University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

		2023	2022	
		Year to Data Balance	Year to Data Balance	Final Balance
ASSETS				
Current Assets				
	Cash and cash equivalents	105,800,521.31	69,205,697.23	110,844,968.37
	Short term investments	116,469,274.09	97,353,517.43	144,266,390.24
	Accounts receivable	298,930,834.14	283,462,737.66	40,041,406.66
	Accounts receivable - State of NH appropriations	266,953.46	0.00	2,111,863.55
	Pledges receivable - current portion	3,598,744.40	2,548,611.28	3,598,744.40
	Notes receivable - current portion	1,443,336.66	1,741,774.90	1,443,336.66
	Prepaid expenses and other current assets	6,628,695.43	3,145,325.28	9,962,119.84
	Interfund Borrowngs	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00
	Total Current Assets	**533,138,359.49**	**457,457,663.78**	**312,268,829.72**
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	665,985,270.87	682,429,126.66	665,985,270.87
	Endowment and similar investments - affiliated entities	287,246,509.14	318,397,648.31	287,942,153.40
	Pledges Receivable	7,231,379.48	7,131,060.32	7,231,379.48
	Notes receivable	6,095,107.23	8,323,100.72	6,093,763.99
	Property and equipment, net	1,082,343,541.24	1,095,272,316.21	1,080,535,122.97
	Other assets	0.00	0.00	0.00
	Pension assets, net	713,481.00	1,556,972.00	713,481.00
	Total Noncurrent Assets	**2,049,615,288.96**	**2,113,110,224.22**	**2,048,501,171.71**
	TOTAL ASSETS	**2,582,753,648.45**	**2,570,567,888.00**	**2,360,770,001.43**
DEFERRED OUTFLOWS OF RESOURCES				
	Accum change in derivative value	11,105,006.77	22,279,955.94	11,105,006.77
	Acctg loss on debt refunding, net	5,434,654.11	6,496,310.14	5,523,125.11
	Deferred Outflows-Pensions	15,948,385.00	16,380,824.73	15,948,385.00
	Deferred Outflows - ARO	1,217,655.35	1,217,655.35	1,217,655.35
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**33,705,701.23**	**46,374,746.16**	**33,794,172.23**
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	49,425,416.49	30,063,232.56	84,350,357.98
	Deposits and unearned revenues	52,558,896.26	32,555,979.34	56,702,065.94
	Accrued employee benefits - current portion	11,138,877.55	37,462,185.84	11,881,377.07
	Postretirement medical benefits-current portion	7,201,295.40	5,341,523.40	7,201,295.40
	Long-term debt - current portion	26,429,810.32	25,759,800.75	25,779,811.32
	Total Current Liabilities	**146,754,296.02**	**131,182,721.89**	**185,914,907.71**
Noncurrent Liabilities				
	Obligations under life income agree	3,002,071.93	2,473,258.19	3,002,071.93
	Government advances refundable	7,674,432.75	10,714,552.91	7,674,432.75
	Asset retirement and other obligations	3,308,478.00	11,373,434.38	3,308,478.00
	Accrued employee benefits	27,507,955.13	29,945,229.54	27,507,955.13
	Postretirement medical benefits	70,659,271.60	80,797,528.96	70,659,271.60
	Derivative instruments - interest rate swaps	11,105,006.77	22,279,955.94	11,105,006.77
	Long-term debt	331,471,095.38	358,285,015.32	354,852,588.38
	Total Noncurrent Liabilities	**454,728,311.56**	**515,868,975.24**	**478,109,804.56**
	TOTAL LIABILITIES	**601,482,607.58**	**647,051,697.13**	**664,024,712.27**
DEFERRED INFLOWS OF RESOURCES				
	Deferred Inflows - Pensions	12,698,990.00	9,085,516.87	12,698,990.00
	Acctg gain debt refunding, net	45,743.82	95,646.73	49,902.82
	Deferred Inflows - Annuities	1,654,826.99	2,137,884.70	1,654,826.99
	TOTAL DEFERRED INFLOWS OF RESOURCES	**14,399,560.81**	**11,319,048.30**	**14,403,719.81**
NET POSITION				
Net Investment in Plant		728,509,232.78	716,349,698.87	725,422,777.65
Restricted Nonexpendable				
	Historical gift value of endowment - campuses	144,920,865.82	134,732,898.73	144,896,124.20
	Historical gift value of endowment - affiliated entities	181,492,788.78	171,924,144.67	181,395,413.29
Restricted Expendable				
Campuses	Accumulated net gains on endowment	99,872,215.67	94,412,836.27	99,872,215.67

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		2023	2022	
		Year to Data Balance	Year to Data Balance	Final Balance
Campuses	Market value of funds functioning as endowment	19,008,293.54	18,014,067.54	19,008,293.54
	Grants, gifts and contracts	57,030,656.45	25,482,846.67	80,300,587.74
	Life income and annuity funds	37,880.38	33,272.66	37,880.38
	Loan funds	1,913,334.76	2,466,628.96	1,870,390.60
Affiliated Entities	Accumulated net gains on endowment	52,016,478.91	84,054,781.33	52,016,478.91
	Other - affiliated entities	66,855,962.48	67,528,507.99	66,885,059.35
Unrestricted		648,919,471.72	643,572,205.04	344,430,520.25
	TOTAL NET POSITION	**2,000,577,181.29**	**1,958,571,888.73**	**1,716,135,741.58**
Not Coded to Attribute				
		0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**(0.00)**	**0.00**

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	2023	2022	
	Year to Data Balance	Year to Data Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	222,269,795.40	166,559,214.66	255,111,358.61
Accounts receivable	298,930,834.14	283,462,737.66	40,041,406.66
Accounts receivable - State of NH appropriations	266,953.46	0.00	2,111,863.55
Pledges receivable - current portion	3,598,744.40	2,548,611.28	3,598,744.40
Notes receivable - current portion	1,443,336.66	1,741,774.90	1,443,336.66
Prepaid expenses and other current assets	6,628,695.43	3,145,325.28	9,962,119.84
Total Current Assets	**533,138,359.49**	**457,457,663.78**	**312,268,829.72**
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	665,985,270.87	682,429,126.66	665,985,270.87
Endowment and similar investments - affiliated entities	287,246,509.14	318,397,648.31	287,942,153.40
Pledges Receivable	7,231,379.48	7,131,060.32	7,231,379.48
Notes receivable	6,095,107.23	8,323,100.72	6,093,763.99
Property and equipment, net	1,082,343,541.24	1,095,272,316.21	1,080,535,122.97
Other assets	0.00	0.00	0.00
Pension assets, net	713,481.00	1,556,972.00	713,481.00
Total Noncurrent Assets	**2,049,615,288.96**	**2,113,110,224.22**	**2,048,501,171.71**
TOTAL ASSETS	**2,582,753,648.45**	**2,570,567,888.00**	**2,360,770,001.43**
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	11,105,006.77	22,279,955.94	11,105,006.77
Acctg loss on debt refunding, net	5,434,654.11	6,496,310.14	5,523,125.11
Deferred Outflows-Pensions	15,948,385.00	16,380,824.73	15,948,385.00
Deferred Outflows - ARO	1,217,655.35	1,217,655.35	1,217,655.35
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**33,705,701.23**	**46,374,746.16**	**33,794,172.23**
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	49,425,416.49	30,063,232.56	84,350,357.98
Deposits and unearned revenues	52,558,896.26	32,555,979.34	56,702,065.94
Accrued employee benefits - current portion	11,138,877.55	37,462,185.84	11,881,377.07
Postretirement medical benefits-current portion	7,201,295.40	5,341,523.40	7,201,295.40
Long-term debt - current portion	26,429,810.32	25,759,800.75	25,779,811.32
Total Current Liabilities	**146,754,296.02**	**131,182,721.89**	**185,914,907.71**
Noncurrent Liabilities			
Obligations under life income agree	3,002,071.93	2,473,258.19	3,002,071.93
Government advances refundable	7,674,432.75	10,714,552.91	7,674,432.75
Asset retirement and other obligations	3,308,478.00	11,373,434.38	3,308,478.00
Accrued employee benefits	27,507,955.13	29,945,229.54	27,507,955.13
Postretirement medical benefits	70,659,271.60	80,797,528.96	70,659,271.60
Derivative instruments - interest rate swaps	11,105,006.77	22,279,955.94	11,105,006.77
Long-term debt	331,471,095.38	358,285,015.32	354,852,588.38
Total Noncurrent Liabilities	**454,728,311.56**	**515,868,975.24**	**478,109,804.56**
TOTAL LIABILITIES	**601,482,607.58**	**647,051,697.13**	**664,024,712.27**
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	12,698,990.00	9,085,516.87	12,698,990.00
Acctg gain debt refunding, net	45,743.82	95,646.73	49,902.82
Deferred Inflows - Annuities	1,654,826.99	2,137,884.70	1,654,826.99
TOTAL DEFERRED INFLOWS OF RESOURCES	**14,399,560.81**	**11,319,048.30**	**14,403,719.81**
NET POSITION			
Net Investment in Plant	728,509,232.78	716,349,698.87	725,422,777.65
Restricted -			
Nonexpenable	326,413,654.60	306,657,043.40	326,291,537.49
Expendable	296,734,822.19	291,992,941.42	319,990,906.19
Unrestricted	648,919,471.72	643,572,205.04	344,430,520.25
TOTAL NET POSITION	**2,000,577,181.29**	**1,958,571,888.73**	**1,716,135,741.58**
Not Coded to Attribute			
	0.00	0.00	0.00
Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**

University System of New Hampshire
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	2023	2022	
	Year to Data Balance	Year to Data Balance	Final Balance
TOTAL	**0.00**	**0.00**	**0.00**
Difference (Assets - Liabilities) - Net Position	**0.00**	**(0.00)**	**0.00**

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

#RECURSIVE

		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	Total Year to Date Balance
		U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	D	A	P1	
ASSETS																						
Current Assets																						
	Cash and cash equivalents	4,535,942.80	(20,855,268.84)	198,510,673.63	2,841,150.92	62,124,313.19	4,800,300.14	(36,114.62)	38,621.95	3,396,177.68	(86,338.91)	(1,713.25)	(197,302,504.94)	165.25	19,488.72	863,349.66	2,124,453.43	44,743,667.77	84,155.87	0.86	0.00	105,800,521.31
	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	91,394.17	0.00	0.00	0.00	0.00	116,469,274.09
	Accounts receivable	260,255,972.53	1,272,583.26	560,869.55	0.00	10,395.00	34,329,848.33	1,501,165.47	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	0.00	298,930,834.14
	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	266,953.46	0.00	0.00	0.00	266,953.46
	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	0.00	3,598,744.40
	Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,480,002.23	(36,665.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,443,336.66
	Prepaid expenses and other current assets	3,050,117.03	3,159,430.07	115,011.37	283,736.96	20,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,628,695.43
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**268,177,719.31**	**99,174,354.14**	**199,186,554.55**	**3,124,887.88**	**66,198,435.91**	**39,130,148.47**	**1,465,050.85**	**38,621.95**	**4,876,179.91**	**(123,004.48)**	**(1,713.25)**	**(197,302,504.94)**	**165.25**	**19,488.72**	**863,349.66**	**2,215,847.60**	**46,010,621.23**	**84,155.87**	**0.86**	**0.00**	**533,138,359.49**
Noncurrent Assets																						
	Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	102,907.59	402,148,876.13	19,008,293.54	25,539,891.10	219,185,302.51	0.00	0.00	0.00	0.00	0.00	665,985,270.87
	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	47,942,677.10	2,507,415.23	230,208,997.96	0.00	0.00	0.00	0.00	0.00	287,246,509.14
	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	0.00	7,231,379.48
	Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,711,587.60	1,383,519.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,095,107.23
	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	1,082,048,541.24	0.00	0.00	0.00	0.00	1,082,343,541.24
	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	0.00	713,481.00
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**7,526,379.48**	**0.00**	**0.00**	**713,481.00**	**4,711,587.60**	**1,383,519.63**	**5,286,208.10**	**403,552,994.47**	**66,950,970.64**	**28,047,306.33**	**449,394,300.47**	**1,082,048,541.24**	**0.00**	**0.00**	**0.00**	**0.00**	**2,049,615,288.96**
	TOTAL ASSETS	**268,177,719.31**	**99,174,354.14**	**199,186,554.55**	**3,124,887.88**	**73,724,815.39**	**39,130,148.47**	**1,465,050.85**	**752,102.95**	**9,587,767.51**	**1,260,515.15**	**5,284,494.85**	**206,250,489.53**	**66,951,135.89**	**28,066,795.05**	**450,257,650.13**	**1,084,264,388.84**	**46,010,621.23**	**84,155.87**	**0.86**	**0.00**	**2,582,753,648.45**
DEFERRED OUTFLOWS OF RESOURCES																						
	Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,105,006.77	0.00	0.00	0.00	0.00	11,105,006.77
	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	5,434,654.11	0.00	0.00	0.00	0.00	5,434,654.11
	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	0.00	15,948,385.00
	Deferred Outflows - ARO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,217,655.35	0.00	0.00	0.00	0.00	1,217,655.35
	TOTAL DEFERRED OUTFLOWS	**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**	**17,757,316.23**	**0.00**	**0.00**	**0.00**	**0.00**	**33,705,701.23**
LIABILITIES																						
Current Liabilities																						
	Accounts payable and accrued expenses	29,748,356.90	4,227,988.66	2,044,727.26	6,063,367.04	71,607.40	1,935,894.72	34,281.93	0.00	0.00	0.00	319,626.10	0.00	0.00	0.00	2,440.00	1,152,338.00	3,758,033.14	66,755.34	0.00	0.00	49,425,416.49
	Deposits and unearned revenues	9,772,512.30	1,372,699.34	4,750,863.14	0.00	(108,248.25)	35,877,517.52	835,274.26	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	0.00	52,558,896.26
	Accrued employee benefits - current portion	135,070.24	11,003,807.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,138,877.55
	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	0.00	7,201,295.40
	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	26,429,810.32	0.00	0.00	0.00	0.00	26,429,810.32
	Total Current Liabilities	**39,655,939.44**	**16,604,495.31**	**6,795,590.40**	**13,264,662.44**	**(36,640.85)**	**37,813,412.24**	**869,556.19**	**38,621.95**	**0.00**	**0.00**	**319,626.10**	**0.00**	**0.00**	**19,656.00**	**2,440.00**	**27,582,148.32**	**3,758,033.14**	**66,755.34**	**0.00**	**0.00**	**146,754,296.02**
Noncurrent Liabilities																						
	Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,002,071.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,002,071.93
	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	0.00	7,674,432.75
	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	0.00	3,308,478.00
	Accrued employee benefits	17,533,120.47	9,974,834.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,507,955.13
	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	0.00	70,659,271.60
	Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,105,006.77	0.00	0.00	0.00	0.00	11,105,006.77
	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	331,471,095.38	0.00	0.00	0.00	0.00	331,471,095.38
	Total Noncurrent Liabilities	**17,533,120.47**	**9,974,834.66**	**0.00**	**70,659,271.60**	**0.00**	**0.00**	**0.00**	**0.00**	**7,674,432.75**	**0.00**	**3,002,071.93**	**0.00**	**0.00**	**0.00**	**0.00**	**345,884,580.15**	**0.00**	**0.00**	**0.00**	**0.00**	**454,728,311.56**
	TOTAL LIABILITIES	**57,189,059.91**	**26,579,329.97**	**6,795,590.40**	**83,923,934.04**	**(36,640.85)**	**37,813,412.24**	**869,556.19**	**38,621.95**	**7,674,432.75**	**0.00**	**3,321,698.03**	**0.00**	**0.00**	**19,656.00**	**2,440.00**	**373,466,728.47**	**3,758,033.14**	**66,755.34**	**0.00**	**0.00**	**601,482,607.58**
DEFERRED INFLOWS OF RESOURCES																						
	Deferred Inflows - Pensions	0.00	240,915.00	0.00	11,874,667.00	0.00	0.00	0.00	583,408.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,698,990.00
	Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,743.82	0.00	0.00	0.00	0.00	45,743.82
	Deferred Inflows - Annuities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,654,826.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,654,826.99
	TOTAL DEFERRED INFLOWS	**0.00**	**240,915.00**	**0.00**	**11,874,667.00**	**0.00**	**0.00**	**0.00**	**583,408.00**	**0.00**	**0.00**	**1,654,826.99**	**0.00**	**0.00**	**0.00**	**0.00**	**45,743.82**	**0.00**	**0.00**	**0.00**	**0.00**	**14,399,560.81**
NET POSITION																						
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	728,509,232.78	0.00	0.00	0.00	0.00	728,509,232.78
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	8,390,161.46	136,530,704.36	0.00	0.00	0.00	0.00	0.00	144,920,865.82
	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	2,041,766.99	179,451,021.79	0.00	0.00	0.00	0.00	0.00	181,492,788.78
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	17,149,562.36	82,722,653.31	0.00	0.00	0.00	0.00	0.00	99,872,215.67
	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	19,008,293.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,008,293.54
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	55,118,425.56	1,316,736.23	595,494.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,030,656.45

		Prior Year to Date Balance	Prior Year Final Balance
ASSETS			
Current Assets			
	Cash and cash equivalents	69,205,697.23	110,844,968.37
	Short term investments	97,353,517.43	144,266,390.24
	Accounts receivable	283,462,737.66	40,041,406.66
	Accounts receivable - State of NH appropriations	0.00	2,111,863.55
	Pledges receivable - current portion	2,548,611.28	3,598,744.40
	Notes receivable - current portion	1,741,774.90	1,443,336.66
	Prepaid expenses and other current assets	3,145,325.28	9,962,119.84
	Interfund Borrowngs	0.00	0.00
	Current Asset - Other	0.00	0.00
	Total Current Assets	**457,457,663.78**	**312,268,829.72**
Noncurrent Assets			
	Debt proceeds held by others	0.00	0.00
	Long-term operating investments	0.00	0.00
	Endowment and similar investments - campuses	682,429,126.66	665,985,270.87
	Endowment and similar investments - affiliated entities	318,397,648.31	287,942,153.40
	Pledges Receivable	7,131,060.32	7,231,379.48
	Notes receivable	8,323,100.72	6,093,763.99
	Property and equipment, net	1,095,272,316.21	1,080,535,122.97
	Other assets	0.00	0.00
	Pension assets, net	1,556,972.00	713,481.00
	Total Noncurrent Assets	**2,113,110,224.22**	**2,048,501,171.71**
	TOTAL ASSETS	**2,570,567,888.00**	**2,360,770,001.43**
DEFERRED OUTFLOWS OF RESOURCES			
	Accum change in derivative value	22,279,955.94	11,105,006.77
	Acctg loss on debt refunding, net	6,496,310.14	5,523,125.11
	Deferred Outflows-Pensions	16,380,824.73	15,948,385.00
	Deferred Outflows - ARO	1,217,655.35	1,217,655.35
	TOTAL DEFERRED OUTFLOWS	**46,374,746.16**	**33,794,172.23**
LIABILITIES			
Current Liabilities			
	Accounts payable and accrued expenses	30,063,232.56	84,350,357.98
	Deposits and unearned revenues	32,555,979.34	56,702,065.94
	Accrued employee benefits - current portion	37,462,185.84	11,881,377.07
	Postretirement medical benefits-current portion	5,341,523.40	7,201,295.40
	Long-term debt - current portion	25,759,800.75	25,779,811.32
	Total Current Liabilities	**131,182,721.89**	**185,914,907.71**
Noncurrent Liabilities			
	Obligations under life income agree	2,473,258.19	3,002,071.93
	Government advances refundable	10,714,552.91	7,674,432.75
	Asset retirement and other obligations	11,373,434.38	3,308,478.00
	Accrued employee benefits	29,945,229.54	27,507,955.13
	Postretirement medical benefits	80,797,528.96	70,659,271.60
	Derivative instruments - interest rate swaps	22,279,955.94	11,105,006.77
	Long-term debt	358,285,015.32	354,852,588.38
	Total Noncurrent Liabilities	**515,868,975.24**	**478,109,804.56**
	TOTAL LIABILITIES	**647,051,697.13**	**664,024,712.27**
DEFERRED INFLOWS OF RESOURCES			
	Deferred Inflows - Pensions	9,085,516.87	12,698,990.00
	Acctg gain debt refunding, net	95,646.73	49,902.82
	Deferred Inflows - Annuities	2,137,884.70	1,654,826.99
	TOTAL DEFERRED INFLOWS	**11,319,048.30**	**14,403,719.81**
NET POSITION			
Net Investment in Plant		716,349,698.87	725,422,777.65
Restricted Nonexpendable			
	Historical gift value of endowment - campuses	134,732,898.73	144,896,124.20
	Historical gift value of endowment - affiliated entities	171,924,144.67	181,395,413.29
Restricted Expendable			
Campuses	Accumulated net gains on endowment	94,412,836.27	99,872,215.67
	Market value of funds functioning as endowment	18,014,067.54	19,008,293.54
	Grants, gifts and contracts	25,482,846.67	80,300,587.74

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

#RECURSIVE

		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	Total Year to Date Balance
		U	D	A	W	G	P1	P2	Z	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	37,880.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,880.38
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,913,334.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,913,334.76
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	465,648.24	51,550,830.67	0.00	0.00	0.00	0.00	0.00	52,016,478.91
	Other - affiliated entities	0.00	0.00	0.00	0.00	18,643,030.68	0.00	0.00	0.00	0.00	0.00	270,089.45	0.00	47,942,842.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,855,962.48
Unrestricted		210,988,659.40	72,413,381.17	192,390,964.15	(77,749,540.16)	0.00	0.00	0.00	1,095,013.00	0.00	1,260,515.15	0.00	206,250,489.53	0.00	0.00	0.00	0.00	42,252,588.09	17,400.53	0.86	0.00	648,919,471.72
	TOTAL NET POSITION	**210,988,659.40**	**72,413,381.17**	**192,390,964.15**	**(77,749,540.16)**	**73,761,456.24**	**1,316,736.23**	**595,494.66**	**1,095,013.00**	**1,913,334.76**	**1,260,515.15**	**307,969.83**	**206,250,489.53**	**66,951,135.89**	**28,047,139.05**	**450,255,210.13**	**728,509,232.78**	**42,252,588.09**	**17,400.53**	**0.86**	**0.00**	**2,000,577,181.29**
Not Coded to Attribute																						
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	(Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**(0.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.00)**	**(0.00)**	**0.00**	**0.00**

		Prior Year to Date Balance	Prior Year Final Balance
Campuses	Life income and annuity funds	33,272.66	37,880.38
	Loan funds	2,466,628.96	1,870,390.60
Affiliated Entities	Accumulated net gains on endowment	84,054,781.33	52,016,478.91
	Other - affiliated entities	67,528,507.99	66,885,059.35
Unrestricted		643,572,205.04	344,430,520.25
	TOTAL NET POSITION	**1,958,571,888.73**	**1,716,135,741.58**
Not Coded to Attribute			
		0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**
	(Assets - Liabilities) - Net Position	**(0.00)**	**0.00**

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University System of Newhampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

#RECURSIVE

1D - UNH - Durham

		Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Current Funds P2	Current Funds Z	Loan Funds L	Loan Funds LU	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	Funds Not Coded to Fund Group D	Funds Not Coded to Fund Group A	Funds Not Coded to Fund Group P1
ASSETS																					
Current Assets																					
	Cash and cash equivalents	58,503,250.74	49,852,404.82	135,791,874.11	(2,384,986.64)	44,127,266.32	(11,397,327.39)	(36,114.62)	3,647.87	1,905,577.97	0.00	0.00	(7,400,000.00)	0.00	(167.28)	13,826.40	(1,387,835.74)	(732,512.33)	84,155.87	0.86	0.00
	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	0.00
	Accounts receivable	180,889,443.17	1,189,405.80	471,746.50	0.00	8,745.00	28,992,639.15	1,501,165.47	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	0.00
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266,953.46	0.00	0.00	0.00
	Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,069,049.13	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	2,358,720.89	1,543,613.20	80,032.87	325,575.14	17,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**241,872,150.04**	**53,186,718.51**	**136,343,653.48**	**(2,059,411.50)**	**44,580,480.30**	**17,595,311.76**	**1,465,050.85**	**3,647.87**	**2,974,627.10**	**0.00**	**0.00**	**(7,400,000.00)**	**0.00**	**(167.28)**	**13,826.40**	**(1,387,835.74)**	**534,441.13**	**84,155.87**	**0.86**	**0.00**
Noncurrent Assets																					
	Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,479,222.70	16,327,386.41	25,308,995.47	135,926,619.94	0.00	0.00	0.00	0.00	0.00
	Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,810,347.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	722,459,205.39	0.00	0.00	0.00	0.00
	Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,810,347.71**	**0.00**	**0.00**	**25,479,222.70**	**16,327,386.41**	**25,308,995.47**	**135,926,619.94**	**722,459,205.39**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL ASSETS	**241,872,150.04**	**53,186,718.51**	**136,343,653.48**	**(2,059,411.50)**	**44,580,480.30**	**17,595,311.76**	**1,465,050.85**	**3,647.87**	**6,784,974.81**	**0.00**	**0.00**	**18,079,222.70**	**16,327,386.41**	**25,308,828.19**	**135,940,446.34**	**721,071,369.65**	**534,441.13**	**84,155.87**	**0.86**	**0.00**
DEFERRED OUTFLOWS OF RESOURCES																					
	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	0.00
	Deferred Outflows - ARO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	698,973.94	0.00	0.00	0.00	0.00
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**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**	**698,973.94**	**0.00**	**0.00**	**0.00**	**0.00**
LIABILITIES																					
Current Liabilities																					
	Accounts payable and accrued expenses	6,820,005.11	639,102.46	1,507,189.20	157,888.89	52,521.00	1,897,946.76	34,281.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,440.00	0.00	3,578,324.50	66,755.34	0.00	0.00
	Deposits and unearned revenues	7,204,710.75	6,375.00	2,919,501.49	0.00	542,869.94	13,499,656.34	835,274.26	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	0.00
	Accrued employee benefits - current portion	0.00	2,349,171.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	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	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	9,938,645.21	0.00	0.00	0.00	0.00
	Total Current Liabilities	**14,024,715.86**	**2,994,648.75**	**4,426,690.69**	**5,247,232.56**	**595,390.94**	**15,397,603.10**	**869,556.19**	**3,647.87**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,440.00**	**9,938,645.21**	**3,578,324.50**	**66,755.34**	**0.00**	**0.00**
Noncurrent Liabilities																					
	Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,772,473.31	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	0.00	0.00	1,541,278.00	0.00	0.00	0.00	0.00
	Accrued employee benefits	12,663,999.47	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	0.00
	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	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	142,123,607.49	0.00	0.00	0.00	0.00
	Total Noncurrent Liabilities	**12,663,999.47**	**2,351,835.33**	**0.00**	**49,224,813.33**	**0.00**	**0.00**	**0.00**	**0.00**	**5,772,473.31**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**143,664,885.49**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL LIABILITIES	**26,688,715.33**	**5,346,484.08**	**4,426,690.69**	**54,472,045.89**	**595,390.94**	**15,397,603.10**	**869,556.19**	**3,647.87**	**5,772,473.31**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,440.00**	**153,603,530.70**	**3,578,324.50**	**66,755.34**	**0.00**	**0.00**
DEFERRED INFLOWS OF RESOURCES																					
	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	0.00
	TOTAL DEFERRED INFLOWS OF RESOURCES	**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**	**0.00**
NET POSITION																					
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	568,166,812.89	0.00	0.00	0.00	0.00
Restricted Nonexpendable																					
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,260,085.15	79,334,224.26	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	17,048,743.04	56,603,782.08	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	16,327,386.41	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	43,985,089.36	2,197,708.66	595,494.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,012,501.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted		215,183,434.71	47,840,234.43	131,916,962.79	(54,704,541.18)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,079,222.70	0.00	0.00	0.00	0.00	(3,043,883.37)	17,400.53	0.86	0.00
	TOTAL NET POSITION	**215,183,434.71**	**47,840,234.43**	**131,916,962.79**	**(54,704,541.18)**	**43,985,089.36**	**2,197,708.66**	**595,494.66**	**0.00**	**1,012,501.50**	**0.00**	**0.00**	**18,079,222.70**	**16,327,386.41**	**25,308,828.19**	**135,938,006.34**	**568,166,812.89**	**(3,043,883.37)**	**17,400.53**	**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
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.00)**	**(0.00)**	**(0.00)**	**(0.00)**	**0.00**

		Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS				
Current Assets				
	Cash and cash equivalents	266,943,060.96	244,690,510.70	263,430,276.93
	Short term investments	1,149,348.91	1,167,903.73	1,149,348.91
	Accounts receivable	214,053,145.09	197,794,944.91	33,853,642.80
	Accounts receivable - State of NH appropriations	266,953.46	0.00	2,111,863.55
	Pledges receivable - current portion	0.00	0.00	0.00
	Notes receivable - current portion	1,069,049.13	1,216,205.84	1,069,049.13
	Prepaid expenses and other current assets	4,325,092.10	1,444,985.64	6,228,304.78
	Interfund Borrowngs	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00
	Total Current Assets	**487,806,649.65**	**446,314,550.82**	**307,842,486.10**
Noncurrent Assets				
	Debt proceeds held by others	0.00	0.00	0.00
	Endowment and similar investments - campuses	203,042,224.52	203,684,427.55	203,042,224.52
	Notes receivable	3,810,347.71	5,881,529.19	3,809,004.47
	Property and equipment, net	722,459,205.39	724,351,986.99	720,741,986.54
	Other assets	0.00	0.00	0.00
	Total Noncurrent Assets	**929,311,777.62**	**933,917,943.73**	**927,593,215.53**
	TOTAL ASSETS	**1,417,118,427.27**	**1,380,232,494.55**	**1,235,435,701.63**
DEFERRED OUTFLOWS OF RESOURCES				
	Deferred Outflows-Pensions	10,223,014.19	10,620,814.19	10,223,014.19
	Deferred Outflows - ARO	698,973.94	698,973.94	698,973.94
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**10,921,988.13**	**11,319,788.13**	**10,921,988.13**
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	14,756,455.19	8,075,797.93	27,639,348.63
	Deposits and unearned revenues	25,012,035.65	19,584,568.73	42,453,808.56
	Accrued employee benefits - current portion	2,349,171.29	20,325,960.79	2,499,840.64
	Postretirement medical benefits-current portion	5,089,343.67	3,740,253.67	5,089,343.67
	Long-term debt - current portion	9,938,645.21	9,809,817.84	10,702,207.21
	Total Current Liabilities	**57,145,651.01**	**61,536,398.96**	**88,384,548.71**
Noncurrent Liabilities				
	Obligations under life income agree	0.00	0.00	0.00
	Government advances refundable	5,772,473.31	7,994,331.70	5,772,473.31
	Asset retirement and other obligations	1,541,278.00	1,541,278.00	1,541,278.00
	Accrued employee benefits	15,015,834.80	14,449,976.20	15,015,834.80
	Postretirement medical benefits	49,224,813.33	56,504,812.97	49,224,813.33
	Long-term debt	142,123,607.49	152,825,463.06	142,143,626.49
	Total Noncurrent Liabilities	**213,678,006.93**	**233,315,861.93**	**213,698,025.93**
	TOTAL LIABILITIES	**270,823,657.94**	**294,852,260.89**	**302,082,574.64**
DEFERRED INFLOWS OF RESOURCES				
	Deferred Inflows - Pensions	8,396,097.98	5,531,545.98	8,396,097.98
	TOTAL DEFERRED INFLOWS OF RESOURCES	**8,396,097.98**	**5,531,545.98**	**8,396,097.98**
NET POSITION				
Net Investment in Plant		568,166,812.89	559,486,566.28	565,806,064.18
Restricted Nonexpendable				
	Historical gift value of endowment - campuses	87,594,309.41	81,328,916.24	87,595,579.21
Restricted Expendable				
Campuses	Accumulated net gains on endowment	73,652,525.12	71,559,671.28	73,652,525.12
	Market value of funds functioning as endowment	16,327,386.41	15,653,992.02	16,327,386.41
	Grants, gifts and contracts	46,778,292.68	29,759,177.41	49,786,053.64
	Life income and annuity funds	0.00	0.00	0.00
	Loan funds	1,012,501.50	1,452,440.65	1,010,435.35
Unrestricted		355,288,831.47	331,927,711.93	141,700,973.23
	TOTAL NET POSITION	**1,148,820,659.48**	**1,091,168,475.81**	**935,879,017.14**
Not Coded to Attribute				
		0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

#RECURSIVE

		Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Current Funds Z	Loan Funds L	Loan Funds LU	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS																	
Current Assets																	
	Cash and cash equivalents	(32,204,366.23)	2,634,468.87	269,383.83	(6,178.42)	1,837,181.38	488,085.09	2,985.62	682,124.50	58,430.46	0.00	0.00	0.00	0.00	(26,237,884.90)	(25,565,371.88)	(27,921,356.15)
	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	(103,298.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(103,298.36)	(51,206.22)	(103,298.36)
	Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,681.32	2,498.88	0.00	0.00	0.00	0.00	31,180.20	98,925.06	31,180.20
	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	6,178.42
	Total Current Assets	**(32,307,664.59)**	**2,634,468.87**	**269,383.83**	**(6,178.42)**	**1,837,181.38**	**488,085.09**	**2,985.62**	**710,805.82**	**60,929.34**	**0.00**	**0.00**	**0.00**	**0.00**	**(26,310,003.06)**	**(25,517,653.04)**	**(27,987,295.89)**
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	22,954.45	0.00	0.00	0.00	0.00	0.00	22,954.45	22,954.45	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	8,211,544.18	0.00	8,211,544.18	8,699,872.42	8,211,544.18
	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**	**22,954.45**	**0.00**	**0.00**	**0.00**	**8,211,544.18**	**0.00**	**8,234,498.63**	**8,722,826.87**	**8,234,498.63**
	TOTAL ASSETS	**(32,307,664.59)**	**2,634,468.87**	**269,383.83**	**(6,178.42)**	**1,837,181.38**	**488,085.09**	**2,985.62**	**733,760.27**	**60,929.34**	**0.00**	**0.00**	**8,211,544.18**	**0.00**	**(18,075,504.43)**	**(16,794,826.17)**	**(19,752,797.26)**
LIABILITIES																	
Current Liabilities																	
	Accounts payable and accrued expenses	63,751.91	8,122.75	5,739.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,614.05	17,239.68	239,420.73
	Deposits and unearned revenues	218,700.00	0.00	1,200.00	0.00	0.00	456,398.69	2,985.62	0.00	0.00	0.00	0.00	0.00	0.00	679,284.31	772,551.46	662,669.11
	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	**282,451.91**	**8,122.75**	**6,939.39**	**0.00**	**0.00**	**456,398.69**	**2,985.62**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**756,898.36**	**789,791.14**	**902,089.84**
Noncurrent Liabilities																	
	Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	419,758.84	0.00	0.00	0.00	0.00	0.00	419,758.84	505,420.16	419,758.84
	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**	**419,758.84**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**419,758.84**	**505,420.16**	**419,758.84**
	TOTAL LIABILITIES	**282,451.91**	**8,122.75**	**6,939.39**	**0.00**	**0.00**	**456,398.69**	**2,985.62**	**419,758.84**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,176,657.20**	**1,295,211.30**	**1,321,848.68**
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	8,211,544.18	0.00	8,211,544.18	8,699,872.42	8,211,544.18
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	1,837,181.38	31,686.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,868,867.78	1,771,682.90	1,272,905.71
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	314,001.43	0.00	0.00	0.00	0.00	0.00	314,001.43	274,187.76	273,123.42
Unrestricted		(32,590,116.50)	2,626,346.12	262,444.44	(6,178.42)	0.00	0.00	0.00	0.00	60,929.34	0.00	0.00	0.00	0.00	(29,646,575.02)	(28,835,780.55)	(30,832,219.25)
	TOTAL NET POSITION	**(32,590,116.50)**	**2,626,346.12**	**262,444.44**	**(6,178.42)**	**1,837,181.38**	**31,686.40**	**0.00**	**314,001.43**	**60,929.34**	**0.00**	**0.00**	**8,211,544.18**	**0.00**	**(19,252,161.63)**	**(18,090,037.47)**	**(21,074,645.94)**
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**

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

#RECURSIVE

1M - UNH - Manchester

		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	(26,451,607.92)	707,790.68	94,877.88	(344,058.44)	375,220.48	(139,744.53)	0.00	0.00	0.00	0.00	0.00	(25,757,521.85)	(21,561,336.70)	(29,861,262.07)
	Accounts receivable	11,948.79	0.00	0.00	0.00	0.00	184,205.25	0.00	0.00	0.00	0.00	0.00	196,154.04	102,326.60	169,707.06
	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	39,975.00	384,033.44
	Total Current Assets	**(26,439,659.13)**	**707,790.68**	**94,877.88**	**(344,058.44)**	**375,220.48**	**44,460.72**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(25,561,367.81)**	**(21,419,035.10)**	**(29,307,521.57)**
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	2,237,139.52	2,329,772.21
	Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,348,835.26	0.00	5,348,835.26	5,930,828.93	5,362,809.76
	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**	**5,348,835.26**	**0.00**	**7,678,607.47**	**8,167,968.45**	**7,692,581.97**
	TOTAL ASSETS	**(26,439,659.13)**	**707,790.68**	**94,877.88**	**(344,058.44)**	**375,220.48**	**44,460.72**	**2,223,829.70**	**24,391.84**	**81,550.67**	**5,348,835.26**	**0.00**	**(17,882,760.34)**	**(13,251,066.65)**	**(21,614,939.60)**
DEFERRED OUTFLOWS OF RESOURCES															
	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	219,352.81
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**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**	**219,352.81**
LIABILITIES															
Current Liabilities															
	Accounts payable and accrued expenses	27,575.04	1,229.22	43,902.18	0.00	343.05	14,462.51	0.00	0.00	0.00	0.00	0.00	87,512.00	367,259.13	177,776.61
	Deposits and unearned revenues	(37,409.12)	0.00	33,391.00	0.00	0.00	32,666.81	0.00	0.00	0.00	0.00	0.00	28,648.69	47,786.07	62,988.60
	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	109,201.59
	Total Current Liabilities	**(9,834.08)**	**1,229.22**	**77,293.18**	**109,201.59**	**343.05**	**47,129.32**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**225,362.28**	**495,298.79**	**349,966.80**
Noncurrent Liabilities															
	Accrued employee benefits	240,771.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,771.28	207,651.50	240,771.28
	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	1,056,205.41
	Total Noncurrent Liabilities	**240,771.28**	**0.00**	**0.00**	**1,056,205.41**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,296,976.69**	**1,420,063.63**	**1,296,976.69**
	TOTAL LIABILITIES	**230,937.20**	**1,229.22**	**77,293.18**	**1,165,407.00**	**343.05**	**47,129.32**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,522,338.97**	**1,915,362.42**	**1,646,943.49**
DEFERRED INFLOWS OF RESOURCES															
	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	180,155.02
	TOTAL DEFERRED INFLOWS OF RESOURCES	**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**	**180,155.02**
NET POSITION															
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,348,835.26	0.00	5,348,835.26	5,930,828.93	5,362,809.76
Restricted Nonexpendable															
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,364.50	0.00	0.00	38,364.50	38,364.50	38,364.50
Restricted Expendable															
Campuses	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,186.17	0.00	0.00	43,186.17	39,943.72	43,186.17
	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	23,422.02	24,391.84
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	374,877.43	(2,668.60)	0.00	0.00	0.00	0.00	0.00	372,208.83	323,764.60	376,634.58
Unrestricted		(26,670,596.33)	706,561.46	17,584.70	(1,470,267.65)	0.00	0.00	2,223,829.70	0.00	0.00	0.00	0.00	(25,192,888.12)	(21,413,556.05)	(29,068,072.15)
	TOTAL NET POSITION	**(26,670,596.33)**	**706,561.46**	**17,584.70**	**(1,470,267.65)**	**374,877.43**	**(2,668.60)**	**2,223,829.70**	**24,391.84**	**81,550.67**	**5,348,835.26**	**0.00**	**(19,365,901.52)**	**(15,057,232.28)**	**(23,222,685.30)**
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)**

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1N - NH Public Television

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

#RECURSIVE

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

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

4C - UNH Foundation Capital Offset

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

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University System of Newhampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

#RECURSIVE

4F - UNH Foundation

		Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		D	G	M	Q1	Q2	T1	T2	N	X			
ASSETS													
Current Assets													
	Cash and cash equivalents	2,211,172.32	7,611,680.84	1,070.52	0.00	165.25	0.00	700,874.32	0.00	0.00	10,524,963.25	3,939,341.45	10,300,936.78
	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	313,338.78
	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	3,531,744.40
	Prepaid expenses and other current assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**2,524,511.10**	**11,143,425.24**	**1,070.52**	**0.00**	**165.25**	**0.00**	**700,874.32**	**0.00**	**0.00**	**14,370,046.43**	**6,761,630.95**	**14,146,019.96**
Noncurrent Assets													
	Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Endowment and similar investments - affiliated entities	0.00	0.00	5,183,300.51	1,404,118.34	36,994,322.87	2,507,415.23	208,636,343.13	0.00	0.00	254,725,500.08	283,764,924.98	255,330,931.66
	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	7,204,605.44
	Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Property and equipment, net	0.00	295,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	295,000.00	295,000.00	295,000.00
	Pension assets, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Assets	**0.00**	**7,499,605.44**	**5,183,300.51**	**1,404,118.34**	**36,994,322.87**	**2,507,415.23**	**208,636,343.13**	**0.00**	**0.00**	**262,225,105.52**	**291,164,211.26**	**262,830,537.10**
	TOTAL ASSETS	**2,524,511.10**	**18,643,030.68**	**5,184,371.03**	**1,404,118.34**	**36,994,488.12**	**2,507,415.23**	**209,337,217.45**	**0.00**	**0.00**	**276,595,151.95**	**297,925,842.21**	**276,976,557.06**
LIABILITIES													
Current Liabilities													
	Accounts payable and accrued expenses	14,312.19	0.00	315,361.09	0.00	0.00	0.00	0.00	0.00	0.00	329,673.28	269,181.34	1,408,406.70
	Deposits and unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Liabilities	**14,312.19**	**0.00**	**315,361.09**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**329,673.28**	**269,181.34**	**1,408,406.70**
Noncurrent Liabilities													
	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	2,944,093.50
	Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Liabilities	**0.00**	**0.00**	**2,944,093.50**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,944,093.50**	**2,412,395.66**	**2,944,093.50**
	TOTAL LIABILITIES	**14,312.19**	**0.00**	**3,259,454.59**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,273,766.78**	**2,681,577.00**	**4,352,500.20**
DEFERRED INFLOWS OF RESOURCES													
	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	2,137,884.70	1,654,826.99
	TOTAL DEFERRED INFLOWS OF RESOURCES	**0.00**	**0.00**	**1,654,826.99**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,654,826.99**	**2,137,884.70**	**1,654,826.99**
NET POSITION													
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Nonexpendable													
	Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	2,041,766.99	165,833,734.95	0.00	0.00	167,875,501.94	158,614,629.33	167,779,893.95
Restricted Expendable													
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	465,648.24	43,503,482.50	0.00	0.00	43,969,130.74	75,329,840.56	43,969,130.74
	Other - affiliated entities	0.00	18,643,030.68	270,089.45	0.00	36,994,488.12	0.00	0.00	0.00	0.00	55,907,608.25	54,929,068.77	55,936,705.12
Unrestricted		2,510,198.91	0.00	0.00	1,404,118.34	0.00	0.00	0.00	0.00	0.00	3,914,317.25	4,232,841.85	3,283,500.06
	TOTAL NET POSITION	**2,510,198.91**	**18,643,030.68**	**270,089.45**	**1,404,118.34**	**36,994,488.12**	**2,507,415.23**	**209,337,217.45**	**0.00**	**0.00**	**271,666,558.18**	**293,106,380.51**	**270,969,229.87**
Not Coded to Attribute													
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.00)**	**(0.00)**	**(0.00)**

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

4L - UNH Foundation - UNH School of Law

		Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		G	Q2	T2			
ASSETS							
Current Assets							
	Cash and cash equivalents	0.00	0.00	91,980.18	91,980.18	1,172.00	0.00
	Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00
	Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**0.00**	**0.00**	**91,980.18**	**91,980.18**	**1,172.00**	**0.00**
Noncurrent Assets							
	Endowment and similar investments - affiliated entities	0.00	10,948,354.23	4,550,873.57	15,499,227.80	17,610,942.07	15,589,440.48
	Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00
	Total Noncurrent Assets	**0.00**	**10,948,354.23**	**4,550,873.57**	**15,499,227.80**	**17,610,942.07**	**15,589,440.48**
	TOTAL ASSETS	**0.00**	**10,948,354.23**	**4,642,853.75**	**15,591,207.98**	**17,612,114.07**	**15,589,440.48**
LIABILITIES							
Current Liabilities							
	Accounts payable and accrued expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL LIABILITIES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
NET POSITION							
Restricted Nonexpendable							
	Historical gift value of endowment - affiliated entities	0.00	0.00	3,782,874.17	3,782,874.17	3,475,102.67	3,781,106.67
Restricted Expendable							
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	859,979.58	859,979.58	1,537,572.18	859,979.58
	Other - affiliated entities	0.00	10,948,354.23	0.00	10,948,354.23	12,599,439.22	10,948,354.23
	TOTAL NET POSITION	**0.00**	**10,948,354.23**	**4,642,853.75**	**15,591,207.98**	**17,612,114.07**	**15,589,440.48**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

4O - UNH Foundation Offset

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

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5K - Keene State College

University System of Newhampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

#RECURSIVE

		Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Loan Funds L	Loan Funds LU	Endowment and Similar Funds M	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS																			
Current Assets																			
	Cash and cash equivalents	(35,416,961.05)	(12,490,857.85)	26,877,514.21	(88,377.16)	3,673,828.85	(140,244.55)	476,121.11	(157,147.69)	(2,783.77)	0.00	0.00	0.00	74.00	0.02	24,447,873.14	7,179,039.26	19,261,010.55	8,058,357.70
	Short term investments	79,881.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,881.47	73,522.45	79,881.47
	Accounts receivable	36,980,402.55	40,889.21	68,523.88	0.00	0.00	988,795.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,078,610.67	38,048,787.59	1,565,945.81
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Pledges receivable - current portion	0.00	0.00	0.00	0.00	67,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,000.00	67,000.00	67,000.00
	Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	93,588.21	(39,164.45)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,423.76	98,373.79	54,423.76
	Prepaid expenses and other current assets	28,529.71	16,606.64	34,978.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,114.85	83,265.58	552,176.18
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**1,671,852.68**	**(12,433,362.00)**	**26,981,016.59**	**(88,377.16)**	**3,740,828.85**	**848,550.48**	**569,709.32**	**(196,312.14)**	**(2,783.77)**	**0.00**	**0.00**	**0.00**	**74.00**	**0.02**	**24,447,873.14**	**45,539,070.01**	**57,631,959.96**	**10,377,784.92**
Noncurrent Assets																			
	Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,794.63	502,320.32	2,074,387.10	170,791.38	37,736,263.97	0.00	0.00	40,545,557.40	37,641,323.69	40,545,557.40
	Pledges Receivable	0.00	0.00	0.00	0.00	26,774.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,774.04	26,774.04	26,774.04
	Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	567,699.05	1,383,519.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,951,218.68	1,906,353.12	1,951,218.68
	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	158,592,519.46	0.00	158,592,519.46	164,181,958.39	158,652,865.54
	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
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**26,774.04**	**0.00**	**567,699.05**	**1,383,519.63**	**61,794.63**	**502,320.32**	**2,074,387.10**	**170,791.38**	**37,736,263.97**	**158,592,519.46**	**0.00**	**201,116,069.58**	**203,756,409.24**	**201,176,415.66**
	TOTAL ASSETS	**1,671,852.68**	**(12,433,362.00)**	**26,981,016.59**	**(88,377.16)**	**3,767,602.89**	**848,550.48**	**1,137,408.37**	**1,187,207.49**	**59,010.86**	**502,320.32**	**2,074,387.10**	**170,791.38**	**37,736,337.97**	**158,592,519.48**	**24,447,873.14**	**246,655,139.59**	**261,388,369.20**	**211,554,200.58**
DEFERRED OUTFLOWS OF RESOURCES																			
	Deferred Outflows-Pensions	0.00	0.00	0.00	1,835,740.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,835,740.00	1,893,215.00	1,835,740.00
	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	487,950.00	0.00	487,950.00	487,950.00	487,950.00
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**1,835,740.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**487,950.00**	**0.00**	**2,323,690.00**	**2,381,165.00**	**2,323,690.00**
LIABILITIES																			
Current Liabilities																			
	Accounts payable and accrued expenses	602,830.16	151,443.42	97,512.41	0.00	9,852.93	7,349.86	0.00	0.00	2,462.98	0.00	0.00	0.00	0.00	0.00	13,301.99	884,753.75	830,414.23	2,288,301.15
	Deposits and unearned revenues	152,864.50	70,000.00	1,685,270.04	0.00	(651,008.19)	1,120,380.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,377,506.62	3,385,496.13	5,761,286.89
	Accrued employee benefits - current portion	0.00	3,439,545.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,439,545.68	5,699,425.00	3,826,022.43
	Postretirement medical benefits-current portion	0.00	0.00	0.00	779,781.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	779,781.48	614,901.48	779,781.48
	Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,512,688.49	0.00	4,512,688.49	4,316,556.59	4,902,508.49
	Total Current Liabilities	**755,694.66**	**3,660,989.10**	**1,782,782.45**	**779,781.48**	**(641,155.26)**	**1,127,730.13**	**0.00**	**0.00**	**2,462.98**	**0.00**	**0.00**	**0.00**	**0.00**	**4,512,688.49**	**13,301.99**	**11,994,276.02**	**14,846,793.43**	**17,557,900.44**
Noncurrent Liabilities																			
	Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,062.53	0.00	0.00	0.00	0.00	0.00	0.00	44,062.53	46,525.51	44,062.53
	Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	785,423.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	785,423.39	1,188,036.09	785,423.39
	Asset retirement and other obligations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	948,000.00	0.00	948,000.00	948,000.00	948,000.00
	Accrued employee benefits	1,922,118.34	2,155,419.48	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	4,077,537.82	5,339,627.58	4,077,537.82
	Postretirement medical benefits	0.00	0.00	0.00	8,267,674.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,267,674.52	9,289,458.52	8,267,674.52
	Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,817,058.06	0.00	78,817,058.06	83,719,393.53	78,833,477.06
	Total Noncurrent Liabilities	**1,922,118.34**	**2,155,419.48**	**0.00**	**8,267,674.52**	**0.00**	**0.00**	**785,423.39**	**0.00**	**44,062.53**	**0.00**	**0.00**	**0.00**	**0.00**	**79,765,058.06**	**0.00**	**92,939,756.32**	**100,531,041.23**	**92,956,175.32**
	TOTAL LIABILITIES	**2,677,813.00**	**5,816,408.58**	**1,782,782.45**	**9,047,456.00**	**(641,155.26)**	**1,127,730.13**	**785,423.39**	**0.00**	**46,525.51**	**0.00**	**0.00**	**0.00**	**0.00**	**84,277,746.55**	**13,301.99**	**104,934,032.34**	**115,377,834.66**	**110,514,075.76**
DEFERRED INFLOWS OF RESOURCES																			
	Deferred Inflows - Pensions	0.00	0.00	0.00	1,365,737.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,365,737.00	951,864.00	1,365,737.00
	TOTAL DEFERRED INFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**1,365,737.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,365,737.00**	**951,864.00**	**1,365,737.00**
NET POSITION																			
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,802,722.93	0.00	74,802,722.93	75,685,958.26	74,456,830.01
Restricted Nonexpendable																			
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,355.26	24,899,648.95	0.00	0.00	25,006,004.21	23,757,058.00	25,005,930.21
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	64,436.12	12,836,689.02	0.00	0.00	12,901,125.14	11,377,494.23	12,901,125.14
	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	2,074,387.10	0.00	0.00	0.00	0.00	2,074,387.10	1,969,109.51	2,074,387.10
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	4,408,758.15	(279,179.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,129,578.50	(461,355.93)	3,573,173.95
	Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,485.35	0.00	0.00	0.00	0.00	0.00	0.00	12,485.35	10,528.09	12,485.35
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	351,984.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	351,984.98	428,103.20	351,984.98
Unrestricted		(1,005,960.32)	(18,249,770.58)	25,198,234.14	(8,665,830.16)	0.00	0.00	0.00	1,187,207.49	0.00	502,320.32	0.00	0.00	0.00	0.00	24,434,571.15	23,400,772.04	34,672,940.18	(16,377,838.92)
	TOTAL NET POSITION	**(1,005,960.32)**	**(18,249,770.58)**	**25,198,234.14**	**(8,665,830.16)**	**4,408,758.15**	**(279,179.65)**	**351,984.98**	**1,187,207.49**	**12,485.35**	**502,320.32**	**2,074,387.10**	**170,791.38**	**37,736,337.97**	**74,802,722.93**	**24,434,571.15**	**142,679,060.25**	**147,439,835.54**	**101,998,077.82**
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)**

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

5Z - Keene Endowment Association

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

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6P - Plymouth State University

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

#RECURSIVE

		Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		U	D	A	W	G	P1	Z	L	LU	M	Q1	Q2	T1	T2	N	X			
ASSETS																				
Current Assets																				
	Cash and cash equivalents	(7,719,595.10)	(17,772,121.39)	35,477,023.60	(222,001.92)	3,538,310.80	(1,823,325.89)	23,933.83	332,354.10	12,378.32	0.00	0.00	0.00	0.00	56,594.76	(9.00)	21,028,306.96	32,931,849.07	30,683,119.57	31,065,236.41
	Short term investments	135,070.24	0.00	0.00	0.00	17,264.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,334.58	170,799.99	152,334.58
	Accounts receivable	40,502,235.46	42,288.25	20,599.17	0.00	0.00	2,006,009.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,571,132.04	45,404,582.64	1,350,804.72
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	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
	Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	288,683.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	288,683.57	328,270.21	288,683.57
	Prepaid expenses and other current assets	119,581.51	251,181.25	0.00	(35,480.76)	3,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	338,532.00	233,969.51	629,900.97
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	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
	Total Current Assets	**33,037,292.11**	**(17,478,651.89)**	**35,497,622.77**	**(257,482.68)**	**3,558,825.14**	**182,683.27**	**23,933.83**	**621,037.67**	**12,378.32**	**0.00**	**0.00**	**0.00**	**0.00**	**56,594.76**	**(9.00)**	**21,028,306.96**	**76,282,531.26**	**76,820,741.92**	**33,486,960.25**
Noncurrent Assets																				
	Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	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
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,112.96	7,183,103.84	546,349.85	60,104.25	33,687,763.55	0.00	0.00	41,518,434.45	37,748,281.16	41,518,434.45
	Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	310,586.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	310,586.39	512,263.96	310,586.39
	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	179,710,883.54	0.00	179,710,883.54	183,558,961.07	179,545,363.54
	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
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**310,586.39**	**0.00**	**41,112.96**	**7,183,103.84**	**546,349.85**	**60,104.25**	**33,687,763.55**	**179,710,883.54**	**0.00**	**221,539,904.38**	**221,819,506.19**	**221,374,384.38**
	TOTAL ASSETS	**33,037,292.11**	**(17,478,651.89)**	**35,497,622.77**	**(257,482.68)**	**3,558,825.14**	**182,683.27**	**23,933.83**	**931,624.06**	**12,378.32**	**41,112.96**	**7,183,103.84**	**546,349.85**	**60,104.25**	**33,744,358.31**	**179,710,874.54**	**21,028,306.96**	**297,822,435.64**	**298,640,248.11**	**254,861,344.63**
DEFERRED OUTFLOWS OF RESOURCES																				
	Deferred Outflows-Pensions	0.00	0.00	0.00	1,980,206.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,980,206.00	2,038,966.00	1,980,206.00
	Deferred Outflows - ARO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,731.41	0.00	30,731.41	30,731.41	30,731.41
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**1,980,206.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**30,731.41**	**0.00**	**2,010,937.41**	**2,069,697.41**	**2,010,937.41**
LIABILITIES																				
Current Liabilities																				
	Accounts payable and accrued expenses	361,506.40	7,841.20	390,384.08	1,683.50	8,890.42	14,763.47	0.00	0.00	0.00	1,802.03	0.00	0.00	0.00	0.00	0.00	166,406.65	953,277.75	1,194,418.40	2,863,593.42
	Deposits and unearned revenues	1,833,639.26	1,296,324.34	111,500.61	0.00	0.00	154,619.07	23,933.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,420,017.11	8,539,666.89	7,079,143.81
	Accrued employee benefits - current portion	135,070.24	1,028,504.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,163,574.42	3,984,377.84	1,349,299.17
	Postretirement medical benefits-current portion	0.00	0.00	0.00	899,329.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	899,329.53	668,587.53	899,329.53
	Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,887,329.50	0.00	3,887,329.50	3,721,278.04	4,229,261.50
	Total Current Liabilities	**2,330,215.90**	**2,332,669.72**	**501,884.69**	**901,013.03**	**8,890.42**	**169,382.54**	**23,933.83**	**0.00**	**0.00**	**1,802.03**	**0.00**	**0.00**	**0.00**	**0.00**	**3,887,329.50**	**166,406.65**	**10,323,528.31**	**18,108,328.70**	**16,420,627.43**
Noncurrent Liabilities																				
	Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,915.90	0.00	0.00	0.00	0.00	0.00	0.00	13,915.90	14,337.02	13,915.90
	Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	696,777.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	696,777.21	1,026,764.96	696,777.21
	Asset retirement and other obligations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	811,200.00	0.00	811,200.00	811,200.00	811,200.00
	Accrued employee benefits	1,656,797.67	423,600.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,080,398.40	3,165,375.30	2,080,398.40
	Postretirement medical benefits	0.00	0.00	0.00	8,993,690.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,993,690.47	10,202,478.47	8,993,690.47
	Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,518,668.85	0.00	83,518,668.85	87,746,961.34	83,529,173.85
	Total Noncurrent Liabilities	**1,656,797.67**	**423,600.73**	**0.00**	**8,993,690.47**	**0.00**	**0.00**	**0.00**	**696,777.21**	**0.00**	**13,915.90**	**0.00**	**0.00**	**0.00**	**0.00**	**84,329,868.85**	**0.00**	**96,114,650.83**	**102,967,117.09**	**96,125,155.83**
	TOTAL LIABILITIES	**3,987,013.57**	**2,756,270.45**	**501,884.69**	**9,894,703.50**	**8,890.42**	**169,382.54**	**23,933.83**	**696,777.21**	**0.00**	**15,717.93**	**0.00**	**0.00**	**0.00**	**0.00**	**88,217,198.35**	**166,406.65**	**106,438,179.14**	**121,075,445.79**	**112,545,783.26**
DEFERRED INFLOWS OF RESOURCES																				
	Deferred Inflows - Pensions	0.00	0.00	0.00	1,398,946.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,398,946.00	975,824.00	1,398,946.00
	TOTAL DEFERRED INFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**1,398,946.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,398,946.00**	**975,824.00**	**1,398,946.00**
NET POSITION																				
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,524,407.60	0.00	91,524,407.60	91,310,241.10	91,006,450.60
Restricted Nonexpendable																				
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,721.05	23,778,505.04	0.00	0.00	23,802,226.09	21,855,029.59	23,776,288.67
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	36,383.20	9,965,853.27	0.00	0.00	10,002,236.47	8,629,037.84	10,002,236.47
	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	546,349.85	0.00	0.00	0.00	0.00	546,349.85	333,250.35	546,349.85
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	3,549,934.72	13,300.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,563,235.45	(6,112,031.17)	3,794,398.31
	Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,395.03	0.00	0.00	0.00	0.00	0.00	0.00	25,395.03	22,744.57	25,395.03
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	234,846.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	234,846.85	311,897.35	234,846.85
Unrestricted		29,050,278.54	(20,234,922.34)	34,995,738.08	(9,570,926.18)	0.00	0.00	0.00	0.00	12,378.32	0.00	7,183,103.84	0.00	0.00	0.00	0.00	20,861,900.31	62,297,550.57	62,308,506.10	13,541,587.00
	TOTAL NET POSITION	**29,050,278.54**	**(20,234,922.34)**	**34,995,738.08**	**(9,570,926.18)**	**3,549,934.72**	**13,300.73**	**0.00**	**234,846.85**	**12,378.32**	**25,395.03**	**7,183,103.84**	**546,349.85**	**60,104.25**	**33,744,358.31**	**91,524,407.60**	**20,861,900.31**	**191,996,247.91**	**178,658,675.73**	**142,927,552.78**
Not Coded to Attribute																				
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.00)**	**0.00**	**(0.00)**	**(0.00)**	**(0.00)**

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7C - Granite State College

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

#RECURSIVE

		Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS														
Current Assets														
	Cash and cash equivalents	26,457,143.96	35,435.54	0.00	(17,041.15)	917,719.05	(2,713,583.02)	0.00	0.00	0.00	0.00	24,679,674.38	23,127,108.59	25,264,341.82
	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	0.00
	Accounts receivable	1,797,770.02	0.00	0.00	0.00	1,650.00	2,157,075.03	0.00	0.00	0.00	0.00	3,956,495.05	2,069,775.55	1,593,304.35
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Prepaid expenses and other current assets	126,750.75	0.00	0.00	(6,357.42)	0.00	0.00	0.00	0.00	0.00	0.00	120,393.33	8,333.33	169,291.90
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**28,381,664.73**	**35,435.54**	**0.00**	**(23,398.57)**	**919,369.05**	**(556,507.99)**	**0.00**	**0.00**	**0.00**	**0.00**	**28,756,562.76**	**25,333,489.28**	**27,026,938.07**
Noncurrent Assets														
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	19,776.57	11,717,364.09	0.00	0.00	11,737,140.66	10,545,029.43	11,737,140.66
	Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,524,878.55	0.00	6,524,878.55	6,857,310.49	6,524,878.55
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**19,776.57**	**11,717,364.09**	**6,524,878.55**	**0.00**	**18,262,019.21**	**17,402,339.92**	**18,262,019.21**
	TOTAL ASSETS	**28,381,664.73**	**35,435.54**	**0.00**	**(23,398.57)**	**919,369.05**	**(556,507.99)**	**19,776.57**	**11,717,364.09**	**6,524,878.55**	**0.00**	**47,018,581.97**	**42,735,829.20**	**45,288,957.28**
DEFERRED OUTFLOWS OF RESOURCES														
	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	407,880.00
	Deferred Outflows - ARO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**407,880.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**407,880.00**	**420,883.00**	**407,880.00**
LIABILITIES														
Current Liabilities														
	Accounts payable and accrued expenses	59,972.05	750.00	0.00	0.00	0.00	1,372.12	0.00	0.00	0.00	0.00	62,094.17	97,379.89	229,482.10
	Deposits and unearned revenues	195,696.66	0.00	0.00	0.00	(110.00)	86,223.44	0.00	0.00	0.00	0.00	281,810.10	259,467.50	600,603.25
	Accrued employee benefits - current portion	0.00	42,189.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,189.36	425,616.81	46,233.21
	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	200,031.36
	Total Current Liabilities	**255,668.71**	**42,939.36**	**0.00**	**200,031.36**	**(110.00)**	**87,595.56**	**0.00**	**0.00**	**0.00**	**0.00**	**586,124.99**	**923,703.56**	**1,076,349.92**
Noncurrent Liabilities														
	Asset retirement and other obligations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00
	Accrued employee benefits	415,300.31	83,627.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	498,928.07	521,377.24	498,928.07
	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	1,881,058.64
	Total Noncurrent Liabilities	**415,300.31**	**83,627.76**	**0.00**	**1,881,058.64**	**0.00**	**0.00**	**0.00**	**0.00**	**8,000.00**	**0.00**	**2,387,986.71**	**2,663,106.88**	**2,387,986.71**
	TOTAL LIABILITIES	**670,969.02**	**126,567.12**	**0.00**	**2,081,090.00**	**(110.00)**	**87,595.56**	**0.00**	**0.00**	**8,000.00**	**0.00**	**2,974,111.70**	**3,586,810.44**	**3,464,336.63**
DEFERRED INFLOWS OF RESOURCES														
	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	289,339.00
	TOTAL DEFERRED INFLOWS OF RESOURCES	**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**	**289,339.00**
NET POSITION														
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,516,878.55	0.00	6,516,878.55	6,849,310.49	6,516,878.55
Restricted Nonexpendable														
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,468,457.87	0.00	0.00	8,468,457.87	7,742,026.66	8,468,457.87
Restricted Expendable														
Campuses	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,248,906.22	0.00	0.00	3,248,906.22	2,784,012.53	3,248,906.22
	Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	19,776.57	0.00	0.00	0.00	19,776.57	18,990.24	19,776.57
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	919,479.05	(644,103.55)	0.00	0.00	0.00	0.00	275,375.50	244,072.45	928,497.27
Unrestricted		27,710,695.71	(91,131.58)	0.00	(1,985,947.57)	0.00	0.00	0.00	0.00	0.00	0.00	25,633,616.56	21,735,791.39	22,760,645.17
	TOTAL NET POSITION	**27,710,695.71**	**(91,131.58)**	**0.00**	**(1,985,947.57)**	**919,479.05**	**(644,103.55)**	**19,776.57**	**11,717,364.09**	**6,516,878.55**	**0.00**	**44,163,011.27**	**39,374,203.76**	**41,943,161.65**
Not Coded to Attribute														
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**(0.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.00)**	**0.00**	**0.00**

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

#RECURSIVE

8N - New Hampshire Public Television (NHPTV)

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

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

8S - NHPB Disaffiliation

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

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9Y - Chancellor & System Office

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

#RECURSIVE

		Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
		U	D	W	G	P1	Z	Q1	Q2	T1	T2	N	X			
ASSETS																
Current Assets																
	Cash and cash equivalents	21,368,078.40	(46,064,092.33)	5,903,794.65	43,105.47	20,526,440.43	8,054.63	(189,902,504.94)	0.00	19,656.00	0.00	3,512,298.15	0.00	(184,585,169.54)	(205,400,387.55)	(169,522,093.55)
	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	91,394.17	0.00	114,774,370.35	95,472,341.23	142,571,486.50
	Accounts receivable	177,470.90	0.00	0.00	0.00	1,124.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	178,595.61	93,526.59	1,611,300.28
	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	416,534.17	1,348,028.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,764,563.15	1,334,796.22	1,992,234.15
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**21,962,083.47**	**69,966,912.83**	**5,903,794.65**	**43,105.47**	**20,527,565.14**	**8,054.63**	**(189,902,504.94)**	**0.00**	**19,656.00**	**0.00**	**3,603,692.32**	**0.00**	**(67,867,640.43)**	**(108,499,723.51)**	**(23,347,072.62)**
Noncurrent Assets																
	Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	366,760,399.57	16,001.77	0.00	35,740.29	0.00	0.00	366,812,141.63	390,572,925.31	366,812,141.63
	Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200,674.86	0.00	1,200,674.86	1,396,397.92	1,200,674.86
	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	713,481.00
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**713,481.00**	**366,760,399.57**	**16,001.77**	**0.00**	**35,740.29**	**1,200,674.86**	**0.00**	**368,726,297.49**	**393,526,295.23**	**368,726,297.49**
	TOTAL ASSETS	**21,962,083.47**	**69,966,912.83**	**5,903,794.65**	**43,105.47**	**20,527,565.14**	**721,535.63**	**176,857,894.63**	**16,001.77**	**19,656.00**	**35,740.29**	**4,804,367.18**	**0.00**	**300,858,657.06**	**285,026,571.72**	**345,379,224.87**
DEFERRED OUTFLOWS OF RESOURCES																
	Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,105,006.77	0.00	11,105,006.77	22,279,955.94	11,105,006.77
	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	5,434,654.11	0.00	5,434,654.11	6,496,310.14	5,523,125.11
	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	1,282,192.00
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**0.00**	**59,272.00**	**257,980.00**	**0.00**	**0.00**	**964,940.00**	**0.00**	**0.00**	**0.00**	**0.00**	**16,539,660.88**	**0.00**	**17,821,852.88**	**29,955,324.81**	**17,910,323.88**
LIABILITIES																
Current Liabilities																
	Accounts payable and accrued expenses	21,812,716.23	3,405,187.42	5,903,794.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,338.00	0.00	32,274,036.30	19,211,541.96	49,504,028.64
	Deposits and unearned revenues	204,310.25	0.00	0.00	0.00	20,527,572.90	8,054.63	0.00	0.00	19,656.00	0.00	0.00	0.00	20,759,593.78	(33,557.44)	81,565.72
	Accrued employee benefits - current portion	0.00	4,144,396.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,144,396.80	7,026,805.40	4,159,981.62
	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	123,607.77
	Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,091,147.12	0.00	8,091,147.12	7,912,148.28	5,945,834.12
	Total Current Liabilities	**22,017,026.48**	**7,549,584.22**	**6,027,402.42**	**0.00**	**20,527,572.90**	**8,054.63**	**0.00**	**0.00**	**19,656.00**	**0.00**	**9,243,485.12**	**0.00**	**65,392,781.77**	**34,213,225.97**	**59,815,017.87**
Noncurrent Liabilities																
	Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Asset retirement and other obligations	0.00	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	0.00
	Accrued employee benefits	634,133.40	4,960,351.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,594,484.76	6,261,221.72	5,594,484.76
	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	1,235,829.23
	Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,105,006.77	0.00	11,105,006.77	22,279,955.94	11,105,006.77
	Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,011,760.98	0.00	27,011,760.98	33,993,197.39	50,346,310.98
	Total Noncurrent Liabilities	**634,133.40**	**4,960,351.36**	**1,235,829.23**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**38,116,767.75**	**0.00**	**44,947,081.74**	**72,053,968.66**	**68,281,631.74**
	TOTAL LIABILITIES	**22,651,159.88**	**12,509,935.58**	**7,263,231.65**	**0.00**	**20,527,572.90**	**8,054.63**	**0.00**	**0.00**	**19,656.00**	**0.00**	**47,360,252.87**	**0.00**	**110,339,863.51**	**106,267,194.63**	**128,096,649.61**
DEFERRED INFLOWS OF RESOURCES																
	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	1,068,715.00
	Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,743.82	0.00	45,743.82	95,646.73	49,902.82
	TOTAL DEFERRED INFLOWS OF RESOURCES	**0.00**	**240,915.00**	**244,392.00**	**0.00**	**0.00**	**583,408.00**	**0.00**	**0.00**	**0.00**	**0.00**	**45,743.82**	**0.00**	**1,114,458.82**	**1,407,540.60**	**1,118,617.82**
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	(26,061,968.63)	0.00	(26,061,968.63)	(31,613,078.61)	(25,937,799.63)
Restricted Nonexpendable																
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,503.74	0.00	0.00	11,503.74	11,503.74	11,503.74
Restricted Expendable																
Campuses	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,236.55	0.00	0.00	24,236.55	22,676.67	24,236.55
	Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,001.77	0.00	0.00	0.00	0.00	16,001.77	15,303.40	16,001.77
	Grants, gifts and contracts	0.00	0.00	0.00	43,105.47	(7.76)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,097.71	(42,463.59)	20,568,924.28
Unrestricted		(689,076.41)	57,275,334.25	(1,345,849.00)	0.00	0.00	1,095,013.00	176,857,894.63	0.00	0.00	0.00	0.00	0.00	233,193,316.47	238,913,219.69	239,391,414.61
	TOTAL NET POSITION	**(689,076.41)**	**57,275,334.25**	**(1,345,849.00)**	**43,105.47**	**(7.76)**	**1,095,013.00**	**176,857,894.63**	**16,001.77**	**0.00**	**35,740.29**	**(26,061,968.63)**	**0.00**	**207,226,187.61**	**207,307,161.30**	**234,074,281.32**
Not Coded to Attribute																
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**0.00**	**(0.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

		UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS										
Current Assets										
	Cash and cash equivalents	225,564,597.64	7,209,569.76	32,931,849.07	24,679,674.38	0.00	(184,585,169.54)	105,800,521.31	69,205,697.23	110,844,968.37
	Short term investments	1,462,687.69	79,881.47	152,334.58	0.00	0.00	114,774,370.35	116,469,274.09	97,353,517.43	144,266,390.24
	Accounts receivable	214,146,000.77	38,078,610.67	42,571,132.04	3,956,495.05	0.00	178,595.61	298,930,834.14	283,462,737.66	40,041,406.66
	Accounts receivable - State of NH appropriations	266,953.46	0.00	0.00	0.00	0.00	0.00	266,953.46	0.00	2,111,863.55
	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	3,598,744.40
	Notes receivable - current portion	1,100,229.33	54,423.76	288,683.57	0.00	0.00	0.00	1,443,336.66	1,741,774.90	1,443,336.66
	Prepaid expenses and other current assets	4,325,092.10	80,114.85	338,532.00	120,393.33	0.00	1,764,563.15	6,628,695.43	3,145,325.28	9,962,119.84
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**450,397,305.39**	**45,569,600.51**	**76,282,531.26**	**28,756,562.76**	**0.00**	**(67,867,640.43)**	**533,138,359.49**	**457,457,663.78**	**312,268,829.72**
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	205,371,996.73	40,545,557.40	41,518,434.45	11,737,140.66	0.00	366,812,141.63	665,985,270.87	682,429,126.66	665,985,270.87
	Endowment and similar investments - affiliated entities	270,224,727.88	17,021,781.26	0.00	0.00	0.00	0.00	287,246,509.14	318,397,648.31	287,942,153.40
	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	7,231,379.48
	Notes receivable	3,833,302.16	1,951,218.68	310,586.39	0.00	0.00	0.00	6,095,107.23	8,323,100.72	6,093,763.99
	Property and equipment, net	736,314,584.83	158,592,519.46	179,710,883.54	6,524,878.55	0.00	1,200,674.86	1,082,343,541.24	1,095,272,316.21	1,080,535,122.97
	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	713,481.00
	Total Noncurrent Assets	**1,222,949,217.04**	**218,137,850.84**	**221,539,904.38**	**18,262,019.21**	**0.00**	**368,726,297.49**	**2,049,615,288.96**	**2,113,110,224.22**	**2,048,501,171.71**
	TOTAL ASSETS	**1,673,346,522.43**	**263,707,451.35**	**297,822,435.64**	**47,018,581.97**	**0.00**	**300,858,657.06**	**2,582,753,648.45**	**2,570,567,888.00**	**2,360,770,001.43**
DEFERRED OUTFLOWS OF RESOURCES										
	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	11,105,006.77
	Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	5,434,654.11	5,434,654.11	6,496,310.14	5,523,125.11
	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	15,948,385.00
	Deferred Outflows - ARO	698,973.94	487,950.00	30,731.41	0.00	0.00	0.00	1,217,655.35	1,217,655.35	1,217,655.35
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**11,141,340.94**	**2,323,690.00**	**2,010,937.41**	**407,880.00**	**0.00**	**17,821,852.88**	**33,705,701.23**	**46,374,746.16**	**33,794,172.23**
LIABILITIES										
Current Liabilities										
	Accounts payable and accrued expenses	15,251,254.52	884,753.75	953,277.75	62,094.17	0.00	32,274,036.30	49,425,416.49	30,063,232.56	84,350,357.98
	Deposits and unearned revenues	25,719,968.65	2,377,506.62	3,420,017.11	281,810.10	0.00	20,759,593.78	52,558,896.26	32,555,979.34	56,702,065.94
	Accrued employee benefits - current portion	2,349,171.29	3,439,545.68	1,163,574.42	42,189.36	0.00	4,144,396.80	11,138,877.55	37,462,185.84	11,881,377.07
	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	7,201,295.40
	Long-term debt - current portion	9,938,645.21	4,512,688.49	3,887,329.50	0.00	0.00	8,091,147.12	26,429,810.32	25,759,800.75	25,779,811.32
	Total Current Liabilities	**58,457,584.93**	**11,994,276.02**	**10,323,528.31**	**586,124.99**	**0.00**	**65,392,781.77**	**146,754,296.02**	**131,182,721.89**	**185,914,907.71**
Noncurrent Liabilities										
	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	3,002,071.93
	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	7,674,432.75
	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	3,308,478.00
	Accrued employee benefits	15,256,606.08	4,077,537.82	2,080,398.40	498,928.07	0.00	5,594,484.76	27,507,955.13	29,945,229.54	27,507,955.13
	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	70,659,271.60
	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	11,105,006.77
	Long-term debt	142,123,607.49	78,817,058.06	83,518,668.85	0.00	0.00	27,011,760.98	331,471,095.38	358,285,015.32	354,852,588.38
	Total Noncurrent Liabilities	**218,338,835.96**	**92,939,756.32**	**96,114,650.83**	**2,387,986.71**	**0.00**	**44,947,081.74**	**454,728,311.56**	**515,868,975.24**	**478,109,804.56**
	TOTAL LIABILITIES	**276,796,420.89**	**104,934,032.34**	**106,438,179.14**	**2,974,111.70**	**0.00**	**110,339,863.51**	**601,482,607.58**	**647,051,697.13**	**664,024,712.27**
DEFERRED INFLOWS OF RESOURCES										
	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	12,698,990.00
	Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	45,743.82	45,743.82	95,646.73	49,902.82
	Deferred Inflows - Annuities	1,654,826.99	0.00	0.00	0.00	0.00	0.00	1,654,826.99	2,137,884.70	1,654,826.99
	TOTAL DEFERRED INFLOWS OF RESOURCES	**10,231,079.99**	**1,365,737.00**	**1,398,946.00**	**289,339.00**	**0.00**	**1,114,458.82**	**14,399,560.81**	**11,319,048.30**	**14,403,719.81**
NET POSITION										
Net Investment in Plant		581,727,192.33	74,802,722.93	91,524,407.60	6,516,878.55	0.00	(26,061,968.63)	728,509,232.78	716,349,698.87	725,422,777.65
Restricted Nonexpendable										
	Historical gift value of endowment - campuses	87,632,673.91	25,006,004.21	23,802,226.09	8,468,457.87	0.00	11,503.74	144,920,865.82	134,732,898.73	144,896,124.20
	Historical gift value of endowment - affiliated entities	171,658,376.11	9,834,412.67	0.00	0.00	0.00	0.00	181,492,788.78	171,924,144.67	181,395,413.29
Restricted Expendable										
Campuses	Accumulated net gains on endowment	73,695,711.29	12,901,125.14	10,002,236.47	3,248,906.22	0.00	24,236.55	99,872,215.67	94,412,836.27	99,872,215.67
	Market value of funds functioning as endowment	16,351,778.25	2,074,387.10	546,349.85	19,776.57	0.00	16,001.77	19,008,293.54	18,014,067.54	19,008,293.54
	Grants, gifts and contracts	49,019,369.29	4,129,578.50	3,563,235.45	275,375.50	0.00	43,097.71	57,030,656.45	25,482,846.67	80,300,587.74
	Life income and annuity funds	0.00	12,485.35	25,395.03	0.00	0.00	0.00	37,880.38	33,272.66	37,880.38
	Loan funds	1,326,502.93	351,984.98	234,846.85	0.00	0.00	0.00	1,913,334.76	2,466,628.96	1,870,390.60
Affiliated Entities	Accumulated net gains on endowment	44,829,110.32	7,187,368.59	0.00	0.00	0.00	0.00	52,016,478.91	84,054,781.33	52,016,478.91
	Other - affiliated entities	66,855,962.48	0.00	0.00	0.00	0.00	0.00	66,855,962.48	67,528,507.99	66,885,059.35

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

		UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Unrestricted		304,363,685.58	23,431,302.54	62,297,550.57	25,633,616.56	0.00	233,193,316.47	648,919,471.72	643,572,205.04	344,430,520.25
	TOTAL NET POSITION	**1,397,460,362.49**	**159,731,372.01**	**191,996,247.91**	**44,163,011.27**	**0.00**	**207,226,187.61**	**2,000,577,181.29**	**1,958,571,888.73**	**1,716,135,741.58**
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**

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University System of New Hampshire

Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

#RECURSIVE

		UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS																			
Current Assets																			
	Cash and cash equivalents	266,943,060.96	(26,237,884.90)	(25,757,521.85)	0.00	0.00	10,524,963.25	91,980.18	0.00	7,179,039.26	30,530.50	32,931,849.07	24,679,674.38	0.00	0.00	(184,585,169.54)	105,800,521.31	69,205,697.23	110,844,968.37
	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	114,774,370.35	116,469,274.09	97,353,517.43	144,266,390.24
	Accounts receivable	214,053,145.09	(103,298.36)	196,154.04	0.00	0.00	0.00	0.00	0.00	38,078,610.67	0.00	42,571,132.04	3,956,495.05	0.00	0.00	178,595.61	298,930,834.14	283,462,737.66	40,041,406.66
	Accounts receivable - State of NH appropriations	266,953.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266,953.46	0.00	2,111,863.55
	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	3,598,744.40
	Notes receivable - current portion	1,069,049.13	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	1,443,336.66	1,741,774.90	1,443,336.66
	Prepaid expenses and other current assets	4,325,092.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,114.85	0.00	338,532.00	120,393.33	0.00	0.00	1,764,563.15	6,628,695.43	3,145,325.28	9,962,119.84
	Interfund Borrowngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Assets	**487,806,649.65**	**(26,310,003.06)**	**(25,561,367.81)**	**0.00**	**0.00**	**14,370,046.43**	**91,980.18**	**0.00**	**45,539,070.01**	**30,530.50**	**76,282,531.26**	**28,756,562.76**	**0.00**	**0.00**	**(67,867,640.43)**	**533,138,359.49**	**457,457,663.78**	**312,268,829.72**
Noncurrent Assets																			
	Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Endowment and similar investments - campuses	203,042,224.52	0.00	2,329,772.21	0.00	0.00	0.00	0.00	0.00	40,545,557.40	0.00	41,518,434.45	11,737,140.66	0.00	0.00	366,812,141.63	665,985,270.87	682,429,126.66	665,985,270.87
	Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	254,725,500.08	15,499,227.80	0.00	0.00	17,021,781.26	0.00	0.00	0.00	0.00	0.00	287,246,509.14	318,397,648.31	287,942,153.40
	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	7,231,379.48
	Notes receivable	3,810,347.71	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	6,095,107.23	8,323,100.72	6,093,763.99
	Property and equipment, net	722,459,205.39	8,211,544.18	5,348,835.26	0.00	0.00	295,000.00	0.00	0.00	158,592,519.46	0.00	179,710,883.54	6,524,878.55	0.00	0.00	1,200,674.86	1,082,343,541.24	1,095,272,316.21	1,080,535,122.97
	Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	713,481.00
	Total Noncurrent Assets	**929,311,777.62**	**8,234,498.63**	**7,678,607.47**	**0.00**	**0.00**	**262,225,105.52**	**15,499,227.80**	**0.00**	**201,116,069.58**	**17,021,781.26**	**221,539,904.38**	**18,262,019.21**	**0.00**	**0.00**	**368,726,297.49**	**2,049,615,288.96**	**2,113,110,224.22**	**2,048,501,171.71**
	TOTAL ASSETS	**1,417,118,427.27**	**(18,075,504.43)**	**(17,882,760.34)**	**0.00**	**0.00**	**276,595,151.95**	**15,591,207.98**	**0.00**	**246,655,139.59**	**17,052,311.76**	**297,822,435.64**	**47,018,581.97**	**0.00**	**0.00**	**300,858,657.06**	**2,582,753,648.45**	**2,570,567,888.00**	**2,360,770,001.43**
DEFERRED OUTFLOWS OF RESOURCES																			
	Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,105,006.77	11,105,006.77	22,279,955.94	11,105,006.77
	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	5,434,654.11	5,434,654.11	6,496,310.14	5,523,125.11
	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	15,948,385.00
	Deferred Outflows - ARO	698,973.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	487,950.00	0.00	30,731.41	0.00	0.00	0.00	0.00	1,217,655.35	1,217,655.35	1,217,655.35
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**10,921,988.13**	**0.00**	**219,352.81**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,323,690.00**	**0.00**	**2,010,937.41**	**407,880.00**	**0.00**	**0.00**	**17,821,852.88**	**33,705,701.23**	**46,374,746.16**	**33,794,172.23**
LIABILITIES																			
Current Liabilities																			
	Accounts payable and accrued expenses	14,756,455.19	77,614.05	87,512.00	0.00	0.00	329,673.28	0.00	0.00	884,753.75	0.00	953,277.75	62,094.17	0.00	0.00	32,274,036.30	49,425,416.49	30,063,232.56	84,350,357.98
	Deposits and unearned revenues	25,012,035.65	679,284.31	28,648.69	0.00	0.00	0.00	0.00	0.00	2,377,506.62	0.00	3,420,017.11	281,810.10	0.00	0.00	20,759,593.78	52,558,896.26	32,555,979.34	56,702,065.94
	Accrued employee benefits - current portion	2,349,171.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,439,545.68	0.00	1,163,574.42	42,189.36	0.00	0.00	4,144,396.80	11,138,877.55	37,462,185.84	11,881,377.07
	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	7,201,295.40
	Long-term debt - current portion	9,938,645.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,512,688.49	0.00	3,887,329.50	0.00	0.00	0.00	8,091,147.12	26,429,810.32	25,759,800.75	25,779,811.32
	Total Current Liabilities	**57,145,651.01**	**756,898.36**	**225,362.28**	**0.00**	**0.00**	**329,673.28**	**0.00**	**0.00**	**11,994,276.02**	**0.00**	**10,323,528.31**	**586,124.99**	**0.00**	**0.00**	**65,392,781.77**	**146,754,296.02**	**131,182,721.89**	**185,914,907.71**
Noncurrent Liabilities																			
	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	3,002,071.93
	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	7,674,432.75
	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	3,308,478.00
	Accrued employee benefits	15,015,834.80	0.00	240,771.28	0.00	0.00	0.00	0.00	0.00	4,077,537.82	0.00	2,080,398.40	498,928.07	0.00	0.00	5,594,484.76	27,507,955.13	29,945,229.54	27,507,955.13
	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	70,659,271.60
	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	11,105,006.77
	Long-term debt	142,123,607.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,817,058.06	0.00	83,518,668.85	0.00	0.00	0.00	27,011,760.98	331,471,095.38	358,285,015.32	354,852,588.38
	Total Noncurrent Liabilities	**213,678,006.93**	**419,758.84**	**1,296,976.69**	**0.00**	**0.00**	**2,944,093.50**	**0.00**	**0.00**	**92,939,756.32**	**0.00**	**96,114,650.83**	**2,387,986.71**	**0.00**	**0.00**	**44,947,081.74**	**454,728,311.56**	**515,868,975.24**	**478,109,804.56**
	TOTAL LIABILITIES	**270,823,657.94**	**1,176,657.20**	**1,522,338.97**	**0.00**	**0.00**	**3,273,766.78**	**0.00**	**0.00**	**104,934,032.34**	**0.00**	**106,438,179.14**	**2,974,111.70**	**0.00**	**0.00**	**110,339,863.51**	**601,482,607.58**	**647,051,697.13**	**664,024,712.27**
DEFERRED INFLOWS OF RESOURCES																			
	Deferred Inflows - Pensions	8,396,097.98	0.00	180,155.02	0.00	0.00	0.00	0.00	0.00	1,365,737.00	0.00	1,398,946.00	289,339.00	0.00	0.00	1,068,715.00	12,698,990.00	9,085,516.87	12,698,990.00
	Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,743.82	45,743.82	95,646.73	49,902.82
	Deferred Inflows - Annuities	0.00	0.00	0.00	0.00	0.00	1,654,826.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,654,826.99	2,137,884.70	1,654,826.99
	TOTAL DEFERRED INFLOWS OF RESOURCES	**8,396,097.98**	**0.00**	**180,155.02**	**0.00**	**0.00**	**1,654,826.99**	**0.00**	**0.00**	**1,365,737.00**	**0.00**	**1,398,946.00**	**289,339.00**	**0.00**	**0.00**	**1,114,458.82**	**14,399,560.81**	**11,319,048.30**	**14,403,719.81**
NET POSITION																			
Net Investment in Plant		568,166,812.89	8,211,544.18	5,348,835.26	0.00	0.00	0.00	0.00	0.00	74,802,722.93	0.00	91,524,407.60	6,516,878.55	0.00	0.00	(26,061,968.63)	728,509,232.78	716,349,698.87	725,422,777.65
Restricted Nonexpendable																			
	Historical gift value of endowment - campuses	87,594,309.41	0.00	38,364.50	0.00	0.00	0.00	0.00	0.00	25,006,004.21	0.00	23,802,226.09	8,468,457.87	0.00	0.00	11,503.74	144,920,865.82	134,732,898.73	144,896,124.20
	Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	167,875,501.94	3,782,874.17	0.00	0.00	9,834,412.67	0.00	0.00	0.00	0.00	0.00	181,492,788.78	171,924,144.67	181,395,413.29
Restricted Expendable																			
Campuses	Accumulated net gains on endowment	73,652,525.12	0.00	43,186.17	0.00	0.00	0.00	0.00	0.00	12,901,125.14	0.00	10,002,236.47	3,248,906.22	0.00	0.00	24,236.55	99,872,215.67	94,412,836.27	99,872,215.67
	Market value of funds functioning as endowment	16,327,386.41	0.00	24,391.84	0.00	0.00	0.00	0.00	0.00	2,074,387.10	0.00	546,349.85	19,776.57	0.00	0.00	16,001.77	19,008,293.54	18,014,067.54	19,008,293.54
	Grants, gifts and contracts	46,778,292.68	1,868,867.78	372,208.83	0.00	0.00	0.00	0.00	0.00	4,129,578.50	0.00	3,563,235.45	275,375.50	0.00	0.00	43,097.71	57,030,656.45	25,482,846.67	80,300,587.74
	Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,485.35	0.00	25,395.03	0.00	0.00	0.00	0.00	37,880.38	33,272.66	37,880.38
	Loan funds	1,012,501.50	314,001.43	0.00	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	1,913,334.76	2,466,628.96	1,870,390.60
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	43,969,130.74	859,979.58	0.00	0.00	7,187,368.59	0.00	0.00	0.00	0.00	0.00	52,016,478.91	84,054,781.33	52,016,478.91
	Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	55,907,608.25	10,948,354.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,855,962.48	67,528,507.99	66,885,059.35
Unrestricted		355,288,831.47	(29,646,575.02)	(25,192,888.12)	0.00	0.00	3,914,317.25	0.00	0.00	23,400,772.04	30,530.50	62,297,550.57	25,633,616.56	0.00	0.00	233,193,316.47	648,919,471.72	643,572,205.04	344,430,520.25

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University System of New Hampshire

Statement of Net Position as of Fiscal Year 2023 Fiscal Period 01

#RECURSIVE

	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
TOTAL NET POSITION	**1,148,820,659.48**	**(19,252,161.63)**	**(19,365,901.52)**	**0.00**	**0.00**	**271,666,558.18**	**15,591,207.98**	**0.00**	**142,679,060.25**	**17,052,311.76**	**191,996,247.91**	**44,163,011.27**	**0.00**	**0.00**	**207,226,187.61**	**2,000,577,181.29**	**1,958,571,888.73**	**1,716,135,741.58**
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**