

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 02

	2022	2021	Final Balance	
	Year to Date Balance	Year to Date Balance		
ASSETS				
Current Assets				
Cash and cash equivalents	168,117,542.25	194,115,419.56	85,669,955.52	
Short term investments	44,396,002.04	108,177,207.68	130,476,885.24	
Accounts receivable	150,845,682.35	94,435,492.84	27,037,179.93	
Accounts receivable - State of NH appropriations	0.00	0.00	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	3,097,514.09	3,151,235.42	9,903,498.16	
Interfund Borrowings	0.00	0.00	0.00	
Current Asset - Other	0.00	0.00	0.00	
Total Current Assets	370,747,126.91	404,486,334.73	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	683,167,024.21	550,013,331.73	682,429,126.66	
Endowment and similar investments - affiliated entities	318,794,344.47	253,525,757.79	318,817,718.56	
Pledges Receivable	7,131,060.32	3,935,510.30	7,131,060.32	
Notes receivable	8,323,490.66	11,037,468.93	8,322,934.13	
Property and equipment, net	1,091,913,061.47	1,104,516,403.88	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	2,110,885,953.13	1,923,460,869.63	2,119,698,195.07	
TOTAL ASSETS	2,481,633,080.04	2,327,947,204.36	2,377,076,100.10	
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	6,407,839.14	7,469,495.17	6,584,781.14	
Deferred Outflows-Pensions	16,380,824.73	10,559,293.17	16,380,824.73	
Deferred Outflows - ARO	1,217,655.35	1,307,674.24	1,217,655.35	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	46,286,275.16	48,598,517.83	46,463,217.16	
LIABILITIES				
Current Liabilities				
Accounts payable and accrued expenses	17,690,208.00	20,834,992.38	81,510,127.47	
Deposits and unearned revenues	40,234,771.22	48,813,156.56	56,012,175.73	
Accrued employee benefits - current portion	37,462,185.84	6,672,829.49	37,462,185.84	
Postretirement medical benefits-current portion	5,341,523.40	4,411,637.40	5,341,523.40	
Long-term debt - current portion	20,844,800.75	30,620,204.43	30,674,800.75	
Total Current Liabilities	121,573,489.21	111,352,820.26	211,000,813.19	
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	11,373,434.38	8,429,728.92	11,373,434.38	
Accrued employee benefits	25,558,173.78	24,466,743.27	33,926,340.58	
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	335,567,185.32	383,901,986.44	381,002,845.32	
Total Noncurrent Liabilities	488,764,089.48	547,637,907.02	542,567,916.28	
TOTAL LIABILITIES	610,337,578.69	658,990,727.28	753,568,729.47	
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Pensions	9,085,516.87	8,976,555.87	9,085,516.87	
Acctg gain debt refunding, net	91,487.73	141,390.54	99,805.73	
Deferred Inflows - Annuities	2,137,884.70	1,347,526.31	2,161,258.79	
TOTAL DEFERRED INFLOWS OF RESOURCES	11,314,889.30	10,465,472.72	11,346,581.39	
NET POSITION				
Net Investment in Plant	714,368,816.66	696,203,623.38	722,338,945.58	
Restricted Nonexpendable				
Historical gift value of endowment - campuses	135,501,496.68	132,012,614.81	134,754,371.76	
Historical gift value of endowment - affiliated entities	172,316,927.24	165,777,180.74	171,811,693.97	
Restricted Expendable				
Campuses	Accumulated net gains on endowment	94,412,836.27	51,081,444.94	94,412,836.27

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 02

		2022	2021	
		Year to Date Balance	Year to Date Balance	Final Balance
Campuses	Market value of funds functioning as endowment	18,014,091.14	14,627,939.07	18,014,067.54
	Grants, gifts and contracts	25,174,741.72	32,185,423.38	32,909,733.09
	Life income and annuity funds	33,272.66	12,270.29	33,272.66
	Loan funds	2,458,272.73	2,900,745.05	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	67,580,035.60	54,576,819.34	67,589,825.06
Unrestricted		592,351,615.18	520,720,322.47	330,278,994.93
TOTAL NET POSITION		1,906,266,887.21	1,707,089,522.19	1,658,624,006.40
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 02

	2022	2021	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	212,513,544.29	302,292,627.24	216,146,840.76
Accounts receivable	150,845,682.35	94,435,492.84	27,037,179.93
Accounts receivable - State of NH appropriations	0.00	0.00	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	3,097,514.09	3,151,235.42	9,903,498.16
Total Current Assets	370,747,126.91	404,486,334.73	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	683,167,024.21	550,013,331.73	682,429,126.66
Endowment and similar investments - affiliated entities	318,794,344.47	253,525,757.79	318,817,718.56
Pledges Receivable	7,131,060.32	3,935,510.30	7,131,060.32
Notes receivable	8,323,490.66	11,037,468.93	8,322,934.13
Property and equipment, net	1,091,913,061.47	1,104,516,403.88	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	2,110,885,953.13	1,923,460,869.63	2,119,698,195.07
TOTAL ASSETS	2,481,633,080.04	2,327,947,204.36	2,377,076,100.10
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	6,407,839.14	7,469,495.17	6,584,781.14
Deferred Outflows-Pensions	16,380,824.73	10,559,293.17	16,380,824.73
Deferred Outflows - ARO	1,217,655.35	1,307,674.24	1,217,655.35
TOTAL DEFERRED OUTFLOWS OF RESOURCES	46,286,275.16	48,598,517.83	46,463,217.16
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	17,690,208.00	20,834,992.38	81,510,127.47
Deposits and unearned revenues	40,234,771.22	48,813,156.56	56,012,175.73
Accrued employee benefits - current portion	37,462,185.84	6,672,829.49	37,462,185.84
Postretirement medical benefits-current portion	5,341,523.40	4,411,637.40	5,341,523.40
Long-term debt - current portion	20,844,800.75	30,620,204.43	30,674,800.75
Total Current Liabilities	121,573,489.21	111,352,820.26	211,000,813.19
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	11,373,434.38	8,429,728.92	11,373,434.38
Accrued employee benefits	25,558,173.78	24,466,743.27	33,926,340.58
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	335,567,185.32	383,901,986.44	381,002,845.32
Total Noncurrent Liabilities	488,764,089.48	547,637,907.02	542,567,916.28
TOTAL LIABILITIES	610,337,578.69	658,990,727.28	753,568,729.47
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	9,085,516.87	8,976,555.87	9,085,516.87
Acctg gain debt refunding, net	91,487.73	141,390.54	99,805.73
Deferred Inflows - Annuities	2,137,884.70	1,347,526.31	2,161,258.79
TOTAL DEFERRED INFLOWS OF RESOURCES	11,314,889.30	10,465,472.72	11,346,581.39
NET POSITION			
Net Investment in Plant	714,368,816.66	696,203,623.38	722,338,945.58
Restricted -			
Nonexpendable	307,818,423.92	297,789,795.55	306,566,065.73
Expendable	291,728,031.45	192,375,780.79	299,440,000.16
Unrestricted	592,351,615.18	520,720,322.47	330,278,994.93
TOTAL NET POSITION	1,906,266,887.21	1,707,089,522.19	1,658,624,006.40
Not Coded to Attribute			
	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00

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

	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	X			
ASSETS				
Current Assets				
Cash and cash equivalents	430,500.00	168,117,542.25	194,115,419.56	85,669,955.52
Short term investments	0.00	44,396,002.04	108,177,207.68	130,476,885.24
Accounts receivable	0.00	150,845,682.35	94,435,492.84	27,037,179.93
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00
Pledges receivable - current portion	0.00	2,548,611.28	2,536,916.71	2,548,611.28
Notes receivable - current portion	0.00	1,741,774.90	2,070,062.52	1,741,774.90
Prepaid expenses and other current assets	0.00	3,097,514.09	3,151,235.42	9,903,498.16
Interfund Borrowwngs	0.00	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00
Total Current Assets	430,500.00	370,747,126.91	404,486,334.73	257,377,905.03
Noncurrent Assets				
Debt proceeds held by others	0.00	0.00	0.00	0.00
Long-term operating investments	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	0.00	683,167,024.21	550,013,331.73	682,429,126.66
Endowment and similar investments - affiliated entities	0.00	318,794,344.47	253,525,757.79	318,817,718.56
Pledges Receivable	0.00	7,131,060.32	3,935,510.30	7,131,060.32
Notes receivable	0.00	8,323,490.66	11,037,468.93	8,322,934.13
Property and equipment, net	0.00	1,091,913,061.47	1,104,516,403.88	1,101,440,383.40
Other assets	0.00	0.00	0.00	0.00
Pension assets, net	0.00	1,556,972.00	432,397.00	1,556,972.00
Total Noncurrent Assets	0.00	2,110,885,953.13	1,923,460,869.63	2,119,698,195.07
TOTAL ASSETS	430,500.00	2,481,633,080.04	2,327,947,204.36	2,377,076,100.10
DEFERRED OUTFLOWS OF RESOURCES				
Accum change in derivative value	0.00	22,279,955.94	29,262,055.25	22,279,955.94
Acctg loss on debt refunding, net	0.00	6,407,839.14	7,469,495.17	6,584,781.14
Deferred Outflows-Pensions	0.00	16,380,824.73	10,559,293.17	16,380,824.73
Deferred Outflows - ARO	0.00	1,217,655.35	1,307,674.24	1,217,655.35
TOTAL DEFERRED OUTFLOWS	0.00	46,286,275.16	48,598,517.83	46,463,217.16
LIABILITIES				
Current Liabilities				
Accounts payable and accrued expenses	0.00	17,690,208.00	20,834,992.38	81,510,127.47
Deposits and unearned revenues	0.00	40,234,771.22	48,813,156.56	56,012,175.73
Accrued employee benefits - current portion	0.00	37,462,185.84	6,672,829.49	37,462,185.84
Postretirement medical benefits-current portion	0.00	5,341,523.40	4,411,637.40	5,341,523.40
Long-term debt - current portion	0.00	20,844,800.75	30,620,204.43	30,674,800.75
Total Current Liabilities	0.00	121,573,489.21	111,352,820.26	211,000,813.19
Noncurrent Liabilities				
Obligations under life income agree	0.00	2,473,258.19	2,216,462.47	2,473,258.19
Government advances refundable	0.00	10,714,552.91	13,229,239.71	10,714,552.91
Asset retirement and other obligations	0.00	11,373,434.38	8,429,728.92	11,373,434.38
Accrued employee benefits	0.00	25,558,173.78	24,466,743.27	33,926,340.58
Postretirement medical benefits	0.00	80,797,528.96	86,131,690.96	80,797,528.96
Derivative instruments - interest rate swaps	0.00	22,279,955.94	29,262,055.25	22,279,955.94
Long-term debt	0.00	335,567,185.32	383,901,986.44	381,002,845.32
Total Noncurrent Liabilities	0.00	488,764,089.48	547,637,907.02	542,567,916.28
TOTAL LIABILITIES	0.00	610,337,578.69	658,990,727.28	753,568,729.47
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Pensions	0.00	9,085,516.87	8,976,555.87	9,085,516.87
Acctg gain debt refunding, net	0.00	91,487.73	141,390.54	99,805.73
Deferred Inflows - Annuities	0.00	2,137,884.70	1,347,526.31	2,161,258.79
TOTAL DEFERRED INFLOWS	0.00	11,314,889.30	10,465,472.72	11,346,581.39
NET POSITION				
Net Investment in Plant	0.00	714,368,816.66	696,203,623.38	722,338,945.58
Restricted Nonexpendable				
Historical gift value of endowment - campuses	0.00	135,501,496.68	132,012,614.81	134,754,371.76
Historical gift value of endowment - affiliated entities	0.00	172,316,927.24	165,777,180.74	171,811,693.97
Restricted Expendable				
Campuses				
Accumulated net gains on endowment	0.00	94,412,836.27	51,081,444.94	94,412,836.27
Market value of funds functioning as endowment	0.00	18,014,091.14	14,627,939.07	18,014,067.54
Grants, gifts and contracts	0.00	25,174,741.72	32,185,423.38	32,909,733.09

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 02

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	
	U	D	A	W	G	P1	P2	Z	X		L	LU	M	Q1	Q2	T1	T2	N	X	D	A	P1	
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	0.00	33,272.66	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	0.00	2,458,272.73	0.00	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	0.00	841,514.59	83,213,266.74	0.00	0.00	0.00	0.00	0.00	0.00
Other - affiliated entities	0.00	0.00	0.00	0.00	11,086,127.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	421,039.04	0.00	56,072,869.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	151,350,114.39	42,157,307.42	122,885,420.59	(79,613,772.29)	0.00	0.00	0.00	861,795.00	0.00	0.00	0.00	1,401,164.30	0.00	247,632,457.96	0.00	0.00	0.00	0.00	105,247,626.95	(1,000.00)	0.86	0.00	
TOTAL NET POSITION	151,350,114.39	42,157,307.42	122,885,420.59	(79,613,772.29)	62,915,061.79	(27,564,005.43)	909,812.72	861,795.00	0.00	0.00	2,458,272.73	1,401,164.30	454,311.70	247,632,457.96	74,086,960.34	31,261,965.96	455,024,075.56	714,368,816.66	105,247,626.95	(1,000.00)	0.86	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	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	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	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)	0.00	

		Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		X			
Campuses	Life income and annuity funds	0.00	33,272.66	12,270.29	33,272.66
	Loan funds	0.00	2,458,272.73	2,900,745.05	2,425,484.21
Affiliated Entities	Accumulated net gains on endowment	0.00	84,054,781.33	36,991,138.72	84,054,781.33
	Other - affiliated entities	0.00	67,580,035.60	54,576,819.34	67,589,825.06
Unrestricted		430,500.00	592,351,615.18	520,720,322.47	330,278,994.93
	TOTAL NET POSITION	430,500.00	1,906,266,887.21	1,707,089,522.19	1,658,624,006.40
Not Coded to Attribute					
		0.00	0.00	0.00	0.00
	Total Not Coded to Attribute	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00
	(Assets - Liabilities) - Net Position	0.00	(0.00)	(0.00)	(0.00)

	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	P1	X			
ASSETS					
Current Assets					
Cash and cash equivalents	0.00	0.00	303,769,712.43	314,683,401.52	233,972,344.22
Short term investments	0.00	0.00	1,171,112.92	1,025,355.82	1,167,903.73
Accounts receivable	0.00	0.00	85,674,320.51	53,325,211.92	23,679,713.71
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00
Notes receivable - current portion	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	1,444,985.64	1,528,885.33	7,194,982.74
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00
Total Current Assets	0.00	0.00	393,276,337.34	371,778,142.35	267,231,150.24
Noncurrent Assets					
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	0.00	0.00	204,118,519.08	164,153,598.90	203,684,427.55
Notes receivable	0.00	0.00	5,881,919.13	8,426,655.81	5,881,362.60
Property and equipment, net	0.00	0.00	721,294,414.86	729,991,328.70	728,755,642.11
Other assets	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets	0.00	0.00	931,294,853.07	902,571,583.41	938,321,432.26
TOTAL ASSETS	0.00	0.00	1,324,571,190.41	1,274,349,725.76	1,205,552,582.50
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows-Pensions	0.00	0.00	10,620,814.19	6,806,424.19	10,620,814.19
Deferred Outflows - ARO	0.00	0.00	698,973.94	730,664.73	698,973.94
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	11,319,788.13	7,537,088.92	11,319,788.13
LIABILITIES					
Current Liabilities					
Accounts payable and accrued expenses	0.00	0.00	7,494,317.35	7,186,076.01	19,791,214.05
Deposits and unearned revenues	0.00	0.00	28,135,487.52	33,754,596.59	36,160,915.00
Accrued employee benefits - current portion	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	3,740,253.67	3,065,708.67	3,740,253.67
Long-term debt - current portion	0.00	0.00	9,053,241.84	8,642,105.46	10,566,393.84
Total Current Liabilities	0.00	0.00	68,749,261.17	53,814,226.45	90,584,737.35
Noncurrent Liabilities					
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00
Government advances refundable	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	1,541,278.00	1,538,778.00	1,541,278.00
Accrued employee benefits	0.00	0.00	11,897,133.68	12,410,853.10	17,290,437.14
Postretirement medical benefits	0.00	0.00	56,504,812.97	59,783,227.97	56,504,812.97
Long-term debt	0.00	0.00	152,805,092.06	163,371,486.26	152,845,834.06
Total Noncurrent Liabilities	0.00	0.00	230,742,648.41	246,946,597.10	236,176,693.87
TOTAL LIABILITIES	0.00	0.00	299,491,909.58	300,760,823.55	326,761,431.22
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows - Pensions	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	5,531,545.98	5,762,466.98	5,531,545.98
NET POSITION					
Net Investment in Plant					
	0.00	0.00	557,205,941.15	555,226,651.95	564,282,230.92
Restricted Nonexpendable					
Historical gift value of endowment - campuses	0.00	0.00	81,795,319.98	79,950,123.17	81,359,852.24
Restricted Expendable					
Campuses					
Accumulated net gains on endowment	0.00	0.00	71,559,671.28	42,570,862.16	71,559,671.28
Market value of funds functioning as endowment	0.00	0.00	15,654,015.62	12,754,648.28	15,653,992.02
Grants, gifts and contracts	0.00	0.00	22,592,633.14	28,163,338.66	31,581,999.37
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00
Loan funds	0.00	0.00	1,452,440.65	1,748,532.56	1,450,454.09
Unrestricted	0.00	0.00	280,607,501.16	254,949,367.37	118,691,193.51
TOTAL NET POSITION	0.00	0.00	1,030,867,522.98	975,363,524.15	884,579,393.43
Not Coded to Attribute					
	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00

4C - UNH Foundation Capital Offset

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

G

ASSETS

Current Assets

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

NET POSITION

Restricted Expendable

Affiliated Entities

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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 02

	Current Funds D	Current Funds G	Endowment and Similar Funds M	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS												
Current Assets												
Cash and cash equivalents	3,059,046.20	1,205,229.80	0.00	0.00	146.26	0.00	444,246.38	0.00	0.00	4,708,668.64	4,640,386.97	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	3,399,724.42	3,686,841.08	0.00	0.00	146.26	0.00	444,246.38	0.00	0.00	7,530,958.14	7,393,091.62	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	231,070,258.25	0.00	0.00	284,161,516.14	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	295,000.00	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	231,070,258.25	0.00	0.00	291,560,802.42	229,695,139.01	291,584,176.51
TOTAL ASSETS	3,399,724.42	11,086,127.36	5,239,277.48	1,615,868.75	43,473,429.98	2,762,827.94	231,514,504.63	0.00	0.00	299,091,760.56	237,088,230.63	297,828,571.42
LIABILITIES												
Current Liabilities												
Accounts payable and accrued expenses	926.02	0.00	267,958.08	0.00	0.00	0.00	0.00	0.00	0.00	268,884.10	304,578.86	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	926.02	0.00	267,958.08	0.00	0.00	0.00	0.00	0.00	0.00	268,884.10	304,578.86	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	926.02	0.00	2,680,353.74	0.00	0.00	0.00	0.00	0.00	0.00	2,681,279.76	2,456,074.17	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	(550,000.00)	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	157,026,178.66	0.00	0.00	158,947,492.01	153,405,384.20	158,503,245.63
Restricted Expendable												
Affiliated Entities	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	11,086,127.36	421,039.04	0.00	43,473,429.98	0.00	0.00	0.00	0.00	54,980,596.38	44,253,060.40	54,990,385.84
Unrestricted	3,398,798.40	0.00	0.00	1,615,868.75	0.00	0.00	0.00	0.00	0.00	5,014,667.15	4,459,655.47	3,360,544.73
TOTAL NET POSITION	3,398,798.40	11,086,127.36	421,039.04	1,615,868.75	43,473,429.98	2,762,827.94	231,514,504.63	0.00	0.00	294,272,596.10	233,284,630.15	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

40 - 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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 02

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current 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	Q2	T2	N	X			
ASSETS													
Current Assets													
Cash and cash equivalents	19,699,003.57	3,685,666.55	204,840.35	0.00	899,987.27	(482,706.71)	0.00	0.00	0.00	400,778.31	24,407,569.34	22,516,692.13	24,017,096.55
Short term investments	128,271.81	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	3,030,858.36	0.01	0.00	0.00	0.00	493,019.95	0.00	0.00	0.00	0.00	3,523,878.32	3,320,880.40	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
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	8,333.33	38,601.87	94,753.74
Interfund Borrowwngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets	22,866,467.07	3,685,666.56	204,840.35	0.00	899,987.27	10,313.24	0.00	0.00	0.00	400,778.31	28,068,052.80	25,963,331.76	24,944,305.21
Noncurrent Assets													
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	18,990.24	10,587,222.86	0.00	0.00	10,606,213.10	8,369,414.33	10,545,029.43
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,832,947.85	0.00	6,832,947.85	7,003,687.38	6,881,673.13
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	18,990.24	10,587,222.86	6,832,947.85	0.00	17,439,160.95	15,373,101.71	17,426,702.56
TOTAL ASSETS	22,866,467.07	3,685,666.56	204,840.35	0.00	899,987.27	10,313.24	18,990.24	10,587,222.86	6,832,947.85	400,778.31	45,507,213.75	41,336,433.47	42,371,007.77
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	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
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	420,883.00	267,660.00	420,883.00
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	18,738.69	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	26,738.69	31,326.69	517,491.01
Deposits and unearned revenues	113,535.81	0.00	0.00	0.00	60.00	96,931.62	0.00	0.00	0.00	0.00	210,527.43	154,301.34	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	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	141,239.36	111,843.36	141,239.36
Total Current Liabilities	260,546.31	297,345.00	0.00	141,239.36	8,060.00	96,931.62	0.00	0.00	0.00	0.00	804,122.29	384,628.75	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	8,000.00	8,000.00	8,000.00
Accrued employee benefits	445,370.28	29,547.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	474,918.10	495,456.89	589,346.03
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	2,133,729.64	2,181,018.64	2,133,729.64
Total Noncurrent Liabilities	445,370.28	29,547.82	0.00	2,133,729.64	0.00	0.00	0.00	0.00	8,000.00	0.00	2,616,647.74	2,684,475.53	2,731,075.67
TOTAL LIABILITIES	705,916.59	326,892.82	0.00	2,274,969.00	8,060.00	96,931.62	0.00	0.00	8,000.00	0.00	3,420,770.03	3,069,104.28	4,432,583.29
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	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	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	6,824,947.85	0.00	6,824,947.85	6,995,687.38	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	7,803,210.33	0.00	0.00	7,803,210.33	7,560,383.37	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	2,784,012.53	0.00	0.00	2,784,012.53	810,021.90	2,784,012.53
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	18,990.24	0.00	0.00	0.00	18,990.24	15,474.16	18,990.24
Grants, gifts and contracts	0.00	0.00	0.00	0.00	891,927.27	(86,618.38)	0.00	0.00	0.00	0.00	805,308.89	545,929.08	716,107.88
Unrestricted	22,160,550.48	3,358,773.74	204,840.35	(2,049,784.00)	0.00	0.00	0.00	0.00	0.00	400,778.31	24,075,158.88	22,402,519.30	20,028,799.04
TOTAL NET POSITION	22,160,550.48	3,358,773.74	204,840.35	(2,049,784.00)	891,927.27	(86,618.38)	18,990.24	10,587,222.86	6,824,947.85	400,778.31	42,311,628.72	38,330,015.19	38,163,609.48
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 02

	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	265,442,533.05	27,646,857.52	37,587,166.02	24,407,569.34	0.00	(186,966,583.68)	168,117,542.25	194,115,419.56	85,669,955.52
Short term investments	1,511,791.14	73,522.45	170,857.79	128,271.81	0.00	42,511,558.85	44,396,002.04	108,177,207.68	130,476,885.24
Accounts receivable	85,783,077.78	29,234,355.66	32,291,660.19	3,523,878.32	0.00	12,710.40	150,845,682.35	94,435,492.84	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
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	1,444,985.64	75,429.39	233,969.51	8,333.33	0.00	1,334,796.22	3,097,514.09	3,151,235.42	9,903,498.16
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets	357,979,129.79	57,195,538.81	70,611,923.72	28,068,052.80	0.00	(143,107,518.21)	370,747,126.91	404,486,334.73	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	206,355,658.60	37,746,272.56	37,885,954.64	10,606,213.10	0.00	390,572,925.31	683,167,024.21	550,013,331.73	682,429,126.66
Endowment and similar investments - affiliated entities	301,772,563.21	17,021,781.26	0.00	0.00	0.00	0.00	318,794,344.47	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	5,904,873.58	1,906,353.12	512,263.96	0.00	0.00	0.00	8,323,490.66	11,037,468.93	8,322,934.13
Property and equipment, net	736,134,853.63	164,286,296.19	183,268,624.12	6,832,947.85	0.00	1,390,339.68	1,091,913,061.47	1,104,516,403.88	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	1,257,272,235.30	220,987,477.17	221,666,842.72	17,439,160.95	0.00	393,520,236.99	2,110,885,953.13	1,923,460,869.63	2,119,698,195.07
TOTAL ASSETS	1,615,251,365.09	278,183,015.98	292,278,766.44	45,507,213.75	0.00	250,412,718.78	2,481,633,080.04	2,327,947,204.36	2,377,076,100.10
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	6,407,839.14	6,407,839.14	7,469,495.17	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	698,973.94	487,950.00	30,731.41	0.00	0.00	0.00	1,217,655.35	1,307,674.24	1,217,655.35
TOTAL DEFERRED OUTFLOWS OF RESOURCES	11,547,675.94	2,381,165.00	2,069,697.41	420,883.00	0.00	29,866,853.81	46,286,275.16	48,598,517.83	46,463,217.16
LIABILITIES									
Current Liabilities									
Accounts payable and accrued expenses	7,880,268.34	665,279.98	294,936.49	26,738.69	0.00	8,822,984.50	17,690,208.00	20,834,992.38	81,510,127.47
Deposits and unearned revenues	28,697,958.99	3,345,793.33	7,504,108.10	210,527.43	0.00	476,383.37	40,234,771.22	48,813,156.56	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	7,026,805.40	37,462,185.84	6,672,829.49	37,462,185.84
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	9,053,241.84	3,944,678.59	3,395,496.04	0.00	0.00	4,451,384.28	20,844,800.75	30,620,204.43	30,674,800.75
Total Current Liabilities	69,777,937.22	14,270,078.38	15,847,506.00	804,122.29	0.00	20,873,845.32	121,573,489.21	111,352,820.26	211,000,813.19
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	1,541,278.00	948,000.00	811,200.00	8,000.00	0.00	8,064,956.38	11,373,434.38	8,429,728.92	11,373,434.38
Accrued employee benefits	12,104,785.18	4,077,969.96	2,740,085.76	474,918.10	0.00	6,160,414.78	25,558,173.78	24,466,743.27	33,926,340.58
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	152,805,092.06	83,702,801.53	87,735,490.34	0.00	0.00	11,323,801.39	335,567,185.32	383,901,986.44	381,002,845.32
Total Noncurrent Liabilities	235,080,527.86	99,252,791.61	102,530,356.55	2,616,647.74	0.00	49,283,765.72	488,764,089.48	547,637,907.02	542,567,916.28
TOTAL LIABILITIES	304,858,465.08	113,522,869.99	118,377,862.55	3,420,770.03	0.00	70,157,611.04	610,337,578.69	658,990,727.28	753,568,729.47
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	91,487.73	91,487.73	141,390.54	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	1,403,381.60	11,314,889.30	10,465,472.72	11,346,581.39
NET POSITION									
Net Investment in Plant									
	571,751,379.92	76,178,766.06	91,357,157.15	6,824,947.85	0.00	(31,743,434.32)	714,368,816.66	696,203,623.38	722,338,945.58
Restricted Nonexpendable									
Historical gift value of endowment - campuses	81,833,684.48	23,858,952.37	21,994,145.76	7,803,210.33	0.00	11,503.74	135,501,496.68	132,012,614.81	134,754,371.76
Historical gift value of endowment - affiliated entities	162,482,514.57	9,834,412.67	0.00	0.00	0.00	0.00	172,316,927.24	165,777,180.74	171,811,693.97
Restricted Expendable									
Campuses									
Accumulated net gains on endowment	71,599,615.00	11,377,494.23	8,629,037.84	2,784,012.53	0.00	22,676.67	94,412,836.27	51,081,444.94	94,412,836.27
Market value of funds functioning as endowment	15,677,437.64	1,969,109.51	333,250.35	18,990.24	0.00	15,303.40	18,014,091.14	14,627,939.07	18,014,067.54
Grants, gifts and contracts	24,537,870.21	3,811,291.14	(3,916,932.96)	805,308.89	0.00	(62,795.56)	25,174,741.72	32,185,423.38	32,909,733.09
Life income and annuity funds	0.00	22,744.57	0.00	0.00	0.00	0.00	33,272.66	12,270.29	33,272.66
Loan funds	1,726,628.41	419,746.97	311,897.35	0.00	0.00	0.00	2,458,272.73	2,900,745.05	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	67,580,035.60	0.00	0.00	0.00	0.00	0.00	67,580,035.60	54,576,819.34	67,589,825.06

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 02

	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	240,095,875.68	31,441,777.36	56,263,477.24	24,075,158.88	0.00	240,475,326.02	592,351,615.18	520,720,322.47	330,278,994.93
TOTAL NET POSITION	1,314,152,454.25	166,089,446.99	174,994,777.30	42,311,628.72	0.00	208,718,579.95	1,906,266,887.21	1,707,089,522.19	1,658,624,006.40
Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	(0.00)	(0.00)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 02

	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	1,030,867,522.98	(13,173,119.37)	(15,486,579.42)	0.00	0.00	294,272,596.10	17,672,033.96	0.00	149,037,135.23	17,052,311.76	174,994,777.30	42,311,628.72	0.00	0.00	208,718,579.95	1,906,266,887.21	1,707,089,522.19	1,658,624,006.40	
Not Coded to Attribute																			
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	(0.00)	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	(0.00)	(0.00)