

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 04

	2023	2022	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	45,192,994.90	126,792,088.46	110,831,955.18
Short term investments	240,744,049.10	195,342,744.24	144,266,390.24
Accounts receivable	57,205,763.89	19,569,204.56	40,049,468.76
Accounts receivable - State of NH appropriations	0.00	0.00	2,111,863.55
Pledges receivable - current portion	3,531,744.40	2,548,611.28	3,598,744.40
Notes receivable - current portion	1,591,041.25	1,741,774.90	1,593,799.46
Lease Receivable - current portion	1,047,903.73	1,166,899.66	1,072,265.39
Prepaid expenses and other current assets	3,834,825.58	3,097,514.09	9,708,061.90
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	353,148,322.85	350,258,837.19	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	574,054,600.93	634,291,704.42	574,055,298.04
Endowment and similar investments - affiliated entities	288,379,882.06	319,189,387.92	287,758,174.40
Pledges Receivable	7,231,379.48	7,131,060.32	7,231,379.48
Notes receivable	5,483,510.03	8,450,952.72	5,943,301.19
Lease Receivable, net of current portion	5,572,872.00	7,405,749.12	6,402,952.74
Property and equipment, net	1,108,440,842.24	1,130,659,707.71	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	1,989,876,567.74	2,108,685,534.21	2,001,220,588.91
TOTAL ASSETS	2,343,024,890.59	2,458,944,371.40	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	5,169,241.11	6,230,897.14	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	33,347,846.72	46,109,333.16	33,701,730.72
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	29,414,409.58	31,458,621.73	85,582,679.38
Deposits and unearned revenues	21,221,603.22	38,322,782.30	54,438,168.64
Accrued employee benefits - current portion	8,668,324.53	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	25,759,800.75	25,779,811.32
Total Current Liabilities	95,373,645.05	140,942,433.02	187,321,532.79
Noncurrent Liabilities			
Obligations under life income agree	2,929,423.00	2,415,747.37	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	22,658,629.21	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	37,495,653.61	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	330,682,172.47	357,483,897.84	354,852,588.38
Total Noncurrent Liabilities	493,106,472.33	548,447,312.88	518,139,244.73
TOTAL LIABILITIES	588,480,117.38	689,389,745.90	705,460,777.52
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	12,698,990.00	9,085,516.87	12,698,990.00
Acctg gain debt refunding, net	33,266.82	83,169.73	49,902.82
Deferred Inflows - Annuities	1,377,235.06	2,094,364.28	1,654,826.99
Deferred inflows - leases/SBITAs	7,324,598.33	8,186,084.81	7,501,297.25
TOTAL DEFERRED INFLOWS OF RESOURCES	21,434,090.21	19,449,135.69	21,905,017.06
NET POSITION			
Net Investment in Plant	718,835,879.88	713,004,867.05	723,041,363.37
Restricted Nonexpendable			

		2023	2022	
		Year to Date Balance	Year to Date Balance	Final Balance
	Historical gift value of endowment - campuses	145,218,328.43	137,425,391.02	144,896,124.20
	Historical gift value of endowment - affiliated entities	186,990,488.90	173,583,313.80	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	16,340,602.23	18,064,091.14	16,296,941.92
	Grants, gifts and contracts	54,799,363.64	30,805,519.76	59,771,697.52
	Life income and annuity funds	22,509.40	33,272.66	22,509.40
	Loan funds	1,970,380.49	2,434,564.20	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	68,881,582.69	67,478,370.48	66,885,059.35
Unrestricted		456,245,622.88	474,917,815.26	307,175,569.93
TOTAL NET POSITION		1,766,458,529.72	1,796,214,822.97	1,620,789,073.93
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 04

	2023	2022	Final Balance
	Year to Date Balance	Year to Date Balance	
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	285,937,044.00	322,134,832.70	255,098,345.42
Accounts receivable	57,205,763.89	19,569,204.56	40,049,468.76
Accounts receivable - State of NH appropriations	0.00	0.00	2,111,863.55
Pledges receivable - current portion	3,531,744.40	2,548,611.28	3,598,744.40
Notes receivable - current portion	1,591,041.25	1,741,774.90	1,593,799.46
Lease Receivable - current portion	1,047,903.73	1,166,899.66	1,072,265.39
Prepaid expenses and other current assets	3,834,825.58	3,097,514.09	9,708,061.90
Total Current Assets	353,148,322.85	350,258,837.19	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	574,054,600.93	634,291,704.42	574,055,298.04
Endowment and similar investments - affiliated entities	288,379,882.06	319,189,387.92	287,758,174.40
Pledges Receivable	7,231,379.48	7,131,060.32	7,231,379.48
Notes receivable	5,483,510.03	8,450,952.72	5,943,301.19
Lease Receivable, net of current portion	5,572,872.00	7,405,749.12	6,402,952.74
Property and equipment, net	1,108,440,842.24	1,130,659,707.71	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	1,989,876,567.74	2,108,685,534.21	2,001,220,588.91
TOTAL ASSETS	2,343,024,890.59	2,458,944,371.40	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	5,169,241.11	6,230,897.14	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	33,347,846.72	46,109,333.16	33,701,730.72
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	29,414,409.58	31,458,621.73	85,582,679.38
Deposits and unearned revenues	21,221,603.22	38,322,782.30	54,438,168.64
Accrued employee benefits - current portion	8,668,324.53	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	25,759,800.75	25,779,811.32
Total Current Liabilities	95,373,645.05	140,942,433.02	187,321,532.79
Noncurrent Liabilities			
Obligations under life income agree	2,929,423.00	2,415,747.37	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	22,658,629.21	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	37,495,653.61	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	330,682,172.47	357,483,897.84	354,852,588.38
Total Noncurrent Liabilities	493,106,472.33	548,447,312.88	518,139,244.73
TOTAL LIABILITIES	588,480,117.38	689,389,745.90	705,460,777.52
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	12,698,990.00	9,085,516.87	12,698,990.00
Acctg gain debt refunding, net	33,266.82	83,169.73	49,902.82
Deferred Inflows - Annuities	1,377,235.06	2,094,364.28	1,654,826.99
Deferred inflows - leases/SBITAs	7,324,598.33	8,186,084.81	7,501,297.25
TOTAL DEFERRED INFLOWS OF RESOURCES	21,434,090.21	19,449,135.69	21,905,017.06
NET POSITION			
Net Investment in Plant	718,835,879.88	713,004,867.05	723,041,363.37
Restricted -			
Nonexpendable	332,208,817.33	311,008,704.82	328,571,770.66
Expendable	259,168,209.63	297,283,435.84	262,000,369.97

	2023	2022	Final Balance
	Year to Date Balance	Year to Date Balance	
Unrestricted	456,245,622.88	474,917,815.26	307,175,569.93
TOTAL NET POSITION	1,766,458,529.72	1,796,214,822.97	1,620,789,073.93
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

	Prior Year to Date Balance	Prior Year Final Balance
ASSETS		
Current Assets		
Cash and cash equivalents	126,792,088.46	110,831,955.18
Short term investments	195,342,744.24	144,266,390.24
Accounts receivable	19,569,204.56	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 Borrowings	0.00	0.00
Current Asset - Other	0.00	0.00
Total Current Assets	350,258,837.19	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	634,291,704.42	574,055,298.04
Endowment and similar investments - affiliated entities	319,189,387.92	287,758,174.40
Pledges Receivable	7,131,060.32	7,231,379.48
Notes receivable	8,450,952.72	5,943,301.19
Lease Receivable, net of current portion	7,405,749.12	6,402,952.74
Property and equipment, net	1,130,659,707.71	1,119,116,002.06
Other assets	0.00	0.00
Pension assets, net	1,556,972.00	713,481.00
Total Noncurrent Assets	2,108,685,534.21	2,001,220,588.91
TOTAL ASSETS	2,458,944,371.40	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	6,230,897.14	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	46,109,333.16	33,701,730.72
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses	31,458,621.73	85,582,679.38
Deposits and unearned revenues	38,322,782.30	54,438,168.64
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	25,759,800.75	25,779,811.32
Total Current Liabilities	140,942,433.02	187,321,532.79
Noncurrent Liabilities		
Obligations under life income agree	2,415,747.37	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	22,658,629.21	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	357,483,897.84	354,852,588.38
Total Noncurrent Liabilities	548,447,312.88	518,139,244.73
TOTAL LIABILITIES	689,389,745.90	705,460,777.52
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pensions	9,085,516.87	12,698,990.00
Acctg gain debt refunding, net	83,169.73	49,902.82
Deferred Inflows - Annuities	2,094,364.28	1,654,826.99
Deferred inflows - leases/SBITAs	8,186,084.81	7,501,297.25
TOTAL DEFERRED INFLOWS	19,449,135.69	21,905,017.06
NET POSITION		
Net Investment in Plant	713,004,867.05	723,041,363.37
Restricted Nonexpendable		

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 04

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	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	7,632,292.84	137,586,035.59	0.00	0.00	0.00	0.00	0.00	145,218,328.43	
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	184,948,721.91	0.00	0.00	0.00	0.00	0.00	186,990,488.90	
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	16,340,602.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,340,602.23	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	53,277,293.03	794,064.37	728,006.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,799,363.64	
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	1,970,380.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,970,380.49	
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	20,782,543.15	0.00	0.00	0.00	0.00	0.00	153,354.72	0.00	47,945,684.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,881,582.69	
Unrestricted	64,926,181.31	170,644,426.79	149,285,254.39	(74,878,424.29)	0.00	0.00	0.00	1,086,958.37	0.00	1,261,003.42	0.00	103,299,118.04	0.00	0.00	0.00	0.00	41,571,815.17	(950,710.32)	0.00	0.00	456,245,622.88	
TOTAL NET POSITION	64,926,181.31	170,644,426.79	149,285,254.39	(74,878,424.29)	74,059,836.18	794,064.37	728,006.24	1,086,958.37	1,970,380.49	1,261,003.42	175,864.12	103,299,118.04	64,286,287.05	25,894,988.15	423,467,600.36	718,835,879.88	41,571,815.17	(950,710.32)	0.00	0.00	1,766,458,529.72	
Not Coded to Attribute																						
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	137,425,391.02	144,896,124.20
	Historical gift value of endowment - affiliated entities	173,583,313.80	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	18,064,091.14	16,296,941.92
	Grants, gifts and contracts	30,805,519.76	59,771,697.52
	Life income and annuity funds	33,272.66	22,509.40
	Loan funds	2,434,564.20	1,870,390.60
Affiliated Entities			
	Accumulated net gains on endowment	84,054,781.33	49,552,266.74
	Other - affiliated entities	67,478,370.48	66,885,059.35
Unrestricted		474,917,815.26	307,175,569.93
	TOTAL NET POSITION	1,796,214,822.97	1,620,789,073.93
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

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	368,117,586.32	311,843,502.18	310,525,834.16
Short term investments	1,150,111.70	1,160,456.96	1,149,348.91
Accounts receivable	35,815,608.80	14,443,977.95	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	638,962.22	631,358.00	650,175.52
Prepaid expenses and other current assets	2,058,266.21	1,444,985.64	6,023,822.59
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	409,000,047.18	330,740,486.57	355,542,261.56
Noncurrent Assets			
Debt proceeds held by others	0.00	0.00	0.00
Endowment and similar investments - campuses	176,203,068.00	204,640,909.54	176,534,846.64
Notes receivable	3,237,731.32	5,882,232.60	3,658,541.67
Lease Receivable, net of current portion	3,218,948.03	4,314,841.42	3,714,451.98
Property and equipment, net	729,533,288.80	735,780,726.30	735,141,709.57
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	912,193,036.15	950,618,709.86	919,049,549.86
TOTAL ASSETS	1,321,193,083.33	1,281,359,196.43	1,274,591,811.42
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	6,477,612.99	9,283,917.40	26,856,554.80
Deposits and unearned revenues	15,481,530.87	25,353,129.94	38,717,691.32
Accrued employee benefits - current portion	1,937,954.88	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	7,647,959.21	7,540,089.84	10,702,207.21
Total Current Liabilities	37,995,831.62	67,851,174.64	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	7,210,497.40	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	12,998,751.24	14,800,638.50	13,439,206.29
Long-term debt	141,744,106.58	152,458,722.58	142,143,626.49
Total Noncurrent Liabilities	226,353,189.02	240,510,281.15	227,193,163.98
TOTAL LIABILITIES	264,349,020.64	308,361,455.79	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	4,268,902.51	4,706,915.95	4,372,928.35
TOTAL DEFERRED INFLOWS OF RESOURCES	12,665,000.49	10,238,461.93	12,769,026.33
NET POSITION			
Net Investment in Plant	563,314,221.44	557,330,662.15	565,319,198.12
Restricted Nonexpendable			
Historical gift value of endowment - campuses	87,442,571.06	82,758,735.84	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	15,704,015.62	13,983,770.63
Grants, gifts and contracts	48,206,050.09	29,465,518.62	49,711,022.95
Life income and annuity funds	0.00	0.00	0.00
Loan funds	1,056,250.92	1,452,440.65	1,010,435.35
Unrestricted	287,830,612.68	215,808,022.68	189,439,372.14
TOTAL NET POSITION	1,055,066,936.92	974,079,066.84	960,290,428.19
Not Coded to Attribute			
	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00

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University System of New Hampshire
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 04

#RECURSIVE

4C - UNH Foundation Capital Offset

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

G

ASSETS

Current Assets

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

NET POSITION

Restricted Expendable

Affiliated Entities

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

40 - UNH Foundation Offset

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

G

ASSETS

Current Assets

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

NET POSITION

Restricted Expendable

Campuses

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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 04

	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	L	LU	M	Q1	Q2	T1	T2	N	X				
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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 04

6P - Plymouth State University

	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	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					
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)	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 04

	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	49,827,082.49	3,691,211.41	823,480.70	414,055.10	0.00	43,533.94	54,799,363.64	30,805,519.76	59,771,697.52
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	1,371,021.42	361,575.70	237,783.37	0.00	0.00	0.00	1,970,380.49	2,434,564.20	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	68,881,582.69	0.00	0.00	0.00	0.00	0.00	68,881,582.69	67,478,370.48	66,885,059.35
Unrestricted	238,766,555.15	18,197,448.28	44,776,096.78	26,159,908.65	0.00	128,345,614.02	456,245,622.88	474,917,815.26	307,175,569.93
TOTAL NET POSITION	1,308,151,902.15	147,785,745.73	165,734,658.32	43,059,135.59	0.00	101,727,087.93	1,766,458,529.72	1,796,214,822.97	1,620,789,073.93
Not Coded to Attribute									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 04

	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	1,056,250.92	314,770.50	0.00	0.00	0.00	0.00	0.00	0.00	361,575.70	0.00	237,783.37	0.00	0.00	0.00	0.00	1,970,380.49	2,434,564.20	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	57,933,228.46	10,948,354.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,881,582.69	67,478,370.48	66,885,059.35
Unrestricted	287,830,612.68	(24,930,937.11)	(27,954,218.32)	0.00	0.00	3,821,097.90	0.00	0.00	18,169,406.20	28,042.08	44,776,096.78	26,159,908.65	0.00	0.00	128,345,614.02	456,245,622.88	474,917,815.26	307,175,569.93
TOTAL NET POSITION	1,055,066,936.92	(15,326,315.24)	(23,996,353.50)	0.00	0.00	276,804,170.99	15,603,462.98	0.00	130,919,901.39	16,865,844.34	165,734,658.32	43,059,135.59	0.00	0.00	101,727,087.93	1,766,458,529.72	1,796,214,822.97	1,620,789,073.93
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