

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 08

	2023	2022	
	Year to Date Activity	Year to Date Activity	Final Activity
OPERATING REVENUES			
Resident tuition	153,211,815.89	156,582,951.21	156,472,917.45
Nonresident tuition	319,665,965.11	310,068,834.59	307,766,889.55
Continuing education tuition	8,223,339.36	14,763,964.45	16,212,885.88
Student fees revenue	19,789,790.34	24,311,395.61	24,348,669.86
Total tuition and fees	500,890,910.70	505,727,145.86	504,801,362.74
Less: student financial aid - grants and contracts	(29,392,572.03)	(28,380,223.94)	(30,679,380.93)
Less: student financial aid - all other	(187,025,355.23)	(183,257,865.68)	(183,444,050.05)
Net tuition and fees	284,472,983.44	294,089,056.24	290,677,931.76
Grant and Contracts - direct revenues	115,760,297.86	100,171,739.26	162,456,611.20
Grant and Contracts - facilities and administrative recovery	18,503,995.83	17,750,864.48	30,112,741.45
Sales of auxiliary services	197,328,691.32	185,809,447.43	193,330,354.48
Other operating revenue	23,776,628.44	19,878,450.39	30,726,018.87
Total Operating Revenues	639,842,596.89	617,699,557.80	707,303,657.76
OPERATING EXPENSES			
Instruction	147,061,729.72	136,944,325.14	196,941,954.43
Research & Sponsored Programs	115,477,198.08	101,895,902.95	164,710,445.04
Public Service	10,642,103.05	8,966,687.73	14,623,431.47
Academic Support	40,433,604.20	35,776,641.67	82,195,006.36
Student Services	35,895,165.62	49,169,337.94	101,528,258.91
Institutional Support	42,299,287.66	65,476,979.33	77,452,002.27
Operations and Maintenance	92,063,114.24	82,131,334.58	112,645,373.38
Student Financial Aid	8,562.75	444.00	6,188.52
Auxiliary Services	96,555,677.58	79,848,319.98	141,776,760.17
Depreciation	0.00	0.00	0.00
Nonoperating Funds	0.00	0.00	0.00
No Program Code Assigned	2,203,186.45	68,921.48	(23,474,831.96)
Total Operating Expenses	582,639,629.35	560,278,894.80	868,404,588.59
Operating loss	57,202,967.54	57,420,663.00	(161,100,930.83)
NONOPERATING REVENUES (EXPENSES)			
State of New Hampshire general appropriations	59,000,000.00	59,000,000.00	88,500,000.00
Federal Pell grants	19,644,578.51	20,711,179.77	21,711,726.84
Other nonoperating grant revenue	26,327,731.04	25,056,407.75	48,984,840.90
Gifts - campuses	1,346,781.94	1,723,751.81	2,384,746.64
Gifts - affiliated entities	8,444,140.08	6,151,270.69	14,572,826.44
Operating investment income, net	2,903,327.95	(2,176,848.02)	(9,769,512.99)
Endowment return used for operations	30,855,318.60	30,593,786.62	41,002,511.99
Interest expense, net	(9,571,021.10)	(9,011,033.65)	(15,354,310.78)
Other nonoperating revenue (expense)	255,931.29	96,266.80	421,726.19
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	196,409,755.85	189,565,444.77	31,353,624.40
OTHER CHANGES IN NET ASSETS			
State of New Hampshire capital appropriations	0.00	10,208,972.53	18,736,117.24
Plant gifts, grants and other changes, net	3,827,004.87	450,341.79	3,278,019.90
Endowment and similar gifts - campuses	2,083,955.66	6,395,521.59	10,308,581.81
Endowment and similar gifts - affiliated entities	9,625,665.38	7,914,657.47	11,257,040.03
Endowment return, net of amount used for operations - campuses	(11,960,418.56)	26,965,116.96	(68,725,601.21)
Endowment return, net of amount used for operations - affiliated entities	(7,531,639.55)	7,413,282.31	(43,059,920.86)
Total Other Changes in Net Position	(3,955,432.20)	59,347,892.65	(68,205,763.09)
Transfers, net	(364,755.00)	(1,095.00)	0.00
INCREASE (DECREASE) IN NET POSITION	192,089,568.65	248,912,242.42	(36,852,138.69)
NET POSITION AT BEGINNING OF YEAR	1,620,789,073.93	1,657,641,212.62	1,657,641,212.62

	2023	2022	
	Year to Date Activity	Year to Date Activity	Final Activity
NET POSITION AT END OF YEAR	1,812,878,642.58	1,906,553,455.04	1,620,789,073.93

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 08

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/System	Total Year to Date Activity	Prior Year to Date Activity	Prior Year Final Activity
OPERATING REVENUES									
Resident tuition	106,956,789.00	15,623,188.89	23,319,602.00	7,312,236.00	0.00	0.00	153,211,815.89	156,582,951.21	156,472,917.45
Nonresident tuition	250,403,314.25	29,692,860.78	37,678,940.08	1,890,850.00	0.00	0.00	319,665,965.11	310,068,834.59	307,766,889.55
Continuing education tuition	3,910,230.91	3,045,238.00	681,692.37	586,178.08	0.00	0.00	8,223,339.36	14,763,964.45	16,212,885.88
Student fees revenue	11,333,497.21	3,882,177.15	4,045,224.88	528,891.10	0.00	0.00	19,789,790.34	24,311,395.61	24,348,669.86
Total tuition and fees	372,603,831.37	52,243,464.82	65,725,459.33	10,318,155.18	0.00	0.00	500,890,910.70	505,727,145.86	504,801,362.74
Less: student financial aid - grants and contracts	(17,050,810.85)	(4,202,208.00)	(5,935,433.00)	(2,204,120.18)	0.00	0.00	(29,392,572.03)	(28,380,223.94)	(30,679,380.93)
Less: student financial aid - all other	(144,965,809.85)	(18,676,698.33)	(22,177,763.30)	(1,205,083.75)	0.00	0.00	(187,025,355.23)	(183,257,865.68)	(183,444,050.05)
Net tuition and fees	210,587,210.67	29,364,558.49	37,612,263.03	6,908,951.25	0.00	0.00	284,472,983.44	294,089,056.24	290,677,931.76
Grant and Contracts - direct revenues	107,642,811.38	3,768,640.55	2,473,403.70	1,875,442.23	0.00	0.00	115,760,297.86	100,171,739.26	162,456,611.20
Grant and Contracts - facilities and administrative recovery	17,710,282.18	606,059.11	99,226.91	88,427.63	0.00	0.00	18,503,995.83	17,750,864.48	30,112,741.45
Sales of auxiliary services	138,497,292.53	26,998,111.38	31,833,287.41	0.00	0.00	0.00	197,328,691.32	185,809,447.43	193,330,354.48
Other operating revenue	17,027,884.69	2,058,249.47	1,401,790.84	359,077.49	0.00	2,929,625.95	23,776,628.44	19,878,450.39	30,726,018.87
Total Operating Revenues	491,465,481.45	62,795,619.00	73,419,971.89	9,231,898.60	0.00	2,929,625.95	639,842,596.89	617,699,557.80	707,303,657.76
OPERATING EXPENSES									
Instruction	113,110,649.66	15,670,609.49	16,251,757.69	2,028,712.88	0.00	0.00	147,061,729.72	136,944,325.14	196,941,954.43
Research & Sponsored Programs	111,603,193.87	2,922,105.96	951,898.25	0.00	0.00	0.00	115,477,198.08	101,895,902.95	164,710,445.04
Public Service	10,527,194.53	2,054.03	112,854.49	0.00	0.00	0.00	10,642,103.05	8,966,687.73	14,623,431.47
Academic Support	29,106,478.24	3,460,122.15	4,768,133.04	2,681,582.75	0.00	417,288.02	40,433,604.20	35,776,641.67	82,195,006.36
Student Services	17,497,288.71	8,896,442.26	6,818,082.65	2,676,227.23	0.00	7,124.77	35,895,165.62	49,169,337.94	101,528,258.91
Institutional Support	23,015,271.60	5,596,807.68	6,157,971.24	1,669,958.90	0.00	5,859,278.24	42,299,287.66	65,476,979.33	77,452,002.27
Operations and Maintenance	68,409,080.36	11,060,416.13	11,758,859.30	608,243.53	0.00	226,514.92	92,063,114.24	82,131,334.58	112,645,373.38
Student Financial Aid	8,562.75	0.00	0.00	0.00	0.00	0.00	8,562.75	444.00	6,188.52
Auxiliary Services	73,434,808.36	10,012,323.17	13,108,546.05	0.00	0.00	0.00	96,555,677.58	79,848,319.98	141,776,760.17
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
No Program Code Assigned	1,389,182.86	293,224.53	77,972.90	0.00	0.00	442,806.16	2,203,186.45	68,921.48	(23,474,831.96)
Total Operating Expenses	448,101,710.94	57,914,105.40	60,006,075.61	9,664,725.29	0.00	6,953,012.11	582,639,629.35	560,278,894.80	868,404,588.59
Operating loss	43,363,770.51	4,881,513.60	13,413,896.28	(432,826.69)	0.00	(4,023,386.16)	57,202,967.54	57,420,663.00	(161,100,930.83)
NONOPERATING REVENUES (EXPENSES)									
State of New Hampshire general appropriations	40,279,936.00	7,934,768.00	8,391,616.00	2,393,680.00	0.00	0.00	59,000,000.00	59,000,000.00	88,500,000.00
Federal Pell grants	10,761,904.21	3,228,513.00	4,233,885.12	1,420,276.18	0.00	0.00	19,644,578.51	20,711,179.77	21,711,726.84
Other nonoperating grant revenue	16,220,457.28	5,423,630.32	3,208,876.35	2,547.92	0.00	1,472,219.17	26,327,731.04	25,056,407.75	48,984,840.90
Gifts - campuses	(145,248.86)	811,605.13	663,481.06	16,932.43	0.00	12.18	1,346,781.94	1,723,751.81	2,384,746.64
Gifts - affiliated entities	8,444,140.08	0.00	0.00	0.00	0.00	0.00	8,444,140.08	6,151,270.69	14,572,826.44
Operating investment income, net	3,551,490.08	554,712.00	506,420.67	352,208.00	0.00	(2,061,502.80)	2,903,327.95	(2,176,848.02)	(9,769,512.99)
Endowment return used for operations	17,371,202.07	1,788,026.25	1,228,496.86	363,359.93	0.00	10,104,233.49	30,855,318.60	30,593,786.62	41,002,511.99
Interest expense, net	(4,666,137.89)	(2,017,009.89)	(2,043,210.02)	(20,006.50)	0.00	(824,656.80)	(9,571,021.10)	(9,011,033.65)	(15,354,310.78)
Other nonoperating revenue (expense)	79,989.82	19,454.72	36,772.48	371.63	0.00	119,342.64	255,931.29	96,266.80	421,726.19
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	135,261,503.30	22,625,213.13	29,640,234.80	4,096,542.90	0.00	4,786,261.72	196,409,755.85	189,565,444.77	31,353,624.4

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	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 Activity	Prior Year to Date Activity	Prior Year Final Activity
OTHER CHANGES IN NET ASSETS									
State of New Hampshire capital appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,208,972.53	18,736,117.24
Plant gifts, grants and other changes, net	3,628,007.92	(41,198.33)	240,195.28	0.00	0.00	0.00	3,827,004.87	450,341.79	3,278,019.90
Endowment and similar gifts - campuses	1,120,019.03	345,409.16	483,338.41	135,189.06	0.00	0.00	2,083,955.66	6,395,521.59	10,308,581.81
Endowment and similar gifts - affiliated entities	9,625,665.38	0.00	0.00	0.00	0.00	0.00	9,625,665.38	7,914,657.47	11,257,040.03
Endowment return, net of amount used for operations - campuses	(3,916,857.02)	(722,638.56)	(825,329.29)	(255,601.60)	0.00	(6,239,992.09)	(11,960,418.56)	26,965,116.96	(68,725,601.21)
Endowment return, net of amount used for operations - affiliated entities	(7,531,639.55)	0.00	0.00	0.00	0.00	0.00	(7,531,639.55)	7,413,282.31	(43,059,920.86)
Total Other Changes in Net Position	2,925,195.76	(418,427.73)	(101,795.60)	(120,412.54)	0.00	(6,239,992.09)	(3,955,432.20)	59,347,892.65	(68,205,763.09)
Transfers, net	(207,138.00)	204,564.81	119,337.86	0.00	0.00	(481,519.67)	(364,755.00)	(1,095.00)	0.00
INCREASE (DECREASE) IN NET POSTION	137,979,561.06	22,411,350.21	29,657,777.06	3,976,130.36	0.00	(1,935,250.04)	192,089,568.65	248,912,242.42	(36,852,138.69)
NET POSITION AT BEGINNING OF YEAR	1,200,876,182.32	127,497,439.50	143,374,524.73	40,756,829.96	0.00	108,284,097.42	1,620,789,073.93	1,657,641,212.62	1,657,641,212.62
NET POSITION AT END OF YEAR	1,338,855,743.38	149,908,789.71	173,032,301.79	44,732,960.32	0.00	106,348,847.38	1,812,878,642.58	1,906,553,455.04	1,620,789,073.93

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	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	Total Year to Date Activity	Prior Year to Date Activity	Prior Year Final Activity
OPERATING REVENUES																		
Resident tuition	94,129,933.54	4,822,856.96	8,003,998.50	0.00	0.00	0.00	0.00	0.00	15,623,188.89	0.00	23,319,602.00	7,312,236.00	0.00	0.00	0.00	153,211,815.89	156,582,951.21	156,472,917.45
Nonresident tuition	226,802,084.92	21,250,597.58	2,350,631.75	0.00	0.00	0.00	0.00	0.00	29,692,860.78	0.00	37,678,940.08	1,890,850.00	0.00	0.00	0.00	319,665,965.11	310,068,834.59	307,766,889.55
Continuing education tuition	3,638,011.91	23,750.00	248,469.00	0.00	0.00	0.00	0.00	0.00	3,045,238.00	0.00	681,692.37	586,178.08	0.00	0.00	0.00	8,223,339.36	14,763,964.45	16,212,885.88
Student fees revenue	10,982,199.37	67,240.00	284,057.84	0.00	0.00	0.00	0.00	0.00	3,882,177.15	0.00	4,045,224.88	528,891.10	0.00	0.00	0.00	19,789,790.34	24,311,395.61	24,348,669.86
Total tuition and fees	335,552,229.74	26,164,444.54	10,887,157.09	0.00	0.00	0.00	0.00	0.00	52,243,464.82	0.00	65,725,459.33	10,318,155.18	0.00	0.00	0.00	500,890,910.70	505,727,145.86	504,801,362.74
Less: student financial aid - grants and contracts	(16,913,810.85)	(87,000.00)	(50,000.00)	0.00	0.00	0.00	0.00	0.00	(4,202,208.00)	0.00	(5,935,433.00)	(2,204,120.18)	0.00	0.00	0.00	(29,392,572.03)	(28,380,223.94)	(30,679,380.93)
Less: student financial aid - all other	#####	(11,957,002.08)	(1,970,847.58)	0.00	0.00	(1,600.00)	0.00	0.00	(18,676,698.33)	0.00	(22,177,763.30)	(1,205,083.75)	0.00	0.00	0.00	(187,025,355.23)	(183,257,865.68)	(183,444,050.05)
Net tuition and fees	187,602,058.70	14,120,442.46	8,866,309.51	0.00	0.00	(1,600.00)	0.00	0.00	29,364,558.49	0.00	37,612,263.03	6,908,951.25	0.00	0.00	0.00	284,472,983.44	294,089,056.24	290,677,931.76
Grant and Contracts - direct revenues	107,085,958.92	107,979.49	448,872.97	0.00	0.00	0.00	0.00	0.00	3,768,640.55	0.00	2,473,403.70	1,875,442.23	0.00	0.00	0.00	115,760,297.86	100,171,739.26	162,456,611.20
Grant and Contracts - facilities and administrative recovery	17,643,479.26	0.00	66,802.92	0.00	0.00	0.00	0.00	0.00	606,059.11	0.00	99,226.91	88,427.63	0.00	0.00	0.00	18,503,995.83	17,750,864.48	30,112,741.45
Sales of auxiliary services	138,265,690.53	91,568.00	140,034.00	0.00	0.00	0.00	0.00	0.00	26,998,111.38	0.00	31,833,287.41	0.00	0.00	0.00	0.00	197,328,691.32	185,809,447.43	193,330,354.48
Other operating revenue	16,774,100.23	87,698.39	154,624.07	0.00	0.00	11,462.00	0.00	0.00	2,058,249.47	0.00	1,401,790.84	359,077.49	0.00	0.00	2,929,625.95	23,776,628.44	19,878,450.39	30,726,018.87
Total Operating Revenues	467,371,287.64	14,407,688.34	9,676,643.47	0.00	0.00	9,862.00	0.00	0.00	62,795,619.00	0.00	73,419,971.89	9,231,898.60	0.00	0.00	2,929,625.95	639,842,596.89	617,699,557.80	707,303,657.76
OPERATING EXPENSES																		
Instruction	101,383,888.81	5,822,422.10	5,904,338.75	0.00	0.00	0.00	0.00	0.00	15,670,609.49	0.00	16,251,757.69	2,028,712.88	0.00	0.00	0.00	147,061,729.72	136,944,325.14	196,941,954.43
Research & Sponsored Programs	111,124,241.71	7,302.58	471,649.58	0.00	0.00	0.00	0.00	0.00	2,922,105.96	0.00	951,898.25	0.00	0.00	0.00	0.00	115,477,198.08	101,895,902.95	164,710,445.04
Public Service	10,527,194.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,054.03	0.00	112,854.49	0.00	0.00	0.00	0.00	10,642,103.05	8,966,687.73	14,623,431.47
Academic Support	26,860,629.77	1,151,392.68	1,094,455.79	0.00	0.00	0.00	0.00	0.00	3,460,122.15	0.00	4,768,133.04	2,681,582.75	0.00	0.00	417,288.02	40,433,604.20	35,776,641.67	82,195,006.36
Student Services	15,062,681.69	1,186,956.15	1,247,650.87	0.00	0.00	0.00	0.00	0.00	8,896,442.26	0.00	6,818,082.65	2,676,227.23	0.00	0.00	7,124.77	35,895,165.62	49,169,337.94	101,528,258.91
Institutional Support	19,744,129.10	609,687.77	55,160.28	0.00	0.00	2,606,294.45	0.00	0.00	5,596,807.68	0.00	6,157,971.24	1,669,958.90	0.00	0.00	5,859,278.24	42,299,287.66	65,476,979.33	77,452,002.27
Operations and Maintenance	65,100,706.47	941,084.74	2,367,289.15	0.00	0.00	0.00	0.00	0.00	11,060,416.13	0.00	11,758,859.30	608,243.53	0.00	0.00	0.00	226,514.92	92,063,114.24	82,131,334.58
Student Financial Aid	8,562.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,562.75	444.00	6,188.52
Auxiliary Services	73,044,910.22	127,042.88	262,855.26	0.00	0.00	0.00	0.00	0.00	10,012,323.17	0.00	13,108,546.05	0.00	0.00	0.00	0.00	96,555,677.58	79,848,319.98	141,776,760.17
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating 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
No Program Code Assigned	1,360,484.95	200.90	28,497.01	0.00	0.00	0.00	0.00	0.00	293,224.53	0.00	77,972.90	0.00	0.00	0.00	442,806.16	2,203,186.45	68,921.48	(23,474,831.96)
Total Operating Expenses	424,217,430.00	9,846,089.80	11,431,896.69	0.00	0.00	2,606,294.45	0.00	0.00	57,914,105.40	0.00	60,006,075.61	9,664,725.29	0.00	0.00	6,953,012.11	582,639,629.35	560,278,894.80	868,404,588.59
Operating loss	43,153,857.64	4,561,598.54	(1,755,253.22)	0.00	0.00	(2,596,432.45)	0.00	0.00	4,881,513.60	0.00	13,413,896.28	(432,826.69)	0.00	0.00	(4,023,386.16)	57,202,967.54	57,420,663.00	(161,100,930.83)
NONOPERATING REVENUES (EXPENSES)																		
State of New Hampshire general appropriations	38,880,786.64	0.00	1,399,149.36	0.00	0.00	0.00	0.00	0.00	7,934,768.00	0.00	8,391,616.00	2,393,680.00	0.00	0.00	0.00	59,000,000.00	59,000,000.00	88,500,000.00
Federal Pell grants	10,761,904.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,228,513.00	0.00	4,233,885.12	1,420,276.18	0.00	0.00	0.00	19,644,578.51	20,711,179.77	21,711,726.84
Other nonoperating grant revenue	16,220,457.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,423,630.32	0.00	3,208,876.35	2,547.92	0.00	0.00	1,472,219.17	26,327,731.04	25,056,407.75	48,984,840.90
Gifts - campuses	7,355,093.72	243,501.77	55,374.16	0.00	0.00	0.00	0.00	(7,799,218.51)	811,605.13	0.00	663,481.06	16,932.43	0.00	0.00	12.18	1,346,781.94	1,723,751.81	2,384,746.64
Gifts - affiliated entities	0.00	0.00	0.00	0.00	0.00	8,444,140.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,444,140.08	6,151,270.69	14,572,826.44
Operating investment income, net	3,747,395.67	6.30	0.00	0.00	0.00	(195,911.89)	0.00	0.00	554,712.00	0.00	506,420.67	352,208.00	0.00	0.00	(2,061,502.80)	2,903,327.95	(2,176,848.02)	(9,769,512.99)
Endowment return used for operations	14,086,000.02	1,213,852.39	81,417.01	0.00	(9,224,490.30)	11,214,422.95	0.00	0.00	1,788,026.25	0.00	1,228,496.86	363,359.93	0.00	0.00	10,104,233.49	30,855,318.60	30,593,786.62	41,002,511.99
Interest expense, net	(4,065,023.65)	0.00	(494,846.84)	0.00	0.00	(106,267.40)	0.00	0.00	(2,017,009.89)	0.00	(2,043,210.02)	(20,006.50)	0.00	0.00	(824,656.80)	(9,571,021.10)	(9,011,033.65)	(15,354,310.78)
Other nonoperating revenue (expense)	79,989.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,454.72	0.00	36,772.48	371.63	0.00	0.00	119,342.64	255,931.29	96,266.80	421,726.19
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	130,220,461.35	6,018,959.00	(714,159.53)	0.00	(9,224,490.30)	16,759,951.29	0.00	(7,799,218.51)	22,625,213.13	0.00	29,640,234.80	4,096,542.90	0.00	0.00	4,786,261.72	196,409,755.85	189,565,444.77	31,353,624.4
OTHER CHANGES IN NET ASSETS																		
State of New Hampshire capital 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	10,208,972.53	18,736,117.24
Plant gifts, grants and other changes, net	119,388.00	(16,302.25)	0.00	0.00	0.00	3,664,947.17	0.00	(140,025.00)	(41,198.33)	0.00	240,195.28	0.00	0.00	0.00	0.00	3,827,004.87	450,341.79	3,278,019.90
Endowment and similar gifts - campuses	1,120,019.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	345,409.16	0.00	483,338.41	135,189.06	0.00	0.00	0.00	2,083,955.66	6,395,521.59	10,308,581.81
Endowment and similar gifts - affiliated entities	0.00	0.00	0.00	0.00	0.00	9,558,604.88	67,060.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,625,665.38	7,914,657.47	11,257,040.03
Endowment return, net of amount used for operations - campuses	(3,866,445.73)	0.00	(50,411.29)	0.00	0.00	0.00	0.00	0.00	(722,638.56)	0.00	(825,329.29)	(255,601.60)	0.00	0.00	(6,239,992.09)	(11,960,418.56)	26,965,116.96	(68,725,601.21)
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	0.00	0.00	9,224,490.30	(16,347,295.69)	(408,834.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,531,639.55)	7,413,282.31	(43,059,920.86)
Total Other Changes in Net Position	(2,627,038.70)	(16,302.25)	(50,411.29)	0.00	9,224,490.30	(3,123,743.64)	(341,773.66)	(140,025.00)	(418,427.73)	0.00	(101,795.60)	(120,412.54)	0.00	0.00	(6,239,992.09)	(3		

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 08

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 Fgprmaj Attribute	Funds Not Coded to Fgprmaj Attribute	Funds Not Coded to Fgprmaj Attribute
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	D	A	P1
OPERATING REVENUES																				
Resident tuition	94,129,933.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonresident tuition	226,802,084.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Continuing education tuition	3,638,011.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student fees revenue	9,956,685.31	1,025,514.06	0.00	0.00	0.00	0.00	0.00	0.00	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 tuition and fees	334,526,715.68	1,025,514.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(16,913,810.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: student financial aid - all other	#####	(389,595.09)	(2,904,132.95)	0.00	(9,706,403.64)	(35,513.50)	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
Net tuition and fees	216,526,000.67	635,918.97	(2,904,132.95)	0.00	(9,706,403.64)	(16,949,324.35)	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
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	102,705,530.66	4,380,428.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant and Contracts - facilities and administrative recovery	15,385,833.26	2,257,646.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales of auxiliary services	0.00	0.00	138,270,364.27	0.00	(1,280.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,393.74)	0.00	0.00	0.00	0.00
Other operating revenue	4,155,333.20	10,432,856.55	1,800.00	0.00	953,385.30	1,617,667.81	0.00	0.00	73,769.33	0.00	0.00	0.00	0.00	0.00	90.00	(460,801.96)	0.00	0.00	0.00	0.00
Total Operating Revenues	236,067,167.13	13,326,421.52	135,368,031.32	0.00	(8,754,298.34)	87,373,874.12	4,380,428.26	0.00	73,769.33	0.00	0.00	0.00	0.00	0.00	90.00	(464,195.70)	0.00	0.00	0.00	0.00
OPERATING EXPENSES																				
Instruction	92,963,943.72	3,656,828.54	0.00	0.00	3,507,490.80	1,254,835.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	790.00	0.00	0.00
Research & Sponsored Programs	8,325,030.96	2,821,862.89	0.00	0.00	730,189.60	95,073,980.30	4,173,177.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Service	4,406,256.72	4,555,073.33	0.00	0.00	1,237,472.02	328,392.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Academic Support	21,246,017.00	3,169,048.96	0.00	0.00	2,445,563.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Services	9,332,016.13	(13,036,600.90)	0.00	0.00	1,511,121.72	17,244,155.38	0.00	0.00	11,989.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Institutional Support	16,017,773.13	3,513,449.44	0.00	0.00	212,250.22	656.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	26,325,158.74	2,249,165.59	0.00	0.00	93,062.97	1,258.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,329,871.45	4,050,153.77	52,035.88	0.00	0.00
Student Financial Aid	0.00	0.00	0.00	0.00	8,562.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Auxiliary Services	0.00	0.00	73,044,910.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
No Program Code Assigned	33,604.12	103,079.96	1,930.55	0.00	26,543.85	841,701.66	226,359.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105,865.10	21,400.00	0.00	0.00
Total Operating Expenses	178,649,800.52	7,031,907.81	73,046,840.77	0.00	9,772,257.74	114,744,979.93	4,399,537.67	0.00	11,989.36	0.00	0.00	0.00	0.00	0.00	0.00	32,329,871.45	4,156,018.87	74,225.88	0.00	0.00
Operating loss	57,417,366.61	6,294,513.71	62,321,190.55	0.00	(18,526,556.08)	(27,371,105.81)	(19,109.41)	0.00	61,779.97	0.00	0.00	0.00	0.00	0.00	90.00	(32,794,067.15)	(4,156,018.87)	(74,225.88)	0.00	0.00
NONOPERATING REVENUES (EXPENSES)																				
State of New Hampshire general appropriations	38,880,786.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	10,761,904.21	0.00	0.00	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 nonoperating grant revenue	0.00	0.00	0.00	0.00	0.00	16,220,457.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts - campuses	0.00	931,699.28	0.00	0.00	6,423,394.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating investment income, net	3,720,429.42	11,501.68	0.00	0.00	15,464.57	0.00	0.00	0.00	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 return used for operations	111,765.12	1,560,527.33	0.00	0.00	12,411,641.42	0.00	0.00	0.00	2,066.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest expense, 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	(4,065,023.65)	0.00	0.00	0.00	0.00
Other nonoperating revenue (expense)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,989.82	0.00	0.00	0.00	0.00
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	100,130,347.79	8,798,242.00	62,321,190.55	0.00	323,944.35	(388,744.32)	(19,109.41)	0.00	63,846.12	0.00	0.00	0.00	0.00	0.00	90.00	(36,779,100.98)	(4,156,018.87)	(74,225.88)	0.00	0.00
OTHER CHANGES IN NET ASSETS																				
State of New Hampshire capital 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
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(30,819.51)	150,182.51	0.00	0.00	0.00
Endowment and similar gifts - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	1,117,519.03	0.00	0.00	0.00	0.00	0.00	0.00
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(729,065.59)	(353,515.08)	(91,938.95)	(2,691,926.11)	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	(729,065.59)	(351,015.08)	(91,938.95)	(1,574,407.08)	(30,819.51)	150,182.51	0.00	0.00	0.00
Transfers, net	(36,787,935.98)	27,205,886.82	(10,363,308.63)	0.00	(4,975,622.90)	(75,580.59)	9,035.29	0.00	(320,669.00)	0.00	0.00	0.00	3,417.52	0.00	20,491.67	36,113,238.18	(12,321,737.65)	48,302.04	0.00	0.00
INCREASE (DECREASE) IN NET POSTION	63,342,411.81	36,004,128.82	51,957,881.92	0.00	(4,651,653.55)	(464,324.91)	(10,074.12)	0.00	(256,822.88)	0.00	0.00	(729,065.59)	(347,597.56)	(91,938.95)	(1,553,825.41)	(696,682.31)	(16,327,574.01)	(25,923.84)	0.00	0.00
NET POSITION AT BEGINNING OF YEAR	61,920,900.52	88,952,765.88	71,898,357.23	(52,487,240.79)	46,120,594.85	2,867,927.74	722,500.36	0.00	1,010,435.35	0.00	0.00	14,324,452.01	13,983,770.63	23,947,651.85	116,878,977.15	565,319,198.12	4,830,137.29	0.00	0.00	0.00
NET POSITION AT END OF YEAR	125,263,312.33	124,956,894.70	123,856,239.15	(52,487,240.79)	41,468,941.30	2,403,602.83	712,426.24	0.00	753,612.47	0.00	0.00	13,595,386.42	13,636,173.07	23,855,712.90	115,325,151.74	564,622,515.81	(11,497,436.72)	(25,923.84)	0.00	0.00

	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
OPERATING REVENUES			
Resident tuition	94,129,933.54	92,969,625.52	90,465,340.47
Nonresident tuition	226,802,084.92	218,280,573.07	215,574,035.57
Continuing education tuition	3,638,011.91	11,015,508.73	11,573,932.94
Student fees revenue	10,982,199.37	14,997,004.24	14,907,441.35
Total tuition and fees	335,552,229.74	337,262,711.56	332,520,750.33
Less: student financial aid - grants and contracts	(16,913,810.85)	(16,071,484.37)	(16,835,087.50)
Less: student financial aid - all other	#####	#####	#####
Net tuition and fees	187,602,058.70	194,565,454.07	190,139,312.13
Grant and Contracts - direct revenues	107,085,958.92	92,157,671.48	150,166,124.21
Grant and Contracts - facilities and administrative recovery	17,643,479.26	16,973,190.77	28,818,155.14
Sales of auxiliary services	138,265,690.53	126,861,760.44	133,162,554.55
Other operating revenue	16,774,100.23	14,898,801.45	21,819,358.98
Total Operating Revenues	467,371,287.64	445,456,878.21	524,105,505.01
OPERATING EXPENSES			
Instruction	101,383,888.81	93,433,191.10	131,371,301.63
Research & Sponsored Programs	111,124,241.71	97,927,494.05	158,123,562.34
Public Service	10,527,194.53	8,875,505.60	14,517,495.79
Academic Support	26,860,629.77	22,364,935.84	57,192,627.36
Student Services	15,062,681.69	24,546,693.17	36,000,540.43
Institutional Support	19,744,129.10	36,604,296.80	40,223,946.49
Operations and Maintenance	65,100,706.47	59,270,073.59	74,012,374.62
Student Financial Aid	8,562.75	444.00	6,188.52
Auxiliary Services	73,044,910.22	54,876,370.65	104,162,430.89
Depreciation	0.00	0.00	0.00
No Program Code Assigned	1,360,484.95	457.46	(2,760,510.01)
Total Operating Expenses	424,217,430.00	397,899,462.26	612,849,958.06
Operating loss	43,153,857.64	47,557,415.95	(88,744,453.05)
NONOPERATING REVENUES (EXPENSES)			
State of New Hampshire general appropriations	38,880,786.64	38,880,906.64	57,805,866.00
Federal Pell grants	10,761,904.21	11,177,634.76	11,201,884.95
Other nonoperating grant revenue	16,220,457.28	13,935,751.75	28,650,720.75
Gifts - campuses	7,355,093.72	5,691,976.13	12,372,869.27
Operating investment income, net	3,747,395.67	3,643,106.48	5,440,886.49
Endowment return used for operations	14,086,000.02	12,984,207.51	18,331,295.53
Interest expense, net	(4,065,023.65)	(4,033,129.99)	(6,642,127.76)
Other nonoperating revenue (expense)	79,989.82	0.00	155,514.81
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	130,220,461.35	129,837,869.23	38,572,456.99
OTHER CHANGES IN NET ASSETS			
State of New Hampshire capital appropriations	0.00	10,208,972.53	18,736,117.24
Plant gifts, grants and other changes, net	119,388.00	78,378.47	(2,256,463.08)
Endowment and similar gifts - campuses	1,120,019.03	3,575,733.49	6,307,586.34
Endowment return, net of amount used for operations - campuses	(3,866,445.73)	7,472,812.80	(22,796,063.60)
Total Other Changes in Net Position	(2,627,038.70)	21,335,897.29	(8,823.10)
Transfers, net	(1,444,483.23)	(601,054.28)	37,457,603.04
INCREASE (DECREASE) IN NET POSTION	126,148,939.42	150,572,712.24	76,021,236.93
NET POSITION AT BEGINNING OF YEAR	960,290,428.19	884,269,191.26	884,269,191.26
NET POSITION AT END OF YEAR	#####	#####	960,290,428.19

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 08

UNH School of Law

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity	
	U	D	A	W	G	P1	L	LU	Q2	T2	N	X				
OPERATING REVENUES																
Resident tuition	4,822,856.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,822,856.96	4,922,092.98	5,138,023.98	
Nonresident tuition	21,250,597.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,250,597.58	16,982,394.30	17,124,894.30	
Continuing education tuition	23,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,750.00	124,650.00	207,575.52	
Student fees revenue	3,690.00	63,550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,240.00	57,540.00	57,140.00	
Total tuition and fees	26,100,894.54	63,550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,164,444.54	22,086,677.28	22,527,633.80	
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(87,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	(87,000.00)	(82,000.00)	(82,000.00)	
Less: student financial aid - all other	(11,765,136.08)	0.00	0.00	0.00	(191,866.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,957,002.08)	(10,524,614.12)	(10,618,267.12)	
Net tuition and fees	14,335,758.46	63,550.00	0.00	0.00	(191,866.00)	(87,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	14,120,442.46	11,480,063.16	11,827,366.68	
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	107,979.49	0.00	0.00	0.00	0.00	0.00	0.00	107,979.49	105,215.15	117,921.10	
Sales of auxiliary services	0.00	0.00	91,568.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,568.00	91,548.00	99,048.00	
Other operating revenue	52,765.35	26,710.01	0.00	0.00	7,010.00	0.00	1,181.08	31.95	0.00	0.00	0.00	0.00	87,698.39	78,059.29	136,118.20	
Total Operating Revenues	14,388,523.81	90,260.01	91,568.00	0.00	(184,856.00)	20,979.49	1,181.08	31.95	0.00	0.00	0.00	0.00	14,407,688.34	11,754,885.60	12,180,453.98	
OPERATING EXPENSES																
Instruction	5,749,206.64	0.00	0.00	0.00	56,714.56	16,500.90	0.00	0.00	0.00	0.00	0.00	0.00	5,822,422.10	4,719,668.74	7,132,763.98	
Research & Sponsored Programs	0.00	0.00	0.00	0.00	0.00	7,302.58	0.00	0.00	0.00	0.00	0.00	0.00	7,302.58	8,780.46	18,802.00	
Public Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	295.20	295.20	
Academic Support	1,136,726.26	11,416.42	0.00	0.00	3,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,151,392.68	1,127,631.02	2,221,068.93	
Student Services	1,125,359.57	25,533.92	0.00	0.00	33,509.85	0.00	(22.38)	2,575.19	0.00	0.00	0.00	0.00	1,186,956.15	1,017,028.34	1,732,347.14	
Institutional Support	533,942.04	26,208.19	0.00	0.00	49,537.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	609,687.77	507,582.79	2,287,212.00	
Operations and Maintenance	474,300.57	101,417.80	0.00	0.00	3,724.00	0.00	0.00	0.00	0.00	0.00	361,642.37	0.00	941,084.74	833,623.42	1,420,039.86	
Student Financial Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Auxiliary Services	0.00	0.00	127,042.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,042.88	36,657.71	113,815.12	
No Program Code Assigned	200.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.90	0.00	0.00	
Total Operating Expenses	9,019,735.98	164,576.33	127,042.88	0.00	146,735.95	23,803.48	(22.38)	2,575.19	0.00	0.00	361,642.37	0.00	9,846,089.80	8,251,267.68	14,926,344.23	
Operating loss	5,368,787.83	(74,316.32)	(35,474.88)	0.00	(331,591.95)	(2,823.99)	1,203.46	(2,543.24)	0.00	0.00	(361,642.37)	0.00	4,561,598.54	3,503,617.92	(2,745,890.25)	
NONOPERATING REVENUES (EXPENSES)																
State of New Hampshire general 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	4,271.00	
Gifts - campuses	0.00	0.00	0.00	0.00	243,501.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	243,501.77	177,760.98	360,046.22	
Operating investment income, net	0.00	6.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.30	0.00	0.00	
Endowment return used for operations	0.00	564,575.79	0.00	0.00	608,398.59	0.00	40,878.01	0.00	0.00	0.00	0.00	0.00	1,213,852.39	1,721,197.53	1,721,197.53	
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	5,368,787.83	490,265.77	(35,474.88)	0.00	520,308.41	(2,823.99)	42,081.47	(2,543.24)	0.00	0.00	(361,642.37)	0.00	6,018,959.00	5,402,576.43	(660,375.50)	
OTHER CHANGES IN NET ASSETS																
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,302.25)	0.00	(16,302.25)	0.00	(13,086.78)	
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,302.25)	0.00	(16,302.25)	0.00	(13,086.78)	
Transfers, net	802,467.17	385,785.00	0.00	0.00	(946,090.17)	1,617.74	(10,262.00)	0.00	0.00	0.00	0.00	0.00	233,517.74	6,585.83	18,237.07	
INCREASE (DECREASE) IN NET POSTION	6,171,255.00	876,050.77	(35,474.88)	0.00	(425,781.76)	(1,206.25)	31,819.47	(2,543.24)	0.00	0.00	(377,944.62)	0.00	6,236,174.49	5,409,162.26	(655,225.21)	
NET POSITION AT BEGINNING OF YEAR	(33,159,316.72)	2,073,246.08	221,895.99	0.00	1,239,663.15	33,242.56	273,123.42	60,929.34	0.00	0.00	8,211,544.19	0.00	(21,045,671.99)	(20,390,446.78)	(20,390,446.78)	
NET POSITION AT END OF YEAR	(26,988,061.72)	2,949,296.85	186,421.11	0.00	813,881.39	32,036.31	304,942.89	58,386.10	0.00	0.00	7,833,599.57	0.00	(14,809,497.50)	(14,981,284.52)	(21,045,671.99)	

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 08

UNH - Manchester

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	Q1	Q2	T2	N	X			
OPERATING REVENUES														
Resident tuition	8,003,998.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,003,998.50	9,029,353.00	10,415,469.79
Nonresident tuition	2,350,631.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,350,631.75	1,063,345.00	1,073,975.00
Continuing education tuition	248,469.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248,469.00	851,396.00	857,775.50
Student fees revenue	209,207.84	74,850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	284,057.84	389,368.50	388,171.00
Total tuition and fees	10,812,307.09	74,850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,887,157.09	11,333,462.50	12,735,391.29
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(50,000.00)	0.00	0.00	0.00	0.00	0.00	(50,000.00)	0.00	0.00
Less: student financial aid - all other	(1,924,518.58)	0.00	0.00	0.00	(46,329.00)	0.00	0.00	0.00	0.00	0.00	0.00	(1,970,847.58)	(2,282,439.86)	(2,608,951.86)
Net tuition and fees	8,887,788.51	74,850.00	0.00	0.00	(46,329.00)	(50,000.00)	0.00	0.00	0.00	0.00	0.00	8,866,309.51	9,051,022.64	10,126,439.43
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	448,872.97	0.00	0.00	0.00	0.00	0.00	448,872.97	209,881.14	411,968.84
Grant and Contracts - facilities and administrative recovery	66,802.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,802.92	44,857.37	92,783.12
Sales of auxiliary services	0.00	0.00	140,034.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,034.00	141,937.04	185,481.10
Other operating revenue	106,805.07	47,819.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,624.07	305,752.40	390,637.15
Total Operating Revenues	9,061,396.50	122,669.00	140,034.00	0.00	(46,329.00)	398,872.97	0.00	0.00	0.00	0.00	0.00	9,676,643.47	9,753,450.59	11,207,309.64
OPERATING EXPENSES														
Instruction	5,846,462.39	22,298.20	0.00	0.00	13,409.76	22,168.40	0.00	0.00	0.00	0.00	0.00	5,904,338.75	5,232,228.63	7,320,824.72
Research & Sponsored Programs	0.00	72,585.89	0.00	0.00	0.00	399,063.69	0.00	0.00	0.00	0.00	0.00	471,649.58	295,226.51	543,752.77
Academic Support	1,052,398.46	68,397.20	0.00	0.00	(26,339.87)	0.00	0.00	0.00	0.00	0.00	0.00	1,094,455.79	1,067,515.93	2,589,450.24
Student Services	1,191,469.56	53,256.81	0.00	0.00	2,924.50	0.00	0.00	0.00	0.00	0.00	0.00	1,247,650.87	1,013,421.05	1,730,873.08
Institutional Support	55,160.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,160.28	41,345.02	1,567,220.47
Operations and Maintenance	1,953,940.71	898.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	412,449.89	0.00	2,367,289.15	2,665,201.65	3,456,883.82
Student Financial Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Auxiliary Services	0.00	0.00	262,855.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	262,855.26	238,942.97	334,303.14
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
No Program Code Assigned	0.00	28,418.81	0.00	0.00	0.00	78.20	0.00	0.00	0.00	0.00	0.00	28,497.01	0.00	0.00
Total Operating Expenses	10,099,431.40	245,855.46	262,855.26	0.00	(10,005.61)	421,310.29	0.00	0.00	0.00	412,449.89	0.00	11,431,896.69	10,553,881.76	17,543,308.24
Operating loss	(1,038,034.90)	(123,186.46)	(122,821.26)	0.00	(36,323.39)	(22,437.32)	0.00	0.00	0.00	(412,449.89)	0.00	(1,755,253.22)	(800,431.17)	(6,335,998.60)
NONOPERATING REVENUES (EXPENSES)														
State of New Hampshire general appropriations	1,399,149.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,399,149.36	1,399,149.36	2,609,947.00
Gifts - campuses	0.00	0.00	0.00	0.00	55,374.16	0.00	0.00	0.00	0.00	0.00	0.00	55,374.16	62,680.00	104,105.45
Endowment return used for operations	0.00	73,357.78	0.00	0.00	8,059.23	0.00	0.00	0.00	0.00	0.00	0.00	81,417.01	78,382.01	78,532.01
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(494,846.84)	0.00	(494,846.84)	0.00	(765,104.98)
Other nonoperating revenue (expense)	0.00	0.00	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 INCOME BEFORE OTHER CHANGES IN NET POSTION	361,114.46	(49,828.68)	(122,821.26)	0.00	27,110.00	(22,437.32)	0.00	0.00	0.00	(907,296.73)	0.00	(714,159.53)	739,780.20	(4,308,519.12)
OTHER CHANGES IN NET ASSETS														
Plant gifts, grants and other changes, 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	(440.21)
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	(48,118.93)	(527.79)	(1,764.57)	0.00	0.00	(50,411.29)	92,632.69	(241,411.27)
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	(48,118.93)	(527.79)	(1,764.57)	0.00	0.00	(50,411.29)	92,632.69	(241,851.48)
Transfers, net	53,630.04	(62,444.66)	0.00	0.00	(27,290.00)	5,841.65	0.00	0.00	0.00	0.00	0.00	(30,262.97)	(301,323.20)	(15,301.32)
INCREASE (DECREASE) IN NET POSTION	414,744.50	(112,273.34)	(122,821.26)	0.00	(180.00)	(16,595.67)	(48,118.93)	(527.79)	(1,764.57)	(907,296.73)	0.00	(794,833.79)	531,089.69	(4,565,671.92)
NET POSITION AT BEGINNING OF YEAR	(30,775,236.68)	609,544.04	0.00	(1,126,209.21)	376,356.07	278.51	1,904,975.80	20,894.53	69,857.92	3,992,294.79	0.00	(24,927,244.23)	(20,361,572.31)	(20,361,572.31)
NET POSITION AT END OF YEAR	(30,360,492.18)	497,270.70	(122,821.26)	(1,126,209.21)	376,176.07	(16,317.16)	1,856,856.87	20,366.74	68,093.35	3,084,998.06	0.00	(25,722,078.02)	(19,830,482.62)	(24,927,244.23)

UNH Foundation Capital Offset

	Current Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
G				
NONOPERATING REVENUES (EXPENSES)				
Endowment return used for operations	(9,224,490.30)	(9,224,490.30)	(8,566,162.68)	(11,421,550.22)
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	(9,224,490.30)	(9,224,490.30)	(8,566,162.68)	(11,421,550.22)
OTHER CHANGES IN NET ASSETS				
Endowment return, net of amount used for operations - affiliated entities	9,224,490.30	9,224,490.30	8,566,162.68	11,421,550.22
Total Other Changes in Net Position	9,224,490.30	9,224,490.30	8,566,162.68	11,421,550.22
INCREASE (DECREASE) IN NET POSTION	0.00	0.00	0.00	0.00
NET POSITION AT BEGINNING OF YEAR	0.00	0.00	0.00	0.00
NET POSITION AT END OF YEAR	0.00	0.00	0.00	0.00

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 08

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 Activity	Prior Year To Date Activity	Prior Year Final Activity
	D	G	M	Q1	Q2	T1	T2	N	X			
OPERATING REVENUES												
Less: student financial aid - all other	0.00	(1,600.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,600.00)	(1,600.00)	(1,600.00)
Net tuition and fees	0.00	(1,600.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,600.00)	-1,600	-1,600
Other operating revenue	11,462.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,462.00	0.00	47,370.00
Total Operating Revenues	11,462.00	(1,600.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,862.00	(1,600.00)	45,770.00
OPERATING EXPENSES												
Institutional Support	2,393,183.02	213,111.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,606,294.45	1,633,394.16	3,970,313.86
No Program Code Assigned	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 Operating Expenses	2,393,183.02	213,111.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,606,294.45	1,633,394.16	3,970,313.86
Operating loss	(2,381,721.02)	(214,711.43)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,596,432.45)	(1,634,994.16)	(3,924,543.86)
NONOPERATING REVENUES (EXPENSES)												
Gifts - affiliated entities	51,887.70	8,392,252.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,444,140.08	6,151,270.69	14,572,826.44
Operating investment income, net	(195,911.89)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(195,911.89)	2,212.41	(23,821.83)
Endowment return used for operations	1,907,866.93	9,306,556.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,214,422.95	10,431,874.38	13,909,165.82
Interest expense, net	0.00	0.00	(106,267.40)	0.00	0.00	0.00	0.00	0.00	0.00	(106,267.40)	(7,118.30)	(14,999.80)
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	(617,878.28)	17,484,096.97	(106,267.40)	0.00	0.00	0.00	0.00	0.00	0.00	16,759,951.29	14,943,245.02	24,518,626.77
OTHER CHANGES IN NET ASSETS												
Plant gifts, grants and other changes, net	0.00	3,664,947.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,664,947.17	30,300.00	7,595,992.10
Endowment and similar gifts - affiliated entities	0.00	0.00	0.00	0.00	4,010,000.00	121,818.46	5,426,786.42	0.00	0.00	9,558,604.88	7,816,119.67	8,775,368.88
Endowment return, net of amount used for operations - affiliated entities	0.00	(9,224,490.30)	(2,790.39)	(36,968.45)	(1,614,205.78)	(65,999.82)	(5,402,840.95)	0.00	0.00	(16,347,295.69)	(1,593,673.74)	(49,688,383.78)
Total Other Changes in Net Position	0.00	(5,559,543.13)	(2,790.39)	(36,968.45)	2,395,794.22	55,818.64	23,945.47	0.00	0.00	(3,123,743.64)	6,252,745.93	(33,317,022.80)
Transfers, net	1,128,581.88	(8,109,882.93)	0.00	0.00	(7,157.53)	0.00	83,305.53	0.00	0.00	(6,905,153.05)	(4,995,286.94)	(12,416,390.86)
INCREASE (DECREASE) IN NET POSTION	510,703.60	3,814,670.91	(109,057.79)	(36,968.45)	2,388,636.69	55,818.64	107,251.00	0.00	0.00	6,731,054.60	16,200,704.01	(21,214,786.89)
NET POSITION AT BEGINNING OF YEAR	1,879,381.72	18,673,198.07	269,018.93	1,404,118.34	36,994,488.12	2,507,415.23	209,241,609.46	0.00	0.00	270,969,229.87	292,184,016.76	292,184,016.76
NET POSITION AT END OF YEAR	2,390,085.32	22,487,868.98	159,961.14	1,367,149.89	39,383,124.81	2,563,233.87	209,348,860.46	0.00	0.00	277,700,284.47	308,384,720.77	270,969,229.87

UNH Foundation - UNH School of Law

	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	G	Q2	T2			
OTHER CHANGES IN NET ASSETS						
Endowment and similar gifts - affiliated entities	0.00	0.00	67,060.50	67,060.50	98,537.80	201,437.98
Endowment return, net of amount used for operations - affiliated entities	0.00	(288,254.58)	(120,579.58)	(408,834.16)	440,793.37	(2,328,677.59)
Total Other Changes in Net Position	0.00	(288,254.58)	(53,519.08)	(341,773.66)	539,331.17	(2,127,239.61)
Transfers, net	0.00	0.00	0.00	0.00	52,907.34	105,633.02
INCREASE (DECREASE) IN NET POSTION	0.00	(288,254.58)	(53,519.08)	(341,773.66)	592,238.51	(2,021,606.59)
NET POSITION AT BEGINNING OF YEAR	0.00	10,948,354.23	4,641,086.25	15,589,440.48	17,611,047.07	17,611,047.07
NET POSITION AT END OF YEAR	0.00	10,660,099.65	4,587,567.17	15,247,666.82	18,203,285.58	15,589,440.48

UNH Foundation Offset

	Current Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
G				
NONOPERATING REVENUES (EXPENSES)				
Gifts - campuses	(7,799,218.51)	(7,799,218.51)	(5,949,284.25)	(12,951,989.17)
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	(7,799,218.51)	(7,799,218.51)	(5,949,284.25)	(12,951,989.17)
OTHER CHANGES IN NET ASSETS				
Plant gifts, grants and other changes, net	(140,025.00)	(140,025.00)	(45,500.00)	(555,629.92)
Total Other Changes in Net Position	(140,025.00)	(140,025.00)	(45,500.00)	(555,629.92)
Transfers, net	7,939,243.51	7,939,243.51	5,994,784.25	13,507,619.09
INCREASE (DECREASE) IN NET POSTION	0.00	0.00	0.00	0.00
NET POSITION AT BEGINNING OF YEAR	0.00	0.00	0.00	0.00
NET POSITION AT END OF YEAR	0.00	0.00	0.00	0.00

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 08

Keene State College

	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 Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	L	LU	M	Q1	Q2	T1	T2	N	X			
OPERATING REVENUES																		
Resident tuition	15,256,375.89	366,813.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,623,188.89	16,724,118.46	16,679,910.21
Nonresident tuition	29,692,860.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,692,860.78	31,998,382.44	32,001,559.90
Continuing education tuition	2,220,359.00	824,879.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,045,238.00	1,196,305.42	1,306,064.42
Student fees revenue	1,938,468.22	1,943,708.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,882,177.15	4,011,662.06	4,094,683.78
Total tuition and fees	49,108,063.89	3,135,400.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,243,464.82	53,930,468.38	54,082,218.31
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(4,202,208.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,202,208.00)	(4,211,608.80)	(4,366,517.80)
Less: student financial aid - all other	(16,962,914.33)	(48,495.00)	0.00	0.00	(1,644,289.00)	(21,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18,676,698.33)	(19,976,466.65)	(20,130,333.65)
Net tuition and fees	32,145,149.56	3,086,905.93	0.00	0.00	(1,644,289.00)	(4,223,208.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,364,558.49	29,742,392.93	29,585,366.86
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	3,768,640.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,768,640.55	3,124,306.02	5,047,640.23
Grant and Contracts - facilities and administrative recovery	384,971.31	221,087.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	606,059.11	532,961.33	903,983.55
Sales of auxiliary services	0.00	0.00	26,998,111.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,998,111.38	27,509,782.91	28,142,403.24
Other operating revenue	732,097.74	1,395,315.95	0.00	0.00	37,562.50	0.00	20,971.20	7,828.94	0.00	0.00	0.00	0.00	0.00	(135,526.86)	0.00	2,058,249.47	1,289,888.84	1,921,316.19
Total Operating Revenues	33,262,218.61	4,703,309.68	26,998,111.38	0.00	(1,606,726.50)	(454,567.45)	20,971.20	7,828.94	0.00	0.00	0.00	0.00	0.00	(135,526.86)	0.00	62,795,619.00	62,199,332.03	65,600,710.07
OPERATING EXPENSES																		
Instruction	14,246,009.29	1,213,275.64	0.00	0.00	211,324.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,670,609.49	15,128,606.36	23,858,959.54
Research & Sponsored Programs	107,948.22	0.00	0.00	0.00	30.14	2,814,127.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,922,105.96	2,522,828.21	4,394,665.61
Public Service	0.00	0.00	0.00	0.00	2,054.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,054.03	0.00	980.46
Academic Support	2,985,668.81	252,376.98	0.00	0.00	222,078.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,460,122.15	3,813,735.51	8,325,668.81
Student Services	4,294,838.47	(1,060,261.79)	0.00	0.00	148,287.42	5,511,797.07	1,481.94	299.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,896,442.26	7,587,359.34	19,248,091.36
Institutional Support	7,159,590.58	(1,701,305.37)	0.00	0.00	138,522.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,596,807.68	13,422,170.20	10,445,019.77
Operations and Maintenance	4,112,238.66	530,234.25	0.00	0.00	7,135.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,578,007.45	832,800.27	11,060,416.13	8,404,455.23	15,342,682.80
Student Financial Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Auxiliary Services	0.00	0.00	10,012,323.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,012,323.17	12,025,738.51	17,899,506.45
No Program Code Assigned	0.00	75,776.65	0.00	0.00	1,545.47	110,802.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105,100.00	293,224.53	146.52	(81,538.66)
Total Operating Expenses	32,906,292.03	(689,903.64)	10,012,323.17	0.00	730,977.95	8,436,727.08	1,481.94	299.15	0.00	0.00	0.00	0.00	0.00	5,578,007.45	937,900.27	57,914,105.40	62,905,039.88	99,434,036.14
Operating loss	355,926.58	5,393,213.32	16,985,788.21	0.00	(2,337,704.45)	(8,891,294.53)	19,489.26	7,529.79	0.00	0.00	0.00	0.00	0.00	(5,713,534.31)	(937,900.27)	4,881,513.60	(705,707.85)	(33,833,326.07)
NONOPERATING REVENUES (EXPENSES)																		
State of New Hampshire general appropriations	7,934,768.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,934,768.00	7,934,789.76	11,902,184.64
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	3,228,513.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,228,513.00	3,406,514.00	3,472,650.00
Other nonoperating grant revenue	0.00	0.00	0.00	0.00	0.00	5,423,630.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,423,630.32	5,177,952.00	7,767,476.00
Gifts - campuses	0.00	79,090.46	0.00	0.00	732,514.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	811,605.13	904,381.32	1,203,649.50
Operating investment income, net	554,712.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	554,712.00	618,960.00	930,773.97
Endowment return used for operations	150,722.25	16,653.03	0.00	0.00	1,620,650.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,788,026.25	1,689,450.53	2,044,661.11
Interest expense, 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	(2,017,009.89)	0.00	(2,017,009.89)	(2,112,859.19)	(3,206,265.23)
Other nonoperating revenue (expense)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,454.72	0.00	19,454.72	0.00	38,187.65
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	8,996,128.83	5,488,956.81	16,985,788.21	0.00	15,461.19	(239,151.21)	19,489.26	7,529.79	0.00	0.00	0.00	0.00	0.00	(7,711,089.48)	(937,900.27)	22,625,213.13	16,913,480.57	(9,680,008.43)
OTHER CHANGES IN NET ASSETS																		
State of New Hampshire capital 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
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	45,493.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(86,691.68)	0.00	(41,198.33)	105,900.00	(1,112,679.76)
Endowment and similar gifts - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	345,309.16	0.00	0.00	345,409.16	859,967.80	1,252,950.71
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,402.81)	(10,869.14)	(8,158.40)	(3,695.56)	(698,512.65)	0.00	0.00	(722,638.56)	1,645,608.05	(4,100,351.85)
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	45,493.35	0.00	0.00	0.00	(1,402.81)	(10,869.14)	(8,058.40)	(3,695.56)	(353,203.49)	(86,691.68)	0.00	(418,427.73)	2,611,475.85	(3,960,080.90)
Transfers, net	(263,157.99)	1,902,180.52	(5,749,149.20)	0.00	215,297.80	92,236.03	(44,240.00)	0.00	0.00	0.00	0.00	0.00	0.00	6,487,323.66	(2,435,926.01)	204,564.81	(8.00)	15,771,947.66
INCREASE (DECREASE) IN NET POSTION	8,732,970.84	7,391,137.33	11,236,639.01	0.00	276,252.34	(146,915.18)	(24,750.74)	7,529.79	(1,402.81)	(10,869.14)	(8,058.40)	(3,695.56)	(353,203.49)	(1,310,457.50)	(3,373,826.28)	22,411,350.21	19,524,948.42	2,131,858.33
NET POSITION AT BEGINNING OF YEAR	(26,623,315.09)	(5,643,209.11)	12,626,789.77	(8,577,453.50)	3,809,861.36	(192,520.84)	351,984.98	1,187,207.49	3,572.12	430,297.38	1,793,273.57	146,303.23	32,376,841.92	74,496,564.27	24,445,397.61	110,631,595.16	108,499,736.83	108,499,736.83
NET POSITION AT END OF YEAR	(17,890,344.25)	1,747,928.22	23,863,428.78	(8,577,453.50)	4,086,113.70	(339,436.02)	327,234.24	1,194,737.28	2,169.31	419,428.24	1,785,215.17	142,607.67	32,023,638.43	73,186,106.77	21,071,571.33	133,042,945.37	128,024,685.25	110,631,595.16

Keene Endowment Association

	Current Funds	Current Funds	Endowment and Similar Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	D	G	T2			
NONOPERATING REVENUES (EXPENSES)						
Gifts - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00
Operating investment income, net	0.00	0.00	0.00	0.00	0.00	(2,290.88)
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	0.00	0.00	0.00	0.00	0.00	(2,290.88)
OTHER CHANGES IN NET ASSETS						
Endowment and similar gifts - affiliated entities	0.00	0.00	0.00	0.00	0.00	2,280,233.17
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	0.00	0.00	0.00	(2,464,409.71)
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	0.00	(184,176.54)
INCREASE (DECREASE) IN NET POSTION	0.00	0.00	0.00	0.00	0.00	(186,467.42)
NET POSITION AT BEGINNING OF YEAR	28,042.08	0.00	16,837,802.26	16,865,844.34	17,052,311.76	17,052,311.76
NET POSITION AT END OF YEAR	28,042.08	0.00	16,837,802.26	16,865,844.34	17,052,311.76	16,865,844.34

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 08

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 Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	Z	L	LU	M	Q1	Q2	T1	T2	N	X			
OPERATING REVENUES																			
Resident tuition	23,319,602.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,319,602.00	24,639,220.25	24,644,648.00
Nonresident tuition	37,678,940.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,678,940.08	39,529,569.78	39,556,794.78
Continuing education tuition	681,692.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	681,692.37	896,323.95	943,308.03
Student fees revenue	3,448,833.09	596,391.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,045,224.88	4,335,201.31	4,307,985.68
Total tuition and fees	65,129,067.54	596,391.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,725,459.33	69,400,315.29	69,452,736.49
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(5,935,433.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,935,433.00)	(5,720,973.26)	(5,768,016.26)
Less: student financial aid - all other	(21,362,289.30)	(59,414.00)	0.00	0.00	(742,060.00)	(14,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,177,763.30)	(22,615,061.03)	(22,697,616.53)
Net tuition and fees	43,766,778.24	536,977.79	0.00	0.00	(742,060.00)	(5,949,433.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,612,263.03	41,064,281	40,987,103.7
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	2,473,403.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,473,403.70	2,367,397.71	3,230,166.17
Grant and Contracts - facilities and administrative recovery	87,545.53	11,681.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,226.91	111,329.11	203,874.64
Sales of auxiliary services	0.00	0.00	31,833,287.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,833,287.41	31,204,419.04	31,740,867.59
Other operating revenue	919,512.60	468,972.79	0.00	0.00	102,951.25	0.00	0.00	53,359.98	0.00	0.00	0.00	0.00	0.00	0.00	(158,157.53)	15,151.75	1,401,790.84	1,242,903.45	1,645,933.63
Total Operating Revenues	44,773,836.37	1,017,631.96	31,833,287.41	0.00	(639,108.75)	(3,476,029.30)	0.00	53,359.98	0.00	0.00	0.00	0.00	0.00	0.00	(158,157.53)	15,151.75	73,419,971.89	75,990,330.31	77,807,945.73
OPERATING EXPENSES																			
Instruction	16,107,684.32	12,354.57	0.00	0.00	119,642.80	12,076.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,251,757.69	15,870,096.30	23,989,464.10
Research & Sponsored Programs	50,000.00	6,256.25	0.00	0.00	0.00	895,642.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	951,898.25	1,141,573.72	1,743,719.32
Public Service	39,894.60	(1,710.05)	0.00	0.00	74,669.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112,854.49	90,886.93	124,579.02
Academic Support	4,620,141.14	48,331.51	0.00	0.00	99,660.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,768,133.04	4,455,687.57	7,124,492.92
Student Services	5,003,533.12	(2,351,732.96)	0.00	0.00	554,209.29	3,434,384.05	0.00	177,689.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,818,082.65	11,331,412.65	19,767,996.86
Institutional Support	5,775,899.59	356,032.15	288.21	0.00	25,751.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,157,971.24	7,112,937.60	9,185,826.56
Operations and Maintenance	4,871,062.54	42,794.81	0.00	0.00	117,160.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,982,135.05	745,706.59	11,758,859.30	10,107,567.71	17,208,539.52
Student Financial Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Auxiliary Services	0.00	0.00	13,108,546.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,108,546.05	12,670,610.14	19,266,704.57
No Program Code Assigned	3,452.88	1,756.00	26,171.30	0.00	12,123.17	34,469.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,972.90	61,960.08	(26,171.30)
Total Operating Expenses	36,471,668.19	(1,885,917.72)	13,135,005.56	0.00	1,003,217.19	4,376,571.60	0.00	177,689.15	0.00	0.00	0.00	0.00	0.00	0.00	5,982,135.05	745,706.59	60,006,075.61	62,842,732.70	98,385,151.57
Operating loss	8,302,168.18	2,903,549.68	18,698,281.85	0.00	(1,642,325.94)	(7,852,600.90)	0.00	(124,329.17)	0.00	0.00	0.00	0.00	0.00	0.00	(6,140,292.58)	(730,554.84)	13,413,896.28	13,147,597.61	(20,577,205.84)
NONOPERATING REVENUES (EXPENSES)																			
State of New Hampshire general appropriations	8,391,616.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,391,616.00	8,391,567.12	12,587,350.68
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	4,233,885.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,233,885.12	4,544,029.01	4,708,493.89
Other nonoperating grant revenue	0.00	40.00	0.00	0.00	0.00	3,208,836.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,208,876.35	5,253,188.00	12,824,580.00
Gifts - campuses	0.00	64,146.60	0.00	0.00	599,234.46	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	663,481.06	817,065.85	1,262,109.35
Operating investment income, net	504,132.85	0.00	0.00	0.00	842.48	0.00	0.00	0.00	0.00	1,445.34	0.00	0.00	0.00	0.00	0.00	0.00	506,420.67	501,754.37	752,359.80
Endowment return used for operations	145,933.87	179,199.54	0.00	0.00	903,363.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,228,496.86	1,094,812.80	1,459,749.37
Interest expense, 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	(2,043,210.02)	0.00	(2,043,210.02)	(2,142,776.00)	(3,218,876.68)
Other nonoperating revenue (expense)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,772.48	0.00	36,772.48	0.00	68,897.89
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	17,343,850.90	3,146,935.82	18,698,281.85	0.00	(138,885.55)	(409,879.43)	100.00	(124,329.17)	0.00	1,445.34	0.00	0.00	0.00	0.00	(8,146,730.12)	(730,554.84)	29,640,234.80	31,607,238.76	9,867,458.46
OTHER CHANGES IN NET ASSETS																			
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	240,195.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,195.28	287,180.07	(349,539.58)
Endowment and similar gifts - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,550.00	0.00	441,788.41	0.00	0.00	483,338.41	1,466,867.53	2,021,613.55
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	304.27	(155,427.05)	(11,704.64)	(1,300.53)	(657,201.34)	0.00	0.00	(825,329.29)	1,649,167.08	(4,234,435.19)
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	240,195.28	0.00	0.00	0.00	0.00	304.27	(155,427.05)	29,845.36	(1,300.53)	(215,412.93)	0.00	0.00	(101,795.60)	3,403,214.68	(2,562,361.22)
Transfers, net	(5,802,189.23)	1,502,642.48	(5,157,107.89)	0.00	(79,015.50)	14,000.00	0.00	(51,531.00)	0.00	(6,800.78)	0.00	0.00	0.00	85,816.28	7,182,590.41	2,430,933.09	119,337.86	41,550.00	7,876,851.06
INCREASE (DECREASE) IN NET POSTION	11,541,661.67	4,649,578.30	13,541,173.96	0.00	22,294.23	(395,879.43)	100.00	(175,860.17)	0.00	(5,051.17)	(155,427.05)	29,845.36	(1,300.53)	(129,596.65)	(964,139.71)	1,700,378.25	29,657,777.06	35,052,003.44	15,181,948.30
NET POSITION AT BEGINNING OF YEAR	1,613,561.07	(15,215,521.34)	18,943,239.42	(9,311,760.00)	3,563,313.03	260,623.42	0.00	234,846.85	12,378.32	18,937.28	6,153,186.58	468,292.63	51,486.46	28,929,241.89	90,644,598.40	17,008,100.72	143,374,524.73	128,192,576.43	128,192,576.43
NET POSITION AT END OF YEAR	13,155,222.74	(10,565,943.04)	32,484,413.38	(9,311,760.00)	3,585,607.26	(135,256.01)	100.00	58,986.68	12,378.32	13,886.11	5,997,759.53	498,137.99	50,185.93	28,799,645.24	89,680,458.69	18,708,478.97	173,032,301.79	163,244,579.87	143,374,524.73

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 08

Granite State College

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	Q2	T2	N	X			
OPERATING REVENUES													
Resident tuition	7,312,236.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,312,236.00	8,298,541.00	9,129,525.00
Nonresident tuition	1,890,850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,890,850.00	2,214,570.00	2,435,630.00
Continuing education tuition	471,358.08	0.00	0.00	0.00	114,820.00	0.00	0.00	0.00	0.00	0.00	586,178.08	679,780.35	1,324,229.47
Student fees revenue	514,644.00	0.00	0.00	0.00	14,247.10	0.00	0.00	0.00	0.00	0.00	528,891.10	520,619.50	593,248.05
Total tuition and fees	10,189,088.08	0.00	0.00	0.00	129,067.10	0.00	0.00	0.00	0.00	0.00	10,318,155.18	11,713,510.85	13,482,632.52
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(2,204,120.18)	0.00	0.00	0.00	0.00	(2,204,120.18)	(2,294,157.51)	(3,627,759.37)
Less: student financial aid - all other	(856,592.47)	0.00	0.00	0.00	(117,603.00)	(230,888.28)	0.00	0.00	0.00	0.00	(1,205,083.75)	(1,231,910.90)	(1,840,930.19)
Net tuition and fees	9,332,495.61	0.00	0.00	0.00	11,464.10	(2,435,008.46)	0.00	0.00	0.00	0.00	6,908,951.25	8,187,442.44	8,013,942.96
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	1,875,442.23	0.00	0.00	0.00	0.00	1,875,442.23	2,207,267.76	3,482,790.65
Grant and Contracts - facilities and administrative recovery	88,427.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,427.63	88,525.90	93,945.00
Other operating revenue	317,111.53	10,435.27	0.00	0.00	44,814.80	0.00	0.00	0.00	(13,284.11)	0.00	359,077.49	282,764.29	385,642.51
Total Operating Revenues	9,738,034.77	10,435.27	0.00	0.00	56,278.90	(559,566.23)	0.00	0.00	(13,284.11)	0.00	9,231,898.60	10,766,000.39	11,976,321.12
OPERATING EXPENSES													
Instruction	1,845,093.18	0.00	0.00	0.00	174,417.20	9,202.50	0.00	0.00	0.00	0.00	2,028,712.88	2,560,534.01	3,541,347.46
Research & Sponsored Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Academic Support	1,583,869.65	0.00	0.00	0.00	0.00	1,097,713.10	0.00	0.00	0.00	0.00	2,681,582.75	2,773,685.74	4,578,341.78
Student Services	2,661,261.40	0.00	0.00	0.00	0.00	14,965.83	0.00	0.00	0.00	0.00	2,676,227.23	3,673,423.39	5,307,099.47
Institutional Support	1,659,490.03	10,468.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,669,958.90	1,825,055.79	2,760,277.12
Operations and Maintenance	400,688.99	0.00	0.00	0.00	0.00	2,547.92	0.00	0.00	205,006.62	0.00	608,243.53	607,965.75	878,807.75
No Program Code Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,357.42	(34,597.68)
Total Operating Expenses	8,150,403.25	10,468.87	0.00	0.00	174,417.20	1,124,429.35	0.00	0.00	205,006.62	0.00	9,664,725.29	11,447,022.10	17,031,275.90
Operating loss	1,587,631.52	(33.60)	0.00	0.00	(118,138.30)	(1,683,995.58)	0.00	0.00	(218,290.73)	0.00	(432,826.69)	(681,021.71)	(5,054,954.78)
NONOPERATING REVENUES (EXPENSES)													
State of New Hampshire general appropriations	2,393,680.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,393,680.00	2,393,587.12	3,590,380.68
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	1,420,276.18	0.00	0.00	0.00	0.00	1,420,276.18	1,583,002.00	2,328,698.00
Other nonoperating grant revenue	0.00	0.00	0.00	0.00	0.00	2,547.92	0.00	0.00	0.00	0.00	2,547.92	689,516.00	1,214,284.09
Gifts - campuses	0.00	0.00	0.00	0.00	16,932.43	0.00	0.00	0.00	0.00	0.00	16,932.43	19,133.00	33,870.92
Operating investment income, net	352,208.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352,208.00	256,768.00	385,147.00
Endowment return used for operations	1,359.14	0.00	0.00	0.00	362,000.79	0.00	0.00	0.00	0.00	0.00	363,359.93	301,552.47	402,069.90
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20,006.50)	0.00	(20,006.50)	0.00	(36,102.76)
Other nonoperating revenue (expense)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	371.63	0.00	371.63	0.00	5,261.56
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	4,334,878.66	(33.60)	0.00	0.00	260,794.92	(261,171.48)	0.00	0.00	(237,925.60)	0.00	4,096,542.90	4,562,536.88	2,868,654.61
OTHER CHANGES IN NET ASSETS													
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,916.75)	(30,132.87)
Endowment and similar gifts - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135,189.06	0.00	0.00	135,189.06	492,952.77	726,431.21
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	(427.92)	(255,173.68)	0.00	0.00	(255,601.60)	465,680.02	(1,188,006.04)
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	(427.92)	(119,984.62)	0.00	0.00	(120,412.54)	952,716.04	(491,707.70)
Transfers, net	(202,627.48)	0.00	0.00	0.00	0.00	202,627.48	0.00	0.00	0.00	0.00	0.00	(90,207.39)	211,401.80
INCREASE (DECREASE) IN NET POSTION	4,132,251.18	(33.60)	0.00	0.00	260,794.92	(58,544.00)	(427.92)	(119,984.62)	(237,925.60)	0.00	3,976,130.36	5,425,045.53	2,588,348.71
NET POSITION AT BEGINNING OF YEAR	24,843,566.18	406,991.61	0.00	(1,962,549.00)	928,497.27	0.00	16,940.99	10,066,513.61	6,456,869.30	0.00	40,756,829.96	38,168,481.25	38,168,481.25
NET POSITION AT END OF YEAR	28,975,817.36	406,958.01	0.00	(1,962,549.00)	1,189,292.19	(58,544.00)	16,513.07	9,946,528.99	6,218,943.70	0.00	44,732,960.32	43,593,526.78	40,756,829.96

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 08

Chancellor & System Office

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	W	G	P1	Z	Q1	Q2	T1	T2	N	X			
OPERATING REVENUES															
Less: student financial aid - all 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
Net tuition and fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
Grant and Contracts - direct 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	0.00	0.00
Other operating revenue	6,253.08	2,931,245.50	0.00	0.00	0.00	(7,872.63)	0.00	0.00	0.00	0.00	0.00	0.00	2,929,625.95	1,780,280.67	4,379,642.21
Total Operating Revenues	6,253.08	2,931,245.50	0.00	0.00	0.00	(7,872.63)	0.00	0.00	0.00	0.00	0.00	0.00	2,929,625.95	1,780,280.67	4,379,642.21
OPERATING EXPENSES															
Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(272,707.00)
Research & Sponsored Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(114,057.00)
Public Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(19,919.00)
Academic Support	103,837.11	0.00	0.00	0.00	313,450.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	417,288.02	173,450.06	163,356.32
Student Services	0.00	0.00	0.00	0.00	6,942.77	182.00	0.00	0.00	0.00	0.00	0.00	0.00	7,124.77	0.00	17,741,310.57
Institutional Support	(438,723.17)	5,146,175.92	0.00	0.00	1,151,825.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,859,278.24	4,330,196.97	7,012,186.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	226,514.92	0.00	226,514.92	242,447.23	326,045.01
Student Financial Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating 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
No Program Code Assigned	0.00	442,806.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	442,806.16	0.00	(20,572,014.31)
Total Operating Expenses	(334,886.06)	5,588,982.08	0.00	0.00	1,472,219.17	182.00	0.00	0.00	0.00	0.00	226,514.92	0.00	6,953,012.11	4,746,094.26	4,264,200.59
Operating loss	341,139.14	(2,657,736.58)	0.00	0.00	(1,472,219.17)	(8,054.63)	0.00	0.00	0.00	0.00	(226,514.92)	0.00	(4,023,386.16)	(2,965,813.59)	115,441.62
NONOPERATING REVENUES (EXPENSES)															
Other nonoperating grant revenue	0.00	0.00	0.00	0.00	1,472,219.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,472,219.17	0.00	(1,472,219.94)
Gifts - campuses	0.00	12.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.18	38.78	85.10
Operating investment income, net	0.00	(2,061,502.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,061,502.80)	(7,199,649.28)	(17,252,567.54)
Endowment return used for operations	0.00	7,199,613.18	0.00	3,030.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,901,589.47	10,104,233.49	10,858,472.07	14,477,390.94
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(824,656.80)	0.00	(824,656.80)	(715,150.17)	(1,470,833.57)
Other nonoperating revenue (expense)	0.00	119,342.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,342.64	96,266.80	153,864.28
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	341,139.14	2,599,728.62	0.00	3,030.84	(0.00)	(8,054.63)	0.00	0.00	0.00	0.00	(1,051,171.72)	2,901,589.47	4,786,261.72	74,164.61	(5,448,839.11)
OTHER CHANGES IN NET ASSETS															
Plant gifts, grants and other changes, 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
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	(6,239,307.05)	(211.86)	0.00	(473.18)	0.00	0.00	(6,239,992.09)	15,639,216.32	(36,165,333.26)
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	(6,239,307.05)	(211.86)	0.00	(473.18)	0.00	0.00	(6,239,992.09)	15,639,216.32	(36,165,333.26)
Transfers, net	0.00	(481,519.67)	0.00	0.00	0.00	0.00	67,000.00	0.00	0.00	0.00	(67,000.00)	0.00	(481,519.67)	(109,042.61)	(62,517,600.56)
INCREASE (DECREASE) IN NET POSTION	341,139.14	2,118,208.95	0.00	3,030.84	(0.00)	(8,054.63)	(6,172,307.05)	(211.86)	0.00	(473.18)	(1,118,171.72)	2,901,589.47	(1,935,250.04)	15,604,338.32	#####
NET POSITION AT BEGINNING OF YEAR	184,423.63	55,295,743.34	(1,345,849.00)	41,360.04	0.00	1,095,013.00	79,048,587.93	13,769.57	0.00	30,754.61	(26,079,705.70)	0.00	108,284,097.42	212,415,870.35	212,415,870.35
NET POSITION AT END OF YEAR	525,562.77	57,413,952.29	(1,345,849.00)	44,390.88	(0.00)	1,086,958.37	72,876,280.88	13,557.71	0.00	30,281.43	(27,197,877.42)	2,901,589.47	106,348,847.38	228,020,208.67	108,284,097.42

	Prior Year To Date Activity	Prior Year Final Activity
OPERATING REVENUES		
Resident tuition	156,582,951.21	156,472,917.45
Nonresident tuition	310,068,834.59	307,766,889.55
Continuing education tuition	14,763,964.45	16,212,885.88
Student fees revenue	24,311,395.61	24,348,669.86
Total tuition and fees	505,727,145.86	504,801,362.74
Less: student financial aid - grants and contracts	(28,380,223.94)	(30,679,380.93)
Less: student financial aid - all other	(183,257,865.68)	(183,444,050.05)
Net tuition and fees	294,089,056.24	290,677,931.76
Grant and Contracts - direct revenues	100,171,739.26	162,456,611.20
Grant and Contracts - facilities and administrative recovery	17,750,864.48	30,112,741.45
Sales of auxiliary services	185,809,447.43	193,330,354.48
Other operating revenue	19,878,450.39	30,726,018.87
Total Operating Revenues	617,699,557.80	707,303,657.76
OPERATING EXPENSES		
Instruction	136,944,325.14	196,941,954.43
Research & Sponsored Programs	101,895,902.95	164,710,445.04
Public Service	8,966,687.73	14,623,431.47
Academic Support	35,776,641.67	82,195,006.36
Student Services	49,169,337.94	101,528,258.91
Institutional Support	65,476,979.33	77,452,002.27
Operations and Maintenance	82,131,334.58	112,645,373.38
Student Financial Aid	444.00	6,188.52
Auxiliary Services	79,848,319.98	141,776,760.17
Depreciation	0.00	0.00
Nonoperating Funds	0.00	0.00
No Program Code Assigned	68,921.48	(23,474,831.96)
Total Operating Expenses	560,278,894.80	868,404,588.59
Operating loss	57,420,663.00	(161,100,930.83)
NONOPERATING REVENUES (EXPENSES)		
State of New Hampshire general appropriations	59,000,000.00	88,500,000.00
Federal Pell grants	20,711,179.77	21,711,726.84
Other nonoperating grant revenue	25,056,407.75	48,984,840.90
Gifts - campuses	1,723,751.81	2,384,746.64
Gifts - affiliated entities	6,151,270.69	14,572,826.44
Operating investment income, net	(2,176,848.02)	(9,769,512.99)
Endowment return used for operations	30,593,786.62	41,002,511.99
Interest expense, net	(9,011,033.65)	(15,354,310.78)
Other nonoperating revenue (expense)	96,266.80	421,726.19
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	189,565,444.77	31,353,624.4
OTHER CHANGES IN NET ASSETS		
State of New Hampshire capital appropriations	10,208,972.53	18,736,117.24
Plant gifts, grants and other changes, net	450,341.79	3,278,019.90
Endowment and similar gifts - campuses	6,395,521.59	10,308,581.81
Endowment and similar gifts - affiliated entities	7,914,657.47	11,257,040.03
Endowment return, net of amount used for operations - campuses	26,965,116.96	(68,725,601.21)
Endowment return, net of amount used for operations - affiliated entities	7,413,282.31	(43,059,920.86)
Total Other Changes in Net Position	59,347,892.65	(68,205,763.09)
Transfers, net	(1,095.00)	0.00
INCREASE (DECREASE) IN NET POSTION	248,912,242.42	(36,852,138.69)
NET POSITION AT BEGINNING OF YEAR	1,657,641,212.62	1,657,641,212.62
NET POSITION AT END OF YEAR	1,906,553,455.04	1,620,789,073.93

Ausrecna	Auscrena Description	Substr	v_ausrecna	Custom Description - grants and affiliated	Sort
A01RESTU	Resident tuition	A	A01RESTU	Resident tuition	A01
A04NRTUI	Nonresident tuition	A	A04NRTUI	Nonresident tuition	A04
A06CNTED	Continuing education tuition	A	A06CNTED	Continuing education tuition	A06
A07STFEE	Student fees revenue	A	A07STFEE	Student fees revenue	A07
A10SFNAD	Student financial aid	A	A10SFNAD	Less: student financial aid - all other	A10Z
A15GVGRC	Grant and Contracts	A	A10SFNAD	Less: student financial aid - grants and contracts	A10
A25AXREV	Sales of auxiliary services	A	A15GVGRC	Grant and Contracts - direct revenues	A15
A30OTHRV	Other operating revenue	A	A15GVGRC	Grant and Contracts - facilities and administrative recovery	A15
B05SALWG	Salaries & Wages	A	A25AXREV	Sales of auxiliary services	A25
B10FRNGE	Fringe Benefits	A	A30OTHRV	Other operating revenue	A30
B20SUPPLY	Supplies & Services	B	B05SALWG	Employee compensation and benefits - all other	B05Z
B25UTILY	Utilities	B	B05SALWG	Employee compensation and benefits - grants and contracts	B05
B35DEPRE	Depreciation	B	B10FRNGE	Employee compensation and benefits - all other	B05Z
B50MTRAN	Mandatory transfers	B	B10FRNGE	Employee compensation and benefits - grants and contracts	B05
B55NTRAN	Non-mandatory transfers	B	B20SUPPLY	Supplies & Services - all other	B20Z
C05STAPR	State of New Hampshire general appropriations	B	B20SUPPLY	Supplies & Services - grants and contracts	B20
C08FPELL	Federal Pell grants	B	B25UTILY	Utilities	B25
C09NGRRV	Other nonoperating grant revenue	B	B35DEPRE	Depreciation	B35
C10PVGFT	Gifts	C	C05STAPR	State of New Hampshire general appropriations	C05
C20INVIC	Operating investment income, net	C	C08FPELL	Federal Pell grants	C08
C25EPYOT	Endowment return used for operations	C	C09NGRRV	Other nonoperating grant revenue	C09
C30INTDT	Interest expense, net	C	C10PVGFT	Gifts - affiliated entities	C10Z
C40OTHEX	Other nonoperating revenue (expense)	C	C10PVGFT	Gifts - campuses	C10
D05STAPR	State of New Hampshire capital appropriations	C	C20INVIC	Operating investment income, net	C20
D15PLGGC	Plant gifts, grants and other changes, net	C	C25EPYOT	Endowment return used for operations	C25
D30GNLSS	Endowment gain (loss) - Net	C	C30INTDT	Interest expense, net	C30
D35YIELD	Gains to Support Distribution	C	C40OTHEX	Other nonoperating revenue (expense)	C40
		D	D05STAPR	State of New Hampshire capital appropriations	D05
		D	D15PLGGC	Plant gifts, grants and other changes, net	D15
		D	D20ENDGF	Endowment and similar gifts - affiliated entities	D20Z
		D	D20ENDGF	Endowment and similar gifts - campuses	D20
		D	D30GNLSS	Endowment return, net of amount used for operations - affiliated entities	D30Z
		D	D30GNLSS	Endowment return, net of amount used for operations - campuses	D30
		D	D35YIELD	Endowment return, net of amount used for operations - affiliated entities	D30Z
		D	D35YIELD	Endowment return, net of amount used for operations - campuses	D30
		E	B50MTRAN	Transfers, net	D50
		E	B55NTRAN	Transfers, net	D50