

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 08

	2022		2021	
	Year to Date Balance	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS				
Current Assets				
Cash and cash equivalents	82,127,995.11	57,933,108.93	85,669,955.52	
Short term investments	279,231,385.16	246,947,563.28	130,476,885.24	
Accounts receivable	38,015,066.81	52,933,255.39	27,037,179.93	
Accounts receivable - State of NH appropriations	3,061,177.64	0.00	0.00	
Pledges receivable - current portion	2,548,611.28	2,157,095.91	2,548,611.28	
Notes receivable - current portion	1,741,774.90	2,043,062.52	1,741,774.90	
Prepaid expenses and other current assets	3,761,920.04	4,101,161.81	9,903,498.16	
Interfund Borrowings	0.00	0.00	0.00	
Current Asset - Other	0.00	0.00	0.00	
Total Current Assets	410,487,930.94	366,115,247.84	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	665,158,138.82	629,500,119.31	682,429,126.66	
Endowment and similar investments - affiliated entities	334,916,892.76	291,022,645.97	318,817,718.56	
Pledges Receivable	7,131,060.32	8,597,307.36	7,131,060.32	
Notes receivable	7,521,947.86	9,716,786.05	8,322,934.13	
Property and equipment, net	1,079,166,730.42	1,105,761,388.45	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	2,095,451,742.18	2,045,030,644.14	2,119,698,195.07	
TOTAL ASSETS	2,505,939,673.12	2,411,145,891.98	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	5,877,013.14	6,938,669.17	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	45,755,449.16	48,067,691.83	46,463,217.16	
LIABILITIES				
Current Liabilities				
Accounts payable and accrued expenses	24,648,447.36	27,213,548.90	81,510,127.47	
Deposits and unearned revenues	46,277,111.11	38,837,221.11	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	25,723,617.35	30,620,204.43	30,674,800.75	
Total Current Liabilities	139,452,885.06	107,755,441.33	211,000,813.19	
Noncurrent Liabilities				
Obligations under life income agree	3,332,027.29	2,328,665.83	2,473,258.19	
Government advances refundable	7,567,952.91	10,456,666.71	10,714,552.91	
Asset retirement and other obligations	11,373,434.38	19,456,103.17	11,373,434.38	
Accrued employee benefits	11,479,080.26	73,889,228.19	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	356,163,156.91	382,322,939.04	381,002,845.32	
Total Noncurrent Liabilities	492,993,136.65	603,847,349.15	542,567,916.28	
TOTAL LIABILITIES	632,446,021.71	711,602,790.48	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	66,533.73	116,436.64	99,805.73	
Deferred Inflows - Annuities	2,560,801.15	2,046,594.33	2,161,258.79	
TOTAL DEFERRED INFLOWS OF RESOURCES	11,712,851.75	11,139,586.84	11,346,581.39	
NET POSITION				
Net Investment in Plant	710,607,148.89	705,504,671.70	722,338,945.58	
Restricted Nonexpendable				
Historical gift value of endowment - campuses	150,221,448.12	159,494,714.49	134,754,371.76	
Historical gift value of endowment - affiliated entities	186,130,072.00	196,197,464.86	171,811,693.97	
Restricted Expendable				
Campuses	Accumulated net gains on endowment	94,412,836.27	51,081,444.94	94,412,836.27

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		2022	2021	
		Year to Date Balance	Year to Date Balance	Final Balance
Campuses	Market value of funds functioning as endowment	19,054,271.26	16,642,058.85	18,014,067.54
	Grants, gifts and contracts	34,929,755.26	46,327,848.46	32,909,733.09
	Life income and annuity funds	37,940.43	24,460.83	33,272.66
	Loan funds	1,989,014.14	2,512,881.37	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	68,463,707.98	65,674,882.77	67,589,825.06
Unrestricted		557,635,273.14	456,019,639.50	330,278,994.93
TOTAL NET POSITION		1,907,536,248.82	1,736,471,206.49	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 08

	2022	2021	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	361,359,380.27	304,880,672.21	216,146,840.76
Accounts receivable	38,015,066.81	52,933,255.39	27,037,179.93
Accounts receivable - State of NH appropriations	3,061,177.64	0.00	0.00
Pledges receivable - current portion	2,548,611.28	2,157,095.91	2,548,611.28
Notes receivable - current portion	1,741,774.90	2,043,062.52	1,741,774.90
Prepaid expenses and other current assets	3,761,920.04	4,101,161.81	9,903,498.16
Total Current Assets	410,487,930.94	366,115,247.84	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	665,158,138.82	629,500,119.31	682,429,126.66
Endowment and similar investments - affiliated entities	334,916,892.76	291,022,645.97	318,817,718.56
Pledges Receivable	7,131,060.32	8,597,307.36	7,131,060.32
Notes receivable	7,521,947.86	9,716,786.05	8,322,934.13
Property and equipment, net	1,079,166,730.42	1,105,761,388.45	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	2,095,451,742.18	2,045,030,644.14	2,119,698,195.07
TOTAL ASSETS	2,505,939,673.12	2,411,145,891.98	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	5,877,013.14	6,938,669.17	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	45,755,449.16	48,067,691.83	46,463,217.16
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	24,648,447.36	27,213,548.90	81,510,127.47
Deposits and unearned revenues	46,277,111.11	38,837,221.11	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	25,723,617.35	30,620,204.43	30,674,800.75
Total Current Liabilities	139,452,885.06	107,755,441.33	211,000,813.19
Noncurrent Liabilities			
Obligations under life income agree	3,332,027.29	2,328,665.83	2,473,258.19
Government advances refundable	7,567,952.91	10,456,666.71	10,714,552.91
Asset retirement and other obligations	11,373,434.38	19,456,103.17	11,373,434.38
Accrued employee benefits	11,479,080.26	73,889,228.19	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	356,163,156.91	382,322,939.04	381,002,845.32
Total Noncurrent Liabilities	492,993,136.65	603,847,349.15	542,567,916.28
TOTAL LIABILITIES	632,446,021.71	711,602,790.48	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	66,533.73	116,436.64	99,805.73
Deferred Inflows - Annuities	2,560,801.15	2,046,594.33	2,161,258.79
TOTAL DEFERRED INFLOWS OF RESOURCES	11,712,851.75	11,139,586.84	11,346,581.39
NET POSITION			
Net Investment in Plant	710,607,148.89	705,504,671.70	722,338,945.58
Restricted -			
Nonexpendable	336,351,520.12	355,692,179.35	306,566,065.73
Expendable	302,942,306.67	219,254,715.94	299,440,000.16
Unrestricted	557,635,273.14	456,019,639.50	330,278,994.93
TOTAL NET POSITION	1,907,536,248.82	1,736,471,206.49	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	204,589.18	82,127,995.11	57,933,108.93	85,669,955.52
Short term investments	0.00	279,231,385.16	246,947,563.28	130,476,885.24
Accounts receivable	0.00	38,015,066.81	52,933,255.39	27,037,179.93
Accounts receivable - State of NH appropriations	0.00	3,061,177.64	0.00	0.00
Pledges receivable - current portion	0.00	2,548,611.28	2,157,095.91	2,548,611.28
Notes receivable - current portion	0.00	1,741,774.90	2,043,062.52	1,741,774.90
Prepaid expenses and other current assets	0.00	3,761,920.04	4,101,161.81	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	204,589.18	410,487,930.94	366,115,247.84	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	665,158,138.82	629,500,119.31	682,429,126.66
Endowment and similar investments - affiliated entities	0.00	334,916,892.76	291,022,645.97	318,817,718.56
Pledges Receivable	0.00	7,131,060.32	8,597,307.36	7,131,060.32
Notes receivable	0.00	7,521,947.86	9,716,786.05	8,322,934.13
Property and equipment, net	0.00	1,079,166,730.42	1,105,761,388.45	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	2,095,451,742.18	2,045,030,644.14	2,119,698,195.07
TOTAL ASSETS	204,589.18	2,505,939,673.12	2,411,145,891.98	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	5,877,013.14	6,938,669.17	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	45,755,449.16	48,067,691.83	46,463,217.16
LIABILITIES				
Current Liabilities				
Accounts payable and accrued expenses	0.00	24,648,447.36	27,213,548.90	81,510,127.47
Deposits and unearned revenues	0.00	46,277,111.11	38,837,221.11	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	25,723,617.35	30,620,204.43	30,674,800.75
Total Current Liabilities	0.00	139,452,885.06	107,755,441.33	211,000,813.19
Noncurrent Liabilities				
Obligations under life income agree	0.00	3,332,027.29	2,328,665.83	2,473,258.19
Government advances refundable	0.00	7,567,952.91	10,456,666.71	10,714,552.91
Asset retirement and other obligations	0.00	11,373,434.38	19,456,103.17	11,373,434.38
Accrued employee benefits	0.00	11,479,080.26	73,889,228.19	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	356,163,156.91	382,322,939.04	381,002,845.32
Total Noncurrent Liabilities	0.00	492,993,136.65	603,847,349.15	542,567,916.28
TOTAL LIABILITIES	0.00	632,446,021.71	711,602,790.48	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	66,533.73	116,436.64	99,805.73
Deferred Inflows - Annuities	0.00	2,560,801.15	2,046,594.33	2,161,258.79
TOTAL DEFERRED INFLOWS	0.00	11,712,851.75	11,139,586.84	11,346,581.39
NET POSITION				
Net Investment in Plant	0.00	710,807,148.89	705,504,671.70	722,338,945.58
Restricted Nonexpendable				
Historical gift value of endowment - campuses	0.00	150,221,448.12	159,494,714.49	134,754,371.76
Historical gift value of endowment - affiliated entities	0.00	186,130,072.00	196,197,464.86	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	19,054,271.26	16,642,058.85	18,014,067.54
Grants, gifts and contracts	0.00	34,929,755.26	46,327,848.46	32,909,733.09

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	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group
	U	D	A	W	G	P1	P2	Z	X		L	LU	M	Q1	Q2	T1	T2	N	X	D	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	37,940.43	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	1,989,014.14	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
Other - affiliated entities	0.00	0.00	0.00	0.00	10,622,567.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	410,789.73	0.00	57,430,351.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	103,740,870.66	102,354,649.04	168,857,610.01	(78,570,609.01)	0.00	0.00	0.00	862,915.00	0.00	0.00	0.00	1,401,200.64	0.00	214,755,667.17	0.00	0.00	0.00	0.00	43,927,913.86	100,465.73	0.86	0.00
TOTAL NET POSITION	103,740,870.66	102,354,649.04	168,857,610.01	(78,570,609.01)	63,725,005.20	(18,937,896.97)	765,214.09	862,915.00	0.00	0.00	1,989,014.14	1,401,200.64	448,730.16	214,755,667.17	76,484,622.45	31,919,916.89	482,899,220.83	710,607,148.89	43,927,913.86	100,465.73	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
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
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
(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	37,940.43	24,460.83	33,272.66
	Loan funds	0.00	1,989,014.14	2,512,881.37	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	68,463,707.98	65,674,882.77	67,589,825.06
Unrestricted		204,589.18	557,635,273.14	456,019,639.50	330,278,994.93
	TOTAL NET POSITION	204,589.18	1,907,536,248.82	1,736,471,206.49	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	(19,719.52)	354,711,032.77	315,442,581.44	233,947,344.22
Short term investments	0.00	0.00	1,152,038.41	1,090,736.90	1,167,903.73
Accounts receivable	0.00	0.00	27,166,153.77	26,128,970.59	23,679,713.71
Accounts receivable - State of NH appropriations	0.00	0.00	3,061,177.64	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	1,870,416.46	2,151,546.33	7,194,982.74
Interfund Borrowwngs	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	(19,719.52)	389,177,024.89	346,029,123.02	267,206,150.24
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	203,730,225.43	187,484,922.23	203,684,427.55
Notes receivable	0.00	0.00	4,991,681.94	7,268,274.94	5,881,362.60
Property and equipment, net	0.00	0.00	715,444,620.15	729,602,556.13	728,755,642.11
Other assets	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets	0.00	0.00	924,166,527.52	924,355,753.30	938,321,432.26
TOTAL ASSETS	0.00	(19,719.52)	1,313,343,552.41	1,270,384,876.32	1,205,527,582.50
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	6,679,332.89	7,346,225.21	19,791,214.05
Deposits and unearned revenues	0.00	0.00	32,606,474.11	30,565,888.20	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	4,513,785.84	4,317,077.46	10,566,393.84
Total Current Liabilities	0.00	0.00	67,865,807.30	46,460,639.26	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	5,710,557.70	8,356,428.77	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	314,018.87	43,331,570.43	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	152,068,214.05	162,661,192.86	152,845,834.06
Total Noncurrent Liabilities	0.00	0.00	216,138,881.59	275,671,198.03	236,176,693.87
TOTAL LIABILITIES	0.00	0.00	284,004,688.89	322,131,837.29	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	556,625,964.12	560,150,774.78	564,282,230.92
Restricted Nonexpendable					
Historical gift value of endowment - campuses	0.00	0.00	90,765,584.94	98,124,306.95	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	16,379,039.08	14,477,801.07	15,653,992.02
Grants, gifts and contracts	0.00	0.00	32,766,800.06	41,891,434.58	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	1,150,247.84	1,591,651.04	1,450,454.09
Unrestricted	0.00	(19,719.52)	265,879,798.35	191,220,830.39	118,666,193.51
TOTAL NET POSITION	0.00	(19,719.52)	1,035,127,105.67	950,027,660.97	884,554,393.43
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)

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 08

	Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Current Funds Z	Loan Funds L	Loan Funds LU	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS																
Current Assets																
Cash and cash equivalents	(27,655,516.10)	2,258,770.47	300,672.78	0.00	1,445,067.23	491,850.56	2,984.73	602,977.73	58,014.14	0.00	0.00	0.00	0.00	(22,495,178.46)	(24,997,398.10)	(27,367,131.80)
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
Accounts receivable	(51,284.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(51,284.22)	(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	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
Total Current Assets	(27,706,800.32)	2,258,770.47	300,672.78	0.00	1,445,067.23	491,850.56	2,984.73	697,738.49	62,178.44	0.00	0.00	0.00	0.00	(22,447,537.62)	(24,861,803.11)	(27,319,412.96)
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
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(813.37)	(261.50)	0.00	0.00	0.00	0.00	(1,074.87)	29,768.09	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	8,432,207.17	0.00	8,432,207.17	9,022,335.78	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
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(813.37)	(261.50)	0.00	0.00	8,432,207.17	0.00	8,431,132.30	9,052,103.87	8,835,138.24
TOTAL ASSETS	(27,706,800.32)	2,258,770.47	300,672.78	0.00	1,445,067.23	491,850.56	2,984.73	696,925.12	61,916.94	0.00	0.00	8,432,207.17	0.00	(14,016,405.32)	(15,809,699.24)	(18,484,274.72)
LIABILITIES																
Current Liabilities																
Accounts payable and accrued expenses	10,096.06	3,586.50	7,919.38	0.00	379.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,981.77	39,587.82	628,963.54
Deposits and unearned revenues	52,590.10	0.00	1,200.00	0.00	0.00	453,789.44	2,984.73	0.00	0.00	0.00	0.00	0.00	0.00	510,564.27	609,073.94	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
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	62,686.16	3,586.50	9,119.38	0.00	379.83	453,789.44	2,984.73	0.00	0.00	0.00	0.00	0.00	0.00	532,546.04	648,661.76	1,400,751.90
Noncurrent Liabilities																
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	432,333.16	0.00	0.00	0.00	0.00	0.00	432,333.16	49,392.36	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
Postretirement medical benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	432,333.16	0.00	0.00	0.00	0.00	0.00	432,333.16	49,392.36	505,420.16
TOTAL LIABILITIES	62,686.16	3,586.50	9,119.38	0.00	379.83	453,789.44	2,984.73	432,333.16	0.00	0.00	0.00	0.00	0.00	964,879.20	698,054.12	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	8,432,207.17	0.00	8,432,207.17	9,022,335.78	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
Restricted Expendable																
Campuses																
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,444,687.40	38,061.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,482,748.52	1,162,773.67	1,193,624.28
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	264,591.96	0.00	0.00	0.00	0.00	0.00	264,591.96	192,580.72	235,029.57
Unrestricted	(27,769,486.48)	2,255,183.97	291,553.40	0.00	0.00	0.00	0.00	0.00	61,916.94	0.00	0.00	0.00	0.00	(25,160,832.17)	(26,885,443.53)	(30,631,284.42)
TOTAL NET POSITION	(27,769,486.48)	2,255,183.97	291,553.40	0.00	1,444,687.40	38,061.12	0.00	264,591.96	61,916.94	0.00	0.00	8,432,207.17	0.00	(14,981,284.52)	(16,507,753.36)	(20,390,446.78)
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
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 08

	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	(26,133,924.38)	573,697.22	(3,331.46)	0.00	346,226.45	(63,682.68)	0.00	0.00	0.00	0.00	(313,495.56)	(25,594,510.41)	(22,496,485.60)	(26,459,196.28)
Accounts receivable	0.00	38,421.00	0.00	0.00	0.00	75,399.82	0.00	0.00	0.00	0.00	0.00	113,820.82	29,616.59	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,387.00
Total Current Assets	(26,133,924.38)	612,118.22	(3,331.46)	0.00	346,226.45	11,717.14	0.00	0.00	0.00	0.00	(313,495.56)	(25,480,689.59)	(22,466,869.01)	(26,334,104.42)
Noncurrent Assets														
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	2,223,829.70	24,391.84	81,550.67	0.00	0.00	2,329,772.21	2,069,055.71	2,237,139.52
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,528,623.36	0.00	5,528,623.36	6,281,298.31	5,974,467.57
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	2,223,829.70	24,391.84	81,550.67	5,528,623.36	0.00	7,858,395.57	8,350,354.02	8,211,607.09
TOTAL ASSETS	(26,133,924.38)	612,118.22	(3,331.46)	0.00	346,226.45	11,717.14	2,223,829.70	24,391.84	81,550.67	5,528,623.36	(313,495.56)	(17,622,294.02)	(14,116,514.99)	(18,122,497.33)
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	21,097.15	5,267.36	38,702.18	0.00	1,004.29	1,591.34	0.00	0.00	0.00	0.00	0.00	67,662.32	(89,727.76)	82,143.21
Deposits and unearned revenues	(37,006.00)	0.00	33,540.00	0.00	0.00	34,900.58	0.00	0.00	0.00	0.00	0.00	31,434.58	(8,274.60)	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	(15,908.85)	5,267.36	72,242.18	80,253.59	1,004.29	36,491.92	0.00	0.00	0.00	0.00	0.00	179,350.49	(32,222.77)	210,236.87
Noncurrent Liabilities														
Accrued employee benefits	207,651.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	207,651.50	230,029.84	207,651.50
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	207,651.50	0.00	0.00	1,212,412.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,420,063.63	1,512,786.97	1,420,063.63
TOTAL LIABILITIES	191,742.65	5,267.36	72,242.18	1,292,665.72	1,004.29	36,491.92	0.00	0.00	0.00	0.00	0.00	1,599,414.12	1,480,564.20	1,630,300.50
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	5,528,623.36	0.00	5,528,623.36	6,281,298.31	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	41,606.95	0.00	0.00	41,606.95	46,979.85	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	39,943.72	0.00	0.00	39,943.72	25,444.82	39,943.72
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,391.84	0.00	0.00	0.00	24,391.84	21,662.24	23,422.02
Grants, gifts and contracts	0.00	0.00	0.00	0.00	345,222.16	(24,774.78)	0.00	0.00	0.00	0.00	0.00	320,447.38	240,030.56	318,318.84
Unrestricted	(26,325,667.03)	606,850.86	(75,573.64)	(1,183,468.93)	0.00	0.00	2,223,829.70	0.00	0.00	0.00	(313,495.56)	(25,067,524.60)	(22,190,097.18)	(26,038,117.69)
TOTAL NET POSITION	(26,325,667.03)	606,850.86	(75,573.64)	(1,183,468.93)	345,222.16	(24,774.78)	2,223,829.70	24,391.84	81,550.67	5,528,623.36	(313,495.56)	(19,112,511.35)	(15,574,681.40)	(19,643,601.04)
Not Coded to Attribute														
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)	(0.00)

4C - UNH Foundation Capital Offset

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

G

ASSETS

Current Assets

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

NET POSITION

Restricted Expendable

Affiliated Entities

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

40 - UNH Foundation Offset

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

G

ASSETS

Current Assets

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

NET POSITION

Restricted Expendable

Campuses

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

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 08

	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	311,206,424.01	31,205,197.22	52,399,875.68	23,866,107.84	0.00	(336,549,609.64)	82,127,995.11	57,933,108.93	85,669,955.52
Short term investments	1,492,716.63	73,522.45	171,486.29	128,271.81	0.00	277,365,387.98	279,231,385.16	246,947,563.28	130,476,885.24
Accounts receivable	27,228,690.37	3,608,929.21	2,667,644.08	4,472,049.83	0.00	37,753.32	38,015,066.81	52,933,255.39	27,037,179.93
Accounts receivable - State of NH appropriations	3,061,177.64	0.00	0.00	0.00	0.00	0.00	3,061,177.64	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	2,157,095.91	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	2,043,062.52	1,741,774.90
Prepaid expenses and other current assets	1,870,416.46	75,429.39	346,803.38	8,333.33	0.00	1,460,937.48	3,761,920.04	4,101,161.81	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	348,656,167.29	35,128,452.06	55,914,079.64	28,474,762.81	0.00	(57,685,530.86)	410,487,930.94	366,115,247.84	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	206,059,997.64	40,039,499.38	40,805,482.69	11,441,017.48	0.00	366,812,141.63	665,158,138.82	629,500,119.31	682,429,126.66
Endowment and similar investments - affiliated entities	317,895,111.50	17,021,781.26	0.00	0.00	0.00	0.00	334,916,892.76	291,022,645.97	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	8,597,307.36	7,131,060.32
Notes receivable	4,990,607.07	2,178,889.63	352,451.16	0.00	0.00	0.00	7,521,947.86	9,716,786.05	8,322,934.13
Property and equipment, net	729,700,450.68	161,054,117.97	180,488,218.66	6,656,824.18	0.00	1,267,118.93	1,079,166,730.42	1,105,761,388.45	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	1,265,750,453.17	220,321,062.28	221,646,152.51	18,097,841.66	0.00	369,636,232.56	2,095,451,742.18	2,045,030,644.14	2,119,698,195.07
TOTAL ASSETS	1,614,406,620.46	255,449,514.34	277,560,232.15	46,572,604.47	0.00	311,950,701.70	2,505,939,673.12	2,411,145,891.98	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	5,877,013.14	5,877,013.14	6,938,669.17	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	29,336,027.81	45,755,449.16	48,067,691.83	46,463,217.16
LIABILITIES									
Current Liabilities									
Accounts payable and accrued expenses	7,050,772.11	810,692.58	581,235.81	27,643.08	0.00	16,178,103.78	24,648,447.36	27,213,548.90	81,510,127.47
Deposits and unearned revenues	33,148,472.96	3,908,975.15	8,832,567.05	163,875.33	0.00	223,220.62	46,277,111.11	38,837,221.11	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	4,513,785.84	1,714,271.74	1,440,804.04	0.00	0.00	18,054,755.73	25,723,617.35	30,620,204.43	30,674,800.75
Total Current Liabilities	68,859,498.96	12,748,265.95	15,507,572.27	758,374.58	0.00	41,579,173.30	139,452,885.06	107,755,441.33	211,000,813.19
Noncurrent Liabilities									
Obligations under life income agree	3,271,164.76	46,525.51	14,337.02	0.00	0.00	0.00	3,332,027.29	2,328,665.83	2,473,258.19
Government advances refundable	6,142,890.86	749,574.09	675,487.96	0.00	0.00	0.00	7,567,952.91	10,456,666.71	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	19,456,103.17	11,373,434.38
Accrued employee benefits	521,670.37	4,477,486.28	587,052.85	309,030.24	0.00	5,583,840.52	11,479,080.26	73,889,228.19	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	152,068,214.05	83,575,602.41	87,666,664.34	0.00	0.00	32,852,676.11	356,163,156.91	382,322,939.04	381,002,845.32
Total Noncurrent Liabilities	221,262,443.14	99,086,646.81	99,957,220.64	2,450,759.88	0.00	70,236,066.18	492,993,136.65	603,847,349.15	542,567,916.28
TOTAL LIABILITIES	290,121,942.10	111,834,912.76	115,464,792.91	3,209,134.46	0.00	111,815,239.48	632,446,021.71	711,602,790.48	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	66,533.73	66,533.73	116,436.64	99,805.73
Deferred Inflows - Annuities	2,560,801.15	0.00	0.00	0.00	0.00	0.00	2,560,801.15	2,046,594.33	2,161,258.79
TOTAL DEFERRED INFLOWS OF RESOURCES	8,211,038.15	951,864.00	975,824.00	195,698.00	0.00	1,378,427.60	11,712,851.75	11,139,586.84	11,346,581.39
NET POSITION									
Net Investment in Plant									
	570,586,794.65	75,304,193.81	90,544,061.02	6,648,824.18	0.00	(32,476,724.77)	710,607,148.89	705,504,671.70	722,338,945.58
Restricted Nonexpendable									
Historical gift value of endowment - campuses	90,807,191.89	26,136,578.21	24,564,741.28	8,699,873.12	0.00	13,063.62	150,221,448.12	159,494,714.49	134,754,371.76
Historical gift value of endowment - affiliated entities	176,295,659.33	9,834,412.67	0.00	0.00	0.00	0.00	186,130,072.00	196,197,464.86	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	16,403,430.92	2,068,712.15	546,349.85	19,776.57	0.00	16,001.77	19,054,271.26	16,642,058.85	18,014,067.54
Grants, gifts and contracts	34,569,995.96	3,098,273.30	(3,162,719.97)	418,682.30	0.00	5,523.67	34,929,755.26	46,327,848.46	32,909,733.09
Life income and annuity funds	0.00	12,930.15	25,010.28	0.00	0.00	0.00	37,940.43	24,460.83	33,272.66
Loan funds	1,414,839.80	320,372.52	253,801.82	0.00	0.00	0.00	1,989,014.14	2,512,881.37	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	68,463,707.98	0.00	0.00	0.00	0.00	0.00	68,463,707.98	65,674,882.77	67,589,825.06

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 08

	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	220,612,667.88	9,703,566.95	41,789,030.53	25,017,486.31	0.00	260,512,521.47	557,635,273.14	456,019,639.50	330,278,994.93
TOTAL NET POSITION	1,327,621,316.15	145,043,902.58	163,189,312.65	43,588,655.01	0.00	228,093,062.43	1,907,536,248.82	1,736,471,206.49	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 08

	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	1,035,127,105.67	(14,981,284.52)	(19,112,511.35)	0.00	0.00	308,384,720.77	18,203,285.58	0.00	127,991,590.82	17,052,311.76	163,189,312.65	43,588,655.01	0.00	0.00	228,093,062.43	1,907,536,248.82	1,736,471,206.49	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
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)