University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

		2022	2021	
		Year to Data Balance	Year to Data Balance	Final Balance
ASSETS				
Current Assets				
	Cash and cash equivalents	69,205,697.23	41,081,320.17	85,669,955.52
	Short term investments	97,353,517.43	128,777,955.74	130,476,885.24
	Accounts receivable	283,462,737.66	306,158,879.72	27,037,179.93
	Accounts receivable - State of NH appropriations	0.00	29,903.31	0.00
	Pledges receivable - current portion	2,548,611.28	2,536,916.71	2,548,611.28
	Notes receivable - current portion	1,741,774.90	2,070,062.52	1,741,774.90
	Prepaid expenses and other current assets	3,145,325.28	3,131,002.36	9,903,498.16
	Interfund Borrowngs	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00
	Total Current Assets	**457,457,663.78**	**483,786,040.53**	**257,377,905.03**
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	631,847,453.92	549,393,479.59	631,847,453.92
	Endowment and similar investments - affiliated entities	318,397,648.31	253,525,757.79	318,817,718.56
	Pledges Receivable	7,131,060.32	3,935,510.30	7,131,060.32
	Notes receivable	8,323,100.72	11,070,802.03	8,322,934.13
	Property and equipment, net	1,095,272,316.21	1,109,594,361.12	1,101,440,383.40
	Other assets	0.00	0.00	0.00
	Pension assets, net	1,556,972.00	432,397.00	1,556,972.00
	Total Noncurrent Assets	**2,062,528,551.48**	**1,927,952,307.83**	**2,069,116,522.33**
	TOTAL ASSETS	**2,519,986,215.26**	**2,411,738,348.36**	**2,326,494,427.36**
DEFERRED OUTFLOWS OF RESOURCES				
	Accum change in derivative value	22,279,955.94	29,262,055.25	22,279,955.94
	Acctg loss on debt refunding, net	6,496,310.14	7,557,966.17	6,584,781.14
	Deferred Outflows-Pensions	16,380,824.73	10,559,293.17	16,380,824.73
	Deferred Outflows - ARO	1,307,674.24	1,307,674.24	1,307,674.24
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**46,464,765.05**	**48,686,988.83**	**46,553,236.05**
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	21,077,596.85	20,763,784.98	72,524,491.76
	Deposits and unearned revenues	32,555,979.34	38,500,695.15	56,012,175.73
	Accrued employee benefits - current portion	37,696,455.02	6,672,829.49	37,696,455.02
	Postretirement medical benefits-current portion	5,341,523.40	4,411,637.40	5,341,523.40
	Long-term debt - current portion	25,759,800.75	30,620,203.43	30,674,800.75
	Total Current Liabilities	**122,431,355.36**	**100,969,150.45**	**202,249,446.66**
Noncurrent Liabilities				
	Obligations under life income agree	2,473,258.19	2,216,462.47	2,473,258.19
	Government advances refundable	10,714,552.91	13,229,239.71	10,714,552.91
	Asset retirement and other obligations	19,456,103.17	8,429,728.92	19,456,103.17
	Accrued employee benefits	28,278,505.29	24,466,743.27	32,259,616.33
	Postretirement medical benefits	80,797,528.96	86,131,690.96	80,797,528.96
	Derivative instruments - interest rate swaps	22,279,955.94	29,262,055.25	22,279,955.94
	Long-term debt	358,285,015.32	384,044,816.44	381,002,845.32
	Total Noncurrent Liabilities	**522,284,919.78**	**547,780,737.02**	**548,983,860.82**
	TOTAL LIABILITIES	**644,716,275.14**	**648,749,887.47**	**751,233,307.48**
DEFERRED INFLOWS OF RESOURCES				
	Deferred Inflows - Pensions	9,085,516.87	8,976,555.87	9,085,516.87
	Acctg gain debt refunding, net	95,646.73	145,549.54	99,805.73
	Deferred Inflows - Annuities	2,137,884.70	1,347,526.31	2,161,258.79
	TOTAL DEFERRED INFLOWS OF RESOURCES	**11,319,048.30**	**10,469,631.72**	**11,346,581.39**
NET POSITION				
Net Investment in Plant		716,442,217.76	700,031,902.46	722,431,464.47
Restricted Nonexpendable				
	Historical gift value of endowment - campuses	134,732,898.73	131,710,023.72	134,754,371.76
	Historical gift value of endowment - affiliated entities	171,924,144.67	165,235,797.92	171,811,693.97
Restricted Expendable				
Campuses	Accumulated net gains on endowment	77,884,930.62	51,081,444.94	77,884,930.62

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

		2022	2021	
		Year to Data Balance	Year to Data Balance	Final Balance
Campuses	Market value of funds functioning as endowment	16,662,115.22	14,627,939.07	16,662,115.22
	Grants, gifts and contracts	25,482,846.67	39,476,831.54	32,909,733.09
	Life income and annuity funds	25,711.75	12,270.29	25,711.75
	Loan funds	2,466,628.96	2,893,483.58	2,425,484.21
Affiliated Entities	Accumulated net gains on endowment	84,054,781.33	36,991,138.72	84,054,781.33
	Other - affiliated entities	67,528,507.99	54,601,801.85	67,589,825.06
Unrestricted		613,210,873.17	604,543,183.91	299,917,663.06
	TOTAL NET POSITION	**1,910,415,656.87**	**1,801,205,818.00**	**1,610,467,774.54**
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 2022 Fiscal Period 01

		2022	2021	
		Year to Data Balance	Year to Data Balance	Final Balance
ASSETS				
Current Assets				
	Cash, cash equivalents, and operating investments	166,559,214.66	169,859,275.91	216,146,840.76
	Accounts receivable	283,462,737.66	306,158,879.72	27,037,179.93
	Accounts receivable - State of NH appropriations	0.00	29,903.31	0.00
	Pledges receivable - current portion	2,548,611.28	2,536,916.71	2,548,611.28
	Notes receivable - current portion	1,741,774.90	2,070,062.52	1,741,774.90
	Prepaid expenses and other current assets	3,145,325.28	3,131,002.36	9,903,498.16
	Total Current Assets	**457,457,663.78**	**483,786,040.53**	**257,377,905.03**
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	631,847,453.92	549,393,479.59	631,847,453.92
	Endowment and similar investments - affiliated entities	318,397,648.31	253,525,757.79	318,817,718.56
	Pledges Receivable	7,131,060.32	3,935,510.30	7,131,060.32
	Notes receivable	8,323,100.72	11,070,802.03	8,322,934.13
	Property and equipment, net	1,095,272,316.21	1,109,594,361.12	1,101,440,383.40
	Other assets	0.00	0.00	0.00
	Pension assets, net	1,556,972.00	432,397.00	1,556,972.00
	Total Noncurrent Assets	**2,062,528,551.48**	**1,927,952,307.83**	**2,069,116,522.33**
	TOTAL ASSETS	**2,519,986,215.26**	**2,411,738,348.36**	**2,326,494,427.36**
DEFERRED OUTFLOWS OF RESOURCES				
	Accum change in derivative value	22,279,955.94	29,262,055.25	22,279,955.94
	Acctg loss on debt refunding, net	6,496,310.14	7,557,966.17	6,584,781.14
	Deferred Outflows-Pensions	16,380,824.73	10,559,293.17	16,380,824.73
	Deferred Outflows - ARO	1,307,674.24	1,307,674.24	1,307,674.24
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**46,464,765.05**	**48,686,988.83**	**46,553,236.05**
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	21,077,596.85	20,763,784.98	72,524,491.76
	Deposits and unearned revenues	32,555,979.34	38,500,695.15	56,012,175.73
	Accrued employee benefits - current portion	37,696,455.02	6,672,829.49	37,696,455.02
	Postretirement medical benefits-current portion	5,341,523.40	4,411,637.40	5,341,523.40
	Long-term debt - current portion	25,759,800.75	30,620,203.43	30,674,800.75
	Total Current Liabilities	**122,431,355.36**	**100,969,150.45**	**202,249,446.66**
Noncurrent Liabilities				
	Obligations under life income agree	2,473,258.19	2,216,462.47	2,473,258.19
	Government advances refundable	10,714,552.91	13,229,239.71	10,714,552.91
	Asset retirement and other obligations	19,456,103.17	8,429,728.92	19,456,103.17
	Accrued employee benefits	28,278,505.29	24,466,743.27	32,259,616.33
	Postretirement medical benefits	80,797,528.96	86,131,690.96	80,797,528.96
	Derivative instruments - interest rate swaps	22,279,955.94	29,262,055.25	22,279,955.94
	Long-term debt	358,285,015.32	384,044,816.44	381,002,845.32
	Total Noncurrent Liabilities	**522,284,919.78**	**547,780,737.02**	**548,983,860.82**
	TOTAL LIABILITIES	**644,716,275.14**	**648,749,887.47**	**751,233,307.48**
DEFERRED INFLOWS OF RESOURCES				
	Deferred Inflows - Pensions	9,085,516.87	8,976,555.87	9,085,516.87
	Acctg gain debt refunding, net	95,646.73	145,549.54	99,805.73
	Deferred Inflows - Annuities	2,137,884.70	1,347,526.31	2,161,258.79
	TOTAL DEFERRED INFLOWS OF RESOURCES	**11,319,048.30**	**10,469,631.72**	**11,346,581.39**
NET POSITION				
Net Investment in Plant		716,442,217.76	700,031,902.46	722,431,464.47
Restricted -				
Nonexpenable		306,657,043.40	296,945,821.64	306,566,065.73
Expendable		274,105,522.54	199,684,909.99	281,552,581.28
Unrestricted		613,210,873.17	604,543,183.91	299,917,663.06
	TOTAL NET POSITION	**1,910,415,656.87**	**1,801,205,818.00**	**1,610,467,774.54**
Not Coded to Attribute				
		0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

	2022	2021	
	Year to Data Balance	Year to Data Balance	Final Balance
TOTAL	**0.00**	**0.00**	**0.00**
Difference (Assets - Liabilities) - Net Position	**(0.00)**	**0.00**	**(0.00)**

FIN0040.3
USNH_FIN
8/2/2021 9:30:37 AM

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

#RECURSIVE

		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	A	G
ASSETS																						
Current Assets																						
	Cash and cash equivalents	(2,135,751.70)	(25,442,176.71)	140,790,015.34	(1,545,596.36)	52,360,802.73	(16,081,726.59)	(205,691.28)	37,490.10	(18,599.28)	4,234,541.62	282,928.93	23,374.09	(189,124,647.06)	0.00	(117,250.34)	519,435.59	2,313,961.59	103,315,516.74	(24,750.00)	0.00	68,081.03
	Short term investments	607,196.39	96,245,531.35	0.00	0.00	495,141.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,648.24	0.00	0.00	0.00	0.00
	Accounts receivable	270,340,735.06	2,291,089.94	(445,307.13)	0.00	0.00	9,219,181.93	985,896.03	0.00	18,599.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,008,262.10	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
	Pledges receivable - current portion	0.00	0.00	0.00	0.00	2,548,611.28	0.00	0.00	0.00	0.00	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	1,739,920.32	1,854.58	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	366,992.43	2,374,964.11	34,568.60	365,550.14	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
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**269,179,172.18**	**75,469,408.69**	**140,379,276.81**	**(1,180,046.22)**	**55,407,805.46**	**(6,862,544.66)**	**780,204.75**	**37,490.10**	**0.00**	**5,974,461.94**	**284,783.51**	**23,374.09**	**(189,124,647.06)**	**0.00**	**(117,250.34)**	**519,435.59**	**2,319,609.83**	**104,323,778.84**	**(24,750.00)**	**0.00**	**68,081.03**
Noncurrent Assets																						
	Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,678.91	402,455,357.41	16,662,115.22	26,961,453.50	185,592,838.06	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	5,239,277.48	1,615,868.75	56,072,722.94	2,762,827.94	252,706,951.20	0.00	0.00	0.00	0.00	0.00
	Pledges Receivable	0.00	0.00	0.00	0.00	7,131,060.32	0.00	0.00	0.00	0.00	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	7,206,719.93	1,116,380.79	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	1,094,977,316.21	0.00	0.00	0.00	0.00
	Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Pension assets, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,556,972.00	0.00	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**	**7,426,060.32**	**0.00**	**0.00**	**1,556,972.00**	**0.00**	**7,206,719.93**	**1,116,380.79**	**5,329,956.39**	**404,071,226.16**	**72,734,838.16**	**29,724,281.44**	**438,299,789.26**	**1,094,977,316.21**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL ASSETS	**269,179,172.18**	**75,469,408.69**	**140,379,276.81**	**(1,180,046.22)**	**62,833,865.78**	**(6,862,544.66)**	**780,204.75**	**1,594,462.10**	**0.00**	**13,181,181.87**	**1,401,164.30**	**5,353,330.48**	**214,946,579.10**	**72,734,838.16**	**29,607,031.10**	**438,819,224.85**	**1,097,296,926.04**	**104,323,778.84**	**(24,750.00)**	**0.00**	**68,081.03**
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	22,279,955.94	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	6,496,310.14	0.00	0.00	0.00	0.00
	Deferred Outflows-Pensions	0.00	754,760.73	0.00	15,472,589.00	0.00	0.00	0.00	153,475.00	0.00	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
	TOTAL DEFERRED OUTFLOWS	**0.00**	**754,760.73**	**0.00**	**15,472,589.00**	**0.00**	**0.00**	**0.00**	**153,475.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**30,083,940.32**	**0.00**	**0.00**	**0.00**	**0.00**
LIABILITIES																						
Current Liabilities																						
	Accounts payable and accrued expenses	10,934,558.44	4,241,848.22	834,669.28	677,029.00	66,731.91	872,981.29	11,715.03	0.00	0.00	0.00	0.00	272,062.71	0.00	0.00	31,781.00	0.00	1,212,251.86	1,921,968.11	0.00	0.00	0.00
	Deposits and unearned revenues	8,008,720.37	1,383,408.91	3,869,650.22	0.00	1,247.00	19,340,737.56	31,975.52	37,490.10	0.00	0.00	0.00	0.00	0.00	0.00	(117,250.34)	0.00	0.00	0.00	0.00	0.00	0.00
	Accrued employee benefits - current portion	443,047.69	37,253,407.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Postretirement medical benefits-current portion	0.00	0.00	0.00	5,341,523.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,759,800.75	0.00	0.00	0.00	0.00
	Total Current Liabilities	**19,386,326.50**	**42,878,664.46**	**4,704,319.50**	**6,018,552.40**	**67,978.91**	**20,213,718.85**	**43,690.55**	**37,490.10**	**0.00**	**0.00**	**0.00**	**272,062.71**	**0.00**	**0.00**	**(85,469.34)**	**0.00**	**26,972,052.61**	**1,921,968.11**	**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	2,473,258.19	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	10,714,552.91	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
	Accrued employee benefits	15,893,533.25	12,384,909.63	62.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Postretirement medical benefits	0.00	101,993.00	0.00	80,695,535.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,279,955.94	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	358,285,015.32	0.00	0.00	0.00	0.00
	Total Noncurrent Liabilities	**32,043,658.42**	**12,486,902.63**	**62.41**	**80,695,535.96**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**10,714,552.91**	**0.00**	**2,473,258.19**	**0.00**	**0.00**	**0.00**	**0.00**	**383,870,949.26**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL LIABILITIES	**51,429,984.92**	**55,365,567.09**	**4,704,381.91**	**86,714,088.36**	**67,978.91**	**20,213,718.85**	**43,690.55**	**37,490.10**	**0.00**	**10,714,552.91**	**0.00**	**2,745,320.90**	**0.00**	**0.00**	**(85,469.34)**	**0.00**	**410,843,001.87**	**1,921,968.11**	**0.00**	**0.00**	**0.00**
DEFERRED INFLOWS OF RESOURCES																						
	Deferred Inflows - Pensions	0.00	311,334.87	0.00	7,925,530.00	0.00	0.00	0.00	848,652.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,646.73	0.00	0.00	0.00	0.00
	Deferred Inflows - Annuities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,137,884.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DEFERRED INFLOWS	**0.00**	**311,334.87**	**0.00**	**7,925,530.00**	**0.00**	**0.00**	**0.00**	**848,652.00**	**0.00**	**0.00**	**0.00**	**2,137,884.70**	**0.00**	**0.00**	**0.00**	**0.00**	**95,646.73**	**0.00**	**0.00**	**0.00**	**0.00**
NET POSITION																						
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	716,442,217.76	0.00	0.00	0.00	0.00
Restricted Nonexpendable																						
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,358,380.46	126,289,488.21	0.00	0.00	0.00	0.00	0.00
	Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,921,313.35	170,002,831.32	0.00	0.00	0.00	0.00	0.00
Restricted Expendable																						
Campuses	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,571,292.04	59,313,638.58	0.00	0.00	0.00	0.00	0.00
	Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,662,115.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	51,754,514.95	(27,076,263.51)	736,514.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,081.03

		Funds Not Coded to Fund Group	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	T2	X			
ASSETS							
Current Assets							
	Cash and cash equivalents	(44,280.45)	19.24	0.00	69,205,697.23	41,081,320.17	85,669,955.52
	Short term investments	0.00	0.00	0.00	97,353,517.43	128,777,955.74	130,476,885.24
	Accounts receivable	44,280.45	0.00	0.00	283,462,737.66	306,158,879.72	27,037,179.93
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	29,903.31	0.00
	Pledges receivable - current portion	0.00	0.00	0.00	2,548,611.28	2,536,916.71	2,548,611.28
	Notes receivable - current portion	0.00	0.00	0.00	1,741,774.90	2,070,062.52	1,741,774.90
	Prepaid expenses and other current assets	0.00	0.00	0.00	3,145,325.28	3,131,002.36	9,903,498.16
	Interfund Borrowngs	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
	Total Current Assets	**0.00**	**19.24**	**0.00**	**457,457,663.78**	**483,786,040.53**	**257,377,905.03**
Noncurrent Assets							
	Debt proceeds held by others	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
	Endowment and similar investments - campuses	0.00	85,010.82	0.00	631,847,453.92	549,393,479.59	631,847,453.92
	Endowment and similar investments - affiliated entities	0.00	0.00	0.00	318,397,648.31	253,525,757.79	318,817,718.56
	Pledges Receivable	0.00	0.00	0.00	7,131,060.32	3,935,510.30	7,131,060.32
	Notes receivable	0.00	0.00	0.00	8,323,100.72	11,070,802.03	8,322,934.13
	Property and equipment, net	0.00	0.00	0.00	1,095,272,316.21	1,109,594,361.12	1,101,440,383.40
	Other assets	0.00	0.00	0.00	0.00	0.00	0.00
	Pension assets, net	0.00	0.00	0.00	1,556,972.00	432,397.00	1,556,972.00
	Total Noncurrent Assets	**0.00**	**85,010.82**	**0.00**	**2,062,528,551.48**	**1,927,952,307.83**	**2,069,116,522.33**
	TOTAL ASSETS	**0.00**	**85,030.06**	**0.00**	**2,519,986,215.26**	**2,411,738,348.36**	**2,326,494,427.36**
DEFERRED OUTFLOWS OF RESOURCES							
	Accum change in derivative value	0.00	0.00	0.00	22,279,955.94	29,262,055.25	22,279,955.94
	Acctg loss on debt refunding, net	0.00	0.00	0.00	6,496,310.14	7,557,966.17	6,584,781.14
	Deferred Outflows-Pensions	0.00	0.00	0.00	16,380,824.73	10,559,293.17	16,380,824.73
	Deferred Outflows - ARO	0.00	0.00	0.00	1,307,674.24	1,307,674.24	1,307,674.24
	TOTAL DEFERRED OUTFLOWS	**0.00**	**0.00**	**0.00**	**46,464,765.05**	**48,686,988.83**	**46,553,236.05**
LIABILITIES							
Current Liabilities							
	Accounts payable and accrued expenses	0.00	0.00	0.00	21,077,596.85	20,763,784.98	72,524,491.76
	Deposits and unearned revenues	0.00	0.00	0.00	32,555,979.34	38,500,695.15	56,012,175.73
	Accrued employee benefits - current portion	0.00	0.00	0.00	37,696,455.02	6,672,829.49	37,696,455.02
	Postretirement medical benefits-current portion	0.00	0.00	0.00	5,341,523.40	4,411,637.40	5,341,523.40
	Long-term debt - current portion	0.00	0.00	0.00	25,759,800.75	30,620,203.43	30,674,800.75
	Total Current Liabilities	**0.00**	**0.00**	**0.00**	**122,431,355.36**	**100,969,150.45**	**202,249,446.66**
Noncurrent Liabilities							
	Obligations under life income agree	0.00	0.00	0.00	2,473,258.19	2,216,462.47	2,473,258.19
	Government advances refundable	0.00	0.00	0.00	10,714,552.91	13,229,239.71	10,714,552.91
	Asset retirement and other obligations	0.00	0.00	0.00	19,456,103.17	8,429,728.92	19,456,103.17
	Accrued employee benefits	0.00	0.00	0.00	28,278,505.29	24,466,743.27	32,259,616.33
	Postretirement medical benefits	0.00	0.00	0.00	80,797,528.96	86,131,690.96	80,797,528.96
	Derivative instruments - interest rate swaps	0.00	0.00	0.00	22,279,955.94	29,262,055.25	22,279,955.94
	Long-term debt	0.00	0.00	0.00	358,285,015.32	384,044,816.44	381,002,845.32
	Total Noncurrent Liabilities	**0.00**	**0.00**	**0.00**	**522,284,919.78**	**547,780,737.02**	**548,983,860.82**
	TOTAL LIABILITIES	**0.00**	**0.00**	**0.00**	**644,716,275.14**	**648,749,887.47**	**751,233,307.48**
DEFERRED INFLOWS OF RESOURCES							
	Deferred Inflows - Pensions	0.00	0.00	0.00	9,085,516.87	8,976,555.87	9,085,516.87
	Acctg gain debt refunding, net	0.00	0.00	0.00	95,646.73	145,549.54	99,805.73
	Deferred Inflows - Annuities	0.00	0.00	0.00	2,137,884.70	1,347,526.31	2,161,258.79
	TOTAL DEFERRED INFLOWS	**0.00**	**0.00**	**0.00**	**11,319,048.30**	**10,469,631.72**	**11,346,581.39**
NET POSITION							
Net Investment in Plant		0.00	0.00	0.00	716,442,217.76	700,031,902.46	722,431,464.47
Restricted Nonexpendable							
	Historical gift value of endowment - campuses	0.00	85,030.06	0.00	134,732,898.73	131,710,023.72	134,754,371.76
	Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	171,924,144.67	165,235,797.92	171,811,693.97
Restricted Expendable							
Campuses	Accumulated net gains on endowment	0.00	0.00	0.00	77,884,930.62	51,081,444.94	77,884,930.62
	Market value of funds functioning as endowment	0.00	0.00	0.00	16,662,115.22	14,627,939.07	16,662,115.22
	Grants, gifts and contracts	0.00	0.00	0.00	25,482,846.67	39,476,831.54	32,909,733.09

FIN0040.3
USNH_FIN
8/2/2021 9:30:37 AM

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

#RECURSIVE

		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	A	G
Campuses	Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,711.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,466,628.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	841,514.59	83,213,266.74	0.00	0.00	0.00	0.00	0.00
	Other - affiliated entities	0.00	0.00	0.00	0.00	11,011,371.92	0.00	0.00	0.00	0.00	0.00	0.00	444,413.13	0.00	56,072,722.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted		217,749,187.26	20,547,267.46	135,674,894.90	(80,347,075.58)	0.00	0.00	0.00	861,795.00	0.00	0.00	1,401,164.30	0.00	214,946,579.10	0.00	0.00	0.00	0.00	102,401,810.73	(24,750.00)	0.00	0.00
	TOTAL NET POSITION	**217,749,187.26**	**20,547,267.46**	**135,674,894.90**	**(80,347,075.58)**	**62,765,886.87**	**(27,076,263.51)**	**736,514.20**	**861,795.00**	**0.00**	**2,466,628.96**	**1,401,164.30**	**470,124.88**	**214,946,579.10**	**72,734,838.16**	**29,692,500.44**	**438,819,224.85**	**716,442,217.76**	**102,401,810.73**	**(24,750.00)**	**0.00**	**68,081.03**
Not Coded to Attribute																						
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	(Assets - Liabilities) - Net Position	**(0.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

		Funds Not Coded to Fund Group	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	T2	X			
Campuses	Life income and annuity funds	0.00	0.00	0.00	25,711.75	12,270.29	25,711.75
	Loan funds	0.00	0.00	0.00	2,466,628.96	2,893,483.58	2,425,484.21
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	0.00	84,054,781.33	36,991,138.72	84,054,781.33
	Other - affiliated entities	0.00	0.00	0.00	67,528,507.99	54,601,801.85	67,589,825.06
Unrestricted		0.00	0.00	0.00	613,210,873.17	604,543,183.91	299,917,663.06
	TOTAL NET POSITION	**0.00**	**85,030.06**	**0.00**	**1,910,415,656.87**	**1,801,205,818.00**	**1,610,467,774.54**
Not Coded to Attribute							
		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**
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	(Assets - Liabilities) - Net Position	**(0.00)**	**0.00**	**0.00**	**(0.00)**	**0.00**	**(0.00)**

FIN0040.4
USNH_FIN
8/2/2021 9:30:37 AM

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

#RECURSIVE

1D - UNH - Durham

		Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group
		U	D	A	W	G	P1	P2	Z	X	L	LU	M	Q1	Q2	T1	T2	N	X	D	A
ASSETS																					
Current Assets																					
	Cash and cash equivalents	48,260,559.45	36,530,818.30	82,536,307.84	(1,433,798.60)	41,956,130.66	(6,179,531.26)	(205,691.28)	2,517.87	(18,599.28)	2,349,037.32	84,369.34	0.00	(18,000,000.00)	0.00	0.00	845.00	(1,387,835.75)	58,888,950.61	(24,750.00)	0.00
	Short term investments	90,626.25	600,403.32	0.00	0.00	476,874.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accounts receivable	189,771,368.67	1,907,052.94	(488,782.13)	0.00	0.00	4,592,548.02	985,896.03	0.00	18,599.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,008,262.10	0.00	0.00
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,216,205.84	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	430.00	1,084,411.90	34,568.60	325,575.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
	Total Current Assets	**238,122,984.37**	**40,122,686.46**	**82,082,094.31**	**(1,108,223.46)**	**42,433,004.82**	**(1,586,983.24)**	**780,204.75**	**2,517.87**	**0.00**	**3,565,243.16**	**84,369.34**	**0.00**	**(18,000,000.00)**	**0.00**	**0.00**	**845.00**	**(1,387,835.75)**	**59,897,212.71**	**(24,750.00)**	**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
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,472,911.13	14,477,857.44	26,756,396.61	115,326,195.38	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	5,881,529.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	724,351,986.99	0.00	0.00	0.00
	Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**5,881,529.19**	**0.00**	**0.00**	**32,472,911.13**	**14,477,857.44**	**26,756,396.61**	**115,326,195.38**	**724,351,986.99**	**0.00**	**0.00**	**0.00**
	TOTAL ASSETS	**238,122,984.37**	**40,122,686.46**	**82,082,094.31**	**(1,108,223.46)**	**42,433,004.82**	**(1,586,983.24)**	**780,204.75**	**2,517.87**	**0.00**	**9,446,772.35**	**84,369.34**	**0.00**	**14,472,911.13**	**14,477,857.44**	**26,756,396.61**	**115,327,040.38**	**722,964,151.24**	**59,897,212.71**	**(24,750.00)**	**0.00**
DEFERRED OUTFLOWS OF RESOURCES																					
	Deferred Outflows-Pensions	0.00	0.00	0.00	10,620,814.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Outflows - ARO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	730,664.73	0.00	0.00	0.00
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**10,620,814.19**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**730,664.73**	**0.00**	**0.00**	**0.00**
LIABILITIES																					
Current Liabilities																					
	Accounts payable and accrued expenses	4,360,315.57	247,061.83	607,096.27	0.00	53,549.33	855,020.18	11,715.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,781.00	0.00	0.00	1,909,258.72	0.00	0.00
	Deposits and unearned revenues	7,073,639.79	18,525.08	1,493,121.61	0.00	0.00	10,964,788.86	31,975.52	2,517.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accrued employee benefits - current portion	0.00	20,325,960.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Postretirement medical benefits-current portion	0.00	0.00	0.00	3,740,253.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,809,817.84	0.00	0.00	0.00
	Total Current Liabilities	**11,433,955.36**	**20,591,547.70**	**2,100,217.88**	**3,740,253.67**	**53,549.33**	**11,819,809.04**	**43,690.55**	**2,517.87**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**31,781.00**	**0.00**	**9,809,817.84**	**1,909,258.72**	**0.00**	**0.00**
Noncurrent Liabilities																					
	Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,994,331.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Asset retirement and other obligations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,538,778.00	0.00	0.00	0.00
	Accrued employee benefits	11,246,129.46	1,896,292.85	62.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Postretirement medical benefits	0.00	0.00	0.00	56,504,812.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,825,463.06	0.00	0.00	0.00
	Total Noncurrent Liabilities	**11,246,129.46**	**1,896,292.85**	**62.41**	**56,504,812.97**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**7,994,331.70**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**154,364,241.06**	**0.00**	**0.00**	**0.00**
	TOTAL LIABILITIES	**22,680,084.82**	**22,487,840.55**	**2,100,280.29**	**60,245,066.64**	**53,549.33**	**11,819,809.04**	**43,690.55**	**2,517.87**	**0.00**	**7,994,331.70**	**0.00**	**0.00**	**0.00**	**0.00**	**31,781.00**	**0.00**	**164,174,058.90**	**1,909,258.72**	**0.00**	**0.00**
DEFERRED INFLOWS OF RESOURCES																					
	Deferred Inflows - Pensions	0.00	0.00	0.00	5,531,545.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DEFERRED INFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**5,531,545.98**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
NET POSITION																					
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	559,520,757.07	0.00	0.00	0.00
Restricted Nonexpendable																					
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,228,304.15	73,100,612.09	0.00	0.00	0.00	0.00
Restricted Expendable																					
Campuses	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,496,311.46	42,226,428.29	0.00	0.00	0.00	0.00
	Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,477,857.44	0.00	0.00	0.00	0.00	0.00	0.00
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	42,379,455.49	(13,406,792.28)	736,514.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,452,440.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted		215,442,899.55	17,634,845.91	79,981,814.02	(56,264,021.89)	0.00	0.00	0.00	0.00	0.00	0.00	84,369.34	0.00	14,472,911.13	0.00	0.00	0.00	0.00	57,987,953.99	(24,750.00)	0.00
	TOTAL NET POSITION	**215,442,899.55**	**17,634,845.91**	**79,981,814.02**	**(56,264,021.89)**	**42,379,455.49**	**(13,406,792.28)**	**736,514.20**	**0.00**	**0.00**	**1,452,440.65**	**84,369.34**	**0.00**	**14,472,911.13**	**14,477,857.44**	**26,724,615.61**	**115,327,040.38**	**559,520,757.07**	**57,987,953.99**	**(24,750.00)**	**0.00**
Not Coded to Attribute																					
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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**

		Funds Not Coded to Fund Group	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
		G	P1	X			
ASSETS							
Current Assets							
	Cash and cash equivalents	50,000.00	0.00	0.00	243,409,330.22	216,838,513.22	232,666,163.74
	Short term investments	0.00	0.00	0.00	1,167,903.73	1,009,993.18	1,167,903.73
	Accounts receivable	0.00	0.00	0.00	197,794,944.91	213,280,685.01	23,679,713.71
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	29,903.31	0.00
	Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00
	Notes receivable - current portion	0.00	0.00	0.00	1,216,205.84	1,215,287.76	1,216,205.84
	Prepaid expenses and other current assets	0.00	0.00	0.00	1,444,985.64	1,528,885.33	7,194,982.74
	Interfund Borrowngs	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
	Total Current Assets	**50,000.00**	**0.00**	**0.00**	**445,033,370.34**	**433,903,267.81**	**265,924,969.76**
Noncurrent Assets							
	Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00
	Endowment and similar investments - campuses	0.00	0.00	0.00	189,033,360.56	163,749,860.64	189,033,360.56
	Notes receivable	0.00	0.00	0.00	5,881,529.19	8,425,984.18	5,881,362.60
	Property and equipment, net	0.00	0.00	0.00	724,351,986.99	733,023,711.14	728,755,642.11
	Other assets	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**919,266,876.74**	**905,199,555.96**	**923,670,365.27**
	TOTAL ASSETS	**50,000.00**	**0.00**	**0.00**	**1,364,300,247.08**	**1,339,102,823.77**	**1,189,595,335.03**
DEFERRED OUTFLOWS OF RESOURCES							
	Deferred Outflows-Pensions	0.00	0.00	0.00	10,620,814.19	6,806,424.19	10,620,814.19
	Deferred Outflows - ARO	0.00	0.00	0.00	730,664.73	730,664.73	730,664.73
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**11,351,478.92**	**7,537,088.92**	**11,351,478.92**
LIABILITIES							
Current Liabilities							
	Accounts payable and accrued expenses	0.00	0.00	0.00	8,075,797.93	7,166,644.41	19,791,214.05
	Deposits and unearned revenues	0.00	0.00	0.00	19,584,568.73	25,852,057.66	36,160,915.00
	Accrued employee benefits - current portion	0.00	0.00	0.00	20,325,960.79	1,165,739.72	20,325,960.79
	Postretirement medical benefits-current portion	0.00	0.00	0.00	3,740,253.67	3,065,708.67	3,740,253.67
	Long-term debt - current portion	0.00	0.00	0.00	9,809,817.84	9,362,943.46	10,566,393.84
	Total Current Liabilities	**0.00**	**0.00**	**0.00**	**61,536,398.96**	**46,613,093.92**	**90,584,737.35**
Noncurrent Liabilities							
	Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00
	Government advances refundable	0.00	0.00	0.00	7,994,331.70	9,842,251.77	7,994,331.70
	Asset retirement and other obligations	0.00	0.00	0.00	1,538,778.00	1,538,778.00	1,538,778.00
	Accrued employee benefits	0.00	0.00	0.00	13,142,484.72	12,410,853.10	15,982,945.66
	Postretirement medical benefits	0.00	0.00	0.00	56,504,812.97	59,783,227.97	56,504,812.97
	Long-term debt	0.00	0.00	0.00	152,825,463.06	163,391,857.26	152,845,834.06
	Total Noncurrent Liabilities	**0.00**	**0.00**	**0.00**	**232,005,870.45**	**246,966,968.10**	**234,866,702.39**
	TOTAL LIABILITIES	**0.00**	**0.00**	**0.00**	**293,542,269.41**	**293,580,062.02**	**325,451,439.74**
DEFERRED INFLOWS OF RESOURCES							
	Deferred Inflows - Pensions	0.00	0.00	0.00	5,531,545.98	5,762,466.98	5,531,545.98
	TOTAL DEFERRED INFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**5,531,545.98**	**5,762,466.98**	**5,531,545.98**
NET POSITION							
Net Investment in Plant		0.00	0.00	0.00	559,520,757.07	557,517,825.39	564,316,421.71
Restricted Nonexpendable							
	Historical gift value of endowment - campuses	0.00	0.00	0.00	81,328,916.24	79,730,924.16	81,359,852.24
Restricted Expendable							
Campuses	Accumulated net gains on endowment	0.00	0.00	0.00	60,722,739.75	42,570,862.16	60,722,739.75
	Market value of funds functioning as endowment	0.00	0.00	0.00	14,477,857.44	12,754,648.28	14,477,857.44
	Grants, gifts and contracts	50,000.00	0.00	0.00	29,759,177.41	33,272,533.22	31,581,999.37
	Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00
	Loan funds	0.00	0.00	0.00	1,452,440.65	1,748,532.56	1,450,454.09
Unrestricted		0.00	0.00	0.00	329,316,022.05	319,702,057.92	116,054,503.63
	TOTAL NET POSITION	**50,000.00**	**0.00**	**0.00**	**1,076,577,910.61**	**1,047,297,383.69**	**869,963,828.23**
Not Coded to Attribute							
		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**
	TOTAL	**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)**

FIN0040.4
USNH_FIN
8/2/2021 9:30:37 AM

1H - UNH School of Law

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

#RECURSIVE

		Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Current Funds Z	Loan Funds L	Loan Funds LU	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Funds Not Coded to Fund Group G	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS																		
Current Assets																		
	Cash and cash equivalents	(31,944,432.21)	2,560,582.78	238,325.20	0.00	1,722,918.38	588,232.21	2,983.77	661,892.71	57,716.30	0.00	0.00	0.00	531,194.98	15,000.00	(25,565,585.88)	(25,156,626.61)	(27,367,345.80)
	Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accounts receivable	(51,206.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(51,206.22)	(30,108.75)	(51,206.22)
	Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,760.76	4,164.30	0.00	0.00	0.00	0.00	0.00	98,925.06	165,703.74	98,925.06
	Prepaid expenses and other current assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**(31,995,638.43)**	**2,560,582.78**	**238,325.20**	**0.00**	**1,722,918.38**	**588,232.21**	**2,983.77**	**756,653.47**	**61,880.60**	**0.00**	**0.00**	**0.00**	**531,194.98**	**15,000.00**	**(25,517,867.04)**	**(25,021,031.62)**	**(27,319,626.96)**
Noncurrent Assets																		
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,954.45	0.00	0.00	0.00	0.00	0.00	0.00	22,954.45	40,812.96	22,954.45
	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	8,699,872.42	0.00	0.00	8,699,872.42	8,991,152.94	8,812,183.79
	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
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**22,954.45**	**0.00**	**0.00**	**0.00**	**8,699,872.42**	**0.00**	**0.00**	**8,722,826.87**	**9,031,965.90**	**8,835,138.24**
	TOTAL ASSETS	**(31,995,638.43)**	**2,560,582.78**	**238,325.20**	**0.00**	**1,722,918.38**	**588,232.21**	**2,983.77**	**779,607.92**	**61,880.60**	**0.00**	**0.00**	**8,699,872.42**	**531,194.98**	**15,000.00**	**(16,795,040.17)**	**(15,989,065.72)**	**(18,484,488.72)**
LIABILITIES																		
Current Liabilities																		
	Accounts payable and accrued expenses	17,121.68	118.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,239.68	5,828.06	628,963.54
	Deposits and unearned revenues	213,900.00	0.00	1,200.00	0.00	0.00	554,467.69	2,983.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	772,551.46	838,053.63	771,788.36
	Accrued employee benefits - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00
	Total Current Liabilities	**231,021.68**	**118.00**	**1,200.00**	**0.00**	**0.00**	**554,467.69**	**2,983.77**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**789,791.14**	**843,881.69**	**1,400,751.90**
Noncurrent Liabilities																		
	Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	505,420.16	0.00	0.00	0.00	0.00	0.00	0.00	505,420.16	596,437.36	505,420.16
	Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Postretirement medical benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00
	Total Noncurrent Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**505,420.16**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**505,420.16**	**596,437.36**	**505,420.16**
	TOTAL LIABILITIES	**231,021.68**	**118.00**	**1,200.00**	**0.00**	**0.00**	**554,467.69**	**2,983.77**	**505,420.16**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,295,211.30**	**1,440,319.05**	**1,906,172.06**
NET POSITION																		
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,699,872.42	0.00	0.00	8,699,872.42	8,991,152.94	8,812,183.79
Restricted Nonexpendable																		
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Expendable																		
Campuses	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,722,918.38	33,764.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	1,771,682.90	1,292,294.31	1,193,624.28
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	274,187.76	0.00	0.00	0.00	0.00	0.00	0.00	274,187.76	281,301.91	235,029.57
Unrestricted		(32,226,660.11)	2,560,464.78	237,125.20	0.00	0.00	0.00	0.00	0.00	61,880.60	0.00	0.00	0.00	531,194.98	0.00	(28,835,994.55)	(27,994,133.93)	(30,631,498.42)
	TOTAL NET POSITION	**(32,226,660.11)**	**2,560,464.78**	**237,125.20**	**0.00**	**1,722,918.38**	**33,764.52**	**0.00**	**274,187.76**	**61,880.60**	**0.00**	**0.00**	**8,699,872.42**	**531,194.98**	**15,000.00**	**(18,090,251.47)**	**(17,429,384.77)**	**(20,390,660.78)**
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
	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**
	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**
	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**

FIN0040.4
USNH_FIN
8/2/2021 9:30:37 AM

1M - UNH - Manchester

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

#RECURSIVE

		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	(22,495,671.69)	486,979.15	152,233.13	(42,387.00)	326,519.57	(90,844.99)	0.00	0.00	0.00	0.00	70,095.63	(21,593,076.20)	(19,032,321.00)	(26,490,935.78)
	Accounts receivable	0.00	0.00	0.00	0.00	0.00	102,326.60	0.00	0.00	0.00	0.00	0.00	102,326.60	462,755.53	82,704.86
	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	39,975.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,975.00	0.00	42,387.00
	Total Current Assets	**(22,495,671.69)**	**486,979.15**	**152,233.13**	**(2,412.00)**	**326,519.57**	**11,481.61**	**0.00**	**0.00**	**0.00**	**0.00**	**70,095.63**	**(21,450,774.60)**	**(18,569,565.47)**	**(26,365,843.92)**
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	1,822,929.47	2,069,055.71
	Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,930,828.93	0.00	5,930,828.93	6,048,644.52	5,974,467.57
	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**	**5,930,828.93**	**0.00**	**7,999,884.64**	**7,871,573.99**	**8,043,523.28**
	TOTAL ASSETS	**(22,495,671.69)**	**486,979.15**	**152,233.13**	**(2,412.00)**	**326,519.57**	**11,481.61**	**1,974,968.80**	**21,662.24**	**72,424.67**	**5,930,828.93**	**70,095.63**	**(13,450,889.96)**	**(10,697,991.48)**	**(18,322,320.64)**
DEFERRED OUTFLOWS OF RESOURCES															
	Deferred Outflows-Pensions	0.00	0.00	0.00	227,887.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227,887.81	146,042.81	227,887.81
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**227,887.81**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**227,887.81**	**146,042.81**	**227,887.81**
LIABILITIES															
Current Liabilities															
	Accounts payable and accrued expenses	320,315.17	6,354.78	39,786.67	0.00	0.00	802.51	0.00	0.00	0.00	0.00	0.00	367,259.13	(124,263.80)	82,143.21
	Deposits and unearned revenues	4,575.00	0.00	29,777.00	0.00	0.00	13,434.07	0.00	0.00	0.00	0.00	0.00	47,786.07	38,803.29	47,840.07
	Postretirement medical benefits-current portion	0.00	0.00	0.00	80,253.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,253.59	65,779.59	80,253.59
	Total Current Liabilities	**324,890.17**	**6,354.78**	**69,563.67**	**80,253.59**	**0.00**	**14,236.58**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**495,298.79**	**(19,680.92)**	**210,236.87**
Noncurrent Liabilities															
	Accrued employee benefits	202,009.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	202,009.00	230,029.84	202,009.00
	Postretirement medical benefits	0.00	0.00	0.00	1,212,412.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,212,412.13	1,282,757.13	1,212,412.13
	Total Noncurrent Liabilities	**202,009.00**	**0.00**	**0.00**	**1,212,412.13**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,414,421.13**	**1,512,786.97**	**1,414,421.13**
	TOTAL LIABILITIES	**526,899.17**	**6,354.78**	**69,563.67**	**1,292,665.72**	**0.00**	**14,236.58**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,909,719.92**	**1,493,106.05**	**1,624,658.00**
DEFERRED INFLOWS OF RESOURCES															
	Deferred Inflows - Pensions	0.00	0.00	0.00	118,691.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,691.02	123,645.02	118,691.02
	TOTAL DEFERRED INFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**118,691.02**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**118,691.02**	**123,645.02**	**118,691.02**
NET POSITION															
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,930,828.93	0.00	5,930,828.93	6,048,644.52	5,974,467.57
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	34,060.17	0.00	0.00	34,060.17	25,444.82	34,060.17
	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	19,085.39	21,662.24
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	326,519.57	(2,754.97)	0.00	0.00	0.00	0.00	0.00	323,764.60	282,728.15	318,318.84
Unrestricted		(23,022,570.86)	480,624.37	82,669.46	(1,185,880.93)	0.00	0.00	1,974,968.80	0.00	0.00	0.00	70,095.63	(21,600,093.53)	(18,582,967.12)	(26,224,655.17)
	TOTAL NET POSITION	**(23,022,570.86)**	**480,624.37**	**82,669.46**	**(1,185,880.93)**	**326,519.57**	**(2,754.97)**	**1,974,968.80**	**21,662.24**	**72,424.67**	**5,930,828.93**	**70,095.63**	**(15,251,413.09)**	**(12,168,699.74)**	**(19,837,781.85)**
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)**

FIN0040.4
USNH_FIN
8/2/2021 9:30:37 AM

1N - NH Public Television

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

#RECURSIVE

		Current Funds U	Current Funds D	Current Funds W	Current Funds G	Current Funds P1	Endowment and Similar Funds M	Endowment and Similar Funds Q1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS														
Current Assets														
	Cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Prepaid expenses and other current assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Noncurrent Assets														
	Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL ASSETS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
LIABILITIES														
Current Liabilities														
	Accounts payable and accrued expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Deposits and unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Postretirement medical benefits-current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Noncurrent Liabilities														
	Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Postretirement medical benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL LIABILITIES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
NET POSITION														
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Nonexpendable														
	Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Expendable														
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL NET POSITION	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Not Coded to Attribute														
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

4C - UNH Foundation Capital Offset

		Current Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		G			
ASSETS					
Current Assets					
	Cash and cash equivalents	0.00	0.00	0.00	0.00
	Total Current Assets	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL ASSETS	**0.00**	**0.00**	**0.00**	**0.00**
NET POSITION					
Restricted Expendable					
Affiliated Entities	Other - affiliated entities	0.00	0.00	0.00	0.00
	TOTAL NET POSITION	**0.00**	**0.00**	**0.00**	**0.00**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**0.00**

FIN0040.4
USNH_FIN
8/2/2021 9:30:37 AM

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

#RECURSIVE

4F - UNH Foundation

		Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		D	G	M	Q1	Q2	T1	T2	N	X			
ASSETS													
Current Assets													
	Cash and cash equivalents	2,277,518.14	1,130,474.36	23,374.09	0.00	0.00	0.00	507,974.86	0.00	0.00	3,939,341.45	3,961,481.47	3,422,105.41
	Short term investments	340,678.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	340,678.22	331,981.17	340,678.22
	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	2,481,611.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,481,611.28	2,420,723.48	2,481,611.28
	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	**2,618,196.36**	**3,612,085.64**	**23,374.09**	**0.00**	**0.00**	**0.00**	**507,974.86**	**0.00**	**0.00**	**6,761,630.95**	**6,714,186.12**	**6,244,394.91**
Noncurrent Assets													
	Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Endowment and similar investments - affiliated entities	0.00	0.00	5,239,277.48	1,615,868.75	43,473,283.72	2,762,827.94	230,673,667.09	0.00	0.00	283,764,924.98	225,556,297.37	284,184,890.23
	Pledges Receivable	0.00	7,104,286.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,104,286.28	3,843,841.64	7,104,286.28
	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	295,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	295,000.00	845,000.00	295,000.00
	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**	**7,399,286.28**	**5,239,277.48**	**1,615,868.75**	**43,473,283.72**	**2,762,827.94**	**230,673,667.09**	**0.00**	**0.00**	**291,164,211.26**	**230,245,139.01**	**291,584,176.51**
	TOTAL ASSETS	**2,618,196.36**	**11,011,371.92**	**5,262,651.57**	**1,615,868.75**	**43,473,283.72**	**2,762,827.94**	**231,181,641.95**	**0.00**	**0.00**	**297,925,842.21**	**236,959,325.13**	**297,828,571.42**
LIABILITIES													
Current Liabilities													
	Accounts payable and accrued expenses	1,223.26	0.00	267,958.08	0.00	0.00	0.00	0.00	0.00	0.00	269,181.34	280,647.74	1,070,900.21
	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	**1,223.26**	**0.00**	**267,958.08**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**269,181.34**	**280,647.74**	**1,070,900.21**
Noncurrent Liabilities													
	Obligations under life income agree	0.00	0.00	2,412,395.66	0.00	0.00	0.00	0.00	0.00	0.00	2,412,395.66	2,151,495.31	2,412,395.66
	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**	**2,412,395.66**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,412,395.66**	**2,151,495.31**	**2,412,395.66**
	TOTAL LIABILITIES	**1,223.26**	**0.00**	**2,680,353.74**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,681,577.00**	**2,432,143.05**	**3,483,295.87**
DEFERRED INFLOWS OF RESOURCES													
	Deferred Inflows - Annuities	0.00	0.00	2,137,884.70	0.00	0.00	0.00	0.00	0.00	0.00	2,137,884.70	1,347,526.31	2,161,258.79
	TOTAL DEFERRED INFLOWS OF RESOURCES	**0.00**	**0.00**	**2,137,884.70**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,137,884.70**	**1,347,526.31**	**2,161,258.79**
NET POSITION													
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Nonexpendable													
	Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	1,921,313.35	156,693,315.98	0.00	0.00	158,614,629.33	152,864,655.08	158,503,245.63
Restricted Expendable													
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	841,514.59	74,488,325.97	0.00	0.00	75,329,840.56	31,716,530.08	75,329,840.56
	Other - affiliated entities	0.00	11,011,371.92	444,413.13	0.00	43,473,283.72	0.00	0.00	0.00	0.00	54,929,068.77	44,278,042.91	54,990,385.84
Unrestricted		2,616,973.10	0.00	0.00	1,615,868.75	0.00	0.00	0.00	0.00	0.00	4,232,841.85	4,320,427.70	3,360,544.73
	TOTAL NET POSITION	**2,616,973.10**	**11,011,371.92**	**444,413.13**	**1,615,868.75**	**43,473,283.72**	**2,762,827.94**	**231,181,641.95**	**0.00**	**0.00**	**293,106,380.51**	**233,179,655.77**	**292,184,016.76**
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**

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

4L - UNH Foundation - UNH School of Law

		Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		G	Q2	T2			
ASSETS							
Current Assets							
	Cash and cash equivalents	0.00	0.00	1,172.00	1,172.00	50.00	0.00
	Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00
	Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**0.00**	**0.00**	**1,172.00**	**1,172.00**	**50.00**	**0.00**
Noncurrent Assets							
	Endowment and similar investments - affiliated entities	0.00	12,599,439.22	5,011,502.85	17,610,942.07	14,384,281.37	17,611,047.07
	Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Assets	**0.00**	**12,599,439.22**	**5,011,502.85**	**17,610,942.07**	**14,384,281.37**	**17,611,047.07**
	TOTAL ASSETS	**0.00**	**12,599,439.22**	**5,012,674.85**	**17,612,114.07**	**14,384,331.37**	**17,611,047.07**
LIABILITIES							
Current Liabilities							
	Accounts payable and accrued expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL LIABILITIES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
NET POSITION							
Restricted Nonexpendable							
	Historical gift value of endowment - affiliated entities	0.00	0.00	3,475,102.67	3,475,102.67	3,452,620.52	3,474,035.67
Restricted Expendable							
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	1,537,572.18	1,537,572.18	607,951.91	1,537,572.18
	Other - affiliated entities	0.00	12,599,439.22	0.00	12,599,439.22	10,323,758.94	12,599,439.22
	TOTAL NET POSITION	**0.00**	**12,599,439.22**	**5,012,674.85**	**17,612,114.07**	**14,384,331.37**	**17,611,047.07**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

4O - UNH Foundation Offset

		Current Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		G			
ASSETS					
Current Assets					
	Cash and cash equivalents	0.00	0.00	0.00	0.00
	Total Current Assets	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL ASSETS	**0.00**	**0.00**	**0.00**	**0.00**
NET POSITION					
Restricted Expendable					
Campuses	Grants, gifts and contracts	0.00	0.00	0.00	0.00
	TOTAL NET POSITION	**0.00**	**0.00**	**0.00**	**0.00**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**0.00**

FIN0040.4
USNH_FIN
8/2/2021 9:30:37 AM

5K - Keene State College

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

#RECURSIVE

		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	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		U	D	A	W	G	P1	L	LU	M	Q1	Q2	T1	T2	N	X	G	P1			
ASSETS																					
Current Assets																					
	Cash and cash equivalents	(34,644,340.53)	1,623,098.15	26,823,776.69	(98,609.08)	3,713,198.09	(4,325,753.31)	725,483.45	128,464.97	0.00	0.00	0.00	0.00	4,078.50	(0.01)	25,233,736.36	581.03	0.00	19,183,714.31	37,670,599.20	19,666,719.44
	Short term investments	73,522.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,522.45	40,863.00	73,522.45
	Accounts receivable	36,924,257.10	213,929.52	43,475.00	0.00	0.00	867,125.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,048,787.59	40,917,144.62	1,752,341.65
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Pledges receivable - current portion	0.00	0.00	0.00	0.00	67,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,000.00	116,193.23	67,000.00
	Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	100,683.51	(2,309.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,373.79	149,619.98	98,373.79
	Prepaid expenses and other current assets	7,836.19	75,429.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,265.58	99,552.47	174,879.16
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**2,361,275.21**	**1,912,457.06**	**26,867,251.69**	**(98,609.08)**	**3,780,198.09**	**(3,458,627.34)**	**826,166.96**	**126,155.25**	**0.00**	**0.00**	**0.00**	**0.00**	**4,078.50**	**(0.01)**	**25,233,736.36**	**581.03**	**0.00**	**57,554,663.72**	**78,993,972.50**	**21,832,836.49**
Noncurrent Assets																					
	Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,750.38	446,107.46	1,822,666.35	151,678.72	32,346,844.41	0.00	0.00	0.00	0.00	34,822,047.32	30,073,195.92	34,822,047.32
	Pledges Receivable	0.00	0.00	0.00	0.00	26,774.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,774.04	91,668.66	26,774.04
	Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	789,972.33	1,116,380.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,906,353.12	1,947,857.26	1,906,353.12
	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	164,181,958.39	0.00	0.00	0.00	164,181,958.39	167,529,217.05	164,964,977.17
	Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**26,774.04**	**0.00**	**789,972.33**	**1,116,380.79**	**54,750.38**	**446,107.46**	**1,822,666.35**	**151,678.72**	**32,346,844.41**	**164,181,958.39**	**0.00**	**0.00**	**0.00**	**200,937,132.87**	**199,641,938.89**	**201,720,151.65**
	TOTAL ASSETS	**2,361,275.21**	**1,912,457.06**	**26,867,251.69**	**(98,609.08)**	**3,806,972.13**	**(3,458,627.34)**	**1,616,139.29**	**1,242,536.04**	**54,750.38**	**446,107.46**	**1,822,666.35**	**151,678.72**	**32,350,922.91**	**164,181,958.38**	**25,233,736.36**	**581.03**	**0.00**	**258,491,796.59**	**278,635,911.39**	**223,552,988.14**
DEFERRED OUTFLOWS OF RESOURCES																					
	Deferred Outflows-Pensions	0.00	0.00	0.00	1,893,215.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,893,215.00	1,210,279.00	1,893,215.00
	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	525,850.00	0.00	0.00	0.00	525,850.00	525,850.00	525,850.00
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**1,893,215.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**525,850.00**	**0.00**	**0.00**	**0.00**	**2,419,065.00**	**1,736,129.00**	**2,419,065.00**
LIABILITIES																					
Current Liabilities																					
	Accounts payable and accrued expenses	474,836.96	150,316.65	183,228.25	0.00	12,483.29	4,108.12	0.00	0.00	2,338.97	0.00	0.00	0.00	0.00	0.00	3,101.99	0.00	0.00	830,414.23	610,600.56	2,261,871.67
	Deposits and unearned revenues	177,251.00	101,000.00	2,313,554.79	0.00	1,247.00	792,443.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,385,496.13	3,754,292.91	4,950,749.02
	Accrued employee benefits - current portion	0.00	5,699,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,699,425.00	481,076.11	5,699,425.00
	Postretirement medical benefits-current portion	0.00	0.00	0.00	614,901.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	614,901.48	532,461.48	614,901.48
	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	4,316,556.59	0.00	0.00	0.00	4,316,556.59	4,130,963.35	4,688,434.59
	Total Current Liabilities	**652,087.96**	**5,950,741.65**	**2,496,783.04**	**614,901.48**	**13,730.29**	**796,551.46**	**0.00**	**0.00**	**2,338.97**	**0.00**	**0.00**	**0.00**	**0.00**	**4,316,556.59**	**3,101.99**	**0.00**	**0.00**	**14,846,793.43**	**9,509,394.41**	**18,215,381.76**
Noncurrent Liabilities																					
	Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,525.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,525.51	48,864.48	46,525.51
	Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	1,188,036.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,188,036.09	1,450,155.77	1,188,036.09
	Asset retirement and other obligations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	948,000.00	0.00	0.00	0.00	948,000.00	948,000.00	948,000.00
	Accrued employee benefits	1,790,532.45	3,471,798.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,262,331.34	1,888,862.38	5,911,535.70
	Postretirement medical benefits	0.00	0.00	0.00	9,289,458.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,289,458.52	10,383,319.52	9,289,458.52
	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	83,719,393.53	0.00	0.00	0.00	83,719,393.53	88,407,828.13	83,735,985.53
	Total Noncurrent Liabilities	**1,790,532.45**	**3,471,798.89**	**0.00**	**9,289,458.52**	**0.00**	**0.00**	**1,188,036.09**	**0.00**	**46,525.51**	**0.00**	**0.00**	**0.00**	**0.00**	**84,667,393.53**	**0.00**	**0.00**	**0.00**	**100,453,744.99**	**103,127,030.28**	**101,119,541.35**
	TOTAL LIABILITIES	**2,442,620.41**	**9,422,540.54**	**2,496,783.04**	**9,904,360.00**	**13,730.29**	**796,551.46**	**1,188,036.09**	**0.00**	**48,864.48**	**0.00**	**0.00**	**0.00**	**0.00**	**88,983,950.12**	**3,101.99**	**0.00**	**0.00**	**115,300,538.42**	**112,636,424.69**	**119,334,923.11**
DEFERRED INFLOWS OF RESOURCES																					
	Deferred Inflows - Pensions	0.00	0.00	0.00	951,864.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	951,864.00	993,207.00	951,864.00
	TOTAL DEFERRED INFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**951,864.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**951,864.00**	**993,207.00**	**951,864.00**
NET POSITION																					
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,723,858.26	0.00	0.00	0.00	75,723,858.26	74,568,275.57	76,118,407.04
Restricted Nonexpendable																					
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,355.26	23,650,702.74	0.00	0.00	0.00	0.00	23,757,058.00	23,403,516.93	23,752,979.50
Restricted Expendable																					
Campuses	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,323.46	8,700,220.17	0.00	0.00	0.00	0.00	8,745,543.63	4,747,676.98	8,745,543.63
	Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,822,666.35	0.00	0.00	0.00	0.00	0.00	0.00	1,822,666.35	1,554,843.62	1,822,666.35
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	3,793,241.84	(4,255,178.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	581.03	0.00	(461,355.93)	2,739,252.24	2,980,012.79
	Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,885.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,885.90	(341.62)	5,885.90
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	428,103.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	428,103.20	477,659.71	428,103.20
Unrestricted		(81,345.20)	(7,510,083.48)	24,370,468.65	(9,061,618.08)	0.00	0.00	0.00	1,242,536.04	0.00	446,107.46	0.00	0.00	0.00	0.00	25,230,634.37	0.00	0.00	34,636,699.76	59,251,525.27	(8,168,332.38)
	TOTAL NET POSITION	**(81,345.20)**	**(7,510,083.48)**	**24,370,468.65**	**(9,061,618.08)**	**3,793,241.84**	**(4,255,178.80)**	**428,103.20**	**1,242,536.04**	**5,885.90**	**446,107.46**	**1,822,666.35**	**151,678.72**	**32,350,922.91**	**75,723,858.26**	**25,230,634.37**	**581.03**	**0.00**	**144,658,459.17**	**166,742,408.70**	**105,685,266.03**
Not Coded to Attribute																					
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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**

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

5Z - Keene Endowment Association

		Current Funds	Current Funds	Endowment and Similar Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		D	G	T2			
ASSETS							
Current Assets							
	Cash and cash equivalents	30,530.50	0.00	0.00	30,530.50	25,376.68	30,530.50
	Total Current Assets	**30,530.50**	**0.00**	**0.00**	**30,530.50**	**25,376.68**	**30,530.50**
Noncurrent Assets							
	Endowment and similar investments - affiliated entities	0.00	0.00	17,021,781.26	17,021,781.26	13,585,179.05	17,021,781.26
	Total Noncurrent Assets	**0.00**	**0.00**	**17,021,781.26**	**17,021,781.26**	**13,585,179.05**	**17,021,781.26**
	TOTAL ASSETS	**30,530.50**	**0.00**	**17,021,781.26**	**17,052,311.76**	**13,610,555.73**	**17,052,311.76**
LIABILITIES							
Current Liabilities							
	Accounts payable and accrued expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL LIABILITIES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
NET POSITION							
Restricted Nonexpendable							
	Historical gift value of endowment - affiliated entities	0.00	0.00	9,834,412.67	9,834,412.67	8,918,522.32	9,834,412.67
Restricted Expendable							
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	7,187,368.59	7,187,368.59	4,666,656.73	7,187,368.59
	Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted		30,530.50	0.00	0.00	30,530.50	25,376.68	30,530.50
	TOTAL NET POSITION	**30,530.50**	**0.00**	**17,021,781.26**	**17,052,311.76**	**13,610,555.73**	**17,052,311.76**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

FIN0040.4
USNH_FIN
8/2/2021 9:30:37 AM

6P - Plymouth State University

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

#RECURSIVE

		Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Total Year to Date Balance
		U	D	A	W	G	P1	Z	L	LU	M	Q1	Q2	T1	T2	N	X	G	T2	X	
ASSETS																					
Current Assets																					
	Cash and cash equivalents	(3,061,764.94)	(13,928,178.75)	30,834,532.13	(647,830.68)	2,705,089.49	(4,068,187.14)	23,933.83	498,128.14	12,378.32	0.00	0.00	0.00	0.00	5,365.23	(12.00)	18,202,760.85	2,500.00	19.24	0.00	30,578,733.72
	Short term investments	152,532.70	0.00	0.00	0.00	18,267.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170,799.99
	Accounts receivable	43,112,110.61	169,971.80	0.00	0.00	0.00	2,122,500.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,404,582.64
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	328,270.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	328,270.21
	Prepaid expenses and other current assets	0.00	230,719.51	0.00	0.00	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	233,969.51
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**40,202,878.37**	**(13,527,487.44)**	**30,834,532.13**	**(647,830.68)**	**2,726,606.78**	**(1,945,686.91)**	**23,933.83**	**826,398.35**	**12,378.32**	**0.00**	**0.00**	**0.00**	**0.00**	**5,365.23**	**(12.00)**	**18,202,760.85**	**2,500.00**	**19.24**	**0.00**	**76,716,356.07**
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
	Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,928.53	6,379,268.18	308,212.15	53,378.17	28,076,808.15	0.00	0.00	0.00	85,010.82	0.00	34,938,606.00
	Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	512,263.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	512,263.96
	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	183,558,961.07	0.00	0.00	0.00	0.00	183,558,961.07
	Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**512,263.96**	**0.00**	**35,928.53**	**6,379,268.18**	**308,212.15**	**53,378.17**	**28,076,808.15**	**183,558,961.07**	**0.00**	**0.00**	**85,010.82**	**0.00**	**219,009,831.03**
	TOTAL ASSETS	**40,202,878.37**	**(13,527,487.44)**	**30,834,532.13**	**(647,830.68)**	**2,726,606.78**	**(1,945,686.91)**	**23,933.83**	**1,338,662.31**	**12,378.32**	**35,928.53**	**6,379,268.18**	**308,212.15**	**53,378.17**	**28,082,173.38**	**183,558,949.07**	**18,202,760.85**	**2,500.00**	**85,030.06**	**0.00**	**295,726,187.10**
DEFERRED OUTFLOWS OF RESOURCES																					
	Deferred Outflows-Pensions	0.00	0.00	0.00	2,038,966.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,038,966.00
	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	51,159.51	0.00	0.00	0.00	0.00	51,159.51
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**2,038,966.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**51,159.51**	**0.00**	**0.00**	**0.00**	**0.00**	**2,090,125.51**
LIABILITIES																					
Current Liabilities																					
	Accounts payable and accrued expenses	1,149,502.04	15,818.75	4,558.09	0.00	483.35	12,683.11	0.00	0.00	0.00	1,765.66	0.00	0.00	0.00	0.00	0.00	9,607.40	0.00	0.00	0.00	1,194,418.40
	Deposits and unearned revenues	337,567.83	1,263,883.83	31,996.82	0.00	0.00	6,882,284.58	23,933.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,539,666.89
	Accrued employee benefits - current portion	152,532.70	3,831,845.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,984,377.84
	Postretirement medical benefits-current portion	0.00	0.00	0.00	668,587.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	668,587.53
	Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,721,278.04	0.00	0.00	0.00	0.00	3,721,278.04
	Total Current Liabilities	**1,639,602.57**	**5,111,547.72**	**36,554.91**	**668,587.53**	**483.35**	**6,894,967.69**	**23,933.83**	**0.00**	**0.00**	**1,765.66**	**0.00**	**0.00**	**0.00**	**0.00**	**3,721,278.04**	**9,607.40**	**0.00**	**0.00**	**0.00**	**18,108,328.70**
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	14,337.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,337.02
	Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,026,764.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,026,764.96
	Asset retirement and other obligations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	811,200.00	0.00	0.00	0.00	0.00	811,200.00
	Accrued employee benefits	1,577,103.78	1,483,885.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,060,989.45
	Postretirement medical benefits	0.00	101,993.00	0.00	10,100,485.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,202,478.47
	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	87,746,961.34	0.00	0.00	0.00	0.00	87,746,961.34
	Total Noncurrent Liabilities	**1,577,103.78**	**1,585,878.67**	**0.00**	**10,100,485.47**	**0.00**	**0.00**	**0.00**	**1,026,764.96**	**0.00**	**14,337.02**	**0.00**	**0.00**	**0.00**	**0.00**	**88,558,161.34**	**0.00**	**0.00**	**0.00**	**0.00**	**102,862,731.24**
	TOTAL LIABILITIES	**3,216,706.35**	**6,697,426.39**	**36,554.91**	**10,769,073.00**	**483.35**	**6,894,967.69**	**23,933.83**	**1,026,764.96**	**0.00**	**16,102.68**	**0.00**	**0.00**	**0.00**	**0.00**	**92,279,439.38**	**9,607.40**	**0.00**	**0.00**	**0.00**	**120,971,059.94**
DEFERRED INFLOWS OF RESOURCES																					
	Deferred Inflows - Pensions	0.00	0.00	0.00	975,824.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	975,824.00
	TOTAL DEFERRED INFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**975,824.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**975,824.00**
NET POSITION																					
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,330,669.20	0.00	0.00	0.00	0.00	91,330,669.20
Restricted Nonexpendable																					
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,721.05	21,746,278.48	0.00	0.00	0.00	85,030.06	0.00	21,855,029.59
Restricted Expendable																					
Campuses	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,657.12	6,335,894.90	0.00	0.00	0.00	0.00	0.00	6,365,552.02
	Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	308,212.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	308,212.15
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	2,726,123.43	(8,840,654.60)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	(6,112,031.17)
	Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,825.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,825.85
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311,897.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311,897.35
Unrestricted		36,986,172.02	(20,224,913.83)	30,797,977.22	(10,353,761.68)	0.00	0.00	0.00	0.00	12,378.32	0.00	6,379,268.18	0.00	0.00	0.00	0.00	18,193,153.45	0.00	0.00	0.00	61,790,273.68
	TOTAL NET POSITION	**36,986,172.02**	**(20,224,913.83)**	**30,797,977.22**	**(10,353,761.68)**	**2,726,123.43**	**(8,840,654.60)**	**0.00**	**311,897.35**	**12,378.32**	**19,825.85**	**6,379,268.18**	**308,212.15**	**53,378.17**	**28,082,173.38**	**91,330,669.20**	**18,193,153.45**	**2,500.00**	**85,030.06**	**0.00**	**175,869,428.67**
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)**

		Prior Year to Date Balance	Prior Year Final Balance
ASSETS			
Current Assets			
	Cash and cash equivalents	22,646,536.00	29,643,819.04
	Short term investments	134,581.48	170,799.99
	Accounts receivable	48,790,744.68	780,511.13
	Accounts receivable - State of NH appropriations	0.00	0.00
	Pledges receivable - current portion	0.00	0.00
	Notes receivable - current portion	539,451.04	328,270.21
	Prepaid expenses and other current assets	221,338.38	904,301.38
	Interfund Borrowngs	0.00	0.00
	Current Asset - Other	0.00	0.00
	Total Current Assets	**72,332,651.58**	**31,827,701.75**
Noncurrent Assets			
	Debt proceeds held by others	0.00	0.00
	Long-term operating investments	0.00	0.00
	Endowment and similar investments - campuses	29,719,502.05	34,938,606.00
	Pledges Receivable	0.00	0.00
	Notes receivable	656,147.63	512,263.96
	Property and equipment, net	185,820,586.61	184,353,983.47
	Other assets	0.00	0.00
	Total Noncurrent Assets	**216,196,236.29**	**219,804,853.43**
	TOTAL ASSETS	**288,528,887.87**	**251,632,555.18**
DEFERRED OUTFLOWS OF RESOURCES			
	Deferred Outflows-Pensions	1,299,119.00	2,038,966.00
	Deferred Outflows - ARO	51,159.51	51,159.51
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**1,350,278.51**	**2,090,125.51**
LIABILITIES			
Current Liabilities			
	Accounts payable and accrued expenses	929,916.72	2,009,889.30
	Deposits and unearned revenues	2,791,857.72	13,455,667.31
	Accrued employee benefits - current portion	213,857.19	3,984,377.84
	Postretirement medical benefits-current portion	553,216.53	668,587.53
	Long-term debt - current portion	3,218,408.84	4,047,060.04
	Total Current Liabilities	**7,707,257.00**	**24,165,582.02**
Noncurrent Liabilities			
	Obligations under life income agree	16,102.68	14,337.02
	Government advances refundable	1,340,394.81	1,026,764.96
	Asset retirement and other obligations	811,200.00	811,200.00
	Accrued employee benefits	2,237,954.14	3,419,999.73
	Postretirement medical benefits	10,890,066.47	10,202,478.47
	Long-term debt	91,794,021.38	87,758,432.34
	Total Noncurrent Liabilities	**107,089,739.48**	**103,233,212.52**
	TOTAL LIABILITIES	**114,796,996.48**	**127,398,794.54**
DEFERRED INFLOWS OF RESOURCES			
	Deferred Inflows - Pensions	1,020,613.00	975,824.00
	TOTAL DEFERRED INFLOWS OF RESOURCES	**1,020,613.00**	**975,824.00**
NET POSITION			
Net Investment in Plant		90,048,719.90	91,788,438.60
Restricted Nonexpendable			
	Historical gift value of endowment - campuses	20,981,796.12	21,849,645.12
Restricted Expendable			
Campuses	Accumulated net gains on endowment	2,911,383.23	6,365,552.02
	Market value of funds functioning as endowment	271,548.52	308,212.15
	Grants, gifts and contracts	1,439,112.61	(3,918,332.42)
	Life income and annuity funds	12,611.91	19,825.85
	Loan funds	385,989.40	311,897.35
Unrestricted		58,010,395.21	8,622,823.48
	TOTAL NET POSITION	**174,061,556.90**	**125,348,062.15**
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)**

FIN0040.4
USNH_FIN
8/2/2021 9:30:37 AM

7C - Granite State College

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

#RECURSIVE

		Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Funds Not Coded to Fund Group D	Funds Not Coded to Fund Group P1	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS																
Current Assets																
	Cash and cash equivalents	20,066,349.04	3,732,830.51	204,840.35	0.00	766,746.58	(2,000,257.76)	0.00	0.00	0.00	388,778.31	0.00	(44,280.45)	23,115,006.58	22,460,840.86	24,004,994.54
	Short term investments	128,271.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128,271.81	87,157.36	128,271.81
	Accounts receivable	490,678.31	135.68	0.00	0.00	0.00	1,534,681.11	0.00	0.00	0.00	0.00	0.00	44,280.45	2,069,775.55	2,682,486.62	704,183.11
	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	8,333.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,333.33	38,601.87	94,753.74
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**20,693,632.49**	**3,732,966.19**	**204,840.35**	**0.00**	**766,746.58**	**(465,576.65)**	**0.00**	**0.00**	**0.00**	**388,778.31**	**0.00**	**0.00**	**25,321,387.27**	**25,269,086.71**	**24,932,203.20**
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	0.00	9,756,516.57	8,325,886.53	9,756,516.57
	Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,857,310.49	0.00	0.00	0.00	6,857,310.49	7,036,992.38	6,881,673.13
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**17,563.44**	**9,738,953.13**	**6,857,310.49**	**0.00**	**0.00**	**0.00**	**16,613,827.06**	**15,362,878.91**	**16,638,189.70**
	TOTAL ASSETS	**20,693,632.49**	**3,732,966.19**	**204,840.35**	**0.00**	**766,746.58**	**(465,576.65)**	**17,563.44**	**9,738,953.13**	**6,857,310.49**	**388,778.31**	**0.00**	**0.00**	**41,935,214.33**	**40,631,965.62**	**41,570,392.90**
DEFERRED OUTFLOWS OF RESOURCES																
	Deferred Outflows-Pensions	0.00	0.00	0.00	420,883.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	420,883.00	267,660.00	420,883.00
	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
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**420,883.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**420,883.00**	**267,660.00**	**420,883.00**
LIABILITIES																
Current Liabilities																
	Accounts payable and accrued expenses	96,796.58	0.00	0.00	0.00	215.94	367.37	0.00	0.00	0.00	0.00	0.00	0.00	97,379.89	69,434.76	517,491.01
	Deposits and unearned revenues	202,953.33	0.00	0.00	0.00	0.00	56,514.17	0.00	0.00	0.00	0.00	0.00	0.00	259,467.50	172,240.07	617,160.44
	Accrued employee benefits - current portion	128,271.81	297,345.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	425,616.81	87,157.36	425,616.81
	Postretirement medical benefits-current portion	0.00	0.00	0.00	141,239.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,239.36	111,843.36	141,239.36
	Total Current Liabilities	**428,021.72**	**297,345.00**	**0.00**	**141,239.36**	**215.94**	**56,881.54**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**923,703.56**	**440,675.55**	**1,701,507.62**
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	0.00	8,000.00	8,000.00	8,000.00
	Accrued employee benefits	433,268.27	76,006.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	509,275.23	495,456.89	577,244.02
	Postretirement medical benefits	0.00	0.00	0.00	2,133,729.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,133,729.64	2,181,018.64	2,133,729.64
	Total Noncurrent Liabilities	**433,268.27**	**76,006.96**	**0.00**	**2,133,729.64**	**0.00**	**0.00**	**0.00**	**0.00**	**8,000.00**	**0.00**	**0.00**	**0.00**	**2,651,004.87**	**2,684,475.53**	**2,718,973.66**
	TOTAL LIABILITIES	**861,289.99**	**373,351.96**	**0.00**	**2,274,969.00**	**215.94**	**56,881.54**	**0.00**	**0.00**	**8,000.00**	**0.00**	**0.00**	**0.00**	**3,574,708.43**	**3,125,151.08**	**4,420,481.28**
DEFERRED INFLOWS OF RESOURCES																
	Deferred Inflows - Pensions	0.00	0.00	0.00	195,698.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195,698.00	204,974.00	195,698.00
	TOTAL DEFERRED INFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**195,698.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**195,698.00**	**204,974.00**	**195,698.00**
NET POSITION																
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,849,310.49	0.00	0.00	0.00	6,849,310.49	7,028,992.38	6,873,673.13
Restricted Nonexpendable																
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,742,026.66	0.00	0.00	0.00	0.00	7,742,026.66	7,543,918.27	7,742,026.66
Restricted Expendable																
Campuses	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,996,926.47	0.00	0.00	0.00	0.00	1,996,926.47	810,021.90	1,996,926.47
	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	0.00	17,563.44	15,474.16	17,563.44
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	766,530.64	(522,458.19)	0.00	0.00	0.00	0.00	0.00	0.00	244,072.45	444,892.56	716,107.88
Unrestricted		19,832,342.50	3,359,614.23	204,840.35	(2,049,784.00)	0.00	0.00	0.00	0.00	0.00	388,778.31	0.00	0.00	21,735,791.39	21,726,201.27	20,028,799.04
	TOTAL NET POSITION	**19,832,342.50**	**3,359,614.23**	**204,840.35**	**(2,049,784.00)**	**766,530.64**	**(522,458.19)**	**17,563.44**	**9,738,953.13**	**6,849,310.49**	**388,778.31**	**0.00**	**0.00**	**38,585,690.90**	**37,569,500.54**	**37,375,096.62**
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**

FIN0040.4
USNH_FIN
8/2/2021 9:30:37 AM

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

#RECURSIVE

8N - New Hampshire Public Television (NHPTV)

		Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		D	W	G	P1	Z	M	Q1	T2	N	X			
ASSETS														
Current Assets														
	Cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Prepaid expenses and other current assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Noncurrent Assets														
	Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL ASSETS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
LIABILITIES														
Current Liabilities														
	Accounts payable and accrued expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Deposits and unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accrued employee benefits - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Postretirement medical benefits-current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Noncurrent Liabilities														
	Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Postretirement medical benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL LIABILITIES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
NET POSITION														
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Nonexpendable														
	Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Expendable														
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL NET POSITION	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Not Coded to Attribute														
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

8S - NHPB Disaffiliation

		Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		D	W	G	Z	M	Q1	T2	N	X			
ASSETS													
Current Assets													
	Cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Noncurrent Assets													
	Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL ASSETS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
LIABILITIES													
Current Liabilities													
	Accounts payable and accrued expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Noncurrent Liabilities													
	Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL LIABILITIES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
NET POSITION													
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Nonexpendable													
	Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Expendable													
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL NET POSITION	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	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**

FIN0040.4
USNH_FIN
8/2/2021 9:30:37 AM

9Y - Chancellor & System Office

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

#RECURSIVE

		Current Funds U	Current Funds D	Current Funds W	Current Funds G	Current Funds P1	Current Funds Z	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS																
Current Assets																
	Cash and cash equivalents	21,683,549.18	(58,756,355.49)	677,029.00	39,725.60	(5,384.34)	8,054.63	(171,124,647.06)	0.00	(117,250.34)	0.00	3,701,809.35	0.00	(203,893,469.47)	(218,333,129.65)	(169,906,095.57)
	Short term investments	162,243.18	95,304,449.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,648.24	0.00	95,472,341.23	127,173,379.55	128,595,709.04
	Accounts receivable	93,526.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,526.59	55,172.01	88,931.69
	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	350,392.91	984,403.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,334,796.22	1,242,624.31	1,492,194.14
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	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	**22,289,711.86**	**37,532,497.63**	**677,029.00**	**39,725.60**	**(5,384.34)**	**8,054.63**	**(171,124,647.06)**	**0.00**	**(117,250.34)**	**0.00**	**3,707,457.59**	**0.00**	**(106,992,805.43)**	**(89,861,953.78)**	**(39,729,260.70)**
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	315,702,104.98	361,227,867.76
	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	1,396,397.92	0.00	1,396,397.92	299,056.48	1,402,456.16
	Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Pension assets, net	0.00	0.00	0.00	0.00	0.00	1,556,972.00	0.00	0.00	0.00	0.00	0.00	0.00	1,556,972.00	432,397.00	1,556,972.00
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,556,972.00**	**361,182,101.84**	**14,153.60**	**0.00**	**31,612.32**	**1,396,397.92**	**0.00**	**364,181,237.68**	**316,433,558.46**	**364,187,295.92**
	TOTAL ASSETS	**22,289,711.86**	**37,532,497.63**	**677,029.00**	**39,725.60**	**(5,384.34)**	**1,565,026.63**	**190,057,454.78**	**14,153.60**	**(117,250.34)**	**31,612.32**	**5,103,855.51**	**0.00**	**257,188,432.25**	**226,571,604.68**	**324,458,035.22**
DEFERRED OUTFLOWS OF RESOURCES																
	Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,279,955.94	0.00	22,279,955.94	29,262,055.25	22,279,955.94
	Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,496,310.14	0.00	6,496,310.14	7,557,966.17	6,584,781.14
	Deferred Outflows-Pensions	0.00	754,760.73	270,823.00	0.00	0.00	153,475.00	0.00	0.00	0.00	0.00	0.00	0.00	1,179,058.73	829,768.17	1,179,058.73
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**0.00**	**754,760.73**	**270,823.00**	**0.00**	**0.00**	**153,475.00**	**0.00**	**0.00**	**0.00**	**0.00**	**28,776,266.08**	**0.00**	**29,955,324.81**	**37,649,789.59**	**30,043,795.81**
LIABILITIES																
Current Liabilities																
	Accounts payable and accrued expenses	4,515,670.44	3,820,954.95	677,029.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,212,251.86	0.00	10,225,906.25	11,824,976.53	46,162,018.77
	Deposits and unearned revenues	(1,166.58)	0.00	0.00	0.00	76,804.85	8,054.63	0.00	0.00	(117,250.34)	0.00	0.00	0.00	(33,557.44)	5,053,389.87	8,055.53
	Accrued employee benefits - current portion	162,243.18	7,098,831.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,261,074.58	4,724,999.11	7,261,074.58
	Postretirement medical benefits-current portion	0.00	0.00	96,287.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96,287.77	82,627.77	96,287.77
	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	7,912,148.28	0.00	7,912,148.28	13,907,887.78	11,372,912.28
	Total Current Liabilities	**4,676,747.04**	**10,919,786.35**	**773,316.77**	**0.00**	**76,804.85**	**8,054.63**	**0.00**	**0.00**	**(117,250.34)**	**0.00**	**9,124,400.14**	**0.00**	**25,461,859.44**	**35,593,881.06**	**64,900,348.93**
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	5,123,750.92	16,150,125.17
	Accrued employee benefits	644,490.29	5,456,925.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,101,415.55	7,203,586.92	6,165,882.22
	Postretirement medical benefits	0.00	0.00	1,454,637.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,454,637.23	1,611,301.23	1,454,637.23
	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	22,279,955.94	0.00	22,279,955.94	29,262,055.25	22,279,955.94
	Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,993,197.39	0.00	33,993,197.39	40,451,109.67	56,662,593.39
	Total Noncurrent Liabilities	**16,794,615.46**	**5,456,925.26**	**1,454,637.23**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**56,273,153.33**	**0.00**	**79,979,331.28**	**83,651,803.99**	**102,713,193.95**
	TOTAL LIABILITIES	**21,471,362.50**	**16,376,711.61**	**2,227,954.00**	**0.00**	**76,804.85**	**8,054.63**	**0.00**	**0.00**	**(117,250.34)**	**0.00**	**65,397,553.47**	**0.00**	**105,441,190.72**	**119,245,685.05**	**167,613,542.88**
DEFERRED INFLOWS OF RESOURCES																
	Deferred Inflows - Pensions	0.00	311,334.87	151,907.00	0.00	0.00	848,652.00	0.00	0.00	0.00	0.00	0.00	0.00	1,311,893.87	871,649.87	1,311,893.87
	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	95,646.73	0.00	95,646.73	145,549.54	99,805.73
	TOTAL DEFERRED INFLOWS OF RESOURCES	**0.00**	**311,334.87**	**151,907.00**	**0.00**	**0.00**	**848,652.00**	**0.00**	**0.00**	**0.00**	**0.00**	**95,646.73**	**0.00**	**1,407,540.60**	**1,017,199.41**	**1,411,699.60**
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	(31,613,078.61)	0.00	(31,613,078.61)	(44,171,708.24)	(31,452,127.37)
Restricted Nonexpendable																
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,503.74	0.00	0.00	11,503.74	11,503.74	11,503.74
Restricted Expendable																
Campuses	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,108.58	0.00	0.00	20,108.58	16,055.85	20,108.58
	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	12,339.10	14,153.60
	Grants, gifts and contracts	0.00	0.00	0.00	39,725.60	(82,189.19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(42,463.59)	6,018.45	38,002.35
Unrestricted		818,349.36	21,599,211.88	(1,432,009.00)	0.00	0.00	861,795.00	190,057,454.78	0.00	0.00	0.00	0.00	(0.00)	211,904,802.02	188,084,300.91	216,844,947.65
	TOTAL NET POSITION	**818,349.36**	**21,599,211.88**	**(1,432,009.00)**	**39,725.60**	**(82,189.19)**	**861,795.00**	**190,057,454.78**	**14,153.60**	**0.00**	**31,612.32**	**(31,613,078.61)**	**(0.00)**	**180,295,025.74**	**143,958,509.81**	**185,476,588.55**
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 2022 Fiscal Period 01

		UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS										
Current Assets										
	Cash and cash equivalents	200,191,181.59	19,214,244.81	30,578,733.72	23,115,006.58	0.00	(203,893,469.47)	69,205,697.23	41,081,320.17	85,669,955.52
	Short term investments	1,508,581.95	73,522.45	170,799.99	128,271.81	0.00	95,472,341.23	97,353,517.43	128,777,955.74	130,476,885.24
	Accounts receivable	197,846,065.29	38,048,787.59	45,404,582.64	2,069,775.55	0.00	93,526.59	283,462,737.66	306,158,879.72	27,037,179.93
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,903.31	0.00
	Pledges receivable - current portion	2,481,611.28	67,000.00	0.00	0.00	0.00	0.00	2,548,611.28	2,536,916.71	2,548,611.28
	Notes receivable - current portion	1,315,130.90	98,373.79	328,270.21	0.00	0.00	0.00	1,741,774.90	2,070,062.52	1,741,774.90
	Prepaid expenses and other current assets	1,484,960.64	83,265.58	233,969.51	8,333.33	0.00	1,334,796.22	3,145,325.28	3,131,002.36	9,903,498.16
	Interfund Borrowngs	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	**404,827,531.65**	**57,585,194.22**	**76,716,356.07**	**25,321,387.27**	**0.00**	**(106,992,805.43)**	**457,457,663.78**	**483,786,040.53**	**257,377,905.03**
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	191,102,416.27	34,822,047.32	34,938,606.00	9,756,516.57	0.00	361,227,867.76	631,847,453.92	549,393,479.59	631,847,453.92
	Endowment and similar investments - affiliated entities	301,375,867.05	17,021,781.26	0.00	0.00	0.00	0.00	318,397,648.31	253,525,757.79	318,817,718.56
	Pledges Receivable	7,104,286.28	26,774.04	0.00	0.00	0.00	0.00	7,131,060.32	3,935,510.30	7,131,060.32
	Notes receivable	5,904,483.64	1,906,353.12	512,263.96	0.00	0.00	0.00	8,323,100.72	11,070,802.03	8,322,934.13
	Property and equipment, net	739,277,688.34	164,181,958.39	183,558,961.07	6,857,310.49	0.00	1,396,397.92	1,095,272,316.21	1,109,594,361.12	1,101,440,383.40
	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	1,556,972.00	1,556,972.00	432,397.00	1,556,972.00
	Total Noncurrent Assets	**1,244,764,741.58**	**217,958,914.13**	**219,009,831.03**	**16,613,827.06**	**0.00**	**364,181,237.68**	**2,062,528,551.48**	**1,927,952,307.83**	**2,069,116,522.33**
	TOTAL ASSETS	**1,649,592,273.23**	**275,544,108.35**	**295,726,187.10**	**41,935,214.33**	**0.00**	**257,188,432.25**	**2,519,986,215.26**	**2,411,738,348.36**	**2,326,494,427.36**
DEFERRED OUTFLOWS OF RESOURCES										
	Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	22,279,955.94	22,279,955.94	29,262,055.25	22,279,955.94
	Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	6,496,310.14	6,496,310.14	7,557,966.17	6,584,781.14
	Deferred Outflows-Pensions	10,848,702.00	1,893,215.00	2,038,966.00	420,883.00	0.00	1,179,058.73	16,380,824.73	10,559,293.17	16,380,824.73
	Deferred Outflows - ARO	730,664.73	525,850.00	51,159.51	0.00	0.00	0.00	1,307,674.24	1,307,674.24	1,307,674.24
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**11,579,366.73**	**2,419,065.00**	**2,090,125.51**	**420,883.00**	**0.00**	**29,955,324.81**	**46,464,765.05**	**48,686,988.83**	**46,553,236.05**
LIABILITIES										
Current Liabilities										
	Accounts payable and accrued expenses	8,729,478.08	830,414.23	1,194,418.40	97,379.89	0.00	10,225,906.25	21,077,596.85	20,763,784.98	72,524,491.76
	Deposits and unearned revenues	20,404,906.26	3,385,496.13	8,539,666.89	259,467.50	0.00	(33,557.44)	32,555,979.34	38,500,695.15	56,012,175.73
	Accrued employee benefits - current portion	20,325,960.79	5,699,425.00	3,984,377.84	425,616.81	0.00	7,261,074.58	37,696,455.02	6,672,829.49	37,696,455.02
	Postretirement medical benefits-current portion	3,820,507.26	614,901.48	668,587.53	141,239.36	0.00	96,287.77	5,341,523.40	4,411,637.40	5,341,523.40
	Long-term debt - current portion	9,809,817.84	4,316,556.59	3,721,278.04	0.00	0.00	7,912,148.28	25,759,800.75	30,620,203.43	30,674,800.75
	Total Current Liabilities	**63,090,670.23**	**14,846,793.43**	**18,108,328.70**	**923,703.56**	**0.00**	**25,461,859.44**	**122,431,355.36**	**100,969,150.45**	**202,249,446.66**
Noncurrent Liabilities										
	Obligations under life income agree	2,412,395.66	46,525.51	14,337.02	0.00	0.00	0.00	2,473,258.19	2,216,462.47	2,473,258.19
	Government advances refundable	8,499,751.86	1,188,036.09	1,026,764.96	0.00	0.00	0.00	10,714,552.91	13,229,239.71	10,714,552.91
	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	8,429,728.92	19,456,103.17
	Accrued employee benefits	13,344,493.72	5,262,331.34	3,060,989.45	509,275.23	0.00	6,101,415.55	28,278,505.29	24,466,743.27	32,259,616.33
	Postretirement medical benefits	57,717,225.10	9,289,458.52	10,202,478.47	2,133,729.64	0.00	1,454,637.23	80,797,528.96	86,131,690.96	80,797,528.96
	Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	22,279,955.94	22,279,955.94	29,262,055.25	22,279,955.94
	Long-term debt	152,825,463.06	83,719,393.53	87,746,961.34	0.00	0.00	33,993,197.39	358,285,015.32	384,044,816.44	381,002,845.32
	Total Noncurrent Liabilities	**236,338,107.40**	**100,453,744.99**	**102,862,731.24**	**2,651,004.87**	**0.00**	**79,979,331.28**	**522,284,919.78**	**547,780,737.02**	**548,983,860.82**
	TOTAL LIABILITIES	**299,428,777.63**	**115,300,538.42**	**120,971,059.94**	**3,574,708.43**	**0.00**	**105,441,190.72**	**644,716,275.14**	**648,749,887.47**	**751,233,307.48**
DEFERRED INFLOWS OF RESOURCES										
	Deferred Inflows - Pensions	5,650,237.00	951,864.00	975,824.00	195,698.00	0.00	1,311,893.87	9,085,516.87	8,976,555.87	9,085,516.87
	Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	95,646.73	95,646.73	145,549.54	99,805.73
	Deferred Inflows - Annuities	2,137,884.70	0.00	0.00	0.00	0.00	0.00	2,137,884.70	1,347,526.31	2,161,258.79
	TOTAL DEFERRED INFLOWS OF RESOURCES	**7,788,121.70**	**951,864.00**	**975,824.00**	**195,698.00**	**0.00**	**1,407,540.60**	**11,319,048.30**	**10,469,631.72**	**11,346,581.39**
NET POSITION										
Net Investment in Plant		574,151,458.42	75,723,858.26	91,330,669.20	6,849,310.49	0.00	(31,613,078.61)	716,442,217.76	700,031,902.46	722,431,464.47
Restricted Nonexpendable										
	Historical gift value of endowment - campuses	81,367,280.74	23,757,058.00	21,855,029.59	7,742,026.66	0.00	11,503.74	134,732,898.73	131,710,023.72	134,754,371.76
	Historical gift value of endowment - affiliated entities	162,089,732.00	9,834,412.67	0.00	0.00	0.00	0.00	171,924,144.67	165,235,797.92	171,811,693.97
Restricted Expendable										
Campuses	Accumulated net gains on endowment	60,756,799.92	8,745,543.63	6,365,552.02	1,996,926.47	0.00	20,108.58	77,884,930.62	51,081,444.94	77,884,930.62
	Market value of funds functioning as endowment	14,499,519.68	1,822,666.35	308,212.15	17,563.44	0.00	14,153.60	16,662,115.22	14,627,939.07	16,662,115.22
	Grants, gifts and contracts	31,854,624.91	(461,355.93)	(6,112,031.17)	244,072.45	0.00	(42,463.59)	25,482,846.67	39,476,831.54	32,909,733.09
	Life income and annuity funds	0.00	5,885.90	19,825.85	0.00	0.00	0.00	25,711.75	12,270.29	25,711.75
	Loan funds	1,726,628.41	428,103.20	311,897.35	0.00	0.00	0.00	2,466,628.96	2,893,483.58	2,425,484.21
Affiliated Entities	Accumulated net gains on endowment	76,867,412.74	7,187,368.59	0.00	0.00	0.00	0.00	84,054,781.33	36,991,138.72	84,054,781.33
	Other - affiliated entities	67,528,507.99	0.00	0.00	0.00	0.00	0.00	67,528,507.99	54,601,801.85	67,589,825.06

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

		UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Unrestricted		283,112,775.82	34,667,230.26	61,790,273.68	21,735,791.39	0.00	211,904,802.02	613,210,873.17	604,543,183.91	299,917,663.06
	TOTAL NET POSITION	**1,353,954,740.63**	**161,710,770.93**	**175,869,428.67**	**38,585,690.90**	**0.00**	**180,295,025.74**	**1,910,415,656.87**	**1,801,205,818.00**	**1,610,467,774.54**
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)**

FIN0040.6
USNH_FIN
8/2/2021 9:30:37 AM

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

#RECURSIVE

		UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS																			
Current Assets																			
	Cash and cash equivalents	243,409,330.22	(25,565,585.88)	(21,593,076.20)	0.00	0.00	3,939,341.45	1,172.00	0.00	19,183,714.31	30,530.50	30,578,733.72	23,115,006.58	0.00	0.00	(203,893,469.47)	69,205,697.23	41,081,320.17	85,669,955.52
	Short term investments	1,167,903.73	0.00	0.00	0.00	0.00	340,678.22	0.00	0.00	73,522.45	0.00	170,799.99	128,271.81	0.00	0.00	95,472,341.23	97,353,517.43	128,777,955.74	130,476,885.24
	Accounts receivable	197,794,944.91	(51,206.22)	102,326.60	0.00	0.00	0.00	0.00	0.00	38,048,787.59	0.00	45,404,582.64	2,069,775.55	0.00	0.00	93,526.59	283,462,737.66	306,158,879.72	27,037,179.93
	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	29,903.31	0.00
	Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	2,481,611.28	0.00	0.00	67,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,548,611.28	2,536,916.71	2,548,611.28
	Notes receivable - current portion	1,216,205.84	98,925.06	0.00	0.00	0.00	0.00	0.00	0.00	98,373.79	0.00	328,270.21	0.00	0.00	0.00	0.00	1,741,774.90	2,070,062.52	1,741,774.90
	Prepaid expenses and other current assets	1,444,985.64	0.00	39,975.00	0.00	0.00	0.00	0.00	0.00	83,265.58	0.00	233,969.51	8,333.33	0.00	0.00	1,334,796.22	3,145,325.28	3,131,002.36	9,903,498.16
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**445,033,370.34**	**(25,517,867.04)**	**(21,450,774.60)**	**0.00**	**0.00**	**6,761,630.95**	**1,172.00**	**0.00**	**57,554,663.72**	**30,530.50**	**76,716,356.07**	**25,321,387.27**	**0.00**	**0.00**	**(106,992,805.43)**	**457,457,663.78**	**483,786,040.53**	**257,377,905.03**
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
	Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Endowment and similar investments - campuses	189,033,360.56	0.00	2,069,055.71	0.00	0.00	0.00	0.00	0.00	34,822,047.32	0.00	34,938,606.00	9,756,516.57	0.00	0.00	361,227,867.76	631,847,453.92	549,393,479.59	631,847,453.92
	Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	283,764,924.98	17,610,942.07	0.00	0.00	17,021,781.26	0.00	0.00	0.00	0.00	0.00	318,397,648.31	253,525,757.79	318,817,718.56
	Pledges Receivable	0.00	0.00	0.00	0.00	0.00	7,104,286.28	0.00	0.00	26,774.04	0.00	0.00	0.00	0.00	0.00	0.00	7,131,060.32	3,935,510.30	7,131,060.32
	Notes receivable	5,881,529.19	22,954.45	0.00	0.00	0.00	0.00	0.00	0.00	1,906,353.12	0.00	512,263.96	0.00	0.00	0.00	0.00	8,323,100.72	11,070,802.03	8,322,934.13
	Property and equipment, net	724,351,986.99	8,699,872.42	5,930,828.93	0.00	0.00	295,000.00	0.00	0.00	164,181,958.39	0.00	183,558,961.07	6,857,310.49	0.00	0.00	1,396,397.92	1,095,272,316.21	1,109,594,361.12	1,101,440,383.40
	Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Pension assets, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,556,972.00	1,556,972.00	432,397.00	1,556,972.00
	Total Noncurrent Assets	**919,266,876.74**	**8,722,826.87**	**7,999,884.64**	**0.00**	**0.00**	**291,164,211.26**	**17,610,942.07**	**0.00**	**200,937,132.87**	**17,021,781.26**	**219,009,831.03**	**16,613,827.06**	**0.00**	**0.00**	**364,181,237.68**	**2,062,528,551.48**	**1,927,952,307.83**	**2,069,116,522.33**
	TOTAL ASSETS	**1,364,300,247.08**	**(16,795,040.17)**	**(13,450,889.96)**	**0.00**	**0.00**	**297,925,842.21**	**17,612,114.07**	**0.00**	**258,491,796.59**	**17,052,311.76**	**295,726,187.10**	**41,935,214.33**	**0.00**	**0.00**	**257,188,432.25**	**2,519,986,215.26**	**2,411,738,348.36**	**2,326,494,427.36**
DEFERRED OUTFLOWS OF RESOURCES																			
	Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,279,955.94	22,279,955.94	29,262,055.25	22,279,955.94
	Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,496,310.14	6,496,310.14	7,557,966.17	6,584,781.14
	Deferred Outflows-Pensions	10,620,814.19	0.00	227,887.81	0.00	0.00	0.00	0.00	0.00	1,893,215.00	0.00	2,038,966.00	420,883.00	0.00	0.00	1,179,058.73	16,380,824.73	10,559,293.17	16,380,824.73
	Deferred Outflows - ARO	730,664.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	525,850.00	0.00	51,159.51	0.00	0.00	0.00	0.00	1,307,674.24	1,307,674.24	1,307,674.24
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**11,351,478.92**	**0.00**	**227,887.81**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,419,065.00**	**0.00**	**2,090,125.51**	**420,883.00**	**0.00**	**0.00**	**29,955,324.81**	**46,464,765.05**	**48,686,988.83**	**46,553,236.05**
LIABILITIES																			
Current Liabilities																			
	Accounts payable and accrued expenses	8,075,797.93	17,239.68	367,259.13	0.00	0.00	269,181.34	0.00	0.00	830,414.23	0.00	1,194,418.40	97,379.89	0.00	0.00	10,225,906.25	21,077,596.85	20,763,784.98	72,524,491.76
	Deposits and unearned revenues	19,584,568.73	772,551.46	47,786.07	0.00	0.00	0.00	0.00	0.00	3,385,496.13	0.00	8,539,666.89	259,467.50	0.00	0.00	(33,557.44)	32,555,979.34	38,500,695.15	56,012,175.73
	Accrued employee benefits - current portion	20,325,960.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,699,425.00	0.00	3,984,377.84	425,616.81	0.00	0.00	7,261,074.58	37,696,455.02	6,672,829.49	37,696,455.02
	Postretirement medical benefits-current portion	3,740,253.67	0.00	80,253.59	0.00	0.00	0.00	0.00	0.00	614,901.48	0.00	668,587.53	141,239.36	0.00	0.00	96,287.77	5,341,523.40	4,411,637.40	5,341,523.40
	Long-term debt - current portion	9,809,817.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,316,556.59	0.00	3,721,278.04	0.00	0.00	0.00	7,912,148.28	25,759,800.75	30,620,203.43	30,674,800.75
	Total Current Liabilities	**61,536,398.96**	**789,791.14**	**495,298.79**	**0.00**	**0.00**	**269,181.34**	**0.00**	**0.00**	**14,846,793.43**	**0.00**	**18,108,328.70**	**923,703.56**	**0.00**	**0.00**	**25,461,859.44**	**122,431,355.36**	**100,969,150.45**	**202,249,446.66**
Noncurrent Liabilities																			
	Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	2,412,395.66	0.00	0.00	46,525.51	0.00	14,337.02	0.00	0.00	0.00	0.00	2,473,258.19	2,216,462.47	2,473,258.19
	Government advances refundable	7,994,331.70	505,420.16	0.00	0.00	0.00	0.00	0.00	0.00	1,188,036.09	0.00	1,026,764.96	0.00	0.00	0.00	0.00	10,714,552.91	13,229,239.71	10,714,552.91
	Asset retirement and other obligations	1,538,778.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	948,000.00	0.00	811,200.00	8,000.00	0.00	0.00	16,150,125.17	19,456,103.17	8,429,728.92	19,456,103.17
	Accrued employee benefits	13,142,484.72	0.00	202,009.00	0.00	0.00	0.00	0.00	0.00	5,262,331.34	0.00	3,060,989.45	509,275.23	0.00	0.00	6,101,415.55	28,278,505.29	24,466,743.27	32,259,616.33
	Postretirement medical benefits	56,504,812.97	0.00	1,212,412.13	0.00	0.00	0.00	0.00	0.00	9,289,458.52	0.00	10,202,478.47	2,133,729.64	0.00	0.00	1,454,637.23	80,797,528.96	86,131,690.96	80,797,528.96
	Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,279,955.94	22,279,955.94	29,262,055.25	22,279,955.94
	Long-term debt	152,825,463.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,719,393.53	0.00	87,746,961.34	0.00	0.00	0.00	33,993,197.39	358,285,015.32	384,044,816.44	381,002,845.32
	Total Noncurrent Liabilities	**232,005,870.45**	**505,420.16**	**1,414,421.13**	**0.00**	**0.00**	**2,412,395.66**	**0.00**	**0.00**	**100,453,744.99**	**0.00**	**102,862,731.24**	**2,651,004.87**	**0.00**	**0.00**	**79,979,331.28**	**522,284,919.78**	**547,780,737.02**	**548,983,860.82**
	TOTAL LIABILITIES	**293,542,269.41**	**1,295,211.30**	**1,909,719.92**	**0.00**	**0.00**	**2,681,577.00**	**0.00**	**0.00**	**115,300,538.42**	**0.00**	**120,971,059.94**	**3,574,708.43**	**0.00**	**0.00**	**105,441,190.72**	**644,716,275.14**	**648,749,887.47**	**751,233,307.48**
DEFERRED INFLOWS OF RESOURCES																			
	Deferred Inflows - Pensions	5,531,545.98	0.00	118,691.02	0.00	0.00	0.00	0.00	0.00	951,864.00	0.00	975,824.00	195,698.00	0.00	0.00	1,311,893.87	9,085,516.87	8,976,555.87	9,085,516.87
	Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,646.73	95,646.73	145,549.54	99,805.73
	Deferred Inflows - Annuities	0.00	0.00	0.00	0.00	0.00	2,137,884.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,137,884.70	1,347,526.31	2,161,258.79
	TOTAL DEFERRED INFLOWS OF RESOURCES	**5,531,545.98**	**0.00**	**118,691.02**	**0.00**	**0.00**	**2,137,884.70**	**0.00**	**0.00**	**951,864.00**	**0.00**	**975,824.00**	**195,698.00**	**0.00**	**0.00**	**1,407,540.60**	**11,319,048.30**	**10,469,631.72**	**11,346,581.39**
NET POSITION																			
Net Investment in Plant		559,520,757.07	8,699,872.42	5,930,828.93	0.00	0.00	0.00	0.00	0.00	75,723,858.26	0.00	91,330,669.20	6,849,310.49	0.00	0.00	(31,613,078.61)	716,442,217.76	700,031,902.46	722,431,464.47
Restricted Nonexpendable																			
	Historical gift value of endowment - campuses	81,328,916.24	0.00	38,364.50	0.00	0.00	0.00	0.00	0.00	23,757,058.00	0.00	21,855,029.59	7,742,026.66	0.00	0.00	11,503.74	134,732,898.73	131,710,023.72	134,754,371.76
	Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	158,614,629.33	3,475,102.67	0.00	0.00	9,834,412.67	0.00	0.00	0.00	0.00	0.00	171,924,144.67	165,235,797.92	171,811,693.97
Restricted Expendable																			
Campuses	Accumulated net gains on endowment	60,722,739.75	0.00	34,060.17	0.00	0.00	0.00	0.00	0.00	8,745,543.63	0.00	6,365,552.02	1,996,926.47	0.00	0.00	20,108.58	77,884,930.62	51,081,444.94	77,884,930.62
	Market value of funds functioning as endowment	14,477,857.44	0.00	21,662.24	0.00	0.00	0.00	0.00	0.00	1,822,666.35	0.00	308,212.15	17,563.44	0.00	0.00	14,153.60	16,662,115.22	14,627,939.07	16,662,115.22
	Grants, gifts and contracts	29,759,177.41	1,771,682.90	323,764.60	0.00	0.00	0.00	0.00	0.00	(461,355.93)	0.00	(6,112,031.17)	244,072.45	0.00	0.00	(42,463.59)	25,482,846.67	39,476,831.54	32,909,733.09
	Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,885.90	0.00	19,825.85	0.00	0.00	0.00	0.00	25,711.75	12,270.29	25,711.75
	Loan funds	1,452,440.65	274,187.76	0.00	0.00	0.00	0.00	0.00	0.00	428,103.20	0.00	311,897.35	0.00	0.00	0.00	0.00	2,466,628.96	2,893,483.58	2,425,484.21
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	75,329,840.56	1,537,572.18	0.00	0.00	7,187,368.59	0.00	0.00	0.00	0.00	0.00	84,054,781.33	36,991,138.72	84,054,781.33
	Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	54,929,068.77	12,599,439.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,528,507.99	54,601,801.85	67,589,825.06
Unrestricted		329,316,022.05	(28,835,994.55)	(21,600,093.53)	0.00	0.00	4,232,841.85	0.00	0.00	34,636,699.76	30,530.50	61,790,273.68	21,735,791.39	0.00	0.00	211,904,802.02	613,210,873.17	604,543,183.91	299,917,663.06

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2022 Fiscal Period 01

	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
TOTAL NET POSITION	**1,076,577,910.61**	**(18,090,251.47)**	**(15,251,413.09)**	**0.00**	**0.00**	**293,106,380.51**	**17,612,114.07**	**0.00**	**144,658,459.17**	**17,052,311.76**	**175,869,428.67**	**38,585,690.90**	**0.00**	**0.00**	**180,295,025.74**	**1,910,415,656.87**	**1,801,205,818.00**	**1,610,467,774.54**
Not Coded to Attribute																		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**(0.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.00)**	**0.00**	**(0.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.00)**	**0.00**	**(0.00)**