

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 14

	2022	2021	
	Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	110,831,955.18	85,669,955.52	85,669,955.52
Short term investments	144,266,390.24	130,476,885.24	130,476,885.24
Accounts receivable	40,049,468.76	27,037,179.93	27,037,179.93
Accounts receivable - State of NH appropriations	2,111,863.55	0.00	0.00
Pledges receivable - current portion	3,598,744.40	2,548,611.28	2,548,611.28
Notes receivable - current portion	1,593,799.46	1,741,774.90	1,741,774.90
Lease Receivable - current portion	1,072,265.39	1,166,899.66	1,166,899.66
Prepaid expenses and other current assets	9,708,061.90	9,903,498.16	9,903,498.16
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>313,232,548.88</b>	<b>258,544,804.69</b>	<b>258,544,804.69</b>
<b>Noncurrent Assets</b>			
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	574,055,298.04	682,429,126.66	682,429,126.66
Endowment and similar investments - affiliated entities	287,758,174.40	318,817,718.56	318,817,718.56
Pledges Receivable	7,231,379.48	7,131,060.32	7,131,060.32
Notes receivable	5,943,301.19	8,322,934.13	8,322,934.13
Lease Receivable, net of current portion	6,402,952.74	7,405,749.12	7,405,749.12
Property and equipment, net	1,119,116,002.06	1,143,524,634.35	1,143,524,634.35
Other assets	0.00	0.00	0.00
Pension assets, net	713,481.00	1,556,972.00	1,556,972.00
<b>Total Noncurrent Assets</b>	<b>2,001,220,588.91</b>	<b>2,169,188,195.14</b>	<b>2,169,188,195.14</b>
<b>TOTAL ASSETS</b>	<b>2,314,453,137.79</b>	<b>2,427,732,999.83</b>	<b>2,427,732,999.83</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	11,105,006.77	22,279,955.94	22,279,955.94
Acctg loss on debt refunding, net	5,523,125.11	6,584,781.14	6,584,781.14
Deferred Outflows-Pensions	15,948,385.00	16,380,824.73	16,380,824.73
Deferred Outflows - ARO	1,125,213.84	1,217,655.35	1,217,655.35
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>33,701,730.72</b>	<b>46,463,217.16</b>	<b>46,463,217.16</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	85,582,679.38	81,642,650.90	81,642,650.90
Deposits and unearned revenues	54,438,168.64	56,012,175.73	56,012,175.73
Accrued employee benefits - current portion	11,881,377.05	37,462,185.84	37,462,185.84
Postretirement medical benefits-current portion	7,201,295.40	5,341,523.40	5,341,523.40
Long-term Leases & SBITAs - current portion	2,438,201.00	2,597,519.00	2,597,519.00
Long-term debt - current portion	25,779,811.32	30,674,800.75	30,674,800.75
<b>Total Current Liabilities</b>	<b>187,321,532.79</b>	<b>213,730,855.62</b>	<b>213,730,855.62</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	3,002,071.93	2,473,258.19	2,473,258.19
Government advances refundable	7,674,432.75	10,714,552.91	10,714,552.91
Asset retirement and other obligations	3,308,478.00	11,373,434.38	11,373,434.38
Accrued employee benefits	29,252,034.13	33,926,340.58	33,926,340.58
Postretirement medical benefits	70,659,271.60	80,797,528.96	80,797,528.96
Long-term Leases & SBITAs, net of current portion	38,285,361.17	40,723,566.27	40,723,566.27
Derivative instruments - interest rate swaps	11,105,006.77	22,279,955.94	22,279,955.94
Long-term debt	354,852,588.38	381,002,845.32	381,002,845.32
<b>Total Noncurrent Liabilities</b>	<b>518,139,244.73</b>	<b>583,291,482.55</b>	<b>583,291,482.55</b>
<b>TOTAL LIABILITIES</b>	<b>705,460,777.52</b>	<b>797,022,338.17</b>	<b>797,022,338.17</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows - Pensions	12,698,990.00	9,085,516.87	9,085,516.87
Acctg gain debt refunding, net	49,902.82	99,805.73	99,805.73
Deferred Inflows - Annuities	1,654,826.99	2,161,258.79	2,161,258.79
Deferred inflows - leases/SBITAs	7,501,297.25	8,186,084.81	8,186,084.81
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>21,905,017.06</b>	<b>19,532,666.20</b>	<b>19,532,666.20</b>
<b>NET POSITION</b>			
<b>Net Investment in Plant</b>	723,041,363.37	721,356,151.80	721,356,151.80
<b>Restricted Nonexpendable</b>			

		2022	2021	
		Year to Date Balance	Year to Date Balance	Final Balance
	Historical gift value of endowment - campuses	118,084,792.37	178,085,763.09	134,754,371.76
	Historical gift value of endowment - affiliated entities	149,173,131.87	218,875,336.58	171,811,693.97
<b>Restricted Expendable</b>				
Campuses	Accumulated net gains on endowment	94,412,836.27	51,081,444.94	94,412,836.27
	Market value of funds functioning as endowment	16,296,941.92	18,014,067.54	18,014,067.54
	Grants, gifts and contracts	59,771,697.52	32,909,733.09	32,909,733.09
	Life income and annuity funds	22,509.40	33,272.66	33,272.66
	Loan funds	1,870,390.60	2,425,484.21	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	66,885,059.35	67,589,825.06	67,589,825.06
<b>Unrestricted</b>		307,175,569.93	330,278,994.93	330,278,994.93
<b>TOTAL NET POSITION</b>		<b>1,620,789,073.93</b>	<b>1,657,641,212.62</b>	<b>1,657,641,212.62</b>
<b>Not Coded to Attribute</b>				
		0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>		<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>

University System of New Hampshire  
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	2022	2021	Final Balance
	Year to Date Balance	Year to Date Balance	
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	255,098,345.42	216,146,840.76	216,146,840.76
Accounts receivable	40,049,468.76	27,037,179.93	27,037,179.93
Accounts receivable - State of NH appropriations	2,111,863.55	0.00	0.00
Pledges receivable - current portion	3,598,744.40	2,548,611.28	2,548,611.28
Notes receivable - current portion	1,593,799.46	1,741,774.90	1,741,774.90
Lease Receivable - current portion	1,072,265.39	1,166,899.66	1,166,899.66
Prepaid expenses and other current assets	9,708,061.90	9,903,498.16	9,903,498.16
<b>Total Current Assets</b>	<b>313,232,548.88</b>	<b>258,544,804.69</b>	<b>258,544,804.69</b>
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	574,055,298.04	682,429,126.66	682,429,126.66
Endowment and similar investments - affiliated entities	287,758,174.40	318,817,718.56	318,817,718.56
Pledges Receivable	7,231,379.48	7,131,060.32	7,131,060.32
Notes receivable	5,943,301.19	8,322,934.13	8,322,934.13
Lease Receivable, net of current portion	6,402,952.74	7,405,749.12	7,405,749.12
Property and equipment, net	1,119,116,002.06	1,143,524,634.35	1,143,524,634.35
Other assets	0.00	0.00	0.00
Pension assets, net	713,481.00	1,556,972.00	1,556,972.00
<b>Total Noncurrent Assets</b>	<b>2,001,220,588.91</b>	<b>2,169,188,195.14</b>	<b>2,169,188,195.14</b>
<b>TOTAL ASSETS</b>	<b>2,314,453,137.79</b>	<b>2,427,732,999.83</b>	<b>2,427,732,999.83</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	11,105,006.77	22,279,955.94	22,279,955.94
Acctg loss on debt refunding, net	5,523,125.11	6,584,781.14	6,584,781.14
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<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>33,701,730.72</b>	<b>46,463,217.16</b>	<b>46,463,217.16</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	85,582,679.38	81,642,650.90	81,642,650.90
Deposits and unearned revenues	54,438,168.64	56,012,175.73	56,012,175.73
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<b>NET POSITION</b>			
Net Investment in Plant	723,041,363.37	721,356,151.80	721,356,151.80
Restricted -			
Nonexpendable	267,257,924.24	396,961,099.67	306,566,065.73
Expendable	323,314,216.39	209,044,966.22	299,440,000.16

	2022	2021	Final Balance
	Year to Date Balance	Year to Date Balance	
Unrestricted	307,175,569.93	330,278,994.93	330,278,994.93
<b>TOTAL NET POSITION</b>	<b>1,620,789,073.93</b>	<b>1,657,641,212.62</b>	<b>1,657,641,212.62</b>
Not Coded to Attribute			
	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>

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 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 14

	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	Total Year to Date Balance	Prior Year to Date Balance
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	A	P1			
<b>ASSETS</b>																						
<b>Current Assets</b>																						
Cash and cash equivalents	76,010,499.62	41,819,938.97	110,597,357.52	13,626,120.96	63,996,802.29	(9,988,979.15)	433,377.84	38,621.95	3,354,576.76	(86,338.91)	0.00	(243,314,479.94)	0.00	19,823.28	5.00	(298,790.57)	54,623,419.56	0.00	0.00	110,831,955.18	85,669,955.52	
Short term investments	335,686.95	115,597,609.65	0.00	0.00	444,583.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,888,510.32	0.00	0.00	0.00	144,266,390.24	130,476,885.24	
Accounts receivable	2,599,615.20	2,618,475.49	1,903,529.41	0.00	8,745.00	31,340,069.82	579,033.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	40,049,468.76	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	2,111,863.55	0.00	0.00	2,111,863.55	0.00	
Pledges receivable - current portion	0.00	0.00	0.00	0.00	3,598,744.40	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	3,598,744.40	2,548,611.28	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,630,465.03	(36,665.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,593,799.46	1,741,774.90	
Lease 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	1,072,265.39	0.00	0.00	0.00	1,072,265.39	1,166,899.66	
Prepaid expenses and other current assets	3,549,856.06	3,159,430.07	251,889.54	2,589,685.09	17,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,051.14	0.00	0.00	0.00	9,708,061.90	9,903,498.16	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	
<b>Total Current Assets</b>	<b>82,495,657.83</b>	<b>163,195,454.18</b>	<b>112,752,776.47</b>	<b>16,215,806.05</b>	<b>68,066,025.01</b>	<b>21,351,090.67</b>	<b>1,012,411.68</b>	<b>38,621.95</b>	<b>4,985,041.79</b>	<b>(123,004.48)</b>	<b>0.00</b>	<b>(243,314,479.94)</b>	<b>0.00</b>	<b>19,823.28</b>	<b>5.00</b>	<b>28,802,036.28</b>	<b>57,735,283.11</b>	<b>0.00</b>	<b>0.00</b>	<b>313,232,548.88</b>	<b>258,544,804.69</b>	
<b>Noncurrent Assets</b>																						
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	84,752.84	345,175,979.64	16,296,941.92	24,145,441.54	188,352,182.10	0.00	0.00	0.00	0.00	574,055,298.04	682,429,126.66	
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	5,183,300.51	1,404,118.34	47,942,842.35	2,507,415.23	230,720,497.97	0.00	0.00	0.00	0.00	287,758,174.40	318,817,718.56	
Pledges Receivable	0.00	0.00	0.00	0.00	7,231,379.48	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	0.00	7,231,379.48	7,131,060.32	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,559,781.56	1,383,519.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,943,301.19	8,322,934.13	
Lease Receivable, net of 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	6,402,952.74	0.00	0.00	0.00	6,402,952.74	7,405,749.12	
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	1,118,821,002.06	0.00	0.00	0.00	1,119,116,002.06	1,143,524,634.35	
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	713,481.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	713,481.00	1,556,972.00	
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,526,379.48</b>	<b>0.00</b>	<b>0.00</b>	<b>713,481.00</b>	<b>4,559,781.56</b>	<b>1,383,519.63</b>	<b>5,268,053.35</b>	<b>346,580,097.98</b>	<b>64,239,784.27</b>	<b>26,652,856.77</b>	<b>419,072,680.07</b>	<b>1,125,223,954.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,001,220,588.91</b>	<b>2,169,188,195.14</b>
<b>TOTAL ASSETS</b>	<b>82,495,657.83</b>	<b>163,195,454.18</b>	<b>112,752,776.47</b>	<b>16,215,806.05</b>	<b>75,592,404.49</b>	<b>21,351,090.67</b>	<b>1,012,411.68</b>	<b>752,102.95</b>	<b>9,544,823.35</b>	<b>1,260,515.15</b>	<b>5,268,053.35</b>	<b>103,265,618.04</b>	<b>64,239,784.27</b>	<b>26,672,680.05</b>	<b>419,072,685.07</b>	<b>1,154,025,991.08</b>	<b>57,735,283.11</b>	<b>0.00</b>	<b>0.00</b>	<b>2,314,453,137.79</b>	<b>2,427,732,999.83</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																						
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	11,105,006.77	0.00	0.00	0.00	11,105,006.77	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	0.00	5,523,125.11	0.00	0.00	0.00	5,523,125.11	6,584,781.14	
Deferred Outflows-Pensions	0.00	59,272.00	0.00	14,924,173.00	0.00	0.00	0.00	964,940.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,948,385.00	16,380,824.73	
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	1,125,213.84	0.00	0.00	0.00	1,125,213.84	1,217,655.35	
<b>TOTAL DEFERRED OUTFLOWS</b>	<b>0.00</b>	<b>59,272.00</b>	<b>0.00</b>	<b>14,924,173.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>964,940.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,753,345.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,701,730.72</b>	<b>46,463,217.16</b>	
<b>LIABILITIES</b>																						
<b>Current Liabilities</b>																						
Accounts payable and accrued expenses	40,409,627.76	7,258,489.61	2,363,594.88	16,215,806.55	280,191.16	1,817,680.08	48,521.75	0.00	0.00	0.00	319,626.10	0.00	0.00	167.28	0.00	5,417,326.72	11,451,647.49	0.00	0.00	85,582,679.38	81,642,650.90	
Deposits and unearned revenues	26,355,477.24	3,960,896.01	6,698,899.18	0.00	559,369.49	16,563,859.20	241,389.57	38,621.95	0.00	0.00	0.00	0.00	0.00	19,656.00	0.00	0.00	0.00	0.00	0.00	54,438,168.64	56,012,175.73	
Accrued employee benefits - current portion	135,070.24	11,746,306.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,881,377.05	37,462,185.84	
Postretirement medical benefits-current portion	0.00	0.00	0.00	7,201,295.40	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	7,201,295.40	5,341,523.40	
Long-term Leases & SBITAs - 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	2,438,201.00	0.00	0.00	0.00	2,438,201.00	2,597,519.00	
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	25,779,811.32	0.00	0.00	0.00	25,779,811.32	30,674,800.75	
<b>Total Current Liabilities</b>	<b>66,900,175.24</b>	<b>22,965,692.43</b>	<b>9,062,494.06</b>	<b>23,417,101.95</b>	<b>839,560.65</b>	<b>18,381,539.28</b>	<b>289,911.32</b>	<b>38,621.95</b>	<b>0.00</b>	<b>0.00</b>	<b>319,626.10</b>	<b>0.00</b>	<b>0.00</b>	<b>19,823.28</b>	<b>0.00</b>	<b>33,635,339.04</b>	<b>11,451,647.49</b>	<b>0.00</b>	<b>0.00</b>	<b>187,321,532.79</b>	<b>213,730,855.62</b>	
<b>Noncurrent Liabilities</b>																						
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	3,002,071.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,002,071.93	2,473,258.19	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,674,432.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,674,432.75	10,714,552.91	
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	3,308,478.00	0.00	0.00	0.00	3,308,478.00	11,373,434.38	
Accrued employee benefits	17,590,899.68	11,661,134.45	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	0.00	29,252,034.13	33,926,340.58	
Postretirement medical benefits	0.00	0.00	0.00	70,659,271.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,659,271.60	80,797,528.96	
Long-term Leases & SBITAs, net of 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	38,285,361.17	0.00	0.00	0.00	38,285,361.17	40,723	

	Prior Year Final Balance
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and cash equivalents	85,669,955.52
Short term investments	130,476,885.24
Accounts receivable	27,037,179.93
Accounts receivable - State of NH appropriations	0.00
Pledges receivable - current portion	2,548,611.28
Notes receivable - current portion	1,741,774.90
Lease Receivable - current portion	1,166,899.66
Prepaid expenses and other current assets	9,903,498.16
Interfund Borrowings	0.00
Current Asset - Other	0.00
<b>Total Current Assets</b>	<b>258,544,804.69</b>
<b>Noncurrent Assets</b>	
Debt proceeds held by others	0.00
Long-term operating investments	0.00
Endowment and similar investments - campuses	682,429,126.66
Endowment and similar investments - affiliated entities	318,817,718.56
Pledges Receivable	7,131,060.32
Notes receivable	8,322,934.13
Lease Receivable, net of current portion	7,405,749.12
Property and equipment, net	1,143,524,634.35
Other assets	0.00
Pension assets, net	1,556,972.00
<b>Total Noncurrent Assets</b>	<b>2,169,188,195.14</b>
<b>TOTAL ASSETS</b>	<b>2,427,732,999.83</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Accum change in derivative value	22,279,955.94
Acctg loss on debt refunding, net	6,584,781.14
Deferred Outflows-Pensions	16,380,824.73
Deferred Outflows - ARO	1,217,655.35
<b>TOTAL DEFERRED OUTFLOWS</b>	<b>46,463,217.16</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts payable and accrued expenses	81,642,650.90
Deposits and unearned revenues	56,012,175.73
Accrued employee benefits - current portion	37,462,185.84
Postretirement medical benefits-current portion	5,341,523.40
Long-term Leases & SBITAs - current portion	2,597,519.00
Long-term debt - current portion	30,674,800.75
<b>Total Current Liabilities</b>	<b>213,730,855.62</b>
<b>Noncurrent Liabilities</b>	
Obligations under life income agree	2,473,258.19
Government advances refundable	10,714,552.91
Asset retirement and other obligations	11,373,434.38
Accrued employee benefits	33,926,340.58
Postretirement medical benefits	80,797,528.96
Long-term Leases & SBITAs, net of current portion	40,723,566.27
Derivative instruments - interest rate swaps	22,279,955.94
Long-term debt	381,002,845.32
<b>Total Noncurrent Liabilities</b>	<b>583,291,482.55</b>
<b>TOTAL LIABILITIES</b>	<b>797,022,338.17</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Inflows - Pensions	9,085,516.87
Acctg gain debt refunding, net	99,805.73
Deferred Inflows - Annuities	2,161,258.79
Deferred inflows - leases/SBITAs	8,186,084.81
<b>TOTAL DEFERRED INFLOWS</b>	<b>19,532,666.20</b>
<b>NET POSITION</b>	
<b>Net Investment in Plant</b>	<b>721,356,151.80</b>
<b>Restricted Nonexpendable</b>	

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 14

	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	Total Year to Date Balance	Prior Year to Date Balance
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	A	P1			
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	4,036,464.98	114,048,327.39	0.00	0.00	0.00	0.00	118,084,792.37	178,085,763.09	
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	1,665,900.64	147,507,231.23	0.00	0.00	0.00	0.00	149,173,131.87	218,875,336.58	
<b>Restricted Expendable</b>																						
<b>Campuses</b>																						
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	20,108,976.56	74,303,859.71	0.00	0.00	0.00	0.00	94,412,836.27	51,081,444.94	
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	16,296,941.92	0.00	0.00	0.00	0.00	0.00	0.00	16,296,941.92	18,014,067.54	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	56,079,645.77	2,969,551.39	722,500.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,771,697.52	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	0.00	0.00	22,509.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,509.40	33,272.66	
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,870,390.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,870,390.60	2,425,484.21	
<b>Affiliated Entities</b>																						
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	841,514.59	83,213,266.74	0.00	0.00	0.00	0.00	84,054,781.33	36,991,138.72	
Other - affiliated entities	0.00	0.00	0.00	0.00	18,673,198.07	0.00	0.00	0.00	0.00	0.00	269,018.93	0.00	47,942,842.35	0.00	0.00	0.00	0.00	0.00	0.00	66,885,059.35	67,589,825.06	
<b>Unrestricted</b>	(1,995,417.09)	128,386,984.30	103,690,282.41	(74,811,061.50)	0.00	0.00	0.00	1,095,013.00	0.00	1,260,515.15	0.00	103,265,618.04	0.00	0.00	0.00	0.00	46,283,635.62	0.00	0.00	307,175,569.93	330,278,994.93	
<b>TOTAL NET POSITION</b>	<b>(1,995,417.09)</b>	<b>128,386,984.30</b>	<b>103,690,282.41</b>	<b>(74,811,061.50)</b>	<b>74,752,843.84</b>	<b>2,969,551.39</b>	<b>722,500.36</b>	<b>1,095,013.00</b>	<b>1,870,390.60</b>	<b>1,260,515.15</b>	<b>291,528.33</b>	<b>103,265,618.04</b>	<b>64,239,784.27</b>	<b>26,652,856.77</b>	<b>419,072,685.07</b>	<b>723,041,363.37</b>	<b>46,283,635.62</b>	<b>0.00</b>	<b>0.00</b>	<b>1,620,789,073.93</b>	<b>1,657,641,212.62</b>	
<b>Not Coded to Attribute</b>																						
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	
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>(Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	

	Prior Year Final Balance
Historical gift value of endowment - campuses	134,754,371.76
Historical gift value of endowment - affiliated entities	171,811,693.97
<b>Restricted Expendable</b>	
Campuses	
Accumulated net gains on endowment	94,412,836.27
Market value of funds functioning as endowment	18,014,067.54
Grants, gifts and contracts	32,909,733.09
Life income and annuity funds	33,272.66
Loan funds	2,425,484.21
Affiliated Entities	
Accumulated net gains on endowment	84,054,781.33
Other - affiliated entities	67,589,825.06
<b>Unrestricted</b>	330,278,994.93
<b>TOTAL NET POSITION</b>	<b>1,657,641,212.62</b>
<b>Not Coded to Attribute</b>	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>
<b>(Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 14

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	Total Year to Date Balance
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	A	P1		
<b>ASSETS</b>																					
<b>Current Assets</b>																					
Cash and cash equivalents	99,239,483.57	95,144,920.62	77,249,982.91	(1,425,594.22)	45,745,296.28	(10,526,349.52)	433,377.84	3,647.87	1,904,855.06	0.00	0.00	(7,400,000.00)	0.00	167.28	5.00	(1,387,835.74)	11,543,877.21	0.00	0.00	310,525,834.16	
Short term investments	120,735.24	601,294.69	0.00	0.00	427,318.98	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	1,149,348.91	
Accounts receivable	1,722,958.24	1,070,648.27	807,485.28	0.00	8,745.00	28,672,834.27	579,033.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	33,861,704.90	
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	2,111,863.55	0.00	0.00	2,111,863.55	
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	1,219,511.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,219,511.93	
Lease 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	650,175.52	0.00	0.00	0.00	650,175.52	
Prepaid expenses and other current assets	2,630,788.92	1,543,613.20	186,732.22	1,505,487.11	17,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,051.14	0.00	0.00	0.00	6,023,822.59	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	
<b>Total Current Assets</b>	<b>103,713,965.97</b>	<b>98,360,476.78</b>	<b>78,244,200.41</b>	<b>79,892.89</b>	<b>46,198,510.26</b>	<b>18,146,484.75</b>	<b>1,012,411.68</b>	<b>3,647.87</b>	<b>3,124,366.99</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,400,000.00)</b>	<b>0.00</b>	<b>167.28</b>	<b>5.00</b>	<b>(597,609.08)</b>	<b>14,655,740.76</b>	<b>0.00</b>	<b>0.00</b>	<b>355,542,261.56</b>	
<b>Noncurrent Assets</b>																					
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	21,724,452.01	13,983,770.63	23,947,651.85	116,878,972.15	0.00	0.00	0.00	0.00	176,534,846.64	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,658,541.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,658,541.67	
Lease Receivable, net of 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	3,714,451.98	0.00	0.00	0.00	3,714,451.98	
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	735,141,709.57	0.00	0.00	0.00	735,141,709.57	
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	
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,658,541.67</b>	<b>0.00</b>	<b>0.00</b>	<b>21,724,452.01</b>	<b>13,983,770.63</b>	<b>23,947,651.85</b>	<b>116,878,972.15</b>	<b>738,856,161.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>919,049,549.86</b>	
<b>TOTAL ASSETS</b>	<b>103,713,965.97</b>	<b>98,360,476.78</b>	<b>78,244,200.41</b>	<b>79,892.89</b>	<b>46,198,510.26</b>	<b>18,146,484.75</b>	<b>1,012,411.68</b>	<b>3,647.87</b>	<b>6,782,908.66</b>	<b>0.00</b>	<b>0.00</b>	<b>14,324,452.01</b>	<b>13,983,770.63</b>	<b>23,947,819.13</b>	<b>116,878,977.15</b>	<b>738,258,552.47</b>	<b>14,655,740.76</b>	<b>0.00</b>	<b>0.00</b>	<b>1,274,591,811.42</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																					
Deferred Outflows-Pensions	0.00	0.00	0.00	10,223,014.19	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	10,223,014.19	
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	664,860.53	0.00	0.00	0.00	664,860.53	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,223,014.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>664,860.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,887,874.72</b>	
<b>LIABILITIES</b>																					
<b>Current Liabilities</b>																					
Accounts payable and accrued expenses	11,954,132.82	2,049,922.13	1,585,392.51	79,892.89	(475,504.53)	1,744,887.94	48,521.75	0.00	0.00	0.00	0.00	0.00	0.00	167.28	0.00	43,538.54	9,825,603.47	0.00	0.00	26,856,554.80	
Deposits and unearned revenues	17,119,001.40	2,506,112.80	4,760,450.67	0.00	553,419.94	13,533,669.07	241,389.57	3,647.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,717,691.32	
Accrued employee benefits - current portion	0.00	2,499,840.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,499,840.64	
Postretirement medical benefits-current portion	0.00	0.00	0.00	5,089,343.67	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	5,089,343.67	
Long-term Leases & SBITAs - 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	1,361,430.00	0.00	0.00	0.00	1,361,430.00	
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	10,702,207.21	0.00	0.00	0.00	10,702,207.21	
<b>Total Current Liabilities</b>	<b>29,073,134.22</b>	<b>7,055,875.57</b>	<b>6,345,843.18</b>	<b>5,169,236.56</b>	<b>77,915.41</b>	<b>15,278,557.01</b>	<b>289,911.32</b>	<b>3,647.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>167.28</b>	<b>0.00</b>	<b>12,107,175.75</b>	<b>9,825,603.47</b>	<b>0.00</b>	<b>0.00</b>	<b>85,227,067.64</b>	
<b>Noncurrent Liabilities</b>																					
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	5,772,473.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,772,473.31	
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	1,541,278.00	0.00	0.00	0.00	1,541,278.00	
Accrued employee benefits	12,719,931.23	2,351,835.33	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	15,071,766.56	
Postretirement medical benefits	0.00	0.00	0.00	49,224,813.33	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	49,224,813.33	
Long-term Leases & SBITAs, net of 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	13,439,206.29	0.00	0.00	0.00	13,439,206.29	
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	142,143,626.49	0.00	0.00	0.00	142,143,626.49	
<b>Total Noncurrent Liabilities</b>	<b>12,719,931.23</b>	<b>2,351,835.33</b>	<b>0.00</b>	<b>49,224,813.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,772,473.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>157,124,110.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>227,193,163.98</b>	
<b>TOTAL LIABILITIES</b>	<b>41,793,065.45</b>	<b>9,407,710.90</b>	<b>6,345,843.18</b>	<b>54,394,049.89</b>	<b>77,915.41</b>	<b>15,278,557.01</b>	<b>289,911.32</b>	<b>3,647.87</b>	<b>5,772,473.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>167.28</b>	<b>0.00</b>	<b>169,231,286.53</b>	<b>9,825,603.47</b>	<b>0.00</b>	<b>0.00</b>	<b>312,420,231.62</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>																					
Deferred Inflows - Pensions	0.00	0.00	0.00	8,396,097.98	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	8,396,097.98	
Deferred inflows - leases/SBITAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,372,928.35	0.00	0.00	0.00	4,372,928.35	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,396,097.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,372,928.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,769,026.33</b>	
<b>NET POSITION</b>																					
<b>Net Investment in Plant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>565,319,198.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>565,319,198.12</b>	
<b>Restricted Nonexpendable</b>																					
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	3,930,314.07	65,336,643.65	0.00	0.				

	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	233,947,344.22	233,947,344.22
Short term investments	1,167,903.73	1,167,903.73
Accounts receivable	23,679,713.71	23,679,713.71
Accounts receivable - State of NH appropriations	0.00	0.00
Pledges receivable - current portion	0.00	0.00
Notes receivable - current portion	1,216,205.84	1,216,205.84
Lease Receivable - current portion	631,358.00	631,358.00
Prepaid expenses and other current assets	7,194,982.74	7,194,982.74
Interfund Borrowings	0.00	0.00
Current Asset - Other	0.00	0.00
<b>Total Current Assets</b>	<b>267,837,508.24</b>	<b>267,837,508.24</b>
<b>Noncurrent Assets</b>		
Debt proceeds held by others	0.00	0.00
Endowment and similar investments - campuses	203,684,427.55	203,684,427.55
Notes receivable	5,881,362.60	5,881,362.60
Lease Receivable, net of current portion	4,314,841.42	4,314,841.42
Property and equipment, net	744,691,551.86	744,691,551.86
Other assets	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>958,572,183.43</b>	<b>958,572,183.43</b>
<b>TOTAL ASSETS</b>	<b>1,226,409,691.67</b>	<b>1,226,409,691.67</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflows-Pensions	10,620,814.19	10,620,814.19
Deferred Outflows - ARO	698,973.94	698,973.94
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>11,319,788.13</b>	<b>11,319,788.13</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued expenses	19,843,147.94	19,843,147.94
Deposits and unearned revenues	36,160,915.00	36,160,915.00
Accrued employee benefits - current portion	20,325,960.79	20,325,960.79
Postretirement medical benefits-current portion	3,740,253.67	3,740,253.67
Long-term Leases & SBITAs - current portion	1,607,823.00	1,607,823.00
Long-term debt - current portion	10,566,393.84	10,566,393.84
<b>Total Current Liabilities</b>	<b>92,244,494.24</b>	<b>92,244,494.24</b>
<b>Noncurrent Liabilities</b>		
Obligations under life income agree	0.00	0.00
Government advances refundable	7,994,331.70	7,994,331.70
Asset retirement and other obligations	1,541,278.00	1,541,278.00
Accrued employee benefits	17,290,437.14	17,290,437.14
Postretirement medical benefits	56,504,812.97	56,504,812.97
Long-term Leases & SBITAs, net of current portion	14,800,638.50	14,800,638.50
Long-term debt	152,845,834.06	152,845,834.06
<b>Total Noncurrent Liabilities</b>	<b>250,977,332.37</b>	<b>250,977,332.37</b>
<b>TOTAL LIABILITIES</b>	<b>343,221,826.61</b>	<b>343,221,826.61</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows - Pensions	5,531,545.98	5,531,545.98
Deferred inflows - leases/SBITAs	4,706,915.95	4,706,915.95
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>10,238,461.93</b>	<b>10,238,461.93</b>
<b>NET POSITION</b>		
<b>Net Investment in Plant</b>	<b>563,997,028.75</b>	<b>563,997,028.75</b>
<b>Restricted Nonexpendable</b>		
Historical gift value of endowment - campuses	110,348,661.36	81,359,852.24
<b>Restricted Expendable</b>		
Campuses		
Accumulated net gains on endowment	42,570,862.16	71,559,671.28
Market value of funds functioning as endowment	15,653,992.02	15,653,992.02
Grants, gifts and contracts	31,581,999.37	31,581,999.37
Life income and annuity funds	0.00	0.00
Loan funds	1,450,454.09	1,450,454.09
<b>Unrestricted</b>	<b>118,666,193.51</b>	<b>118,666,193.51</b>
<b>TOTAL NET POSITION</b>	<b>884,269,191.26</b>	<b>884,269,191.26</b>
<b>Not Coded to Attribute</b>		
	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>(0.00)</b>

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University System of New Hampshire  
Statement of Net Position as of Fiscal Year 2022 Fiscal Period 14

#RECURSIVE







University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 14

	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			
<b>ASSETS</b>														
<b>Current Assets</b>														
Cash and cash equivalents	(30,413,923.01)	583,617.55	42,281.59	(384,033.44)	377,294.40	(72,016.28)	0.00	0.00	0.00	0.00	5,610.00	(29,861,169.19)	(26,459,196.28)	(26,459,196.28)
Accounts receivable	11,948.79	29,044.00	0.00	0.00	0.00	128,714.27	0.00	0.00	0.00	0.00	0.00	169,707.06	82,704.86	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	384,033.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384,033.44	42,387.00	42,387.00
<b>Total Current Assets</b>	<b>(30,401,974.22)</b>	<b>612,661.55</b>	<b>42,281.59</b>	<b>0.00</b>	<b>377,294.40</b>	<b>56,697.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,610.00</b>	<b>(29,307,428.69)</b>	<b>(26,334,104.42)</b>	<b>(26,334,104.42)</b>
<b>Noncurrent Assets</b>														
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	1,904,975.80	20,894.53	69,857.92	0.00	0.00	1,995,728.25	2,237,139.52	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	25,400,194.12	0.00	25,400,194.12	27,369,967.65	27,369,967.65
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,904,975.80</b>	<b>20,894.53</b>	<b>69,857.92</b>	<b>25,400,194.12</b>	<b>0.00</b>	<b>27,395,922.37</b>	<b>29,607,107.17</b>	<b>29,607,107.17</b>
<b>TOTAL ASSETS</b>	<b>(30,401,974.22)</b>	<b>612,661.55</b>	<b>42,281.59</b>	<b>0.00</b>	<b>377,294.40</b>	<b>56,697.99</b>	<b>1,904,975.80</b>	<b>20,894.53</b>	<b>69,857.92</b>	<b>25,400,194.12</b>	<b>5,610.00</b>	<b>(1,911,506.32)</b>	<b>3,273,002.75</b>	<b>3,273,002.75</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>														
Deferred Outflows-Pensions	0.00	0.00	0.00	219,352.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	219,352.81	227,887.81	227,887.81
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>219,352.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>219,352.81</b>	<b>227,887.81</b>	<b>227,887.81</b>
<b>LIABILITIES</b>														
<b>Current Liabilities</b>														
Accounts payable and accrued expenses	104,498.30	3,117.51	42,281.59	0.00	938.33	21,330.88	0.00	0.00	0.00	62,790.20	5,610.00	240,566.81	147,002.88	147,002.88
Deposits and unearned revenues	27,900.00	0.00	0.00	0.00	0.00	35,088.60	0.00	0.00	0.00	0.00	0.00	62,988.60	47,840.07	47,840.07
Postretirement medical benefits-current portion	0.00	0.00	0.00	109,201.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,201.59	80,253.59	80,253.59
Long-term Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	778,516.00	0.00	778,516.00	703,502.00	703,502.00
<b>Total Current Liabilities</b>	<b>132,398.30</b>	<b>3,117.51</b>	<b>42,281.59</b>	<b>109,201.59</b>	<b>938.33</b>	<b>56,419.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>841,306.20</b>	<b>5,610.00</b>	<b>1,191,273.00</b>	<b>978,598.54</b>	<b>978,598.54</b>
<b>Noncurrent Liabilities</b>														
Accrued employee benefits	240,864.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,864.16	207,651.50	207,651.50
Postretirement medical benefits	0.00	0.00	0.00	1,056,205.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,056,205.41	1,212,412.13	1,212,412.13
Long-term Leases & SBITAs, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,566,593.13	0.00	20,566,593.13	21,345,109.68	21,345,109.68
<b>Total Noncurrent Liabilities</b>	<b>240,864.16</b>	<b>0.00</b>	<b>0.00</b>	<b>1,056,205.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,566,593.13</b>	<b>0.00</b>	<b>21,863,662.70</b>	<b>22,765,173.31</b>	<b>22,765,173.31</b>
<b>TOTAL LIABILITIES</b>	<b>373,262.46</b>	<b>3,117.51</b>	<b>42,281.59</b>	<b>1,165,407.00</b>	<b>938.33</b>	<b>56,419.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,407,899.33</b>	<b>5,610.00</b>	<b>23,054,935.70</b>	<b>23,743,771.85</b>	<b>23,743,771.85</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>														
Deferred Inflows - Pensions	0.00	0.00	0.00	180,155.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	180,155.02	118,691.02	118,691.02
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>180,155.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>180,155.02</b>	<b>118,691.02</b>	<b>118,691.02</b>
<b>NET POSITION</b>														
<b>Net Investment in Plant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,992,294.79</b>	<b>0.00</b>	<b>3,992,294.79</b>	<b>5,256,496.30</b>	<b>5,256,496.30</b>
<b>Restricted Nonexpendable</b>														
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,914.20	0.00	0.00	29,914.20	52,863.40	38,364.50
<b>Restricted Expendable</b>														
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	20,894.53	0.00	0.00	0.00	20,894.53	23,422.02	23,422.02
Grants, gifts and contracts	0.00	0.00	0.00	0.00	376,356.07	278.51	0.00	0.00	0.00	0.00	0.00	376,634.58	318,318.84	318,318.84
<b>Unrestricted</b>	<b>(30,775,236.68)</b>	<b>609,544.04</b>	<b>(0.00)</b>	<b>(1,126,209.21)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,904,975.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(29,386,926.05)</b>	<b>(26,038,117.69)</b>	<b>(26,038,117.69)</b>
<b>TOTAL NET POSITION</b>	<b>(30,775,236.68)</b>	<b>609,544.04</b>	<b>0.00</b>	<b>(1,126,209.21)</b>	<b>376,356.07</b>	<b>278.51</b>	<b>1,904,975.80</b>	<b>20,894.53</b>	<b>69,857.92</b>	<b>3,992,294.79</b>	<b>(0.00)</b>	<b>(24,927,244.23)</b>	<b>(20,361,572.31)</b>	<b>(20,361,572.31)</b>
<b>Not Coded to Attribute</b>														
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>







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
<b>Total Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**NET POSITION**

**Restricted Expendable**

Affiliated Entities

Other - affiliated entities	0.00	0.00	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 14

4F - UNH Foundation

	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
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash and cash equivalents	2,003,501.73	8,297,435.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,300,936.78	3,422,105.41	3,422,105.41
Short term investments	313,338.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	313,338.78	340,678.22	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	3,531,744.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,531,744.40	2,481,611.28	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
<b>Total Current Assets</b>	<b>2,316,840.51</b>	<b>11,829,179.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,146,019.96</b>	<b>6,244,394.91</b>	<b>6,244,394.91</b>
<b>Noncurrent Assets</b>												
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	5,183,300.51	1,404,118.34	36,994,488.12	2,507,415.23	209,241,609.46	0.00	0.00	255,330,931.66	284,184,890.23	284,184,890.23
Pledges Receivable	0.00	7,204,605.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,204,605.44	7,104,286.28	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
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>7,499,605.44</b>	<b>5,183,300.51</b>	<b>1,404,118.34</b>	<b>36,994,488.12</b>	<b>2,507,415.23</b>	<b>209,241,609.46</b>	<b>0.00</b>	<b>0.00</b>	<b>262,830,537.10</b>	<b>291,584,176.51</b>	<b>291,584,176.51</b>
<b>TOTAL ASSETS</b>	<b>2,316,840.51</b>	<b>19,328,784.89</b>	<b>5,183,300.51</b>	<b>1,404,118.34</b>	<b>36,994,488.12</b>	<b>2,507,415.23</b>	<b>209,241,609.46</b>	<b>0.00</b>	<b>0.00</b>	<b>276,976,557.06</b>	<b>297,828,571.42</b>	<b>297,828,571.42</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Accounts payable and accrued expenses	437,458.79	655,586.82	315,361.09	0.00	0.00	0.00	0.00	0.00	0.00	1,408,406.70	1,070,900.21	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
<b>Total Current Liabilities</b>	<b>437,458.79</b>	<b>655,586.82</b>	<b>315,361.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,408,406.70</b>	<b>1,070,900.21</b>	<b>1,070,900.21</b>
<b>Noncurrent Liabilities</b>												
Obligations under life income agree	0.00	0.00	2,944,093.50	0.00	0.00	0.00	0.00	0.00	0.00	2,944,093.50	2,412,395.66	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
<b>Total Noncurrent Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>2,944,093.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,944,093.50</b>	<b>2,412,395.66</b>	<b>2,412,395.66</b>
<b>TOTAL LIABILITIES</b>	<b>437,458.79</b>	<b>655,586.82</b>	<b>3,259,454.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,352,500.20</b>	<b>3,483,295.87</b>	<b>3,483,295.87</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>												
Deferred Inflows - Annuities	0.00	0.00	1,654,826.99	0.00	0.00	0.00	0.00	0.00	0.00	1,654,826.99	2,161,258.79	2,161,258.79
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>1,654,826.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,654,826.99</b>	<b>2,161,258.79</b>	<b>2,161,258.79</b>
<b>NET POSITION</b>												
<b>Net Investment in Plant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Restricted Nonexpendable</b>												
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	1,665,900.64	134,753,283.49	0.00	0.00	136,419,184.13	202,116,556.11	158,503,245.63
<b>Restricted Expendable</b>												
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	18,673,198.07	269,018.93	0.00	36,994,488.12	0.00	0.00	0.00	0.00	55,936,705.12	54,990,385.84	54,990,385.84
<b>Unrestricted</b>	<b>1,879,381.72</b>	<b>0.00</b>	<b>0.00</b>	<b>1,404,118.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,283,500.06</b>	<b>3,360,544.73</b>	<b>3,360,544.73</b>
<b>TOTAL NET POSITION</b>	<b>1,879,381.72</b>	<b>18,673,198.07</b>	<b>269,018.93</b>	<b>1,404,118.34</b>	<b>36,994,488.12</b>	<b>2,507,415.23</b>	<b>209,241,609.46</b>	<b>0.00</b>	<b>0.00</b>	<b>270,969,229.87</b>	<b>292,184,016.76</b>	<b>292,184,016.76</b>
<b>Not Coded to Attribute</b>												
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>







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
<b>Total Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**NET POSITION**

**Restricted Expendable**

Campuses

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























University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 14

	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			
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	25,761,319.57	543,350.54	0.00	(17,041.15)	936,210.63	(1,427,266.70)	0.00	0.00	0.00	0.00	25,796,572.89	24,017,096.55	24,017,096.55
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	128,271.81	128,271.81
Accounts receivable	92,446.21	0.00	0.00	0.00	0.00	1,500,858.14	0.00	0.00	0.00	0.00	1,593,304.35	704,183.11	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
Lease Receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,596.10	0.00	81,596.10	206,556.27	206,556.27
Prepaid expenses and other current assets	126,750.75	0.00	0.00	17,041.15	0.00	0.00	0.00	0.00	0.00	0.00	143,791.90	94,753.74	94,753.74
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>25,980,516.53</b>	<b>543,350.54</b>	<b>0.00</b>	<b>0.00</b>	<b>936,210.63</b>	<b>73,591.44</b>	<b>0.00</b>	<b>0.00</b>	<b>81,596.10</b>	<b>0.00</b>	<b>27,615,265.24</b>	<b>25,150,861.48</b>	<b>25,150,861.48</b>
<b>Noncurrent Assets</b>													
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	16,940.99	10,066,513.61	0.00	0.00	10,083,454.60	10,545,029.43	10,545,029.43
Lease Receivable, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,030.76	0.00	2,030.76	79,431.37	79,431.37
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,489,282.97	0.00	7,489,282.97	7,924,804.51	7,924,804.51
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,940.99</b>	<b>10,066,513.61</b>	<b>7,491,313.73</b>	<b>0.00</b>	<b>17,574,768.33</b>	<b>18,549,265.31</b>	<b>18,549,265.31</b>
<b>TOTAL ASSETS</b>	<b>25,980,516.53</b>	<b>543,350.54</b>	<b>0.00</b>	<b>0.00</b>	<b>936,210.63</b>	<b>73,591.44</b>	<b>16,940.99</b>	<b>10,066,513.61</b>	<b>7,572,909.83</b>	<b>0.00</b>	<b>45,190,033.57</b>	<b>43,700,126.79</b>	<b>43,700,126.79</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>													
Deferred Outflows-Pensions	0.00	0.00	0.00	407,880.00	0.00	0.00	0.00	0.00	0.00	0.00	407,880.00	420,883.00	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
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>407,880.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>407,880.00</b>	<b>420,883.00</b>	<b>420,883.00</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	180,422.17	6,497.96	0.00	0.00	6,403.36	15,365.86	0.00	0.00	2,922.12	0.00	211,611.47	520,600.54	520,600.54
Deposits and unearned revenues	541,067.67	0.00	0.00	0.00	1,310.00	58,225.58	0.00	0.00	0.00	0.00	600,603.25	617,160.44	617,160.44
Accrued employee benefits - current portion	0.00	46,233.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,233.21	425,616.81	425,616.81
Postretirement medical benefits-current portion	0.00	0.00	0.00	200,031.36	0.00	0.00	0.00	0.00	0.00	0.00	200,031.36	141,239.36	141,239.36
Long-term Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,995.00	0.00	65,995.00	63,710.00	63,710.00
<b>Total Current Liabilities</b>	<b>721,489.84</b>	<b>52,731.17</b>	<b>0.00</b>	<b>200,031.36</b>	<b>7,713.36</b>	<b>73,591.44</b>	<b>0.00</b>	<b>0.00</b>	<b>68,917.12</b>	<b>0.00</b>	<b>1,124,474.29</b>	<b>1,768,327.15</b>	<b>1,768,327.15</b>
<b>Noncurrent Liabilities</b>													
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	415,460.51	83,627.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	499,088.27	589,346.03	589,346.03
Postretirement medical benefits	0.00	0.00	0.00	1,881,058.64	0.00	0.00	0.00	0.00	0.00	0.00	1,881,058.64	2,133,729.64	2,133,729.64
Long-term Leases & SBITAs, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	927,359.83	0.00	927,359.83	993,354.62	993,354.62
<b>Total Noncurrent Liabilities</b>	<b>415,460.51</b>	<b>83,627.76</b>	<b>0.00</b>	<b>1,881,058.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>935,359.83</b>	<b>0.00</b>	<b>3,315,506.74</b>	<b>3,724,430.29</b>	<b>3,724,430.29</b>
<b>TOTAL LIABILITIES</b>	<b>1,136,950.35</b>	<b>136,358.93</b>	<b>0.00</b>	<b>2,081,090.00</b>	<b>7,713.36</b>	<b>73,591.44</b>	<b>0.00</b>	<b>0.00</b>	<b>1,004,276.95</b>	<b>0.00</b>	<b>4,439,981.03</b>	<b>5,492,757.44</b>	<b>5,492,757.44</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>													
Deferred Inflows - Pensions	0.00	0.00	0.00	289,339.00	0.00	0.00	0.00	0.00	0.00	0.00	289,339.00	195,698.00	195,698.00
Deferred inflows - leases/SBITAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111,763.58	0.00	111,763.58	264,073.10	264,073.10
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>289,339.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>111,763.58</b>	<b>0.00</b>	<b>401,102.58</b>	<b>459,771.10</b>	<b>459,771.10</b>
<b>NET POSITION</b>													
<b>Net Investment in Plant</b>													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,456,869.30	0.00	6,456,869.30	6,878,544.90	6,878,544.90
<b>Restricted Nonexpendable</b>													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,282,501.08	0.00	0.00	7,282,501.08	9,716,017.29	7,742,026.66
<b>Restricted Expendable</b>													
<b>Campuses</b>													
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	16,940.99	0.00	0.00	0.00	16,940.99	18,990.24	18,990.24
Grants, gifts and contracts	0.00	0.00	0.00	0.00	928,497.27	(0.00)	0.00	0.00	0.00	0.00	928,497.27	716,107.88	716,107.88
<b>Unrestricted</b>	<b>24,843,566.18</b>	<b>406,991.61</b>	<b>0.00</b>	<b>(1,962,549.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,288,008.79</b>	<b>20,028,799.04</b>	<b>20,028,799.04</b>
<b>TOTAL NET POSITION</b>	<b>24,843,566.18</b>	<b>406,991.61</b>	<b>0.00</b>	<b>(1,962,549.00)</b>	<b>928,497.27</b>	<b>(0.00)</b>	<b>16,940.99</b>	<b>10,066,513.61</b>	<b>6,456,869.30</b>	<b>0.00</b>	<b>40,756,829.96</b>	<b>38,168,481.25</b>	<b>38,168,481.25</b>
<b>Not Coded to Attribute</b>													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.00)</b>











University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 14

9Y - Chancellor & System Office

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
	U	D	W	G	P1	Z	Q1	Q2	T1	T2	N	X				
<b>ASSETS</b>																
<b>Current Assets</b>																
Cash and cash equivalents	25,700,554.13	(47,183,568.85)	16,095,033.58	41,360.04	1,472,220.84	8,054.63	(235,914,479.94)	0.00	19,656.00	0.00	1,089,054.15	0.00	(238,672,115.42)	(171,413,013.65)	(171,413,013.65)	
Short term investments	0.00	114,682,976.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,888,510.32	0.00	142,571,486.50	128,595,709.04	128,595,709.04	
Accounts receivable	175,694.52	1,435,605.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,611,300.28	88,931.69	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	644,205.17	1,348,028.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,992,234.15	1,492,194.14	1,492,194.14	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Current Assets</b>	<b>26,520,453.82</b>	<b>70,283,042.07</b>	<b>16,095,033.58</b>	<b>41,360.04</b>	<b>1,472,220.84</b>	<b>8,054.63</b>	<b>(235,914,479.94)</b>	<b>0.00</b>	<b>19,656.00</b>	<b>0.00</b>	<b>28,977,564.47</b>	<b>0.00</b>	<b>(92,497,094.49)</b>	<b>(41,236,178.78)</b>	<b>(41,236,178.78)</b>	
<b>Noncurrent Assets</b>																
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	314,963,067.87	13,769.57	0.00	30,754.61	0.00	0.00	315,007,592.05	390,572,925.31	390,572,925.31	
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	3,480,536.27	0.00	3,480,536.27	3,861,130.29	3,861,130.29	
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	713,481.00	0.00	0.00	0.00	0.00	0.00	0.00	713,481.00	1,556,972.00	1,556,972.00	
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>713,481.00</b>	<b>314,963,067.87</b>	<b>13,769.57</b>	<b>0.00</b>	<b>30,754.61</b>	<b>3,480,536.27</b>	<b>0.00</b>	<b>319,201,609.32</b>	<b>395,991,027.60</b>	<b>395,991,027.60</b>	
<b>TOTAL ASSETS</b>	<b>26,520,453.82</b>	<b>70,283,042.07</b>	<b>16,095,033.58</b>	<b>41,360.04</b>	<b>1,472,220.84</b>	<b>721,535.63</b>	<b>79,048,587.93</b>	<b>13,769.57</b>	<b>19,656.00</b>	<b>30,754.61</b>	<b>32,458,100.74</b>	<b>0.00</b>	<b>226,704,514.83</b>	<b>354,754,848.82</b>	<b>354,754,848.82</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																
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	11,105,006.77	0.00	11,105,006.77	22,279,955.94	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	5,523,125.11	0.00	5,523,125.11	6,584,781.14	6,584,781.14	
Deferred Outflows-Pensions	0.00	59,272.00	257,980.00	0.00	0.00	964,940.00	0.00	0.00	0.00	0.00	0.00	0.00	1,282,192.00	1,179,058.73	1,179,058.73	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>59,272.00</b>	<b>257,980.00</b>	<b>0.00</b>	<b>0.00</b>	<b>964,940.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,628,131.88</b>	<b>0.00</b>	<b>17,910,323.88</b>	<b>30,043,795.81</b>	<b>30,043,795.81</b>	
<b>LIABILITIES</b>																
<b>Current Liabilities</b>																
Accounts payable and accrued expenses	25,647,797.98	3,999,022.98	16,095,033.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,304,219.29	0.00	51,046,073.83	55,155,079.55	55,155,079.55	
Deposits and unearned revenues	53,854.19	0.00	0.00	0.00	1,472,220.84	8,054.63	0.00	0.00	19,656.00	0.00	0.00	0.00	1,553,785.66	8,055.53	8,055.53	
Accrued employee benefits - current portion	0.00	4,159,981.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,159,981.60	7,026,805.40	7,026,805.40	
Postretirement medical benefits-current portion	0.00	0.00	123,607.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,607.77	96,287.77	96,287.77	
Long-term Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,365.00	0.00	113,365.00	109,438.00	109,438.00	
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	5,945,834.12	0.00	5,945,834.12	11,372,912.28	11,372,912.28	
<b>Total Current Liabilities</b>	<b>25,701,652.17</b>	<b>8,159,004.58</b>	<b>16,218,641.35</b>	<b>0.00</b>	<b>1,472,220.84</b>	<b>8,054.63</b>	<b>0.00</b>	<b>0.00</b>	<b>19,656.00</b>	<b>0.00</b>	<b>11,363,418.41</b>	<b>0.00</b>	<b>62,942,647.98</b>	<b>73,768,578.53</b>	<b>73,768,578.53</b>	
<b>Noncurrent Liabilities</b>																
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,064,956.38	8,064,956.38	
Accrued employee benefits	634,378.02	6,646,651.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,281,029.17	6,325,688.39	6,325,688.39	
Postretirement medical benefits	0.00	0.00	1,235,829.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,235,829.23	1,454,637.23	1,454,637.23	
Long-term Leases & SBITAs, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,301,299.34	0.00	2,301,299.34	2,414,664.82	2,414,664.82	
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	11,105,006.77	0.00	11,105,006.77	22,279,955.94	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	50,346,310.98	0.00	50,346,310.98	56,662,593.39	56,662,593.39	
<b>Total Noncurrent Liabilities</b>	<b>634,378.02</b>	<b>6,646,651.15</b>	<b>1,235,829.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>63,752,617.09</b>	<b>0.00</b>	<b>72,269,475.49</b>	<b>97,202,496.15</b>	<b>97,202,496.15</b>	
<b>TOTAL LIABILITIES</b>	<b>26,336,030.19</b>	<b>14,805,655.73</b>	<b>17,454,470.58</b>	<b>0.00</b>	<b>1,472,220.84</b>	<b>8,054.63</b>	<b>0.00</b>	<b>0.00</b>	<b>19,656.00</b>	<b>0.00</b>	<b>75,116,035.50</b>	<b>0.00</b>	<b>135,212,123.47</b>	<b>170,971,074.68</b>	<b>170,971,074.68</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>																
Deferred Inflows - Pensions	0.00	240,915.00	244,392.00	0.00	0.00	583,408.00	0.00	0.00	0.00	0.00	0.00	0.00	1,068,715.00	1,311,893.87	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	49,902.82	0.00	49,902.82	99,805.73	99,805.73	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>240,915.00</b>	<b>244,392.00</b>	<b>0.00</b>	<b>0.00</b>	<b>583,408.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49,902.82</b>	<b>0.00</b>	<b>1,118,617.82</b>	<b>1,411,699.60</b>	<b>1,411,699.60</b>	
<b>NET POSITION</b>																
<b>Net Investment in Plant</b>																
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(26,079,705.70)	0.00	(26,079,705.70)	(31,524,981.13)	(31,524,981.13)	
<b>Restricted Nonexpendable</b>																
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,077.94	0.00	0.00	8,077.94	18,124.56	11,503.74	
<b>Restricted Expendable</b>																
<b>Campuses</b>																
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,676.67	0.00	0.00	22,676.67	16,055.85	22,676.67	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,769.57	0.00	0.00	0.00	0.00	13,769.57	15,303.40	15,303.40	
Grants, gifts and contracts	0.00	0.00	0.00	41,360.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,360.04	38,002.35	38,002.35	
<b>Unrestricted</b>	184,423.63	55,295,743.34	(1,345,849.00)	0.00	0.00	1,095,013.00	79,048,587.93	0.00	0.00	0.00	0.00	(0.00)	134,277,918.90	243,853,365.32	243,853,365.32	
<b>TOTAL NET POSITION</b>	<b>184,423.63</b>	<b>55,295,743.34</b>	<b>(1,345,849.00)</b>	<b>41,360.04</b>	<b>0.00</b>	<b>1,095,013.00</b>	<b>79,048,587.93</b>	<b>13,769.57</b>	<b>0.00</b>	<b>30,754.61</b>	<b>(26,079,705.70)</b>	<b>(0.00)</b>	<b>108,284,097.42</b>	<b>212,415,870.35</b>	<b>212,415,870.35</b>	
<b>Not Coded to Attribute</b>																
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 14

	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
<b>ASSETS</b>									
<b>Current Assets</b>									
Cash and cash equivalents	263,044,245.60	22,689,210.17	37,974,041.94	25,796,572.89	0.00	(238,672,115.42)	110,831,955.18	85,669,955.52	85,669,955.52
Short term investments	1,462,687.69	79,881.47	152,334.58	0.00	0.00	142,571,486.50	144,266,390.24	130,476,885.24	130,476,885.24
Accounts receivable	33,928,113.60	1,565,945.81	1,350,804.72	1,593,304.35	0.00	1,611,300.28	40,049,468.76	27,037,179.93	27,037,179.93
Accounts receivable - State of NH appropriations	2,111,863.55	0.00	0.00	0.00	0.00	0.00	2,111,863.55	0.00	0.00
Pledges receivable - current portion	3,531,744.40	67,000.00	0.00	0.00	0.00	0.00	3,598,744.40	2,548,611.28	2,548,611.28
Notes receivable - current portion	1,250,692.13	54,423.76	288,683.57	0.00	0.00	0.00	1,593,799.46	1,741,774.90	1,741,774.90
Lease Receivable - current portion	650,175.52	152,193.17	188,300.60	81,596.10	0.00	0.00	1,072,265.39	1,166,899.66	1,166,899.66
Prepaid expenses and other current assets	6,414,034.45	547,396.18	610,605.22	143,791.90	0.00	1,992,234.15	9,708,061.90	9,903,498.16	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
<b>Total Current Assets</b>	<b>312,393,556.94</b>	<b>25,156,050.56</b>	<b>40,564,770.63</b>	<b>27,615,265.24</b>	<b>0.00</b>	<b>(92,497,094.49)</b>	<b>313,232,548.88</b>	<b>258,544,804.69</b>	<b>258,544,804.69</b>
<b>Noncurrent Assets</b>									
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	178,530,574.89	34,796,813.73	35,636,862.77	10,083,454.60	0.00	315,007,592.05	574,055,298.04	682,429,126.66	682,429,126.66
Endowment and similar investments - affiliated entities	270,920,372.14	16,837,802.26	0.00	0.00	0.00	0.00	287,758,174.40	318,817,718.56	318,817,718.56
Pledges Receivable	7,204,605.44	26,774.04	0.00	0.00	0.00	0.00	7,231,379.48	7,131,060.32	7,131,060.32
Notes receivable	3,681,496.12	1,951,218.68	310,586.39	0.00	0.00	0.00	5,943,301.19	8,322,934.13	8,322,934.13
Lease Receivable, net of current portion	3,714,451.98	921,920.94	1,764,549.06	2,030.76	0.00	0.00	6,402,952.74	7,405,749.12	7,405,749.12
Property and equipment, net	769,048,447.88	159,810,633.70	179,287,101.24	7,489,282.97	0.00	3,480,536.27	1,119,116,002.06	1,143,524,634.35	1,143,524,634.35
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	713,481.00	713,481.00	1,556,972.00	1,556,972.00
<b>Total Noncurrent Assets</b>	<b>1,233,099,948.45</b>	<b>214,345,163.35</b>	<b>216,999,099.46</b>	<b>17,574,768.33</b>	<b>0.00</b>	<b>319,201,609.32</b>	<b>2,001,220,588.91</b>	<b>2,169,188,195.14</b>	<b>2,169,188,195.14</b>
<b>TOTAL ASSETS</b>	<b>1,545,493,505.39</b>	<b>239,501,213.91</b>	<b>257,563,870.09</b>	<b>45,190,033.57</b>	<b>0.00</b>	<b>226,704,514.83</b>	<b>2,314,453,137.79</b>	<b>2,427,732,999.83</b>	<b>2,427,732,999.83</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	11,105,006.77	11,105,006.77	22,279,955.94	22,279,955.94
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	5,523,125.11	5,523,125.11	6,584,781.14	6,584,781.14
Deferred Outflows-Pensions	10,442,367.00	1,835,740.00	1,980,206.00	407,880.00	0.00	1,282,192.00	15,948,385.00	16,380,824.73	16,380,824.73
Deferred Outflows - ARO	664,860.53	450,050.00	10,303.31	0.00	0.00	0.00	1,125,213.84	1,217,655.35	1,217,655.35
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>11,107,227.53</b>	<b>2,285,790.00</b>	<b>1,990,509.31</b>	<b>407,880.00</b>	<b>0.00</b>	<b>17,910,323.88</b>	<b>33,701,730.72</b>	<b>46,463,217.16</b>	<b>46,463,217.16</b>
<b>LIABILITIES</b>									
<b>Current Liabilities</b>									
Accounts payable and accrued expenses	28,715,975.10	2,546,646.88	3,062,372.10	211,611.47	0.00	51,046,073.83	85,582,679.38	81,642,650.90	81,642,650.90
Deposits and unearned revenues	39,443,349.03	5,761,286.89	7,079,143.81	600,603.25	0.00	1,553,785.66	54,438,168.64	56,012,175.73	56,012,175.73
Accrued employee benefits - current portion	2,499,840.64	3,826,022.43	1,349,299.17	46,233.21	0.00	4,159,981.60	11,881,377.05	37,462,185.84	37,462,185.84
Postretirement medical benefits-current portion	5,198,545.26	779,781.48	899,329.53	200,031.36	0.00	123,607.77	7,201,295.40	5,341,523.40	5,341,523.40
Long-term Leases & SBITAs - current portion	2,139,946.00	50,644.00	68,251.00	65,995.00	0.00	113,365.00	2,438,201.00	2,597,519.00	2,597,519.00
Long-term debt - current portion	10,702,207.21	4,902,508.49	4,229,261.50	0.00	0.00	5,945,834.12	25,779,811.32	30,674,800.75	30,674,800.75
<b>Total Current Liabilities</b>	<b>88,699,863.24</b>	<b>17,866,890.17</b>	<b>16,887,657.11</b>	<b>1,124,474.29</b>	<b>0.00</b>	<b>62,942,647.98</b>	<b>187,321,632.79</b>	<b>213,730,855.62</b>	<b>213,730,855.62</b>
<b>Noncurrent Liabilities</b>									
Obligations under life income agree	2,944,093.50	44,062.53	13,915.90	0.00	0.00	0.00	3,002,071.93	2,473,258.19	2,473,258.19
Government advances refundable	6,192,232.15	785,423.39	696,777.21	0.00	0.00	0.00	7,674,432.75	10,714,552.91	10,714,552.91
Asset retirement and other obligations	1,541,278.00	948,000.00	811,200.00	8,000.00	0.00	0.00	3,308,478.00	11,373,434.38	11,373,434.38
Accrued employee benefits	15,312,630.72	4,078,248.46	2,081,037.51	499,088.27	0.00	7,281,029.17	29,252,034.13	33,926,340.58	33,926,340.58
Postretirement medical benefits	50,281,018.74	8,267,674.52	8,993,690.47	1,881,058.64	0.00	1,235,829.23	70,659,271.60	80,797,528.96	80,797,528.96
Long-term Leases & SBITAs, net of current portion	34,005,799.42	1,015,864.11	35,038.47	927,359.83	0.00	2,301,299.34	38,285,361.17	40,723,566.27	40,723,566.27
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	11,105,006.77	11,105,006.77	22,279,955.94	22,279,955.94
Long-term debt	142,143,626.49	78,833,477.06	83,529,173.85	50,346,310.98	0.00	50,346,310.98	354,852,588.38	381,002,845.32	381,002,845.32
<b>Total Noncurrent Liabilities</b>	<b>252,420,679.02</b>	<b>93,972,750.07</b>	<b>96,160,833.41</b>	<b>3,315,506.74</b>	<b>0.00</b>	<b>72,269,475.49</b>	<b>518,139,244.73</b>	<b>583,291,482.55</b>	<b>583,291,482.55</b>
<b>TOTAL LIABILITIES</b>	<b>341,120,542.26</b>	<b>111,839,640.24</b>	<b>112,848,490.52</b>	<b>4,439,981.03</b>	<b>0.00</b>	<b>135,212,123.47</b>	<b>705,460,777.52</b>	<b>797,022,338.17</b>	<b>797,022,338.17</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Deferred Inflows - Pensions	8,576,253.00	1,365,737.00	1,398,946.00	289,339.00	0.00	1,068,715.00	12,698,990.00	9,085,516.87	9,085,516.87
Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	49,902.82	49,902.82	99,805.73	99,805.73
Deferred Inflows - Annuities	1,654,826.99	0.00	0.00	0.00	0.00	0.00	1,654,826.99	2,161,258.79	2,161,258.79
Deferred inflows - leases/SBITAs	4,372,928.35	1,084,187.17	1,932,418.15	111,763.58	0.00	0.00	7,501,297.25	8,186,084.81	8,186,084.81
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>14,604,008.34</b>	<b>2,449,924.17</b>	<b>3,331,364.15</b>	<b>401,102.58</b>	<b>0.00</b>	<b>1,118,617.82</b>	<b>21,905,017.06</b>	<b>19,532,666.20</b>	<b>19,532,666.20</b>
<b>NET POSITION</b>									
<b>Net Investment in Plant</b>									
	577,523,037.10	74,496,564.27	90,644,598.40	6,456,869.30	0.00	(26,079,705.70)	723,041,363.37	721,356,151.80	721,356,151.80
<b>Restricted Nonexpendable</b>									
Historical gift value of endowment - campuses	69,296,871.92	21,145,650.92	20,351,690.51	7,282,501.08	0.00	8,077.94	118,084,792.37	178,085,763.09	134,754,371.76
Historical gift value of endowment - affiliated entities	139,522,698.20	9,650,433.67	0.00	0.00	0.00	0.00	149,173,131.87	218,875,336.58	171,811,693.97
<b>Restricted Expendable</b>									
<b>Campuses</b>									
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	14,004,665.16	1,793,273.57	468,292.63	16,940.99	0.00	13,769.57	16,296,941.92	18,014,067.54	18,014,067.54

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 14

	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
<b>Campuses</b>									
Grants, gifts and contracts	51,360,563.24	3,617,340.52	3,823,936.45	928,497.27	0.00	41,360.04	59,771,697.52	32,909,733.09	32,909,733.09
Life income and annuity funds	0.00	3,572.12	18,937.28	0.00	0.00	0.00	22,509.40	33,272.66	33,272.66
Loan funds	1,283,558.77	351,984.98	234,846.85	0.00	0.00	0.00	1,870,390.60	2,425,484.21	2,425,484.21
<b>Affiliated Entities</b>									
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	66,885,059.35	0.00	0.00	0.00	0.00	0.00	66,885,059.35	67,589,825.06	67,589,825.06
<b>Unrestricted</b>	132,532,700.84	(2,126,243.37)	19,203,184.77	23,288,008.79	0.00	134,277,918.90	307,175,569.93	330,278,994.93	330,278,994.93
<b>TOTAL NET POSITION</b>	<b>1,200,876,182.32</b>	<b>127,497,439.50</b>	<b>143,374,524.73</b>	<b>40,756,829.96</b>	<b>0.00</b>	<b>108,284,097.42</b>	<b>1,620,789,073.93</b>	<b>1,657,641,212.62</b>	<b>1,657,641,212.62</b>
<b>Not Coded to Attribute</b>									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2022 Fiscal Period 14

	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	
<b>ASSETS</b>																			
<b>Current Assets</b>																			
Cash and cash equivalents	310,525,834.16	(27,921,356.15)	(29,861,169.19)	0.00	0.00	10,300,936.78	0.00	0.00	22,661,168.09	28,042.08	37,974,041.94	25,796,572.89	0.00	0.00	(238,672,115.42)	110,831,955.18	85,669,955.52	85,669,955.52	
Short term investments	1,149,348.91	0.00	0.00	0.00	0.00	313,338.78	0.00	0.00	79,881.47	0.00	152,334.58	0.00	0.00	0.00	142,571,486.50	144,266,390.24	130,476,885.24	130,476,885.24	
Accounts receivable	33,861,704.90	(103,298.36)	169,707.06	0.00	0.00	0.00	0.00	0.00	1,565,945.81	0.00	1,350,804.72	1,593,304.35	0.00	0.00	1,611,300.28	40,049,468.76	27,037,179.93	27,037,179.93	
Accounts receivable - State of NH appropriations	2,111,863.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,111,863.55	0.00	0.00	
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	3,531,744.40	0.00	0.00	67,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,598,744.40	2,548,611.28	2,548,611.28	
Notes receivable - current portion	1,219,511.93	31,180.20	0.00	0.00	0.00	0.00	0.00	0.00	54,423.76	0.00	288,683.57	0.00	0.00	0.00	0.00	1,593,799.46	1,741,774.90	1,741,774.90	
Lease Receivable - current portion	650,175.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,193.17	0.00	188,300.60	81,596.10	0.00	0.00	0.00	1,072,265.39	1,166,899.66	1,166,899.66	
Prepaid expenses and other current assets	6,023,822.59	6,178.42	384,033.44	0.00	0.00	0.00	0.00	0.00	547,396.18	0.00	610,605.22	143,791.90	0.00	0.00	1,992,234.15	9,708,061.90	9,903,498.16	9,903,498.16	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	
<b>Total Current Assets</b>	<b>355,542,261.56</b>	<b>(27,987,295.89)</b>	<b>(29,307,428.69)</b>	<b>0.00</b>	<b>0.00</b>	<b>14,146,019.96</b>	<b>0.00</b>	<b>0.00</b>	<b>25,128,008.48</b>	<b>28,042.08</b>	<b>40,564,770.63</b>	<b>27,615,265.24</b>	<b>0.00</b>	<b>0.00</b>	<b>(92,497,094.49)</b>	<b>313,232,548.88</b>	<b>258,544,804.69</b>	<b>258,544,804.69</b>	
<b>Noncurrent Assets</b>																			
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	176,534,846.64	0.00	1,995,728.25	0.00	0.00	0.00	0.00	0.00	34,796,813.73	0.00	35,636,862.77	10,083,454.60	0.00	0.00	315,007,592.05	574,055,298.04	682,429,126.66	682,429,126.66	
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	255,330,931.66	15,589,440.48	0.00	0.00	16,837,802.26	0.00	0.00	0.00	0.00	0.00	287,758,174.40	318,817,718.56	318,817,718.56	
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	7,204,605.44	0.00	0.00	26,774.04	0.00	0.00	0.00	0.00	0.00	0.00	7,231,379.48	7,131,060.32	7,131,060.32	
Notes receivable	3,658,541.67	22,954.45	0.00	0.00	0.00	0.00	0.00	0.00	1,951,218.68	0.00	310,586.39	0.00	0.00	0.00	0.00	5,943,301.19	8,322,934.13	8,322,934.13	
Lease Receivable, net of current portion	3,714,451.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	921,920.94	0.00	1,764,549.06	2,030.76	0.00	0.00	0.00	6,402,952.74	7,405,749.12	7,405,749.12	
Property and equipment, net	735,141,709.57	8,211,544.19	25,400,194.12	0.00	0.00	295,000.00	0.00	0.00	159,810,633.70	0.00	179,287,101.24	7,489,282.97	0.00	0.00	3,480,536.27	1,119,116,002.06	1,143,524,634.35	1,143,524,634.35	
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	713,481.00	713,481.00	1,556,972.00	1,556,972.00	
<b>Total Noncurrent Assets</b>	<b>919,049,549.86</b>	<b>8,234,498.64</b>	<b>27,395,922.37</b>	<b>0.00</b>	<b>0.00</b>	<b>262,830,537.10</b>	<b>15,589,440.48</b>	<b>0.00</b>	<b>197,507,361.09</b>	<b>16,837,802.26</b>	<b>216,999,099.46</b>	<b>17,574,768.33</b>	<b>0.00</b>	<b>0.00</b>	<b>319,201,609.32</b>	<b>2,001,220,588.91</b>	<b>2,169,188,195.14</b>	<b>2,169,188,195.14</b>	
<b>TOTAL ASSETS</b>	<b>1,274,591,811.42</b>	<b>(19,752,797.25)</b>	<b>(1,911,506.32)</b>	<b>0.00</b>	<b>0.00</b>	<b>276,976,557.06</b>	<b>15,589,440.48</b>	<b>0.00</b>	<b>222,635,369.57</b>	<b>16,865,844.34</b>	<b>257,563,870.09</b>	<b>45,190,033.57</b>	<b>0.00</b>	<b>0.00</b>	<b>226,704,514.83</b>	<b>2,314,453,137.79</b>	<b>2,427,732,999.83</b>	<b>2,427,732,999.83</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																			
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	11,105,006.77	11,105,006.77	22,279,955.94	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	5,523,125.11	5,523,125.11	6,584,781.14	6,584,781.14	
Deferred Outflows-Pensions	10,223,014.19	0.00	219,352.81	0.00	0.00	0.00	0.00	0.00	1,835,740.00	0.00	1,980,206.00	407,880.00	0.00	0.00	1,282,192.00	15,948,385.00	16,380,824.73	16,380,824.73	
Deferred Outflows - ARO	664,860.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450,050.00	0.00	10,303.31	0.00	0.00	0.00	1,125,213.84	1,217,655.35	1,217,655.35		
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>10,887,874.72</b>	<b>0.00</b>	<b>219,352.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,285,790.00</b>	<b>0.00</b>	<b>1,990,509.31</b>	<b>407,880.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,910,323.88</b>	<b>33,701,730.72</b>	<b>46,463,217.16</b>	<b>46,463,217.16</b>	
<b>LIABILITIES</b>																			
<b>Current Liabilities</b>																			
Accounts payable and accrued expenses	26,856,554.80	210,446.79	240,566.81	0.00	0.00	1,408,406.70	0.00	0.00	2,546,646.88	0.00	3,062,372.10	211,611.47	0.00	0.00	51,046,073.83	85,582,679.38	81,642,650.90	81,642,650.90	
Deposits and unearned revenues	38,717,691.32	662,669.11	62,988.60	0.00	0.00	0.00	0.00	0.00	5,761,286.89	0.00	7,079,143.81	600,603.25	0.00	0.00	1,553,785.66	54,438,168.64	56,012,175.73	56,012,175.73	
Accrued employee benefits - current portion	2,499,840.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,826,022.43	0.00	1,349,299.17	46,233.21	0.00	0.00	4,159,981.60	11,881,377.05	37,462,185.84	37,462,185.84	
Postretirement medical benefits-current portion	5,089,343.67	0.00	109,201.59	0.00	0.00	0.00	0.00	0.00	779,781.48	0.00	899,329.53	200,031.36	0.00	0.00	123,607.77	7,201,295.40	5,341,523.40	5,341,523.40	
Long-term Leases & SBITAs - current portion	1,361,430.00	0.00	778,516.00	0.00	0.00	0.00	0.00	0.00	50,644.00	0.00	68,251.00	65,995.00	0.00	0.00	113,365.00	2,438,201.00	2,597,519.00	2,597,519.00	
Long-term debt - current portion	10,702,207.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,902,508.49	0.00	4,229,261.50	0.00	0.00	0.00	5,945,834.12	25,779,811.32	30,674,800.75	30,674,800.75	
<b>Total Current Liabilities</b>	<b>85,227,067.64</b>	<b>873,115.90</b>	<b>1,191,273.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,408,406.70</b>	<b>0.00</b>	<b>0.00</b>	<b>17,866,890.17</b>	<b>0.00</b>	<b>16,687,657.11</b>	<b>1,124,474.29</b>	<b>0.00</b>	<b>0.00</b>	<b>62,942,647.98</b>	<b>187,321,532.79</b>	<b>213,730,855.62</b>	<b>213,730,855.62</b>	
<b>Noncurrent Liabilities</b>																			
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	2,944,093.50	0.00	0.00	44,062.53	0.00	13,915.90	0.00	0.00	0.00	0.00	3,002,071.93	2,473,258.19	2,473,258.19	
Government advances refundable	5,772,473.31	419,758.84	0.00	0.00	0.00	0.00	0.00	0.00	785,423.39	0.00	696,777.21	0.00	0.00	0.00	0.00	7,674,432.75	10,714,552.91	10,714,552.91	
Asset retirement and other obligations	1,541,278.00	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	0.00	3,308,478.00	11,373,434.38	11,373,434.38	
Accrued employee benefits	15,071,766.56	0.00	240,864.16	0.00	0.00	0.00	0.00	0.00	4,078,248.46	0.00	2,081,037.51	499,088.27	0.00	0.00	7,281,029.17	29,252,034.13	33,926,340.58	33,926,340.58	
Postretirement medical benefits	49,224,813.33	0.00	1,056,205.41	0.00	0.00	0.00	0.00	0.00	8,267,674.52	0.00	8,993,690.47	1,881,058.64	0.00	0.00	1,235,829.23	70,659,271.60	80,797,528.96	80,797,528.96	
Long-term Leases & SBITAs, net of current portion	13,439,206.29	0.00	20,566,593.13	0.00	0.00	0.00	0.00	0.00	1,015,864.11	0.00	35,038.47	927,359.83	0.00	0.00	2,301,299.34	38,285,361.17	40,723,566.27	40,723,566.27	
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	11,105,006.77	11,105,006.77	22,279,955.94	22,279,955.94	
Long-term debt	142,143,626.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,833,477.06	0.00	83,529,173.85	0.00	0.00	0.00	50,346,310.98	354,852,588.38	381,002,845.32	381,002,845.32	
<b>Total Noncurrent Liabilities</b>	<b>227,193,163.98</b>	<b>419,758.84</b>	<b>21,863,662.70</b>	<b>0.00</b>	<b>0.00</b>	<b>2,944,093.50</b>	<b>0.00</b>	<b>0.00</b>	<b>93,972,750.07</b>	<b>0.00</b>	<b>96,160,833.41</b>	<b>3,315,506.74</b>	<b>0.00</b>	<b>0.00</b>	<b>72,269,475.49</b>	<b>518,139,244.73</b>	<b>583,291,482.55</b>	<b>583,291,482.55</b>	
<b>TOTAL LIABILITIES</b>																			

University System of New Hampshire  
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	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	
Campuses	Loan funds	1,010,435.35	273,123.42	0.00	0.00	0.00	0.00	0.00	351,984.98	0.00	234,846.85	0.00	0.00	0.00	0.00	1,870,390.60	2,425,484.21	2,425,484.21	
Affiliated Entities	Accumulated net gains on endowment	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	55,936,705.12	10,948,354.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,885,059.35	67,589,825.06	67,589,825.06	
<b>Unrestricted</b>		189,439,372.14	(30,803,245.31)	(29,386,926.05)	0.00	0.00	3,283,500.06	0.00	(2,154,285.45)	28,042.08	19,203,184.77	23,288,008.79	0.00	0.00	134,277,918.90	307,175,569.93	330,278,994.93	330,278,994.93	
	<b>TOTAL NET POSITION</b>	<b>960,290,428.19</b>	<b>(21,045,671.99)</b>	<b>(24,927,244.23)</b>	<b>0.00</b>	<b>0.00</b>	<b>270,969,229.87</b>	<b>15,589,440.48</b>	<b>0.00</b>	<b>110,631,595.16</b>	<b>16,865,844.34</b>	<b>143,374,524.73</b>	<b>40,756,829.96</b>	<b>0.00</b>	<b>0.00</b>	<b>1,620,789,073.93</b>	<b>1,657,641,212.62</b>	<b>1,657,641,212.62</b>	
<b>Not Coded to Attribute</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.00)</b>