University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

	2023	2022	
	Year to Data Balance	Year to Data Balance	Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	184,136,566.36	168,117,542.25	110,831,955.18
Short term investments	138,378,800.75	44,396,002.04	144,266,390.24
Accounts receivable	127,072,162.20	150,845,682.35	40,049,468.76
Accounts receivable - State of NH appropriations	0.00	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	1,593,799.46	1,741,774.90	1,593,799.46
Lease Receivable - current portion	1,072,265.39	1,166,899.66	1,072,265.39
Prepaid expenses and other current assets	4,035,137.22	3,097,514.09	9,708,061.90
Interfund Borrowngs	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	**459,887,475.78**	**371,914,026.57**	**313,232,548.88**
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	574,057,708.35	683,167,024.21	574,055,298.04
Endowment and similar investments - affiliated entities	287,755,764.09	318,794,344.47	287,758,174.40
Pledges Receivable	7,231,379.48	7,131,060.32	7,231,379.48
Notes receivable	5,913,195.94	8,323,490.66	5,943,301.19
Lease Receivable, net of current portion	6,402,952.74	7,405,749.12	6,402,952.74
Property and equipment, net	1,114,052,029.72	1,133,997,312.42	1,119,116,002.06
Other assets	0.00	0.00	0.00
Pension assets, net	713,481.00	1,556,972.00	713,481.00
Total Noncurrent Assets	**1,996,126,511.32**	**2,160,375,953.20**	**2,001,220,588.91**
TOTAL ASSETS	**2,456,013,987.10**	**2,532,289,979.77**	**2,314,453,137.79**
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	5,346,183.11	6,407,839.14	5,523,125.11
Deferred Outflows-Pensions	15,948,385.00	16,380,824.73	15,948,385.00
Deferred Outflows - ARO	1,125,213.84	1,217,655.35	1,125,213.84
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**33,524,788.72**	**46,286,275.16**	**33,701,730.72**
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	26,800,733.99	17,822,731.43	85,125,036.26
Deposits and unearned revenues	36,022,639.18	40,234,771.22	54,229,141.26
Accrued employee benefits - current portion	11,138,877.53	37,462,185.84	11,881,377.05
Postretirement medical benefits-current portion	7,201,295.40	5,341,523.40	7,201,295.40
Long-term Leases & SBITAs - current portion	2,438,201.00	2,597,519.00	2,438,201.00
Long-term debt - current portion	26,429,811.32	20,844,800.75	25,779,811.32
Total Current Liabilities	**110,031,558.42**	**124,303,531.64**	**186,654,862.29**
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	29,252,034.13	25,558,173.78	29,252,034.13
Postretirement medical benefits	70,659,271.60	80,797,528.96	70,659,271.60
Long-term Leases & SBITAs, net of current portion	38,285,361.17	40,723,566.27	38,285,361.17
Derivative instruments - interest rate swaps	11,105,006.77	22,279,955.94	11,105,006.77
Long-term debt	331,314,602.38	335,567,185.32	354,852,588.38
Total Noncurrent Liabilities	**494,601,258.73**	**529,487,655.75**	**518,139,244.73**
TOTAL LIABILITIES	**604,632,817.15**	**653,791,187.39**	**704,794,107.02**
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	12,698,990.00	9,085,516.87	12,698,990.00
Acctg gain debt refunding, net	41,584.82	91,487.73	49,902.82
Deferred Inflows - Annuities	1,654,826.99	2,137,884.70	1,654,826.99
Deferred inflows - leases/SBITAs	7,501,297.25	8,186,084.81	7,501,297.25
TOTAL DEFERRED INFLOWS OF RESOURCES	**21,896,699.06**	**19,500,974.11**	**21,905,017.06**
NET POSITION			
Net Investment in Plant	720,711,599.85	713,386,022.88	723,041,363.37
Restricted Nonexpendable			

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

		2023	2022	
		Year to Data Balance	Year to Data Balance	Final Balance
	Historical gift value of endowment - campuses	145,403,677.92	135,501,496.68	144,896,124.20
	Historical gift value of endowment - affiliated entities	184,770,223.72	172,316,927.24	183,675,646.46
Restricted Expendable				
Campuses	Accumulated net gains on endowment	67,601,504.44	94,412,836.27	67,601,504.44
	Market value of funds functioning as endowment	16,314,352.23	18,014,091.14	16,296,941.92
	Grants, gifts and contracts	53,309,491.02	25,174,741.72	59,698,295.61
	Life income and annuity funds	22,509.40	33,272.66	22,509.40
	Loan funds	1,915,270.73	2,458,272.73	1,870,390.60
Affiliated Entities	Accumulated net gains on endowment	49,552,266.74	84,054,781.33	49,552,266.74
	Other - affiliated entities	69,359,009.66	67,580,035.60	66,885,059.35
Unrestricted		554,049,353.90	592,351,615.18	307,915,642.34
	TOTAL NET POSITION	**1,863,009,259.61**	**1,905,284,093.43**	**1,621,455,744.43**
Not Coded to Attribute				
		0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**
	Difference (Assets - Liabilities) - Net Position	**(0.00)**	**(0.00)**	**0.00**

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

	2023	2022	
	Year to Data Balance	Year to Data Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	322,515,367.11	212,513,544.29	255,098,345.42
Accounts receivable	127,072,162.20	150,845,682.35	40,049,468.76
Accounts receivable - State of NH appropriations	0.00	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	1,593,799.46	1,741,774.90	1,593,799.46
Lease Receivable - current portion	1,072,265.39	1,166,899.66	1,072,265.39
Prepaid expenses and other current assets	4,035,137.22	3,097,514.09	9,708,061.90
Total Current Assets	**459,887,475.78**	**371,914,026.57**	**313,232,548.88**
Noncurrent Assets			
Debt proceeds held by others for construction purposes	0.00	0.00	0.00
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	574,057,708.35	683,167,024.21	574,055,298.04
Endowment and similar investments - affiliated entities	287,755,764.09	318,794,344.47	287,758,174.40
Pledges Receivable	7,231,379.48	7,131,060.32	7,231,379.48
Notes receivable	5,913,195.94	8,323,490.66	5,943,301.19
Lease Receivable, net of current portion	6,402,952.74	7,405,749.12	6,402,952.74
Property and equipment, net	1,114,052,029.72	1,133,997,312.42	1,119,116,002.06
Other assets	0.00	0.00	0.00
Pension assets, net	713,481.00	1,556,972.00	713,481.00
Total Noncurrent Assets	**1,996,126,511.32**	**2,160,375,953.20**	**2,001,220,588.91**
TOTAL ASSETS	**2,456,013,987.10**	**2,532,289,979.77**	**2,314,453,137.79**
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	5,346,183.11	6,407,839.14	5,523,125.11
Deferred Outflows-Pensions	15,948,385.00	16,380,824.73	15,948,385.00
Deferred Outflows - ARO	1,125,213.84	1,217,655.35	1,125,213.84
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**33,524,788.72**	**46,286,275.16**	**33,701,730.72**
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	26,800,733.99	17,822,731.43	85,125,036.26
Deposits and unearned revenues	36,022,639.18	40,234,771.22	54,229,141.26
Accrued employee benefits - current portion	11,138,877.53	37,462,185.84	11,881,377.05
Postretirement medical benefits-current portion	7,201,295.40	5,341,523.40	7,201,295.40
Long-term Leases & SBITAs - current portion	2,438,201.00	2,597,519.00	2,438,201.00
Long-term debt - current portion	26,429,811.32	20,844,800.75	25,779,811.32
Total Current Liabilities	**110,031,558.42**	**124,303,531.64**	**186,654,862.29**
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	29,252,034.13	25,558,173.78	29,252,034.13
Postretirement medical benefits	70,659,271.60	80,797,528.96	70,659,271.60
Long-term Leases & SBITAs, net of current portion	38,285,361.17	40,723,566.27	38,285,361.17
Derivative instruments - interest rate swaps	11,105,006.77	22,279,955.94	11,105,006.77
Long-term debt	331,314,602.38	335,567,185.32	354,852,588.38
Total Noncurrent Liabilities	**494,601,258.73**	**529,487,655.75**	**518,139,244.73**
TOTAL LIABILITIES	**604,632,817.15**	**653,791,187.39**	**704,794,107.02**
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	12,698,990.00	9,085,516.87	12,698,990.00
Acctg gain debt refunding, net	41,584.82	91,487.73	49,902.82
Deferred Inflows - Annuities	1,654,826.99	2,137,884.70	1,654,826.99
Deferred inflows - leases/SBITAs	7,501,297.25	8,186,084.81	7,501,297.25
TOTAL DEFERRED INFLOWS OF RESOURCES	**21,896,699.06**	**19,500,974.11**	**21,905,017.06**
NET POSITION			
Net Investment in Plant	720,711,599.85	713,386,022.88	723,041,363.37
Restricted -			
Nonexpenable	330,173,901.64	307,818,423.92	328,571,770.66
Expendable	258,074,404.22	291,728,031.45	261,926,968.06

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

	2023	2022	
	Year to Data Balance	Year to Data Balance	Final Balance
Unrestricted	554,049,353.90	592,351,615.18	307,915,642.34
TOTAL NET POSITION	**1,863,009,259.61**	**1,905,284,093.43**	**1,621,455,744.43**
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**

FIN0040.3
USNH_FIN
9/2/2022 9:30:41 AM

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

#RECURSIVE

	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	Total Year to Date Balance
ASSETS																					
Current Assets																					
Cash and cash equivalents	92,014,379.54	6,158,808.37	180,312,115.61	(2,982,086.24)	64,852,596.77	(14,608,556.98)	638,732.63	40,122.10	3,424,630.77	(80,430.34)	1,070.52	(197,297,729.94)	25,000.00	80,666.44	1,602,135.98	4,577,843.32	45,557,991.65	(180,723.84)	0.00	0.00	184,136,566.36
Short term investments	335,686.95	137,427,779.74	0.00	0.00	464,999.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,334.24	0.00	0.00	0.00	0.00	138,378,800.75
Accounts receivable	97,526,293.49	508,131.45	1,190,672.65	0.00	25,695.00	25,875,546.27	945,823.34	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	127,072,162.20
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pledges receivable - current portion	0.00	0.00	0.00	0.00	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	1,630,465.03	(36,665.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,593,799.46
Lease Receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,072,265.39	0.00	0.00	0.00	0.00	1,072,265.39
Prepaid expenses and other current assets	669,321.75	3,084,291.02	69,547.10	211,977.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,035,137.22
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	**190,545,681.73**	**147,179,010.58**	**181,572,335.36**	**(2,770,108.89)**	**68,942,035.99**	**11,266,989.29**	**1,584,555.97**	**40,122.10**	**5,055,095.80**	**(117,095.91)**	**1,070.52**	**(197,297,729.94)**	**25,000.00**	**80,666.44**	**1,602,135.98**	**5,800,442.95**	**46,557,991.65**	**(180,723.84)**	**0.00**	**0.00**	**459,887,475.78**
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	84,752.84	345,175,979.64	16,299,352.23	24,145,441.54	188,352,182.10	0.00	0.00	0.00	0.00	0.00	574,057,708.35
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	47,940,432.04	2,507,415.23	230,720,497.97	0.00	0.00	0.00	0.00	0.00	287,755,764.09
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	4,534,607.68	1,378,588.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,913,195.94
Lease Receivable, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,402,952.74	0.00	0.00	0.00	0.00	6,402,952.74
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	1,113,757,029.72	0.00	0.00	0.00	0.00	1,114,052,029.72
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**	**4,534,607.68**	**1,378,588.26**	**5,268,053.35**	**346,580,097.98**	**64,239,784.27**	**26,652,856.77**	**419,072,680.07**	**1,120,159,982.46**	**0.00**	**0.00**	**0.00**	**0.00**	**1,996,126,511.32**
TOTAL ASSETS	**190,545,681.73**	**147,179,010.58**	**181,572,335.36**	**(2,770,108.89)**	**76,468,415.47**	**11,266,989.29**	**1,584,555.97**	**753,603.10**	**9,589,703.48**	**1,261,492.35**	**5,269,123.87**	**149,282,368.04**	**64,264,784.27**	**26,733,523.21**	**420,674,816.05**	**1,125,960,425.41**	**46,557,991.65**	**(180,723.84)**	**0.00**	**0.00**	**2,456,013,987.10**
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	5,346,183.11	0.00	0.00	0.00	0.00	5,346,183.11
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	1,125,213.84	0.00	0.00	0.00	0.00	1,125,213.84
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**	**17,576,403.72**	**0.00**	**0.00**	**0.00**	**0.00**	**33,524,788.72**
LIABILITIES																					
Current Liabilities																					
Accounts payable and accrued expenses	15,343,363.69	4,155,501.41	1,566,914.39	0.00	(81,712.52)	886,411.87	28,968.99	0.00	0.00	0.00	319,626.10	0.00	0.00	0.00	0.00	2,400,886.57	2,180,773.49	0.00	0.00	0.00	26,800,733.99
Deposits and unearned revenues	15,803,642.76	1,320,113.38	4,741,281.30	0.00	(107,149.29)	13,304,771.84	840,690.65	38,622.10	0.00	0.00	0.00	0.00	0.00	80,666.44	0.00	0.00	0.00	0.00	0.00	0.00	36,022,639.18
Accrued employee benefits - current portion	135,070.24	11,003,807.29	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	11,138,877.53
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 Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,438,201.00	0.00	0.00	0.00	0.00	2,438,201.00
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	26,429,811.32	0.00	0.00	0.00	0.00	26,429,811.32
Total Current Liabilities	**31,282,076.69**	**16,479,422.08**	**6,308,195.69**	**7,201,295.40**	**(188,861.81)**	**14,191,183.71**	**869,659.64**	**38,622.10**	**0.00**	**0.00**	**319,626.10**	**0.00**	**0.00**	**80,666.44**	**0.00**	**31,268,898.89**	**2,180,773.49**	**0.00**	**0.00**	**0.00**	**110,031,558.42**
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	17,590,899.68	11,661,134.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,252,034.13
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
Long-term Leases & SBITAs, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,285,361.17	0.00	0.00	0.00	0.00	38,285,361.17
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	331,314,602.38	0.00	0.00	0.00	0.00	331,314,602.38
Total Noncurrent Liabilities	**17,590,899.68**	**11,661,134.45**	**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**	**384,013,448.32**	**0.00**	**0.00**	**0.00**	**0.00**	**494,601,258.73**
TOTAL LIABILITIES	**48,872,976.37**	**28,140,556.53**	**6,308,195.69**	**77,860,567.00**	**(188,861.81)**	**14,191,183.71**	**869,659.64**	**38,622.10**	**7,674,432.75**	**0.00**	**3,321,698.03**	**0.00**	**0.00**	**80,666.44**	**0.00**	**415,282,347.21**	**2,180,773.49**	**0.00**	**0.00**	**0.00**	**604,632,817.15**
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	41,584.82	0.00	0.00	0.00	0.00	41,584.82
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
Deferred inflows - leases/SBITAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,501,297.25	0.00	0.00	0.00	0.00	7,501,297.25
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**	**7,542,882.07**	**0.00**	**0.00**	**0.00**	**0.00**	**21,896,699.06**
NET POSITION																					
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	720,711,599.85	0.00	0.00	0.00	0.00	720,711,599.85
Restricted Nonexpendable																					

		Prior Year to Date Balance	Prior Year Final Balance
ASSETS			
Current Assets			
	Cash and cash equivalents	168,117,542.25	110,831,955.18
	Short term investments	44,396,002.04	144,266,390.24
	Accounts receivable	150,845,682.35	40,049,468.76
	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	1,593,799.46
	Lease Receivable - current portion	1,166,899.66	1,072,265.39
	Prepaid expenses and other current assets	3,097,514.09	9,708,061.90
	Interfund Borrowngs	0.00	0.00
	Current Asset - Other	0.00	0.00
	Total Current Assets	**371,914,026.57**	**313,232,548.88**
Noncurrent Assets			
	Debt proceeds held by others	0.00	0.00
	Long-term operating investments	0.00	0.00
	Endowment and similar investments - campuses	683,167,024.21	574,055,298.04
	Endowment and similar investments - affiliated entities	318,794,344.47	287,758,174.40
	Pledges Receivable	7,131,060.32	7,231,379.48
	Notes receivable	8,323,490.66	5,943,301.19
	Lease Receivable, net of current portion	7,405,749.12	6,402,952.74
	Property and equipment, net	1,133,997,312.42	1,119,116,002.06
	Other assets	0.00	0.00
	Pension assets, net	1,556,972.00	713,481.00
	Total Noncurrent Assets	**2,160,375,953.20**	**2,001,220,588.91**
	TOTAL ASSETS	**2,532,289,979.77**	**2,314,453,137.79**
DEFERRED OUTFLOWS OF RESOURCES			
	Accum change in derivative value	22,279,955.94	11,105,006.77
	Acctg loss on debt refunding, net	6,407,839.14	5,523,125.11
	Deferred Outflows-Pensions	16,380,824.73	15,948,385.00
	Deferred Outflows - ARO	1,217,655.35	1,125,213.84
	TOTAL DEFERRED OUTFLOWS	**46,286,275.16**	**33,701,730.72**
LIABILITIES			
Current Liabilities			
	Accounts payable and accrued expenses	17,822,731.43	85,125,036.26
	Deposits and unearned revenues	40,234,771.22	54,229,141.26
	Accrued employee benefits - current portion	37,462,185.84	11,881,377.05
	Postretirement medical benefits-current portion	5,341,523.40	7,201,295.40
	Long-term Leases & SBITAs - current portion	2,597,519.00	2,438,201.00
	Long-term debt - current portion	20,844,800.75	25,779,811.32
	Total Current Liabilities	**124,303,531.64**	**186,654,862.29**
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	25,558,173.78	29,252,034.13
	Postretirement medical benefits	80,797,528.96	70,659,271.60
	Long-term Leases & SBITAs, net of current portion	40,723,566.27	38,285,361.17
	Derivative instruments - interest rate swaps	22,279,955.94	11,105,006.77
	Long-term debt	335,567,185.32	354,852,588.38
	Total Noncurrent Liabilities	**529,487,655.75**	**518,139,244.73**
	TOTAL LIABILITIES	**653,791,187.39**	**704,794,107.02**
DEFERRED INFLOWS OF RESOURCES			
	Deferred Inflows - Pensions	9,085,516.87	12,698,990.00
	Acctg gain debt refunding, net	91,487.73	49,902.82
	Deferred Inflows - Annuities	2,137,884.70	1,654,826.99
	Deferred inflows - leases/SBITAs	8,186,084.81	7,501,297.25
	TOTAL DEFERRED INFLOWS	**19,500,974.11**	**21,905,017.06**
NET POSITION			
Net Investment in Plant		713,386,022.88	723,041,363.37
Restricted Nonexpendable			

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

		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	
	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	137,013,516.46	0.00	0.00	0.00	0.00	0.00	145,403,677.92
	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	182,728,456.73	0.00	0.00	0.00	0.00	0.00	184,770,223.72
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	15,755,280.08	51,846,224.36	0.00	0.00	0.00	0.00	0.00	67,601,504.44
	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	16,314,352.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,314,352.23
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	55,518,789.11	(2,924,194.42)	714,896.33	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	53,309,491.02
	Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,509.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,509.40
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,915,270.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,915,270.73
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	49,086,618.50	0.00	0.00	0.00	0.00	0.00	49,552,266.74
	Other - affiliated entities	0.00	0.00	0.00	0.00	21,138,488.17	0.00	0.00	0.00	0.00	0.00	270,089.45	0.00	47,950,432.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,359,009.66
Unrestricted		141,672,705.36	118,856,811.05	175,264,139.67	(77,581,169.89)	0.00	0.00	0.00	1,096,513.00	0.00	1,261,492.35	0.00	149,282,368.04	0.00	0.00	0.00	0.00	44,377,218.16	(180,723.84)	0.00	0.00	554,049,353.90
	TOTAL NET POSITION	**141,672,705.36**	**118,856,811.05**	**175,264,139.67**	**(77,581,169.89)**	**76,657,277.28**	**(2,924,194.42)**	**714,896.33**	**1,096,513.00**	**1,915,270.73**	**1,261,492.35**	**292,598.85**	**149,282,368.04**	**64,264,784.27**	**26,652,856.77**	**420,674,816.05**	**720,711,599.85**	**44,377,218.16**	**(180,723.84)**	**0.00**	**0.00**	**1,863,009,259.61**
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
	Historical gift value of endowment - campuses	135,501,496.68	144,896,124.20
	Historical gift value of endowment - affiliated entities	172,316,927.24	183,675,646.46
Restricted Expendable			
Campuses	Accumulated net gains on endowment	94,412,836.27	67,601,504.44
	Market value of funds functioning as endowment	18,014,091.14	16,296,941.92
	Grants, gifts and contracts	25,174,741.72	59,698,295.61
	Life income and annuity funds	33,272.66	22,509.40
	Loan funds	2,458,272.73	1,870,390.60
Affiliated Entities	Accumulated net gains on endowment	84,054,781.33	49,552,266.74
	Other - affiliated entities	67,580,035.60	66,885,059.35
Unrestricted		592,351,615.18	307,915,642.34
	TOTAL NET POSITION	**1,905,284,093.43**	**1,621,455,744.43**
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**

FIN0040.4
USNH_FIN
9/2/2022 9:30:41 AM

University System of Newhampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

#RECURSIVE

1D - UNH - Durham

		Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group
		U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	D	A	P1
ASSETS																					
Current Assets																					
	Cash and cash equivalents	137,135,835.27	89,448,913.31	123,481,371.68	(2,396,210.59)	44,049,000.13	(12,683,520.34)	638,732.63	3,647.87	1,905,471.20	0.00	0.00	(7,400,000.00)	0.00	0.00	285,533.43	(1,387,835.74)	655,221.94	(180,723.84)	0.00	0.00
	Short term investments	120,735.24	602,159.67	0.00	0.00	447,128.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accounts receivable	35,869,143.70	421,810.58	591,959.86	0.00	25,145.00	21,482,017.69	945,823.34	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	0.00	0.00	0.00	0.00
	Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,219,511.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Lease Receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	650,175.52	0.00	0.00	0.00	0.00
	Prepaid expenses and other current assets	31,996.61	1,468,474.15	34,568.60	253,815.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	**173,157,710.82**	**91,941,357.71**	**124,107,900.14**	**(2,142,395.07)**	**44,521,273.63**	**8,798,497.35**	**1,584,555.97**	**3,647.87**	**3,124,983.13**	**0.00**	**0.00**	**(7,400,000.00)**	**0.00**	**0.00**	**285,533.43**	**(737,660.22)**	**1,655,221.94**	**(180,723.84)**	**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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,724,452.01	13,986,180.94	23,947,651.85	116,878,972.15	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	3,659,991.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Lease Receivable, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,714,451.98	0.00	0.00	0.00	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	732,289,680.53	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**	**3,659,991.68**	**0.00**	**0.00**	**21,724,452.01**	**13,986,180.94**	**23,947,651.85**	**116,878,972.15**	**736,004,132.51**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL ASSETS	**173,157,710.82**	**91,941,357.71**	**124,107,900.14**	**(2,142,395.07)**	**44,521,273.63**	**8,798,497.35**	**1,584,555.97**	**3,647.87**	**6,784,974.81**	**0.00**	**0.00**	**14,324,452.01**	**13,986,180.94**	**23,947,651.85**	**117,164,505.58**	**735,266,472.29**	**1,655,221.94**	**(180,723.84)**	**0.00**	**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	664,860.53	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**	**664,860.53**	**0.00**	**0.00**	**0.00**	**0.00**
LIABILITIES																					
Current Liabilities																					
	Accounts payable and accrued expenses	4,626,023.26	634,299.10	1,461,668.93	0.00	(98,870.25)	869,339.26	28,968.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,538.54	2,104,970.22	0.00	0.00	0.00
	Deposits and unearned revenues	13,575,908.46	6,375.00	2,914,723.96	0.00	542,869.94	10,077,405.80	840,690.65	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 Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,361,430.00	0.00	0.00	0.00	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	9,175,083.21	0.00	0.00	0.00	0.00
	Total Current Liabilities	**18,201,931.72**	**2,989,845.39**	**4,376,392.89**	**5,089,343.67**	**443,999.69**	**10,946,745.06**	**869,659.64**	**3,647.87**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**10,580,051.75**	**2,104,970.22**	**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	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	12,719,931.23	2,351,835.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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 Leases & SBITAs, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,439,206.29	0.00	0.00	0.00	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	142,103,588.49	0.00	0.00	0.00	0.00
	Total Noncurrent Liabilities	**12,719,931.23**	**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**	**157,084,072.78**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL LIABILITIES	**30,921,862.95**	**5,341,680.72**	**4,376,392.89**	**54,314,157.00**	**443,999.69**	**10,946,745.06**	**869,659.64**	**3,647.87**	**5,772,473.31**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**167,664,124.53**	**2,104,970.22**	**0.00**	**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
	Deferred inflows - leases/SBITAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,372,928.35	0.00	0.00	0.00	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**	**4,372,928.35**	**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	563,894,279.94	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	79,621,022.49	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	15,687,566.70	37,543,483.09	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	13,986,180.94	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	44,077,273.94	(2,148,247.71)	714,896.33	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
	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		142,235,847.87	86,599,676.99	119,731,507.25	(54,629,635.86)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,324,452.01	0.00	0.00	0.00	0.00	(449,748.28)	(180,723.84)	0.00	0.00
	TOTAL NET POSITION	**142,235,847.87**	**86,599,676.99**	**119,731,507.25**	**(54,629,635.86)**	**44,077,273.94**	**(2,148,247.71)**	**714,896.33**	**0.00**	**1,012,501.50**	**0.00**	**0.00**	**14,324,452.01**	**13,986,180.94**	**23,947,651.85**	**117,164,505.58**	**563,894,279.94**	**(449,748.28)**	**(180,723.84)**	**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	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	373,555,436.95	303,749,710.43	276,440,910.02
	Short term investments	1,170,023.41	1,171,112.92	1,149,348.91
	Accounts receivable	60,335,900.17	85,674,320.51	33,861,704.90
	Accounts receivable - State of NH appropriations	0.00	0.00	2,111,863.55
	Pledges receivable - current portion	0.00	0.00	0.00
	Notes receivable - current portion	1,219,511.93	1,216,205.84	1,219,511.93
	Lease Receivable - current portion	650,175.52	631,358.00	650,175.52
	Prepaid expenses and other current assets	1,788,854.88	1,444,985.64	6,023,822.59
	Interfund Borrowngs	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00
	Total Current Assets	**438,719,902.86**	**393,887,693.34**	**321,457,337.42**
Noncurrent Assets				
	Debt proceeds held by others	0.00	0.00	0.00
	Endowment and similar investments - campuses	176,537,256.95	204,118,519.08	176,534,846.64
	Notes receivable	3,659,991.68	5,881,919.13	3,658,541.67
	Lease Receivable, net of current portion	3,714,451.98	4,314,841.42	3,714,451.98
	Property and equipment, net	732,289,680.53	737,230,324.61	735,141,709.57
	Other assets	0.00	0.00	0.00
	Total Noncurrent Assets	**916,201,381.14**	**951,545,604.24**	**919,049,549.86**
	TOTAL ASSETS	**1,354,921,284.00**	**1,345,433,297.58**	**1,240,506,887.28**
DEFERRED OUTFLOWS OF RESOURCES				
	Deferred Outflows-Pensions	10,223,014.19	10,620,814.19	10,223,014.19
	Deferred Outflows - ARO	664,860.53	698,973.94	664,860.53
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**10,887,874.72**	**11,319,788.13**	**10,887,874.72**
LIABILITIES				
Current Liabilities				
	Accounts payable and accrued expenses	9,669,938.05	7,546,251.24	26,856,554.80
	Deposits and unearned revenues	27,961,621.68	28,135,487.52	38,717,691.32
	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 Leases & SBITAs - current portion	1,361,430.00	1,607,823.00	1,361,430.00
	Long-term debt - current portion	9,175,083.21	9,053,241.84	10,702,207.21
	Total Current Liabilities	**55,606,587.90**	**70,409,018.06**	**85,227,067.64**
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	15,071,766.56	11,897,133.68	15,071,766.56
	Postretirement medical benefits	49,224,813.33	56,504,812.97	49,224,813.33
	Long-term Leases & SBITAs, net of current portion	13,439,206.29	14,800,638.50	13,439,206.29
	Long-term debt	142,103,588.49	152,805,092.06	142,143,626.49
	Total Noncurrent Liabilities	**227,153,125.98**	**245,543,286.91**	**227,193,163.98**
	TOTAL LIABILITIES	**282,759,713.88**	**315,952,304.97**	**312,420,231.62**
DEFERRED INFLOWS OF RESOURCES				
	Deferred Inflows - Pensions	8,396,097.98	5,531,545.98	8,396,097.98
	Deferred inflows - leases/SBITAs	4,372,928.35	4,706,915.95	4,372,928.35
	TOTAL DEFERRED INFLOWS OF RESOURCES	**12,769,026.33**	**10,238,461.93**	**12,769,026.33**
NET POSITION				
Net Investment in Plant		563,894,279.94	556,920,738.98	565,319,198.12
Restricted Nonexpendable				
	Historical gift value of endowment - campuses	87,881,107.64	81,795,319.98	87,595,579.21
Restricted Expendable				
Campuses	Accumulated net gains on endowment	53,231,049.79	71,559,671.28	53,231,049.79
	Market value of funds functioning as endowment	13,986,180.94	15,654,015.62	13,983,770.63
	Grants, gifts and contracts	42,643,922.56	22,592,633.14	49,656,735.17
	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		307,631,376.14	280,587,499.16	155,408,735.78
	TOTAL NET POSITION	**1,070,280,418.51**	**1,030,562,318.81**	**926,205,504.05**
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**

1D - UNH - Durham

FIN0040.4
USNH_FIN
9/2/2022 9:30:41 AM

1H - UNH School of Law

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

#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	(25,906,872.04)	2,799,795.35	253,646.85	(13,428.42)	1,157,458.83	440,897.08	2,985.77	682,124.50	58,430.46	0.00	0.00	0.00	0.00	(20,524,961.62)	(20,860,364.29)	(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)	(51,258.22)	(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	**(26,010,170.40)**	**2,799,795.35**	**253,646.85**	**(13,428.42)**	**1,157,458.83**	**440,897.08**	**2,985.77**	**710,805.82**	**60,929.34**	**0.00**	**0.00**	**0.00**	**0.00**	**(20,597,079.78)**	**(20,812,697.45)**	**(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	8,129,836.51	0.00	8,129,836.51	8,658,057.44	8,211,544.19
	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**	**8,129,836.51**	**0.00**	**8,152,790.96**	**8,681,011.89**	**8,234,498.64**
	TOTAL ASSETS	**(26,010,170.40)**	**2,799,795.35**	**253,646.85**	**(13,428.42)**	**1,157,458.83**	**440,897.08**	**2,985.77**	**733,760.27**	**60,929.34**	**0.00**	**0.00**	**8,129,836.51**	**0.00**	**(12,444,288.82)**	**(12,131,685.56)**	**(19,752,797.25)**
LIABILITIES																	
Current Liabilities																	
	Accounts payable and accrued expenses	9,811.12	4,404.64	5,948.79	0.00	1,275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,439.55	15,546.25	210,446.79
	Deposits and unearned revenues	950.00	0.00	1,200.00	0.00	0.00	410,478.51	2,985.77	0.00	0.00	0.00	0.00	0.00	0.00	415,614.28	520,467.40	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	**10,761.12**	**4,404.64**	**7,148.79**	**0.00**	**1,275.00**	**410,478.51**	**2,985.77**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**437,053.83**	**536,013.65**	**873,115.90**
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	**10,761.12**	**4,404.64**	**7,148.79**	**0.00**	**1,275.00**	**410,478.51**	**2,985.77**	**419,758.84**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**856,812.67**	**1,041,433.81**	**1,292,874.74**
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	8,129,836.51	0.00	8,129,836.51	8,658,057.44	8,211,544.19
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	1,156,183.83	30,418.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,186,602.40	1,635,833.73	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		(26,020,931.52)	2,795,390.71	246,498.06	(13,428.42)	0.00	0.00	0.00	0.00	60,929.34	0.00	0.00	0.00	0.00	(22,931,541.83)	(23,741,198.30)	(30,803,245.31)
	TOTAL NET POSITION	**(26,020,931.52)**	**2,795,390.71**	**246,498.06**	**(13,428.42)**	**1,156,183.83**	**30,418.57**	**0.00**	**314,001.43**	**60,929.34**	**0.00**	**0.00**	**8,129,836.51**	**0.00**	**(13,301,101.49)**	**(13,173,119.37)**	**(21,045,671.99)**
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**

FIN0040.4
USNH_FIN
9/2/2022 9:30:41 AM

1M - UNH - Manchester

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

#RECURSIVE

		Current Funds U	Current Funds D	Current Funds A	Current Funds W	Current Funds G	Current Funds P1	Endowment and Similar Funds Q1	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	(26,414,866.43)	701,913.44	85,590.75	(344,058.44)	367,989.23	(162,102.06)	0.00	0.00	0.00	0.00	0.00	(25,765,533.51)	(22,216,468.62)	(29,861,169.19)
	Accounts receivable	(24,841.56)	1,102.50	0.00	0.00	0.00	190,265.58	0.00	0.00	0.00	0.00	0.00	166,526.52	160,015.49	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	0.00	384,033.44
	Total Current Assets	**(26,439,707.99)**	**703,015.94**	**85,590.75**	**(344,058.44)**	**367,989.23**	**28,163.52**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(25,599,006.99)**	**(22,056,453.13)**	**(29,307,428.69)**
Noncurrent Assets															
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	1,904,975.80	20,894.53	69,857.92	0.00	0.00	1,995,728.25	2,237,139.52	1,995,728.25
	Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,300,741.62	0.00	25,300,741.62	27,282,881.41	25,400,194.12
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,904,975.80**	**20,894.53**	**69,857.92**	**25,300,741.62**	**0.00**	**27,296,469.87**	**29,520,020.93**	**27,395,922.37**
	TOTAL ASSETS	**(26,439,707.99)**	**703,015.94**	**85,590.75**	**(344,058.44)**	**367,989.23**	**28,163.52**	**1,904,975.80**	**20,894.53**	**69,857.92**	**25,300,741.62**	**0.00**	**1,697,462.88**	**7,463,567.80**	**(1,911,506.32)**
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	12,005.67	4,591.68	38,702.18	0.00	490.06	1,034.84	0.00	0.00	0.00	62,790.20	0.00	119,614.63	166,380.31	240,566.81
	Deposits and unearned revenues	(37,043.00)	0.00	31,720.00	0.00	0.00	32,285.44	0.00	0.00	0.00	0.00	0.00	26,962.44	42,004.07	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
	Long-term Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	778,516.00	0.00	778,516.00	703,502.00	778,516.00
	Total Current Liabilities	**(25,037.33)**	**4,591.68**	**70,422.18**	**109,201.59**	**490.06**	**33,320.28**	**0.00**	**0.00**	**0.00**	**841,306.20**	**0.00**	**1,034,294.66**	**992,139.97**	**1,191,273.00**
Noncurrent Liabilities															
	Accrued employee benefits	240,864.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,864.16	207,651.50	240,864.16
	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
	Long-term Leases & SBITAs, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,566,593.13	0.00	20,566,593.13	21,345,109.68	20,566,593.13
	Total Noncurrent Liabilities	**240,864.16**	**0.00**	**0.00**	**1,056,205.41**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**20,566,593.13**	**0.00**	**21,863,662.70**	**22,765,173.31**	**21,863,662.70**
	TOTAL LIABILITIES	**215,826.83**	**4,591.68**	**70,422.18**	**1,165,407.00**	**490.06**	**33,320.28**	**0.00**	**0.00**	**0.00**	**21,407,899.33**	**0.00**	**22,897,957.36**	**23,757,313.28**	**23,054,935.70**
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	3,892,842.29	0.00	3,892,842.29	5,169,410.06	3,992,294.79
Restricted Nonexpendable															
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	31,493.42	0.00	0.00	31,493.42	39,943.72	31,493.42
	Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,894.53	0.00	0.00	0.00	20,894.53	23,422.02	20,894.53
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	367,499.17	(5,156.76)	0.00	0.00	0.00	0.00	0.00	362,342.41	309,403.34	376,634.58
Unrestricted		(26,655,534.82)	698,424.26	15,168.57	(1,470,267.65)	0.00	0.00	1,904,975.80	0.00	0.00	0.00	(0.00)	(25,507,233.84)	(21,765,092.33)	(29,386,926.05)
	TOTAL NET POSITION	**(26,655,534.82)**	**698,424.26**	**15,168.57**	**(1,470,267.65)**	**367,499.17**	**(5,156.76)**	**1,904,975.80**	**20,894.53**	**69,857.92**	**3,892,842.29**	**(0.00)**	**(21,161,296.69)**	**(16,184,548.69)**	**(24,927,244.23)**
Not Coded to Attribute															
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.00)**	**(0.00)**

FIN0040.4
USNH_FIN
9/2/2022 9:30:41 AM

1N - NH Public Television

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

#RECURSIVE

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

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

4C - UNH Foundation Capital Offset

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

FIN0040.4
USNH_FIN
9/2/2022 9:30:41 AM

University System of Newhampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

#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	3,504,541.07	10,107,138.33	1,070.52	0.00	10,000.00	0.00	1,090,154.76	0.00	0.00	14,712,904.68	4,708,668.64	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	**3,817,879.85**	**13,638,882.73**	**1,070.52**	**0.00**	**10,000.00**	**0.00**	**1,090,154.76**	**0.00**	**0.00**	**18,557,987.86**	**7,530,958.14**	**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	36,992,077.81	2,507,415.23	209,241,609.46	0.00	0.00	255,328,521.35	284,161,516.14	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**	**36,992,077.81**	**2,507,415.23**	**209,241,609.46**	**0.00**	**0.00**	**262,828,126.79**	**291,560,802.42**	**262,830,537.10**
	TOTAL ASSETS	**3,817,879.85**	**21,138,488.17**	**5,184,371.03**	**1,404,118.34**	**37,002,077.81**	**2,507,415.23**	**210,331,764.22**	**0.00**	**0.00**	**281,386,114.65**	**299,091,760.56**	**276,976,557.06**
LIABILITIES													
Current Liabilities													
	Accounts payable and accrued expenses	8,277.48	0.00	315,361.09	0.00	0.00	0.00	0.00	0.00	0.00	323,638.57	268,884.10	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	**8,277.48**	**0.00**	**315,361.09**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**323,638.57**	**268,884.10**	**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	**8,277.48**	**0.00**	**3,259,454.59**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,267,732.07**	**2,681,279.76**	**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	166,828,281.72	0.00	0.00	168,870,048.71	158,947,492.01	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	21,138,488.17	270,089.45	0.00	37,002,077.81	0.00	0.00	0.00	0.00	58,410,655.43	54,980,596.38	55,936,705.12
Unrestricted		3,809,602.37	0.00	0.00	1,404,118.34	0.00	0.00	0.00	0.00	0.00	5,213,720.71	5,014,667.15	3,283,500.06
	TOTAL NET POSITION	**3,809,602.37**	**21,138,488.17**	**270,089.45**	**1,404,118.34**	**37,002,077.81**	**2,507,415.23**	**210,331,764.22**	**0.00**	**0.00**	**276,463,555.59**	**294,272,596.10**	**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 02

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	4,422.50	4,422.50	60,986.89	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**	**4,422.50**	**4,422.50**	**60,986.89**	**0.00**
Noncurrent Assets							
	Endowment and similar investments - affiliated entities	0.00	10,948,354.23	4,641,086.25	15,589,440.48	17,611,047.07	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**	**4,641,086.25**	**15,589,440.48**	**17,611,047.07**	**15,589,440.48**
	TOTAL ASSETS	**0.00**	**10,948,354.23**	**4,645,508.75**	**15,593,862.98**	**17,672,033.96**	**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	3,785,529.17	3,785,529.17	3,535,022.56	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**	**4,645,508.75**	**15,593,862.98**	**17,672,033.96**	**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 02

4O - UNH Foundation Offset

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

FIN0040.4
USNH_FIN
9/2/2022 9:30:41 AM

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

#RECURSIVE

5K - Keene State College

		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	(27,924,964.68)	(11,763,359.89)	24,388,935.84	(0.50)	4,166,736.27	358,184.31	489,906.96	(151,239.12)	0.00	0.00	0.00	0.00	90,782.09	0.02	23,283,476.41	12,938,457.71	27,616,327.02	7,963,756.78
	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	27,073,478.90	42,930.12	568,523.88	0.00	0.00	748,768.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,433,701.75	29,234,355.66	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
	Lease Receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,193.17	0.00	152,193.17	146,759.90	152,193.17
	Prepaid expenses and other current assets	18,677.71	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	70,262.85	75,429.39	547,396.18
	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	**(752,926.60)**	**(11,703,823.13)**	**24,992,438.22**	**(0.50)**	**4,233,736.27**	**1,106,953.16**	**583,495.17**	**(190,403.57)**	**0.00**	**0.00**	**0.00**	**0.00**	**90,782.09**	**152,193.19**	**23,283,476.41**	**41,795,920.71**	**57,311,768.21**	**10,430,597.17**
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	50,097.63	430,297.38	1,793,273.57	146,303.23	32,376,841.92	0.00	0.00	34,796,813.73	37,746,272.56	34,796,813.73
	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	554,453.80	1,378,588.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,933,042.06	1,906,353.12	1,951,218.68
	Lease Receivable, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	921,920.94	0.00	921,920.94	1,070,059.86	921,920.94
	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	158,993,277.05	0.00	158,993,277.05	165,384,435.62	159,810,633.70
	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**	**554,453.80**	**1,378,588.26**	**50,097.63**	**430,297.38**	**1,793,273.57**	**146,303.23**	**32,376,841.92**	**159,915,197.99**	**0.00**	**196,671,827.82**	**206,133,895.20**	**197,507,361.09**
	TOTAL ASSETS	**(752,926.60)**	**(11,703,823.13)**	**24,992,438.22**	**(0.50)**	**4,260,510.31**	**1,106,953.16**	**1,137,948.97**	**1,188,184.69**	**50,097.63**	**430,297.38**	**1,793,273.57**	**146,303.23**	**32,467,624.01**	**160,067,391.18**	**23,283,476.41**	**238,467,748.53**	**263,445,663.41**	**207,937,958.26**
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	450,050.00	0.00	450,050.00	487,950.00	450,050.00
	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**	**450,050.00**	**0.00**	**2,285,790.00**	**2,381,165.00**	**2,285,790.00**
LIABILITIES																			
Current Liabilities																			
	Accounts payable and accrued expenses	779,840.58	74,207.80	50,901.19	0.00	15,432.43	8,965.40	0.00	0.00	2,462.98	0.00	0.00	0.00	0.00	3,552.73	3,101.99	938,465.10	668,986.64	2,546,646.88
	Deposits and unearned revenues	148,783.50	70,837.91	1,662,414.24	0.00	(651,008.19)	1,247,096.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,478,123.98	3,345,793.33	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 Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,644.00	0.00	50,644.00	48,150.00	50,644.00
	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	4,122,868.49	0.00	4,122,868.49	3,944,678.59	4,902,508.49
	Total Current Liabilities	**928,624.08**	**3,584,591.39**	**1,713,315.43**	**779,781.48**	**(635,575.76)**	**1,256,061.92**	**0.00**	**0.00**	**2,462.98**	**0.00**	**0.00**	**0.00**	**0.00**	**4,177,065.22**	**3,101.99**	**11,809,428.73**	**14,321,935.04**	**17,866,890.17**
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	1,922,828.98	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	4,078,248.46	4,077,969.96	4,078,248.46
	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 Leases & SBITAs, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,015,864.11	0.00	1,015,864.11	1,066,508.85	1,015,864.11
	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	78,800,639.06	0.00	78,800,639.06	83,702,801.53	78,833,477.06
	Total Noncurrent Liabilities	**1,922,828.98**	**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**	**80,764,503.17**	**0.00**	**93,939,912.07**	**100,319,300.46**	**93,972,750.07**
	TOTAL LIABILITIES	**2,851,453.06**	**5,740,010.87**	**1,713,315.43**	**9,047,456.00**	**(635,575.76)**	**1,256,061.92**	**785,423.39**	**0.00**	**46,525.51**	**0.00**	**0.00**	**0.00**	**0.00**	**84,941,568.39**	**3,101.99**	**105,749,340.80**	**114,641,235.50**	**111,839,640.24**
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
	Deferred inflows - leases/SBITAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,084,187.17	0.00	1,084,187.17	1,163,499.25	1,084,187.17
	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**	**1,084,187.17**	**0.00**	**2,449,924.17**	**2,115,363.25**	**2,449,924.17**
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	74,491,685.62	0.00	74,491,685.62	76,211,860.49	74,496,564.27
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	24,990,357.04	0.00	0.00	25,096,712.30	23,858,952.37	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	39,947.97	7,477,266.97	0.00	0.00	7,517,214.94	11,377,494.23	7,517,214.94
	Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,793,273.57	0.00	0.00	0.00	0.00	1,793,273.57	1,969,109.51	1,793,273.57
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	4,896,086.07	(149,108.76)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,746,977.31	3,811,291.14	3,601,014.53
	Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,572.12	0.00	0.00	0.00	0.00	0.00	0.00	3,572.12	10,528.09	3,572.12
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	352,525.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352,525.58	419,746.97	351,984.98
Unrestricted		(3,604,379.66)	(17,443,834.00)	23,279,122.79	(8,577,453.50)	0.00	0.00	0.00	1,188,184.69	0.00	430,297.38	0.00	0.00	0.00	0.00	23,280,374.42	18,552,312.12	31,411,246.86	(16,835,370.77)
	TOTAL NET POSITION	**(3,604,379.66)**	**(17,443,834.00)**	**23,279,122.79**	**(8,577,453.50)**	**4,896,086.07**	**(149,108.76)**	**352,525.58**	**1,188,184.69**	**3,572.12**	**430,297.38**	**1,793,273.57**	**146,303.23**	**32,467,624.01**	**74,491,685.62**	**23,280,374.42**	**132,554,273.56**	**149,070,229.66**	**95,934,183.85**
Not Coded to Attribute																			
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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**

FIN0040.4
USNH_FIN
9/2/2022 9:30:41 AM

5K - Keene State College

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

#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
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 02

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	28,042.08	0.00	0.00	28,042.08	30,530.50	28,042.08
	Total Current Assets	**28,042.08**	**0.00**	**0.00**	**28,042.08**	**30,530.50**	**28,042.08**
Noncurrent Assets							
	Endowment and similar investments - affiliated entities	0.00	0.00	16,837,802.26	16,837,802.26	17,021,781.26	16,837,802.26
	Total Noncurrent Assets	**0.00**	**0.00**	**16,837,802.26**	**16,837,802.26**	**17,021,781.26**	**16,837,802.26**
	TOTAL ASSETS	**28,042.08**	**0.00**	**16,837,802.26**	**16,865,844.34**	**17,052,311.76**	**16,865,844.34**
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	12,114,645.84	12,114,645.84	9,834,412.67	12,114,645.84
Restricted Expendable							
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	4,723,156.42	4,723,156.42	7,187,368.59	4,723,156.42
	Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted		28,042.08	0.00	0.00	28,042.08	30,530.50	28,042.08
	TOTAL NET POSITION	**28,042.08**	**0.00**	**16,837,802.26**	**16,865,844.34**	**17,052,311.76**	**16,865,844.34**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

FIN0040.4
USNH_FIN
9/2/2022 9:30:41 AM

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

#RECURSIVE

6P - Plymouth State University

		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	37,677.75	(16,292,373.47)	32,102,570.49	(211,347.14)	3,861,860.58	(1,957,906.42)	23,933.83	347,128.11	12,378.32	0.00	0.00	15,000.00	0.00	96,137.87	(25,401.09)	20,652,096.81	38,661,755.64	37,587,166.02	32,583,588.99
	Short term investments	135,070.24	0.00	0.00	0.00	17,871.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,941.56	170,857.79	152,334.58
	Accounts receivable	32,051,762.81	42,288.25	30,188.91	0.00	0.00	2,126,110.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,250,350.40	32,291,660.19	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
	Lease Receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188,300.60	0.00	188,300.60	182,225.49	188,300.60
	Prepaid expenses and other current assets	105,788.51	251,181.25	0.00	(35,480.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	321,489.01	233,969.51	610,605.22
	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	**32,330,299.31**	**(15,998,903.97)**	**32,132,759.40**	**(246,827.89)**	**3,879,731.90**	**168,204.01**	**23,933.83**	**635,811.68**	**12,378.32**	**0.00**	**0.00**	**15,000.00**	**0.00**	**96,137.87**	**162,899.51**	**20,652,096.81**	**73,863,520.78**	**70,794,149.21**	**35,174,317.68**
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	34,655.21	6,153,186.58	468,292.63	51,486.46	28,929,241.89	0.00	0.00	35,636,862.77	37,885,954.64	35,636,862.77
	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	297,207.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	297,207.75	512,263.96	310,586.39
	Lease Receivable, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,764,549.06	0.00	1,764,549.06	1,941,416.47	1,764,549.06
	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	178,134,271.93	0.00	178,134,271.93	183,421,520.30	179,287,101.24
	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
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**297,207.75**	**0.00**	**34,655.21**	**6,153,186.58**	**468,292.63**	**51,486.46**	**28,929,241.89**	**179,898,820.99**	**0.00**	**215,832,891.51**	**223,761,155.37**	**216,999,099.46**
	TOTAL ASSETS	**32,330,299.31**	**(15,998,903.97)**	**32,132,759.40**	**(246,827.89)**	**3,879,731.90**	**168,204.01**	**23,933.83**	**933,019.43**	**12,378.32**	**34,655.21**	**6,153,186.58**	**483,292.63**	**51,486.46**	**29,025,379.76**	**180,061,720.50**	**20,652,096.81**	**289,696,412.29**	**294,555,304.58**	**252,173,417.14**
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	10,303.31	0.00	10,303.31	30,731.41	10,303.31
	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**	**10,303.31**	**0.00**	**1,990,509.31**	**2,069,697.41**	**1,990,509.31**
LIABILITIES																				
Current Liabilities																				
	Accounts payable and accrued expenses	653,366.53	2,450.80	9,693.30	0.00	(68.75)	5,655.00	0.00	0.00	0.00	1,802.03	0.00	0.00	0.00	0.00	303.84	72,701.28	745,904.03	296,425.10	3,062,372.10
	Deposits and unearned revenues	1,870,381.14	1,242,900.47	131,223.10	0.00	0.00	154,288.67	23,933.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,422,727.21	7,504,108.10	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 Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,251.00	0.00	68,251.00	64,896.00	68,251.00
	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	3,545,399.50	0.00	3,545,399.50	3,395,496.04	4,229,261.50
	Total Current Liabilities	**2,658,817.91**	**2,273,855.45**	**140,916.40**	**899,329.53**	**(68.75)**	**159,943.67**	**23,933.83**	**0.00**	**0.00**	**1,802.03**	**0.00**	**0.00**	**0.00**	**0.00**	**3,613,954.34**	**72,701.28**	**9,845,185.69**	**15,913,890.61**	**16,687,657.11**
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	1,657,436.78	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	2,081,037.51	2,740,085.76	2,081,037.51
	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 Leases & SBITAs, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,038.47	0.00	35,038.47	103,289.80	35,038.47
	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	83,508,163.85	0.00	83,508,163.85	87,735,490.34	83,529,173.85
	Total Noncurrent Liabilities	**1,657,436.78**	**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**	**84,354,402.32**	**0.00**	**96,139,823.41**	**102,633,646.35**	**96,160,833.41**
	TOTAL LIABILITIES	**4,316,254.69**	**2,697,456.18**	**140,916.40**	**9,893,020.00**	**(68.75)**	**159,943.67**	**23,933.83**	**696,777.21**	**0.00**	**15,717.93**	**0.00**	**0.00**	**0.00**	**0.00**	**87,968,356.66**	**72,701.28**	**105,985,009.10**	**118,547,536.96**	**112,848,490.52**
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
	Deferred inflows - leases/SBITAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,932,418.15	0.00	1,932,418.15	2,051,596.51	1,932,418.15
	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**	**1,932,418.15**	**0.00**	**3,331,364.15**	**3,027,420.51**	**3,331,364.15**
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	90,171,249.00	0.00	90,171,249.00	91,412,424.37	90,644,598.40
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	23,848,705.49	0.00	0.00	23,872,426.54	21,994,145.76	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	27,765.41	5,176,674.27	0.00	0.00	5,204,439.68	8,629,037.84	5,204,439.68
	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	483,292.63	0.00	0.00	0.00	0.00	483,292.63	333,250.35	468,292.63
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	3,879,800.65	8,260.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888,060.99	(3,916,932.96)	3,821,148.31
	Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,937.28	0.00	0.00	0.00	0.00	0.00	0.00	18,937.28	22,744.57	18,937.28
	Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	236,242.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	236,242.22	311,897.35	234,846.85
Unrestricted		28,014,044.62	(18,696,360.15)	31,991,843.00	(9,558,587.89)	0.00	0.00	0.00	0.00	12,378.32	0.00	6,153,186.58	0.00	0.00	0.00	0.00	20,579,395.53	58,495,900.01	56,263,477.24	13,815,519.96
	TOTAL NET POSITION	**28,014,044.62**	**(18,696,360.15)**	**31,991,843.00**	**(9,558,587.89)**	**3,879,800.65**	**8,260.34**	**0.00**	**236,242.22**	**12,378.32**	**18,937.28**	**6,153,186.58**	**483,292.63**	**51,486.46**	**29,025,379.76**	**90,171,249.00**	**20,579,395.53**	**182,370,548.35**	**175,050,044.52**	**137,984,071.78**
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**

FIN0040.4
USNH_FIN
9/2/2022 9:30:41 AM

6P - Plymouth State University

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

#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 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
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)**

FIN0040.4
USNH_FIN
9/2/2022 9:30:41 AM

7C - Granite State College

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

#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	26,253,560.12	40,782.35	0.00	(17,041.15)	1,098,879.46	(1,867,303.01)	0.00	35,105.33	0.00	0.00	25,543,983.10	24,407,569.34	25,264,502.02
	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	2,479,414.70	0.00	0.00	0.00	550.00	1,328,383.72	0.00	0.00	0.00	0.00	3,808,348.42	3,523,878.32	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
	Lease Receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,596.10	0.00	81,596.10	206,556.27	81,596.10
	Prepaid expenses and other current assets	96,324.75	0.00	0.00	(6,357.42)	0.00	0.00	0.00	0.00	0.00	0.00	89,967.33	8,333.33	143,791.90
	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	**28,829,299.57**	**40,782.35**	**0.00**	**(23,398.57)**	**1,099,429.46**	**(538,919.29)**	**0.00**	**35,105.33**	**81,596.10**	**0.00**	**29,523,894.95**	**28,274,609.07**	**27,083,194.37**
Noncurrent Assets														
	Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	16,940.99	10,066,513.61	0.00	0.00	10,083,454.60	10,606,213.10	10,083,454.60
	Lease Receivable, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,030.76	0.00	2,030.76	79,431.37	2,030.76
	Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,440,802.29	0.00	7,440,802.29	7,876,079.23	7,489,282.97
	Total Noncurrent Assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**16,940.99**	**10,066,513.61**	**7,442,833.05**	**0.00**	**17,526,287.65**	**18,561,723.70**	**17,574,768.33**
	TOTAL ASSETS	**28,829,299.57**	**40,782.35**	**0.00**	**(23,398.57)**	**1,099,429.46**	**(538,919.29)**	**16,940.99**	**10,101,618.94**	**7,524,429.15**	**0.00**	**47,050,182.60**	**46,836,332.77**	**44,657,962.70**
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	(11,578.61)	0.00	0.00	0.00	28.99	1,417.37	0.00	0.00	2,922.12	0.00	(7,210.13)	29,848.22	211,611.47
	Deposits and unearned revenues	90,434.27	0.00	0.00	0.00	988.96	120,023.44	0.00	0.00	0.00	0.00	211,446.67	210,527.43	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
	Long-term Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,995.00	0.00	65,995.00	63,710.00	65,995.00
	Total Current Liabilities	**78,855.66**	**42,189.36**	**0.00**	**200,031.36**	**1,017.95**	**121,440.81**	**0.00**	**0.00**	**68,917.12**	**0.00**	**512,452.26**	**870,941.82**	**1,124,474.29**
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	415,460.51	83,627.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	499,088.27	474,918.10	499,088.27
	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
	Long-term Leases & SBITAs, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	927,359.83	0.00	927,359.83	993,354.62	927,359.83
	Total Noncurrent Liabilities	**415,460.51**	**83,627.76**	**0.00**	**1,881,058.64**	**0.00**	**0.00**	**0.00**	**0.00**	**935,359.83**	**0.00**	**3,315,506.74**	**3,610,002.36**	**3,315,506.74**
	TOTAL LIABILITIES	**494,316.17**	**125,817.12**	**0.00**	**2,081,090.00**	**1,017.95**	**121,440.81**	**0.00**	**0.00**	**1,004,276.95**	**0.00**	**3,827,959.00**	**4,480,944.18**	**4,439,981.03**
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
	Deferred inflows - leases/SBITAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111,763.58	0.00	111,763.58	264,073.10	111,763.58
	TOTAL DEFERRED INFLOWS OF RESOURCES	**0.00**	**0.00**	**0.00**	**289,339.00**	**0.00**	**0.00**	**0.00**	**0.00**	**111,763.58**	**0.00**	**401,102.58**	**459,771.10**	**401,102.58**
NET POSITION														
Net Investment in Plant		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,408,388.62	0.00	6,408,388.62	6,829,819.62	6,456,869.30
Restricted Nonexpendable														
	Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,503,563.20	0.00	0.00	8,503,563.20	7,803,210.33	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	1,598,055.74	0.00	0.00	1,598,055.74	2,784,012.53	1,598,055.74
	Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	16,940.99	0.00	0.00	0.00	16,940.99	18,990.24	16,940.99
	Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,098,411.51	(660,360.10)	0.00	0.00	0.00	0.00	438,051.41	805,308.89	928,497.27
Unrestricted		28,334,983.40	(85,034.77)	0.00	(1,985,947.57)	0.00	0.00	0.00	0.00	0.00	0.00	26,264,001.06	24,075,158.88	22,755,937.92
	TOTAL NET POSITION	**28,334,983.40**	**(85,034.77)**	**0.00**	**(1,985,947.57)**	**1,098,411.51**	**(660,360.10)**	**16,940.99**	**10,101,618.94**	**6,408,388.62**	**0.00**	**43,229,001.02**	**42,316,500.49**	**40,224,759.09**
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)**

FIN0040.4
USNH_FIN
9/2/2022 9:30:41 AM

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

#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**

FIN0040.4
USNH_FIN
9/2/2022 9:30:41 AM

8S - NHPB Disaffiliation

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

#RECURSIVE

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

FIN0040.4
USNH_FIN
9/2/2022 9:30:41 AM

9Y - Chancellor & System Office

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

#RECURSIVE

		Current Funds U	Current Funds D	Current Funds W	Current Funds G	Current Funds P1	Current Funds Z	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS																
Current Assets																
	Cash and cash equivalents	8,834,009.55	(62,309,445.87)	0.00	43,533.94	1,263,193.46	9,554.63	(189,897,729.94)	0.00	80,666.44	0.00	5,991,080.13	967,196.49	(235,017,941.17)	(186,966,583.68)	(183,967,256.15)
	Short term investments	0.00	136,512,281.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,334.24	0.00	136,662,615.53	42,511,558.85	142,571,486.50
	Accounts receivable	180,633.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	180,633.30	12,710.40	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	**9,431,177.02**	**75,550,864.40**	**0.00**	**43,533.94**	**1,263,193.46**	**9,554.63**	**(189,897,729.94)**	**0.00**	**80,666.44**	**0.00**	**6,141,414.37**	**967,196.49**	**(96,410,129.19)**	**(143,107,518.21)**	**(37,792,235.22)**
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	314,963,067.87	13,769.57	0.00	30,754.61	0.00	0.00	315,007,592.05	390,572,925.31	315,007,592.05
	Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,468,419.79	0.00	3,468,419.79	3,849,013.81	3,480,536.27
	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**	**314,963,067.87**	**13,769.57**	**0.00**	**30,754.61**	**3,468,419.79**	**0.00**	**319,189,492.84**	**395,978,911.12**	**319,201,609.32**
	TOTAL ASSETS	**9,431,177.02**	**75,550,864.40**	**0.00**	**43,533.94**	**1,263,193.46**	**723,035.63**	**125,065,337.93**	**13,769.57**	**80,666.44**	**30,754.61**	**9,609,834.16**	**967,196.49**	**222,779,363.65**	**252,871,392.91**	**281,409,374.10**
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	5,346,183.11	0.00	5,346,183.11	6,407,839.14	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**	**16,451,189.88**	**0.00**	**17,733,381.88**	**29,866,853.81**	**17,910,323.88**
LIABILITIES																
Current Liabilities																
	Accounts payable and accrued expenses	9,273,895.14	3,427,269.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,287,779.14	0.00	14,988,944.19	8,830,409.57	50,588,430.71
	Deposits and unearned revenues	154,228.39	0.00	0.00	0.00	1,263,193.46	8,054.63	0.00	0.00	80,666.44	0.00	0.00	0.00	1,506,142.92	476,383.37	1,344,758.28
	Accrued employee benefits - current portion	0.00	4,144,396.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,144,396.78	7,026,805.40	4,159,981.60
	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 Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,365.00	0.00	113,365.00	109,438.00	113,365.00
	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	9,586,460.12	0.00	9,586,460.12	4,451,384.28	5,945,834.12
	Total Current Liabilities	**9,428,123.53**	**7,571,666.69**	**123,607.77**	**0.00**	**1,263,193.46**	**8,054.63**	**0.00**	**0.00**	**80,666.44**	**0.00**	**11,987,604.26**	**0.00**	**30,462,916.78**	**20,990,708.39**	**62,275,977.48**
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	634,378.02	6,646,651.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,281,029.17	6,160,414.78	7,281,029.17
	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
	Long-term Leases & SBITAs, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,301,299.34	0.00	2,301,299.34	2,414,664.82	2,301,299.34
	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	26,902,210.98	0.00	26,902,210.98	11,323,801.39	50,346,310.98
	Total Noncurrent Liabilities	**634,378.02**	**6,646,651.15**	**1,235,829.23**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**40,308,517.09**	**0.00**	**48,825,375.49**	**51,698,430.54**	**72,269,475.49**
	TOTAL LIABILITIES	**10,062,501.55**	**14,218,317.84**	**1,359,437.00**	**0.00**	**1,263,193.46**	**8,054.63**	**0.00**	**0.00**	**80,666.44**	**0.00**	**52,296,121.35**	**0.00**	**79,288,292.27**	**72,689,138.93**	**134,545,452.97**
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	41,584.82	0.00	41,584.82	91,487.73	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**	**41,584.82**	**0.00**	**1,110,299.82**	**1,403,381.60**	**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	(26,276,682.13)	0.00	(26,276,682.13)	(31,816,288.08)	(26,079,705.70)
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	19,250.87	0.00	0.00	19,250.87	22,676.67	19,250.87
	Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,769.57	0.00	0.00	0.00	0.00	13,769.57	15,303.40	13,769.57
	Grants, gifts and contracts	0.00	0.00	0.00	43,533.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,533.94	(62,795.56)	41,360.04
Unrestricted		(631,324.53)	61,150,903.56	(1,345,849.00)	0.00	0.00	1,096,513.00	125,065,337.93	0.00	0.00	0.00	0.00	967,196.49	186,302,777.45	240,475,326.02	189,649,448.67
	TOTAL NET POSITION	**(631,324.53)**	**61,150,903.56**	**(1,345,849.00)**	**43,533.94**	**0.00**	**1,096,513.00**	**125,065,337.93**	**13,769.57**	**0.00**	**30,754.61**	**(26,276,682.13)**	**967,196.49**	**160,114,153.44**	**208,645,726.19**	**163,655,627.19**
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 02

		UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS										
Current Assets										
	Cash and cash equivalents	341,982,269.00	12,966,499.79	38,661,755.64	25,543,983.10	0.00	(235,017,941.17)	184,136,566.36	168,117,542.25	110,831,955.18
	Short term investments	1,483,362.19	79,881.47	152,941.56	0.00	0.00	136,662,615.53	138,378,800.75	44,396,002.04	144,266,390.24
	Accounts receivable	60,399,128.33	28,433,701.75	34,250,350.40	3,808,348.42	0.00	180,633.30	127,072,162.20	150,845,682.35	40,049,468.76
	Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	1,250,692.13	54,423.76	288,683.57	0.00	0.00	0.00	1,593,799.46	1,741,774.90	1,593,799.46
	Lease Receivable - current portion	650,175.52	152,193.17	188,300.60	81,596.10	0.00	0.00	1,072,265.39	1,166,899.66	1,072,265.39
	Prepaid expenses and other current assets	1,788,854.88	70,262.85	321,489.01	89,967.33	0.00	1,764,563.15	4,035,137.22	3,097,514.09	9,708,061.90
	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	**411,086,226.45**	**41,823,962.79**	**73,863,520.78**	**29,523,894.95**	**0.00**	**(96,410,129.19)**	**459,887,475.78**	**371,914,026.57**	**313,232,548.88**
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	178,532,985.20	34,796,813.73	35,636,862.77	10,083,454.60	0.00	315,007,592.05	574,057,708.35	683,167,024.21	574,055,298.04
	Endowment and similar investments - affiliated entities	270,917,961.83	16,837,802.26	0.00	0.00	0.00	0.00	287,755,764.09	318,794,344.47	287,758,174.40
	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	3,682,946.13	1,933,042.06	297,207.75	0.00	0.00	0.00	5,913,195.94	8,323,490.66	5,943,301.19
	Lease Receivable, net of current portion	3,714,451.98	921,920.94	1,764,549.06	2,030.76	0.00	0.00	6,402,952.74	7,405,749.12	6,402,952.74
	Property and equipment, net	766,015,258.66	158,993,277.05	178,134,271.93	7,440,802.29	0.00	3,468,419.79	1,114,052,029.72	1,133,997,312.42	1,119,116,002.06
	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	**1,230,068,209.24**	**213,509,630.08**	**215,832,891.51**	**17,526,287.65**	**0.00**	**319,189,492.84**	**1,996,126,511.32**	**2,160,375,953.20**	**2,001,220,588.91**
	TOTAL ASSETS	**1,641,154,435.69**	**255,333,592.87**	**289,696,412.29**	**47,050,182.60**	**0.00**	**222,779,363.65**	**2,456,013,987.10**	**2,532,289,979.77**	**2,314,453,137.79**
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	5,346,183.11	5,346,183.11	6,407,839.14	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	664,860.53	450,050.00	10,303.31	0.00	0.00	0.00	1,125,213.84	1,217,655.35	1,125,213.84
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	**11,107,227.53**	**2,285,790.00**	**1,990,509.31**	**407,880.00**	**0.00**	**17,733,381.88**	**33,524,788.72**	**46,286,275.16**	**33,701,730.72**
LIABILITIES										
Current Liabilities										
	Accounts payable and accrued expenses	10,134,630.80	938,465.10	745,904.03	(7,210.13)	0.00	14,988,944.19	26,800,733.99	17,822,731.43	85,125,036.26
	Deposits and unearned revenues	28,404,198.40	2,478,123.98	3,422,727.21	211,446.67	0.00	1,506,142.92	36,022,639.18	40,234,771.22	54,229,141.26
	Accrued employee benefits - current portion	2,349,171.29	3,439,545.68	1,163,574.42	42,189.36	0.00	4,144,396.78	11,138,877.53	37,462,185.84	11,881,377.05
	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 Leases & SBITAs - current portion	2,139,946.00	50,644.00	68,251.00	65,995.00	0.00	113,365.00	2,438,201.00	2,597,519.00	2,438,201.00
	Long-term debt - current portion	9,175,083.21	4,122,868.49	3,545,399.50	0.00	0.00	9,586,460.12	26,429,811.32	20,844,800.75	25,779,811.32
	Total Current Liabilities	**57,401,574.96**	**11,809,428.73**	**9,845,185.69**	**512,452.26**	**0.00**	**30,462,916.78**	**110,031,558.42**	**124,303,531.64**	**186,654,862.29**
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	15,312,630.72	4,078,248.46	2,081,037.51	499,088.27	0.00	7,281,029.17	29,252,034.13	25,558,173.78	29,252,034.13
	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
	Long-term Leases & SBITAs, net of current portion	34,005,799.42	1,015,864.11	35,038.47	927,359.83	0.00	2,301,299.34	38,285,361.17	40,723,566.27	38,285,361.17
	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	142,103,588.49	78,800,639.06	83,508,163.85	0.00	0.00	26,902,210.98	331,314,602.38	335,567,185.32	354,852,588.38
	Total Noncurrent Liabilities	**252,380,641.02**	**93,939,912.07**	**96,139,823.41**	**3,315,506.74**	**0.00**	**48,825,375.49**	**494,601,258.73**	**529,487,655.75**	**518,139,244.73**
	TOTAL LIABILITIES	**309,782,215.98**	**105,749,340.80**	**105,985,009.10**	**3,827,959.00**	**0.00**	**79,288,292.27**	**604,632,817.15**	**653,791,187.39**	**704,794,107.02**
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	41,584.82	41,584.82	91,487.73	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
	Deferred inflows - leases/SBITAs	4,372,928.35	1,084,187.17	1,932,418.15	111,763.58	0.00	0.00	7,501,297.25	8,186,084.81	7,501,297.25
	TOTAL DEFERRED INFLOWS OF RESOURCES	**14,604,008.34**	**2,449,924.17**	**3,331,364.15**	**401,102.58**	**0.00**	**1,110,299.82**	**21,896,699.06**	**19,500,974.11**	**21,905,017.06**
NET POSITION										
Net Investment in Plant		575,916,958.74	74,491,685.62	90,171,249.00	6,408,388.62	0.00	(26,276,682.13)	720,711,599.85	713,386,022.88	723,041,363.37
Restricted Nonexpendable										
	Historical gift value of endowment - campuses	87,919,472.14	25,096,712.30	23,872,426.54	8,503,563.20	0.00	11,503.74	145,403,677.92	135,501,496.68	144,896,124.20
	Historical gift value of endowment - affiliated entities	172,655,577.88	12,114,645.84	0.00	0.00	0.00	0.00	184,770,223.72	172,316,927.24	183,675,646.46
Restricted Expendable										
Campuses	Accumulated net gains on endowment	53,262,543.21	7,517,214.94	5,204,439.68	1,598,055.74	0.00	19,250.87	67,601,504.44	94,412,836.27	67,601,504.44
	Market value of funds functioning as endowment	14,007,075.47	1,793,273.57	483,292.63	16,940.99	0.00	13,769.57	16,314,352.23	18,014,091.14	16,296,941.92

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

		UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/ System	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Campuses	Grants, gifts and contracts	44,192,867.37	4,746,977.31	3,888,060.99	438,051.41	0.00	43,533.94	53,309,491.02	25,174,741.72	59,698,295.61
	Life income and annuity funds	0.00	3,572.12	18,937.28	0.00	0.00	0.00	22,509.40	33,272.66	22,509.40
	Loan funds	1,326,502.93	352,525.58	236,242.22	0.00	0.00	0.00	1,915,270.73	2,458,272.73	1,870,390.60
Affiliated Entities	Accumulated net gains on endowment	44,829,110.32	4,723,156.42	0.00	0.00	0.00	0.00	49,552,266.74	84,054,781.33	49,552,266.74
	Other - affiliated entities	69,359,009.66	0.00	0.00	0.00	0.00	0.00	69,359,009.66	67,580,035.60	66,885,059.35
Unrestricted		264,406,321.18	18,580,354.20	58,495,900.01	26,264,001.06	0.00	186,302,777.45	554,049,353.90	592,351,615.18	307,915,642.34
	TOTAL NET POSITION	**1,327,875,438.90**	**149,420,117.90**	**182,370,548.35**	**43,229,001.02**	**0.00**	**160,114,153.44**	**1,863,009,259.61**	**1,905,284,093.43**	**1,621,455,744.43**
Not Coded to Attribute										
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Not Coded to Attribute	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Difference (Assets - Liabilities) - Net Position	**0.00**	**(0.00)**	**0.00**	**(0.00)**	**0.00**	**0.00**	**(0.00)**	**(0.00)**	**0.00**

FIN0040.6
USNH_FIN
9/2/2022 9:30:41 AM

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

#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	373,555,436.95	(20,524,961.62)	(25,765,533.51)	0.00	0.00	14,712,904.68	4,422.50	0.00	12,938,457.71	28,042.08	38,661,755.64	25,543,983.10	0.00	0.00	(235,017,941.17)	184,136,566.36	168,117,542.25	110,831,955.18
Short term investments	1,170,023.41	0.00	0.00	0.00	0.00	313,338.78	0.00	0.00	79,881.47	0.00	152,941.56	0.00	0.00	0.00	136,662,615.53	138,378,800.75	44,396,002.04	144,266,390.24
Accounts receivable	60,335,900.17	(103,298.36)	166,526.52	0.00	0.00	0.00	0.00	0.00	28,433,701.75	0.00	34,250,350.40	3,808,348.42	0.00	0.00	180,633.30	127,072,162.20	150,845,682.35	40,049,468.76
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	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	1,219,511.93	31,180.20	0.00	0.00	0.00	0.00	0.00	0.00	54,423.76	0.00	288,683.57	0.00	0.00	0.00	0.00	1,593,799.46	1,741,774.90	1,593,799.46
Lease Receivable - current portion	650,175.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,193.17	0.00	188,300.60	81,596.10	0.00	0.00	0.00	1,072,265.39	1,166,899.66	1,072,265.39
Prepaid expenses and other current assets	1,788,854.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,262.85	0.00	321,489.01	89,967.33	0.00	0.00	1,764,563.15	4,035,137.22	3,097,514.09	9,708,061.90
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	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	**438,719,902.86**	**(20,597,079.78)**	**(25,599,006.99)**	**0.00**	**0.00**	**18,557,987.86**	**4,422.50**	**0.00**	**41,795,920.71**	**28,042.08**	**73,863,520.78**	**29,523,894.95**	**0.00**	**0.00**	**(96,410,129.19)**	**459,887,475.78**	**371,914,026.57**	**313,232,548.88**
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	176,537,256.95	0.00	1,995,728.25	0.00	0.00	0.00	0.00	0.00	34,796,813.73	0.00	35,636,862.77	10,083,454.60	0.00	0.00	315,007,592.05	574,057,708.35	683,167,024.21	574,055,298.04
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	255,328,521.35	15,589,440.48	0.00	0.00	16,837,802.26	0.00	0.00	0.00	0.00	0.00	287,755,764.09	318,794,344.47	287,758,174.40
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	3,659,991.68	22,954.45	0.00	0.00	0.00	0.00	0.00	0.00	1,933,042.06	0.00	297,207.75	0.00	0.00	0.00	0.00	5,913,195.94	8,323,490.66	5,943,301.19
Lease Receivable, net of current portion	3,714,451.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	921,920.94	0.00	1,764,549.06	2,030.76	0.00	0.00	0.00	6,402,952.74	7,405,749.12	6,402,952.74
Property and equipment, net	732,289,680.53	8,129,836.51	25,300,741.62	0.00	0.00	295,000.00	0.00	0.00	158,993,277.05	0.00	178,134,271.93	7,440,802.29	0.00	0.00	3,468,419.79	1,114,052,029.72	1,133,997,312.42	1,119,116,002.06
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	**916,201,381.14**	**8,152,790.96**	**27,296,469.87**	**0.00**	**0.00**	**262,828,126.79**	**15,589,440.48**	**0.00**	**196,671,827.82**	**16,837,802.26**	**215,832,891.51**	**17,526,287.65**	**0.00**	**0.00**	**319,189,492.84**	**1,996,126,511.32**	**2,160,375,953.20**	**2,001,220,588.91**
TOTAL ASSETS	**1,354,921,284.00**	**(12,444,288.82)**	**1,697,462.88**	**0.00**	**0.00**	**281,386,114.65**	**15,593,862.98**	**0.00**	**238,467,748.53**	**16,865,844.34**	**289,696,412.29**	**47,050,182.60**	**0.00**	**0.00**	**222,779,363.65**	**2,456,013,987.10**	**2,532,289,979.77**	**2,314,453,137.79**
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	5,346,183.11	5,346,183.11	6,407,839.14	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	664,860.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450,050.00	0.00	10,303.31	0.00	0.00	0.00	0.00	1,125,213.84	1,217,655.35	1,125,213.84
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**10,887,874.72**	**0.00**	**219,352.81**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,285,790.00**	**0.00**	**1,990,509.31**	**407,880.00**	**0.00**	**0.00**	**17,733,381.88**	**33,524,788.72**	**46,286,275.16**	**33,701,730.72**
LIABILITIES																		
Current Liabilities																		
Accounts payable and accrued expenses	9,669,938.05	21,439.55	119,614.63	0.00	0.00	323,638.57	0.00	0.00	938,465.10	0.00	745,904.03	(7,210.13)	0.00	0.00	14,988,944.19	26,800,733.99	17,822,731.43	85,125,036.26
Deposits and unearned revenues	27,961,621.68	415,614.28	26,962.44	0.00	0.00	0.00	0.00	0.00	2,478,123.98	0.00	3,422,727.21	211,446.67	0.00	0.00	1,506,142.92	36,022,639.18	40,234,771.22	54,229,141.26
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	4,144,396.78	11,138,877.53	37,462,185.84	11,881,377.05
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 Leases & SBITAs - current portion	1,361,430.00	0.00	778,516.00	0.00	0.00	0.00	0.00	0.00	50,644.00	0.00	68,251.00	65,995.00	0.00	0.00	113,365.00	2,438,201.00	2,597,519.00	2,438,201.00
Long-term debt - current portion	9,175,083.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,122,868.49	0.00	3,545,399.50	0.00	0.00	0.00	9,586,460.12	26,429,811.32	20,844,800.75	25,779,811.32
Total Current Liabilities	**55,606,587.90**	**437,053.83**	**1,034,294.66**	**0.00**	**0.00**	**323,638.57**	**0.00**	**0.00**	**11,809,428.73**	**0.00**	**9,845,185.69**	**512,452.26**	**0.00**	**0.00**	**30,462,916.78**	**110,031,558.42**	**124,303,531.64**	**186,654,862.29**
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	15,071,766.56	0.00	240,864.16	0.00	0.00	0.00	0.00	0.00	4,078,248.46	0.00	2,081,037.51	499,088.27	0.00	0.00	7,281,029.17	29,252,034.13	25,558,173.78	29,252,034.13
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
Long-term Leases & SBITAs, net of current portion	13,439,206.29	0.00	20,566,593.13	0.00	0.00	0.00	0.00	0.00	1,015,864.11	0.00	35,038.47	927,359.83	0.00	0.00	2,301,299.34	38,285,361.17	40,723,566.27	38,285,361.17
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	142,103,588.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,800,639.06	0.00	83,508,163.85	0.00	0.00	0.00	26,902,210.98	331,314,602.38	335,567,185.32	354,852,588.38
Total Noncurrent Liabilities	**227,153,125.98**	**419,758.84**	**21,863,662.70**	**0.00**	**0.00**	**2,944,093.50**	**0.00**	**0.00**	**93,939,912.07**	**0.00**	**96,139,823.41**	**3,315,506.74**	**0.00**	**0.00**	**48,825,375.49**	**494,601,258.73**	**529,487,655.75**	**518,139,244.73**
TOTAL LIABILITIES	**282,759,713.88**	**856,812.67**	**22,897,957.36**	**0.00**	**0.00**	**3,267,732.07**	**0.00**	**0.00**	**105,749,340.80**	**0.00**	**105,985,009.10**	**3,827,959.00**	**0.00**	**0.00**	**79,288,292.27**	**604,632,817.15**	**653,791,187.39**	**704,794,107.02**
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	41,584.82	41,584.82	91,487.73	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
Deferred inflows - leases/SBITAs	4,372,928.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,084,187.17	0.00	1,932,418.15	111,763.58	0.00	0.00	0.00	7,501,297.25	8,186,084.81	7,501,297.25
TOTAL DEFERRED INFLOWS OF RESOURCES	**12,769,026.33**	**0.00**	**180,155.02**	**0.00**	**0.00**	**1,654,826.99**	**0.00**	**0.00**	**2,449,924.17**	**0.00**	**3,331,364.15**	**401,102.58**	**0.00**	**0.00**	**1,110,299.82**	**21,896,699.06**	**19,500,974.11**	**21,905,017.06**
NET POSITION																		
Net Investment in Plant	563,894,279.94	8,129,836.51	3,892,842.29	0.00	0.00	0.00	0.00	0.00	74,491,685.62	0.00	90,171,249.00	6,408,388.62	0.00	0.00	(26,276,682.13)	720,711,599.85	713,386,022.88	723,041,363.37
Restricted Nonexpendable																		
Historical gift value of endowment - campuses	87,881,107.64	0.00	38,364.50	0.00	0.00	0.00	0.00	0.00	25,096,712.30	0.00	23,872,426.54	8,503,563.20	0.00	0.00	11,503.74	145,403,677.92	135,501,496.68	144,896,124.20
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	168,870,048.71	3,785,529.17	0.00	0.00	12,114,645.84	0.00	0.00	0.00	0.00	0.00	184,770,223.72	172,316,927.24	183,675,646.46
Restricted Expendable																		
Campuses																		
Accumulated net gains on endowment	53,231,049.79	0.00	31,493.42	0.00	0.00	0.00	0.00	0.00	7,517,214.94	0.00	5,204,439.68	1,598,055.74	0.00	0.00	19,250.87	67,601,504.44	94,412,836.27	67,601,504.44
Market value of funds functioning as endowment	13,986,180.94	0.00	20,894.53	0.00	0.00	0.00	0.00	0.00	1,793,273.57	0.00	483,292.63	16,940.99	0.00	0.00	13,769.57	16,314,352.23	18,014,091.14	16,296,941.92
Grants, gifts and contracts	42,643,922.56	1,186,602.40	362,342.41	0.00	0.00	0.00	0.00	0.00	4,746,977.31	0.00	3,888,060.99	438,051.41	0.00	0.00	43,533.94	53,309,491.02	25,174,741.72	59,698,295.61
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,572.12	0.00	18,937.28	0.00	0.00	0.00	0.00	22,509.40	33,272.66	22,509.40

University System of New Hampshire

Statement of Net Position as of Fiscal Year 2023 Fiscal Period 02

		UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Campuses	Loan funds	1,012,501.50	314,001.43	0.00	0.00	0.00	0.00	0.00	0.00	352,525.58	0.00	236,242.22	0.00	0.00	0.00	0.00	1,915,270.73	2,458,272.73	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	4,723,156.42	0.00	0.00	0.00	0.00	0.00	49,552,266.74	84,054,781.33	49,552,266.74
	Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	58,410,655.43	10,948,354.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,359,009.66	67,580,035.60	66,885,059.35
Unrestricted		307,631,376.14	(22,931,541.83)	(25,507,233.84)	0.00	0.00	5,213,720.71	0.00	0.00	18,552,312.12	28,042.08	58,495,900.01	26,264,001.06	0.00	0.00	186,302,777.45	554,049,353.90	592,351,615.18	307,915,642.34
	TOTAL NET POSITION	**1,070,280,418.51**	**(13,301,101.49)**	**(21,161,296.69)**	**0.00**	**0.00**	**276,463,555.59**	**15,593,862.98**	**0.00**	**132,554,273.56**	**16,865,844.34**	**182,370,548.35**	**43,229,001.02**	**0.00**	**0.00**	**160,114,153.44**	**1,863,009,259.61**	**1,905,284,093.43**	**1,621,455,744.43**
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**