL LIABILITIES	0.00	0.00	331,556,143.37	330,894,877.71	331,418,429.91
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows - Pensions	0.00	0.00	5,762,466.98	5,762,466.98	5,762,466.98
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	5,762,466.98	5,762,466.98	5,762,466.98
NET POSITION					
Net Investment in Plant	0.00	0.00	559,644,013.85	559,042,046.61	560,096,104.01
Restricted Nonexpendable					
Historical gift value of endowment - campuses	0.00	0.00	99,511,566.31	82,797,884.69	79,433,185.13
Restricted Expendable					
Campuses					
Accumulated net gains on endowment	0.00	0.00	42,570,862.16	46,373,749.07	42,570,862.16
Market value of funds functioning as endowment	0.00	0.00	14,477,857.44	13,633,875.67	12,754,648.28
Grants, gifts and contracts	0.00	0.00	44,307,240.33	37,381,368.91	34,984,619.23
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00
Loan funds	0.00	0.00	1,658,077.26	1,746,558.36	1,746,558.36
Unrestricted	0.00	0.00	102,402,822.98	109,518,629.75	107,196,604.47
TOTAL NET POSITION	0.00	0.00	864,572,440.33	850,494,113.06	838,782,581.64
Not Coded to Attribute					
	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
TOTAL	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)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2021 Fiscal Period 12

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Q1	Q2	T2	N	X			
ASSETS														
Current Assets														
Cash and cash equivalents	(27,129,876.63)	333,554.75	54,161.48	(2,010.00)	318,117.42	(57,537.05)	0.00	0.00	0.00	0.00	(18,715.47)	(26,502,305.50)	(23,935,874.96)	(23,977,585.76)
Accounts receivable	0.00	0.00	0.00	0.00	0.00	72,578.52	0.00	0.00	0.00	0.00	0.00	72,578.52	469,514.91	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	2,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,010.00	224,120.41	264,095.41
Total Current Assets	(27,129,876.63)	333,554.75	54,161.48	0.00	318,117.42	15,041.47	0.00	0.00	0.00	0.00	(18,715.47)	(26,427,716.98)	(23,242,239.64)	(23,241,500.84)
Noncurrent Assets														
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	1,974,968.80	21,662.24	72,424.67	0.00	0.00	2,069,055.71	1,948,833.36	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	5,974,276.53	0.00	5,974,276.53	5,899,694.58	6,096,336.30
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	1,974,968.80	21,662.24	72,424.67	5,974,276.53	0.00	8,043,332.24	7,848,527.94	7,919,265.77
TOTAL ASSETS	(27,129,876.63)	333,554.75	54,161.48	0.00	318,117.42	15,041.47	1,974,968.80	21,662.24	72,424.67	5,974,276.53	(18,715.47)	(18,384,384.74)	(15,393,711.70)	(15,322,235.07)
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	146,042.81	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	146,042.81	146,042.81
LIABILITIES														
Current Liabilities														
Accounts payable and accrued expenses	(132,814.27)	1,857.03	38,702.18	0.00	0.00	1,681.36	0.00	0.00	0.00	0.00	0.00	(90,573.70)	257,225.83	257,225.83
Deposits and unearned revenues	(3,235.00)	241.25	(14,823.73)	0.00	0.00	13,434.07	0.00	0.00	0.00	0.00	0.00	(4,383.41)	21,374.38	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	(136,049.27)	2,098.28	23,878.45	65,779.59	0.00	15,115.43	0.00	0.00	0.00	0.00	0.00	(29,177.52)	358,189.80	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	230,029.84	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	1,268,947.13	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	1,498,976.97	1,512,786.97
TOTAL LIABILITIES	93,980.57	2,098.28	23,878.45	1,348,536.72	0.00	15,115.43	0.00	0.00	0.00	0.00	0.00	1,483,609.45	1,857,166.77	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	123,645.02	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	123,645.02	123,645.02
NET POSITION														
Net Investment in Plant														
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,974,276.53	0.00	5,974,276.53	5,899,694.58	6,096,336.30
Restricted Nonexpendable														
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,979.85	0.00	0.00	46,979.85	40,555.01	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	21,662.24	0.00	0.00	0.00	21,662.24	20,403.55	19,085.39
Grants, gifts and contracts	0.00	0.00	0.00	0.00	318,117.42	(73.96)	0.00	0.00	0.00	0.00	0.00	318,043.46	271,162.64	272,346.97
Unrestricted	(27,223,857.20)	331,456.47	30,283.03	(1,326,138.93)	0.00	0.00	1,974,968.80	0.00	0.00	0.00	(18,715.47)	(26,232,003.30)	(23,487,957.88)	(23,648,557.03)
TOTAL NET POSITION	(27,223,857.20)	331,456.47	30,283.03	(1,326,138.93)	318,117.42	(73.96)	1,974,968.80	21,662.24	72,424.67	5,974,276.53	(18,715.47)	(19,845,596.40)	(17,228,480.68)	(17,196,979.05)
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

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

	Prior Year to Date Balance	Prior Year Final Balance
ASSETS		
Current Assets		
Cash and cash equivalents	22,166,761.27	21,905,748.64
Short term investments	110,583.41	134,581.48
Accounts receivable	2,061,452.23	2,161,497.39
Accounts receivable - State of NH appropriations	0.00	0.00
Pledges receivable - current portion	3,903.58	0.00
Notes receivable - current portion	539,451.04	539,451.04
Prepaid expenses and other current assets	510,363.84	510,360.06
Interfund Borrowings	0.00	0.00
Current Asset - Other	0.00	0.00
Total Current Assets	25,392,515.37	25,251,638.61
Noncurrent Assets		
Debt proceeds held by others	0.00	0.00
Long-term operating investments	0.00	0.00
Endowment and similar investments - campuses	31,718,037.22	29,719,502.05
Pledges Receivable	0.00	0.00
Notes receivable	656,147.63	656,147.63
Property and equipment, net	186,188,902.25	186,526,509.07
Other assets	0.00	0.00
Total Noncurrent Assets	218,563,087.10	216,902,158.75
TOTAL ASSETS	243,955,602.47	242,153,797.36
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows-Pensions	1,299,119.00	1,299,119.00
Deferred Outflows - ARO	91,890.71	51,159.51
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,391,009.71	1,350,278.51
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses	1,301,982.73	1,245,394.36
Deposits and unearned revenues	8,881,711.28	9,807,224.89
Accrued employee benefits - current portion	248,555.05	213,857.19
Postretirement medical benefits-current portion	664,765.53	553,216.53
Long-term debt - current portion	3,498,476.84	3,498,476.84
Total Current Liabilities	14,595,491.43	15,318,169.81
Noncurrent Liabilities		
Obligations under life income agree	16,102.68	16,102.68
Government advances refundable	1,340,394.81	1,340,394.81
Asset retirement and other obligations	811,200.00	811,200.00
Accrued employee benefits	2,331,019.44	2,237,954.14
Postretirement medical benefits	10,778,517.47	10,890,066.47
Long-term debt	91,805,492.38	91,805,492.38
Total Noncurrent Liabilities	107,082,726.78	107,101,210.48
TOTAL LIABILITIES	121,678,218.21	122,419,380.29
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pensions	1,020,613.00	1,020,613.00
TOTAL DEFERRED INFLOWS OF RESOURCES	1,020,613.00	1,020,613.00
NET POSITION		
Net Investment in Plant	90,166,226.74	90,463,102.36
Restricted Nonexpendable		
Historical gift value of endowment - campuses	21,816,223.69	20,885,811.07
Restricted Expendable		
Campuses		
Accumulated net gains on endowment	3,573,000.28	2,911,383.23
Market value of funds functioning as endowment	290,303.49	271,548.52
Grants, gifts and contracts	2,312,116.79	1,470,945.19
Life income and annuity funds	14,713.28	12,611.91
Loan funds	385,989.40	385,989.40
Unrestricted	4,089,207.30	3,662,690.90
TOTAL NET POSITION	122,647,780.97	120,064,082.58
Not Coded to Attribute		
	0.00	0.00
Total Not Coded to Attribute	0.00	0.00
TOTAL	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2021 Fiscal Period 12

	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	19,725,431.49	3,864,632.60	204,840.35	(77,420.41)	774,474.13	(593,288.63)	0.00	0.00	0.00	388,778.31	0.00	24,287,447.84	21,635,333.05	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	1,807,519.93	72.83	0.00	0.00	0.00	532,920.68	0.00	0.00	0.00	0.00	0.00	2,340,513.44	616,485.74	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	77,420.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,753.74	107,649.60	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	0.00	0.00	
Total Current Assets	21,628,442.11	3,864,705.43	204,840.35	0.00	774,474.13	(60,367.95)	0.00	0.00	0.00	388,778.31	0.00	26,800,872.38	22,430,846.18	22,396,620.49	
Noncurrent Assets															
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	17,563.44	9,738,953.13	0.00	0.00	0.00	9,756,516.57	8,880,130.06	8,325,886.53	
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,881,673.13	0.00	0.00	6,881,673.13	7,014,029.70	7,065,253.17	
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	17,563.44	9,738,953.13	6,881,673.13	0.00	0.00	16,638,189.70	15,894,159.76	15,391,139.70	
TOTAL ASSETS	21,628,442.11	3,864,705.43	204,840.35	0.00	774,474.13	(60,367.95)	17,563.44	9,738,953.13	6,881,673.13	388,778.31	0.00	43,439,062.08	38,325,005.94	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	267,660.00	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	267,660.00	267,660.00	
LIABILITIES															
Current Liabilities															
Accounts payable and accrued expenses	147,280.93	0.00	0.00	0.00	0.00	44,294.94	0.00	0.00	0.00	0.00	0.00	191,575.87	331,953.84	331,953.84	
Deposits and unearned revenues	2,122,786.76	0.00	0.00	0.00	1,845.00	1,752.41	0.00	0.00	0.00	0.00	0.00	2,126,384.17	520,163.29	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	2,357,225.05	0.00	0.00	111,843.36	1,845.00	46,047.35	0.00	0.00	0.00	0.00	0.00	2,516,960.76	1,057,565.28	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	467,718.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	963,175.46	495,456.89	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	2,158,791.64	2,181,018.64	
Total Noncurrent Liabilities	495,456.89	467,718.57	0.00	2,181,018.64	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00	3,152,194.10	2,662,248.53	2,684,475.53	
TOTAL LIABILITIES	2,852,681.94	467,718.57	0.00	2,292,862.00	1,845.00	46,047.35	0.00	0.00	8,000.00	0.00	0.00	5,669,154.86	3,719,813.81	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	204,974.00	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	204,974.00	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	6,873,673.13	0.00	0.00	6,873,673.13	7,006,029.70	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	8,928,931.23	0.00	0.00	0.00	8,928,931.23	7,825,909.17	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	17,563.44	0.00	0.00	0.00	0.00	17,563.44	16,542.91	15,474.16	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	772,629.13	(106,415.30)	0.00	0.00	0.00	0.00	0.00	666,213.83	475,107.73	472,890.01	
Unrestricted	18,775,760.17	3,396,986.86	204,840.35	(2,230,176.00)	0.00	0.00	0.00	0.00	0.00	388,778.31	0.00	20,536,189.69	18,306,610.64	18,229,581.54	
TOTAL NET POSITION	18,775,760.17	3,396,986.86	204,840.35	(2,230,176.00)	772,629.13	(106,415.30)	17,563.44	9,738,953.13	6,873,673.13	388,778.31	0.00	37,832,593.22	34,667,878.13	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	

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2021 Fiscal Period 12

9Y - Chancellor & System Office

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
	U	D	W	G	P1	Z	Q1	Q2	T1	T2	N	X				
ASSETS																
Current Assets																
Cash and cash equivalents	35,335,224.82	(63,186,223.18)	0.00	38,010.11	(133,738.78)	8,485.40	(161,289,036.30)	0.00	0.00	0.00	(12,695,453.87)	4,074,816.46	(197,847,915.34)	(206,293,768.13)	(201,486,746.57)	
Short term investments	113,512.13	115,405,581.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,129,016.05	0.00	148,648,109.80	157,058,284.48	157,277,854.15	
Accounts receivable	8,151.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,151.50	55,172.01	5,977,410.10	
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	351,613.77	984,403.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,336,017.08	1,574,113.56	1,488,980.76	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	35,808,502.22	53,203,761.75	0.00	38,010.11	(133,738.78)	8,485.40	(161,289,036.30)	0.00	0.00	0.00	20,433,562.18	4,074,816.46	(47,855,636.96)	(47,606,198.08)	(36,742,501.56)	
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	
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	361,182,101.84	14,153.60	0.00	31,612.32	0.00	0.00	361,227,867.76	337,506,635.39	315,702,104.98	
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	1,402,456.16	0.00	1,402,456.16	305,114.72	6,210,173.97	
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	432,397.00	0.00	0.00	0.00	0.00	0.00	0.00	432,397.00	311,312.00	432,397.00	
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	432,397.00	361,182,101.84	14,153.60	0.00	31,612.32	1,402,456.16	0.00	363,062,720.92	338,123,062.11	322,344,675.95	
TOTAL ASSETS	35,808,502.22	53,203,761.75	0.00	38,010.11	(133,738.78)	440,882.40	199,893,065.54	14,153.60	0.00	31,612.32	21,836,018.34	4,074,816.46	315,207,083.96	290,516,864.03	285,602,174.39	
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	29,262,055.25	0.00	29,262,055.25	29,262,055.25	29,262,055.25	
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	6,584,781.14	0.00	6,584,781.14	7,646,437.17	7,646,437.17	
Deferred Outflows-Pensions	0.00	237,231.17	174,513.00	0.00	0.00	418,024.00	0.00	0.00	0.00	0.00	0.00	0.00	829,768.17	922,522.57	829,768.17	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	237,231.17	174,513.00	0.00	0.00	418,024.00	0.00	0.00	0.00	0.00	35,846,836.39	0.00	36,676,604.56	37,831,014.99	37,738,260.59	
LIABILITIES																
Current Liabilities																
Accounts payable and accrued expenses	17,771,200.41	4,314,350.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,632,330.87	0.00	27,717,881.89	43,340,679.57	42,962,345.14	
Deposits and unearned revenues	0.00	0.00	0.00	0.00	(76,783.51)	7,643.25	0.00	0.00	0.00	0.00	0.00	0.00	(69,140.26)	(4,893,110.28)	8,020.86	
Accrued employee benefits - current portion	113,512.13	4,611,486.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,724,999.11	4,728,672.30	4,724,999.11	
Postretirement medical benefits-current portion	0.00	0.00	82,627.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,627.77	100,552.77	82,627.77	
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	11,372,912.28	0.00	11,372,912.28	9,246,900.78	9,246,900.78	
Total Current Liabilities	17,884,712.54	8,925,837.59	82,627.77	0.00	(76,783.51)	7,643.25	0.00	0.00	0.00	0.00	17,005,243.15	0.00	43,829,280.79	52,523,695.14	57,024,893.66	
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	
Asset retirement and other obligations	16,150,125.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,150,125.17	0.00	5,123,750.92	
Accrued employee benefits	540,486.81	7,727,018.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,267,505.65	7,543,601.72	7,203,586.92	
Postretirement medical benefits	0.00	0.00	1,611,301.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,611,301.23	1,593,376.23	1,611,301.23	
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	29,262,055.25	0.00	29,262,055.25	29,262,055.25	29,262,055.25	
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,662,593.39	0.00	56,662,593.39	68,035,505.67	68,035,505.67	
Total Noncurrent Liabilities	16,690,611.98	7,727,018.84	1,611,301.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,924,648.64	0.00	111,953,580.69	106,434,538.87	111,236,199.99	
TOTAL LIABILITIES	34,575,324.52	16,652,856.43	1,693,929.00	0.00	(76,783.51)	7,643.25	0.00	0.00	0.00	0.00	102,929,891.79	0.00	155,782,861.48	158,958,234.01	168,261,093.65	
DEFERRED INFLOWS OF RESOURCES																
Deferred Inflows - Pensions	0.00	513,089.87	157,737.00	0.00	0.00	200,823.00	0.00	0.00	0.00	0.00	0.00	0.00	871,649.87	699,906.87	871,649.87	
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	99,805.73	0.00	99,805.73	149,708.54	149,708.54	
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	513,089.87	157,737.00	0.00	0.00	200,823.00	0.00	0.00	0.00	0.00	99,805.73	0.00	971,455.60	849,615.41	1,021,358.41	
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	(45,346,842.79)	0.00	(45,346,842.79)	(43,989,121.00)	(38,084,061.75)	
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	15,556.47	0.00	0.00	15,556.47	12,727.76	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	16,055.85	0.00	0.00	16,055.85	16,735.29	16,055.85	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,153.60	0.00	0.00	0.00	0.00	14,153.60	13,191.33	12,339.10	
Grants, gifts and contracts	0.00	0.00	0.00	38,010.11	(56,955.27)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18,945.16)	36,325.23	35,394.11	
Unrestricted	1,233,177.70	36,275,046.62	(1,677,153.00)	0.00	0.00	650,440.15	199,893,065.54	0.00	0.00	0.00	0.00	4,074,816.46	240,449,393.47	212,450,170.99	192,066,751.87	
TOTAL NET POSITION	1,233,177.70	36,275,046.62	(1,677,153.00)	38,010.11	(56,955.27)	650,440.15	199,893,065.54	14,153.60	0.00	31,612.32	(45,346,842.79)	4,074,816.46	195,129,371.44	168,540,029.60	154,057,982.92	
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	
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 2021 Fiscal Period 12

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS									
Current Assets									
Cash and cash equivalents	176,437,056.87	19,861,174.57	30,737,013.21	24,287,447.84	0.00	(197,847,915.34)	53,474,777.15	63,481,977.48	65,338,745.39
Short term investments	1,439,037.40	40,863.00	138,894.83	87,157.36	0.00	148,648,109.80	150,354,062.39	158,521,818.35	158,906,578.79
Accounts receivable	38,626,326.73	1,896,893.06	2,058,629.69	2,340,513.44	0.00	8,151.50	44,930,514.42	25,256,593.79	31,268,045.31
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,903.31
Pledges receivable - current portion	2,940,629.47	116,193.23	0.00	0.00	0.00	0.00	3,056,822.70	2,450,181.50	2,536,916.71
Notes receivable - current portion	1,380,991.50	122,619.98	539,451.04	0.00	0.00	0.00	2,043,062.52	2,070,062.52	2,070,062.52
Prepaid expenses and other current assets	5,772,035.71	194,842.13	865,071.62	85,753.74	0.00	1,336,017.08	8,253,720.28	7,279,228.57	7,415,623.33
Interfund Borrowings	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
Total Current Assets	226,596,077.68	22,232,585.97	34,339,060.39	26,800,872.38	0.00	(47,855,636.96)	262,112,959.46	259,059,862.21	267,565,875.36
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
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	191,102,252.75	34,807,408.98	34,888,205.39	9,756,516.57	0.00	361,227,867.76	631,782,251.45	585,966,509.71	549,393,479.59
Endowment and similar investments - affiliated entities	278,259,606.31	13,585,179.05	0.00	0.00	0.00	0.00	291,844,785.36	264,906,400.07	253,525,757.79
Pledges Receivable	7,115,701.69	91,668.66	0.00	0.00	0.00	0.00	7,207,370.35	3,912,817.20	3,935,510.30
Notes receivable	6,256,136.87	1,916,478.28	261,823.15	0.00	0.00	0.00	8,434,438.30	11,069,774.62	11,069,774.62
Property and equipment, net	740,445,539.75	164,177,477.27	184,007,056.29	6,881,673.13	0.00	1,402,456.16	1,096,914,202.60	1,112,589,732.17	1,119,924,962.75
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	432,397.00	432,397.00	311,312.00	432,397.00
Total Noncurrent Assets	1,223,179,237.37	214,578,212.24	219,157,084.83	16,638,189.70	0.00	363,062,720.92	2,036,615,445.06	1,978,756,545.77	1,938,281,882.05
TOTAL ASSETS	1,448,775,315.05	236,810,798.21	253,496,145.22	43,439,062.08	0.00	315,207,083.96	2,298,728,404.52	2,237,816,407.98	2,205,847,757.41
DEFERRED OUTFLOWS OF RESOURCES									
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	29,262,055.25	29,262,055.25	29,262,055.25	29,262,055.25
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	6,584,781.14	6,584,781.14	7,646,437.17	7,646,437.17
Deferred Outflows-Pensions	6,952,467.00	1,210,279.00	1,299,119.00	267,660.00	0.00	829,768.17	10,559,293.17	10,652,047.57	10,559,293.17
Deferred Outflows - ARO	730,664.73	525,850.00	51,159.51	0.00	0.00	0.00	1,307,674.24	1,491,459.58	1,307,674.24
TOTAL DEFERRED OUTFLOWS OF RESOURCES	7,683,131.73	1,736,129.00	1,350,278.51	267,660.00	0.00	36,676,604.56	47,713,803.80	49,051,999.57	48,775,459.83
LIABILITIES									
Current Liabilities									
Accounts payable and accrued expenses	11,531,530.32	1,048,655.01	1,023,486.98	191,575.87	0.00	27,717,881.89	41,513,130.07	64,906,062.45	64,112,730.51
Deposits and unearned revenues	46,052,508.48	5,053,327.17	8,608,301.47	2,126,384.17	0.00	(69,140.26)	61,771,381.03	61,437,656.88	68,879,261.46
Accrued employee benefits - current portion	1,165,739.72	481,076.11	213,857.19	87,157.36	0.00	4,724,999.11	6,672,829.49	6,545,138.79	6,672,829.49
Postretirement medical benefits-current portion	3,131,488.26	532,461.48	553,216.53	111,843.36	0.00	82,627.77	4,411,637.40	5,330,693.40	4,411,637.40
Long-term debt - current portion	10,566,393.84	4,688,434.59	4,047,060.04	0.00	0.00	11,372,912.28	30,674,800.75	27,315,204.43	27,315,204.43
Total Current Liabilities	72,447,660.62	11,803,954.36	14,445,922.21	2,516,960.76	0.00	43,829,280.79	145,043,778.74	165,534,755.95	171,391,663.29
Noncurrent Liabilities									
Obligations under life income agree	2,199,612.74	46,525.51	14,337.02	0.00	0.00	0.00	2,260,475.27	2,186,789.96	2,216,462.47
Government advances refundable	8,405,821.13	1,087,612.77	963,232.81	0.00	0.00	0.00	10,456,666.71	13,229,239.71	13,229,239.71
Asset retirement and other obligations	1,538,778.00	948,000.00	811,200.00	8,000.00	0.00	16,150,125.17	19,456,103.17	3,305,978.00	8,429,728.92
Accrued employee benefits	38,357,555.21	10,255,628.23	8,299,025.86	963,175.46	0.00	8,267,505.65	66,142,890.41	25,010,798.49	24,466,743.27
Postretirement medical benefits	61,065,985.10	10,383,319.52	10,890,066.47	2,181,018.64	0.00	1,611,301.23	86,131,690.96	85,212,634.96	86,131,690.96
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	29,262,055.25	29,262,055.25	29,262,055.25	29,262,055.25
Long-term debt	152,845,834.06	83,735,985.53	87,758,432.34	0.00	0.00	56,662,593.39	381,002,845.32	411,677,646.44	411,677,646.44
Total Noncurrent Liabilities	264,413,586.24	106,457,071.56	108,736,294.50	3,152,194.10	0.00	111,953,580.69	594,712,727.09	569,885,142.81	575,413,567.02
TOTAL LIABILITIES	336,861,246.86	118,261,025.92	123,182,216.71	5,669,154.86	0.00	155,782,861.48	739,756,505.83	735,419,898.76	746,805,230.31
DEFERRED INFLOWS OF RESOURCES									
Deferred Inflows - Pensions	5,886,112.00	993,207.00	1,020,613.00	204,974.00	0.00	871,649.87	8,976,555.87	8,804,812.87	8,976,555.87
Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	99,805.73	99,805.73	149,708.54	149,708.54
Deferred Inflows - Annuities	2,183,981.64	0.00	0.00	0.00	0.00	0.00	2,183,981.64	1,347,526.31	1,347,526.31
TOTAL DEFERRED INFLOWS OF RESOURCES	8,070,093.64	993,207.00	1,020,613.00	204,974.00	0.00	971,455.60	11,260,343.24	10,302,047.72	10,473,790.72
NET POSITION									
Net Investment in Plant									
	574,401,684.83	75,194,017.14	91,442,111.42	6,873,673.13	0.00	(45,346,842.79)	702,564,643.73	702,828,164.85	709,336,870.22
Restricted Nonexpendable									
Historical gift value of endowment - campuses	99,558,546.16	27,750,846.15	25,303,813.91	8,928,931.23	0.00	15,556.47	161,557,693.92	136,943,512.35	131,196,170.81
Historical gift value of endowment - affiliated entities	188,458,121.45	8,918,522.32	0.00	0.00	0.00	0.00	197,376,643.77	167,331,746.91	165,157,006.94
Restricted Expendable									
Campuses									
Accumulated net gains on endowment	42,596,306.98	4,747,676.98	2,911,383.23	810,021.90	0.00	16,055.85	51,081,444.94	56,558,641.41	51,081,444.94
Market value of funds functioning as endowment	14,499,519.68	1,802,666.35	308,212.15	17,563.44	0.00	14,153.60	16,642,115.22	15,603,575.89	14,627,939.07
Grants, gifts and contracts	45,799,058.03	2,895,797.97	7,066,262.21	666,213.83	0.00	(18,945.16)	56,408,386.88	44,298,909.91	40,527,385.39
Life income and annuity funds	0.00	5,885.90	19,825.85	0.00	0.00	0.00	25,711.75	18,139.27	12,270.29
Loan funds	1,810,527.83	464,692.49	336,169.52	0.00	0.00	0.00	2,611,389.84	2,853,311.04	2,853,311.04
Affiliated Entities									
Accumulated net gains on endowment	32,324,481.99	4,666,656.73	0.00	0.00	0.00	0.00	36,991,138.72	43,192,404.73	36,991,138.72
Other - affiliated entities	63,605,740.50	0.00	0.00	0.00	0.00	0.00	63,605,740.50	56,899,509.69	54,573,825.17

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2021 Fiscal Period 12

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Unrestricted	49,473,118.83	(7,154,067.74)	3,255,815.73	20,536,189.69	0.00	240,449,393.47	306,560,449.98	314,618,545.02	290,986,833.62
TOTAL NET POSITION	1,112,527,106.28	119,292,694.29	130,643,594.02	37,832,593.22	0.00	195,129,371.44	1,595,425,359.25	1,541,146,461.07	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 12

	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
TOTAL NET POSITION	864,572,440.33	(20,295,784.32)	(19,845,596.40)	0.00	0.00	271,906,748.72	16,189,297.95	0.00	105,682,138.56	13,610,555.73	130,643,594.02	37,832,593.22	0.00	0.00	195,129,371.44	1,595,425,359.25	1,541,146,461.07	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
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	0.00	(0.00)	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00