

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

|   | 2023                    | 2022                    |                         |
|---|-------------------------|-------------------------|-------------------------|
|   | Year to Date Balance    | Year to Date Balance    | Final Balance           |
| <b>ASSETS</b>   |                         |                         |                         |
| <b>Current Assets</b>                                   |                         |                         |                         |
| Cash and cash equivalents                               | 48,201,924.42           | 45,526,917.41           | 110,831,955.18          |
| Short term investments                                  | 304,006,033.89          | 298,674,470.41          | 144,266,390.24          |
| Accounts receivable                                     | 41,920,493.49           | 22,246,685.46           | 40,049,468.76           |
| Accounts receivable - State of NH appropriations        | 0.00                    | 1,545,202.45            | 2,111,863.55            |
| Pledges receivable - current portion                    | 3,531,744.40            | 2,548,611.28            | 3,598,744.40            |
| Notes receivable - current portion                      | 1,590,576.21            | 1,741,774.90            | 1,593,799.46            |
| Lease Receivable - current portion                      | 1,050,064.18            | 1,166,899.66            | 1,072,265.39            |
| Prepaid expenses and other current assets               | 5,739,274.86            | 3,773,320.04            | 9,708,061.90            |
| Interfund Borrowings                                    | 0.00                    | 0.00                    | 0.00                    |
| Current Asset - Other                                   | 0.00                    | 0.00                    | 0.00                    |
| <b>Total Current Assets</b>                             | <b>406,040,111.45</b>   | <b>377,223,881.61</b>   | <b>313,232,548.88</b>   |
| <b>Noncurrent Assets</b>                                |                         |                         |                         |
| Debt proceeds held by others                            | 0.00                    | 0.00                    | 0.00                    |
| Long-term operating investments                         | 0.00                    | 0.00                    | 0.00                    |
| Endowment and similar investments - campuses            | 564,190,123.28          | 665,888,271.70          | 574,055,298.04          |
| Endowment and similar investments - affiliated entities | 290,614,267.37          | 335,410,967.46          | 287,758,174.40          |
| Pledges Receivable                                      | 7,231,379.48            | 7,131,060.32            | 7,231,379.48            |
| Notes receivable  | 4,590,585.38            | 6,891,112.17            | 5,943,301.19            |
| Lease Receivable, net of current portion                | 5,507,389.06            | 7,405,749.12            | 6,402,952.74            |
| Property and equipment, net                             | 1,097,210,862.77        | 1,120,092,278.96        | 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              |
| <b>Total Noncurrent Assets</b>                          | <b>1,970,058,088.34</b> | <b>2,144,376,411.73</b> | <b>2,001,220,588.91</b> |
| <b>TOTAL ASSETS</b>                                     | <b>2,376,098,199.79</b> | <b>2,521,600,293.34</b> | <b>2,314,453,137.79</b> |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                   |                         |                         |                         |
| Accum change in derivative value                        | 11,105,006.77           | 22,279,955.94           | 11,105,006.77           |
| Acctg loss on debt refunding, net                       | 4,726,886.11            | 5,788,542.14            | 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            |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>             | <b>32,905,491.72</b>    | <b>45,666,978.16</b>    | <b>33,701,730.72</b>    |
| <b>LIABILITIES</b>                                      |                         |                         |                         |
| <b>Current Liabilities</b>                              |                         |                         |                         |
| Accounts payable and accrued expenses                   | 28,479,031.70           | 30,198,351.96           | 85,582,679.38           |
| Deposits and unearned revenues                          | 43,447,215.27           | 48,410,836.83           | 54,438,168.64           |
| Accrued employee benefits - current portion             | 6,059,205.75            | 25,137,622.69           | 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                        | 26,417,608.21           | 25,723,617.35           | 25,779,811.32           |
| <b>Total Current Liabilities</b>                        | <b>114,042,557.33</b>   | <b>137,409,471.23</b>   | <b>187,321,532.79</b>   |
| <b>Noncurrent Liabilities</b>                           |                         |                         |                         |
| Obligations under life income agree                     | 3,583,319.55            | 3,274,331.87            | 3,002,071.93            |
| Government advances refundable                          | 5,199,728.75            | 7,567,952.91            | 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           | 21,610,760.33           | 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       | 36,667,885.88           | 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  | 329,234,684.31          | 355,694,204.57          | 354,852,588.38          |
| <b>Total Noncurrent Liabilities</b>                     | <b>489,010,408.99</b>   | <b>543,321,735.23</b>   | <b>518,139,244.73</b>   |
| <b>TOTAL LIABILITIES</b>                                | <b>603,052,966.32</b>   | <b>680,731,206.46</b>   | <b>705,460,777.52</b>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                    |                         |                         |                         |
| Deferred Inflows - Pensions                             | 12,698,990.00           | 9,085,516.87            | 12,698,990.00           |
| Acctg gain debt refunding, net                          | 12,471.82               | 62,374.73               | 49,902.82               |
| Deferred Inflows - Annuities                            | 2,047,845.09            | 2,441,297.17            | 1,654,826.99            |
| Deferred inflows - leases/SBITAs                        | 7,217,841.51            | 8,186,084.81            | 7,501,297.25            |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>              | <b>21,977,148.42</b>    | <b>19,775,273.58</b>    | <b>21,905,017.06</b>    |
| <b>NET POSITION</b>                                     |                         |                         |                         |
| <b>Net Investment in Plant</b>                          | 716,149,503.76          | 710,102,571.35          | 723,041,363.37          |
| <b>Restricted Nonexpendable</b>                         |                         |                         |                         |

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|   |  | 2023                    | 2022                    |                         |
|---|--|-------------------------|-------------------------|-------------------------|
|   |  | Year to Date Balance    | Year to Date Balance    | Final Balance           |
|   | Historical gift value of endowment - campuses            | 142,705,669.89          | 150,919,560.46          | 144,896,124.20          |
|   | Historical gift value of endowment - affiliated entities | 185,130,032.89          | 186,293,537.37          | 183,675,646.46          |
| <b>Restricted Expendable</b>                            |  |                         |                         |                         |
| 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           | 15,969,963.75           | 19,002,593.59           | 16,296,941.92           |
|   | Grants, gifts and contracts                              | 59,208,997.95           | 32,860,860.26           | 59,771,697.52           |
|   | Life income and annuity funds                            | 16,085.39               | 37,940.43               | 22,509.40               |
|   | Loan funds   | 1,486,544.44            | 2,046,921.84            | 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                              | 77,562,420.46           | 76,096,514.60           | 66,885,059.35           |
| <b>Unrestricted</b>                                     |  | 468,590,587.06          | 510,932,673.96          | 307,175,569.93          |
| <b>TOTAL NET POSITION</b>                               |  | <b>1,783,973,576.77</b> | <b>1,866,760,791.46</b> | <b>1,620,789,073.93</b> |
| <b>Not Coded to Attribute</b>                           |  |                         |                         |                         |
|   |  | 0.00                    | 0.00                    | 0.00                    |
| <b>Total Not Coded to Attribute</b>                     |  | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             |
| <b>TOTAL</b>  |  | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             |
| <b>Difference (Assets - Liabilities) - Net Position</b> |  | <b>0.00</b>             | <b>(0.00)</b>           | <b>(0.00)</b>           |

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 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

|   | 2023                    | 2022                    | Final Balance           |
|---|-------------------------|-------------------------|-------------------------|
|   | Year to Date Balance    | Year to Date Balance    |                         |
| <b>ASSETS</b>   |                         |                         |                         |
| Current Assets  |                         |                         |                         |
| Cash, cash equivalents, and operating investments       | 352,207,958.31          | 344,201,387.82          | 255,098,345.42          |
| Accounts receivable                                     | 41,920,493.49           | 22,246,685.46           | 40,049,468.76           |
| Accounts receivable - State of NH appropriations        | 0.00                    | 1,545,202.45            | 2,111,863.55            |
| Pledges receivable - current portion                    | 3,531,744.40            | 2,548,611.28            | 3,598,744.40            |
| Notes receivable - current portion                      | 1,590,576.21            | 1,741,774.90            | 1,593,799.46            |
| Lease Receivable - current portion                      | 1,050,064.18            | 1,166,899.66            | 1,072,265.39            |
| Prepaid expenses and other current assets               | 5,739,274.86            | 3,773,320.04            | 9,708,061.90            |
| <b>Total Current Assets</b>                             | <b>406,040,111.45</b>   | <b>377,223,881.61</b>   | <b>313,232,548.88</b>   |
| Noncurrent Assets                                       |                         |                         |                         |
| Debt proceeds held by others for construction purposes  | 0.00                    | 0.00                    | 0.00                    |
| Long Term Investments                                   | 0.00                    | 0.00                    | 0.00                    |
| Endowment and similar investments - campuses            | 564,190,123.28          | 665,888,271.70          | 574,055,298.04          |
| Endowment and similar investments - affiliated entities | 290,614,267.37          | 335,410,967.46          | 287,758,174.40          |
| Pledges Receivable                                      | 7,231,379.48            | 7,131,060.32            | 7,231,379.48            |
| Notes receivable  | 4,590,585.38            | 6,891,112.17            | 5,943,301.19            |
| Lease Receivable, net of current portion                | 5,507,389.06            | 7,405,749.12            | 6,402,952.74            |
| Property and equipment, net                             | 1,097,210,862.77        | 1,120,092,278.96        | 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              |
| <b>Total Noncurrent Assets</b>                          | <b>1,970,058,088.34</b> | <b>2,144,376,411.73</b> | <b>2,001,220,588.91</b> |
| <b>TOTAL ASSETS</b>                                     | <b>2,376,098,199.79</b> | <b>2,521,600,293.34</b> | <b>2,314,453,137.79</b> |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                   |                         |                         |                         |
| Accum change in derivative value                        | 11,105,006.77           | 22,279,955.94           | 11,105,006.77           |
| Acctg loss on debt refunding, net                       | 4,726,886.11            | 5,788,542.14            | 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            |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>             | <b>32,905,491.72</b>    | <b>45,666,978.16</b>    | <b>33,701,730.72</b>    |
| <b>LIABILITIES</b>                                      |                         |                         |                         |
| Current Liabilities                                     |                         |                         |                         |
| Accounts payable and accrued expenses                   | 28,479,031.70           | 30,198,351.96           | 85,582,679.38           |
| Deposits and unearned revenues                          | 43,447,215.27           | 48,410,836.83           | 54,438,168.64           |
| Accrued employee benefits - current portion             | 6,059,205.75            | 25,137,622.69           | 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                        | 26,417,608.21           | 25,723,617.35           | 25,779,811.32           |
| <b>Total Current Liabilities</b>                        | <b>114,042,557.33</b>   | <b>137,409,471.23</b>   | <b>187,321,532.79</b>   |
| Noncurrent Liabilities                                  |                         |                         |                         |
| Obligations under life income agree                     | 3,583,319.55            | 3,274,331.87            | 3,002,071.93            |
| Government advances refundable                          | 5,199,728.75            | 7,567,952.91            | 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           | 21,610,760.33           | 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       | 36,667,885.88           | 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  | 329,234,684.31          | 355,694,204.57          | 354,852,588.38          |
| <b>Total Noncurrent Liabilities</b>                     | <b>489,010,408.99</b>   | <b>543,321,735.23</b>   | <b>518,139,244.73</b>   |
| <b>TOTAL LIABILITIES</b>                                | <b>603,052,966.32</b>   | <b>680,731,206.46</b>   | <b>705,460,777.52</b>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                    |                         |                         |                         |
| Deferred Inflows - Pensions                             | 12,698,990.00           | 9,085,516.87            | 12,698,990.00           |
| Acctg gain debt refunding, net                          | 12,471.82               | 62,374.73               | 49,902.82               |
| Deferred Inflows - Annuities                            | 2,047,845.09            | 2,441,297.17            | 1,654,826.99            |
| Deferred inflows - leases/SBITAs                        | 7,217,841.51            | 8,186,084.81            | 7,501,297.25            |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>              | <b>21,977,148.42</b>    | <b>19,775,273.58</b>    | <b>21,905,017.06</b>    |
| <b>NET POSITION</b>                                     |                         |                         |                         |
| Net Investment in Plant                                 | 716,149,503.76          | 710,102,571.35          | 723,041,363.37          |
| Restricted -  |                         |                         |                         |
| Nonexpendable   | 327,835,702.78          | 337,213,097.83          | 328,571,770.66          |
| Expendable  | 271,397,783.17          | 308,512,448.32          | 262,000,369.97          |

|   | 2023                    | 2022                    | Final Balance           |
|---|-------------------------|-------------------------|-------------------------|
|   | Year to Date Balance    | Year to Date Balance    |                         |
| Unrestricted  | 468,590,587.06          | 510,932,673.96          | 307,175,569.93          |
| <b>TOTAL NET POSITION</b>                               | <b>1,783,973,576.77</b> | <b>1,866,760,791.46</b> | <b>1,620,789,073.93</b> |
| Not Coded to Attribute                                  |                         |                         |                         |
|   | 0.00                    | 0.00                    | 0.00                    |
| <b>Total Not Coded to Attribute</b>                     | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             |
| <b>TOTAL</b>  | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             |
| <b>Difference (Assets - Liabilities) - Net Position</b> | <b>0.00</b>             | <b>(0.00)</b>           | <b>(0.00)</b>           |



|  | Prior Year to<br>Date Balance | Prior Year Final<br>Balance |
|--|-------------------------------|-----------------------------|
| <b>ASSETS</b>  |                               |                             |
| <b>Current Assets</b>                                      |                               |                             |
| Cash and cash equivalents                                  | 45,526,917.41                 | 110,831,955.18              |
| Short term investments                                     | 298,674,470.41                | 144,266,390.24              |
| Accounts receivable  | 22,246,685.46                 | 40,049,468.76               |
| Accounts receivable - State of NH<br>appropriations        | 1,545,202.45                  | 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<br>assets               | 3,773,320.04                  | 9,708,061.90                |
| Interfund Borrowings                                       | 0.00                          | 0.00                        |
| Current Asset - Other                                      | 0.00                          | 0.00                        |
| <b>Total Current Assets</b>                                | <b>377,223,881.61</b>         | <b>313,232,548.88</b>       |
| <b>Noncurrent Assets</b>                                   |                               |                             |
| Debt proceeds held by others                               | 0.00                          | 0.00                        |
| Long-term operating investments                            | 0.00                          | 0.00                        |
| Endowment and similar investments -<br>campuses            | 665,888,271.70                | 574,055,298.04              |
| Endowment and similar investments -<br>affiliated entities | 335,410,967.46                | 287,758,174.40              |
| Pledges Receivable   | 7,131,060.32                  | 7,231,379.48                |
| Notes receivable   | 6,891,112.17                  | 5,943,301.19                |
| Lease Receivable, net of current<br>portion                | 7,405,749.12                  | 6,402,952.74                |
| Property and equipment, net                                | 1,120,092,278.96              | 1,119,116,002.06            |
| Other assets   | 0.00                          | 0.00                        |
| Pension assets, net  | 1,556,972.00                  | 713,481.00                  |
| <b>Total Noncurrent Assets</b>                             | <b>2,144,376,411.73</b>       | <b>2,001,220,588.91</b>     |
| <b>TOTAL ASSETS</b>  | <b>2,521,600,293.34</b>       | <b>2,314,453,137.79</b>     |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                      |                               |                             |
| Accum change in derivative value                           | 22,279,955.94                 | 11,105,006.77               |
| Acctg loss on debt refunding, net                          | 5,788,542.14                  | 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                |
| <b>TOTAL DEFERRED OUTFLOWS</b>                             | <b>45,666,978.16</b>          | <b>33,701,730.72</b>        |
| <b>LIABILITIES</b>   |                               |                             |
| <b>Current Liabilities</b>                                 |                               |                             |
| Accounts payable and accrued<br>expenses                   | 30,198,351.96                 | 85,582,679.38               |
| Deposits and unearned revenues                             | 48,410,836.83                 | 54,438,168.64               |
| Accrued employee benefits - current<br>portion             | 25,137,622.69                 | 11,881,377.05               |
| Postretirement medical benefits-<br>current portion        | 5,341,523.40                  | 7,201,295.40                |
| Long-term Leases & SBITAs - current<br>portion             | 2,597,519.00                  | 2,438,201.00                |
| Long-term debt - current portion                           | 25,723,617.35                 | 25,779,811.32               |
| <b>Total Current Liabilities</b>                           | <b>137,409,471.23</b>         | <b>187,321,532.79</b>       |
| <b>Noncurrent Liabilities</b>                              |                               |                             |
| Obligations under life income agree                        | 3,274,331.87                  | 3,002,071.93                |
| Government advances refundable                             | 7,567,952.91                  | 7,674,432.75                |
| Asset retirement and other obligations                     | 11,373,434.38                 | 3,308,478.00                |
| Accrued employee benefits                                  | 21,610,760.33                 | 29,252,034.13               |
| Postretirement medical benefits                            | 80,797,528.96                 | 70,659,271.60               |
| Long-term Leases & SBITAs, net of<br>current portion       | 40,723,566.27                 | 38,285,361.17               |
| Derivative instruments - interest rate<br>swaps            | 22,279,955.94                 | 11,105,006.77               |
| Long-term debt   | 355,694,204.57                | 354,852,588.38              |
| <b>Total Noncurrent Liabilities</b>                        | <b>543,321,735.23</b>         | <b>518,139,244.73</b>       |
| <b>TOTAL LIABILITIES</b>                                   | <b>680,731,206.46</b>         | <b>705,460,777.52</b>       |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                       |                               |                             |
| Deferred Inflows - Pensions                                | 9,085,516.87                  | 12,698,990.00               |
| Acctg gain debt refunding, net                             | 62,374.73                     | 49,902.82                   |
| Deferred Inflows - Annuities                               | 2,441,297.17                  | 1,654,826.99                |
| Deferred inflows - leases/SBITAs                           | 8,186,084.81                  | 7,501,297.25                |
| <b>TOTAL DEFERRED INFLOWS</b>                              | <b>19,775,273.58</b>          | <b>21,905,017.06</b>        |
| <b>NET POSITION</b>  |                               |                             |
| <b>Net Investment in Plant</b>                             | 710,102,571.35                | 723,041,363.37              |
| <b>Restricted Nonexpendable</b>                            |                               |                             |

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|  | 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                        | 8,224,698.34                | 134,480,971.55              | 0.00                        | 0.00                 | 0.00               | 0.00                          | 0.00                          | 0.00                          | 142,705,669.89             |
| 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                        | 2,097,635.63                | 183,032,397.26              | 0.00                        | 0.00                 | 0.00               | 0.00                          | 0.00                          | 0.00                          | 185,130,032.89             |
| <b>Restricted Expendable</b>                             |                      |                       |                       |                        |                      |                      |                   |                     |                     |                     |                   |                             |                             |                             |                             |                             |                      |                    |                               |                               |                               |                            |
| <b>Campuses</b>  |                      |                       |                       |                        |                      |                      |                   |                     |                     |                     |                   |                             |                             |                             |                             |                             |                      |                    |                               |                               |                               |                            |
| Accumulated net gains on endowment                       | 0.00                 | 0.00                  | 0.00                  | 0.00                   | 0.00                 | 0.00                 | 0.00              | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                        | 0.00                        | 15,755,280.08               | 51,846,224.36               | 0.00                        | 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                        | 15,969,963.75               | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 0.00               | 0.00                          | 0.00                          | 0.00                          | 15,969,963.75              |
| Grants, gifts and contracts                              | 0.00                 | 0.00                  | 0.00                  | 0.00                   | 48,102,671.55        | 10,371,383.54        | 734,942.86        | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 0.00               | 0.00                          | 0.00                          | 0.00                          | 59,208,997.95              |
| 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                | 16,085.39         | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 0.00               | 0.00                          | 0.00                          | 0.00                          | 16,085.39                  |
| Loan funds   | 0.00                 | 0.00                  | 0.00                  | 0.00                   | 0.00                 | 0.00                 | 0.00              | 0.00                | 1,486,544.44        | 0.00                | 0.00              | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 0.00               | 0.00                          | 0.00                          | 0.00                          | 1,486,544.44               |
| <b>Affiliated Entities</b>                               |                      |                       |                       |                        |                      |                      |                   |                     |                     |                     |                   |                             |                             |                             |                             |                             |                      |                    |                               |                               |                               |                            |
| Accumulated net gains on endowment                       | 0.00                 | 0.00                  | 0.00                  | 0.00                   | 0.00                 | 0.00                 | 0.00              | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                        | 0.00                        | 465,648.24                  | 49,086,618.50               | 0.00                        | 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                   | 22,444,296.86        | 0.00                 | 0.00              | 0.00                | 0.00                | 0.00                | 159,961.14        | 0.00                        | 54,958,162.46               | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 0.00               | 0.00                          | 0.00                          | 0.00                          | 77,562,420.46              |
| <b>Unrestricted</b>                                      | 65,055,639.91        | 185,644,606.49        | 164,860,047.79        | (74,811,061.50)        | 0.00                 | 0.00                 | 0.00              | 1,087,058.37        | 0.00                | 1,266,507.03        | 0.00              | 96,261,218.15               | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 29,260,309.96        | (33,739.14)        | 0.00                          | 0.00                          | 0.00                          | 468,590,587.06             |
| <b>TOTAL NET POSITION</b>                                | <b>65,055,639.91</b> | <b>185,644,606.49</b> | <b>164,860,047.79</b> | <b>(74,811,061.50)</b> | <b>70,546,968.41</b> | <b>10,371,383.54</b> | <b>734,942.86</b> | <b>1,087,058.37</b> | <b>1,486,544.44</b> | <b>1,266,507.03</b> | <b>176,046.53</b> | <b>96,261,218.15</b>        | <b>70,928,126.21</b>        | <b>26,543,262.29</b>        | <b>418,446,211.67</b>       | <b>716,149,503.76</b>       | <b>29,260,309.96</b> | <b>(33,739.14)</b> | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                   | <b>1,783,973,576.77</b>    |
| <b>Not Coded to Attribute</b>                            |                      |                       |                       |                        |                      |                      |                   |                     |                     |                     |                   |                             |                             |                             |                             |                             |                      |                    |                               |                               |                               |                            |
| Total Not Coded to Attribute                             | 0.00                 | 0.00                  | 0.00                  | 0.00                   | 0.00                 | 0.00                 | 0.00              | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 0.00               | 0.00                          | 0.00                          | 0.00                          | 0.00                       |
| <b>TOTAL</b>   | <b>0.00</b>          | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>            | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>       | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>          | <b>0.00</b>        | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                |
| <b>(Assets - Liabilities) - Net Position</b>             | <b>0.00</b>          | <b>(0.00)</b>         | <b>0.00</b>           | <b>0.00</b>            | <b>0.00</b>          | <b>(0.00)</b>        | <b>(0.00)</b>     | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>(0.00)</b>               | <b>(0.00)</b>        | <b>0.00</b>        | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                |

|                               |  | Prior Year to<br>Date Balance | Prior Year Final<br>Balance |
|-------------------------------|--|-------------------------------|-----------------------------|
|                               | Historical gift value of endowment - campuses            | 150,919,560.46                | 144,896,124.20              |
|                               | Historical gift value of endowment - affiliated entities | 186,293,537.37                | 183,675,646.46              |
| <b>Restricted Expendable</b>  |  |                               |                             |
| <b>Campuses</b>               |  |                               |                             |
|                               | Accumulated net gains on endowment                       | 94,412,836.27                 | 67,601,504.44               |
|                               | Market value of funds functioning as endowment           | 19,002,593.59                 | 16,296,941.92               |
|                               | Grants, gifts and contracts                              | 32,860,860.26                 | 59,771,697.52               |
|                               | Life income and annuity funds                            | 37,940.43                     | 22,509.40                   |
|                               | Loan funds   | 2,046,921.84                  | 1,870,390.60                |
| <b>Affiliated Entities</b>    |  |                               |                             |
|                               | Accumulated net gains on endowment                       | 84,054,781.33                 | 49,552,266.74               |
|                               | Other - affiliated entities                              | 76,096,514.60                 | 66,885,059.35               |
| <b>Unrestricted</b>           |  | 510,932,673.96                | 307,175,569.93              |
|                               | <b>TOTAL NET POSITION</b>                                | <b>1,866,760,791.46</b>       | <b>1,620,789,073.93</b>     |
| <b>Not Coded to Attribute</b> |  |                               |                             |
|                               |  | 0.00                          | 0.00                        |
|                               | <b>Total Not Coded to Attribute</b>                      | <b>0.00</b>                   | <b>0.00</b>                 |
|                               | <b>TOTAL</b>   | <b>0.00</b>                   | <b>0.00</b>                 |
|                               | <b>(Assets - Liabilities) - Net Position</b>             | <b>(0.00)</b>                 | <b>(0.00)</b>               |



|   | Total Year to<br>Date Balance | Prior Year to<br>Date Balance | Prior Year Final<br>Balance |
|---|-------------------------------|-------------------------------|-----------------------------|
| <b>ASSETS</b>   |                               |                               |                             |
| <b>Current Assets</b>                                   |                               |                               |                             |
| Cash and cash equivalents                               | 387,917,079.51                | 339,272,425.57                | 310,525,834.16              |
| Short term investments                                  | 1,169,017.45                  | 1,159,730.55                  | 1,149,348.91                |
| Accounts receivable                                     | 33,641,024.57                 | 14,133,830.11                 | 33,861,704.90               |
| Accounts receivable - State of NH appropriations        | 0.00                          | 1,545,202.45                  | 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                      | 639,931.16                    | 631,358.00                    | 650,175.52                  |
| Prepaid expenses and other current assets               | 3,532,585.96                  | 1,870,416.46                  | 6,023,822.59                |
| Interfund Borrowings                                    | 0.00                          | 0.00                          | 0.00                        |
| Current Asset - Other                                   | 0.00                          | 0.00                          | 0.00                        |
| <b>Total Current Assets</b>                             | <b>428,119,150.58</b>         | <b>359,829,168.98</b>         | <b>355,542,261.56</b>       |
| <b>Noncurrent Assets</b>                                |                               |                               |                             |
| Debt proceeds held by others                            | 0.00                          | 0.00                          | 0.00                        |
| Endowment and similar investments - campuses            | 173,720,662.61                | 204,131,450.33                | 176,534,846.64              |
| Notes receivable  | 2,594,998.48                  | 4,493,755.04                  | 3,658,541.67                |
| Lease Receivable, net of current portion                | 3,174,208.66                  | 4,314,841.42                  | 3,714,451.98                |
| Property and equipment, net                             | 725,353,405.37                | 730,700,908.00                | 735,141,709.57              |
| Other assets  | 0.00                          | 0.00                          | 0.00                        |
| <b>Total Noncurrent Assets</b>                          | <b>904,843,275.12</b>         | <b>943,640,954.79</b>         | <b>919,049,549.86</b>       |
| <b>TOTAL ASSETS</b>                                     | <b>1,332,962,425.70</b>       | <b>1,303,470,123.77</b>       | <b>1,274,591,811.42</b>     |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                   |                               |                               |                             |
| 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                  |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>             | <b>10,887,874.72</b>          | <b>11,319,788.13</b>          | <b>10,887,874.72</b>        |
| <b>LIABILITIES</b>                                      |                               |                               |                             |
| <b>Current Liabilities</b>                              |                               |                               |                             |
| Accounts payable and accrued expenses                   | 7,525,154.64                  | 9,425,148.15                  | 26,856,554.80               |
| Deposits and unearned revenues                          | 33,603,574.02                 | 31,916,958.54                 | 38,717,691.32               |
| Accrued employee benefits - current portion             | 1,281,689.66                  | 7,881,932.40                  | 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                        | 3,830,149.21                  | 3,757,209.84                  | 10,702,207.21               |
| <b>Total Current Liabilities</b>                        | <b>52,691,341.20</b>          | <b>58,329,325.60</b>          | <b>85,227,067.64</b>        |
| <b>Noncurrent Liabilities</b>                           |                               |                               |                             |
| Obligations under life income agree                     | 0.00                          | 0.00                          | 0.00                        |
| Government advances refundable                          | 3,805,411.31                  | 5,710,557.70                  | 5,772,473.31                |
| Asset retirement and other obligations                  | 1,541,278.00                  | 1,541,278.00                  | 1,541,278.00                |
| Accrued employee benefits                               | 15,071,766.56                 | 11,469,333.45                 | 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       | 12,568,028.49                 | 14,800,638.50                 | 13,439,206.29               |
| Long-term debt  | 140,994,432.43                | 151,735,383.71                | 142,143,626.49              |
| <b>Total Noncurrent Liabilities</b>                     | <b>223,205,730.12</b>         | <b>241,762,004.33</b>         | <b>227,193,163.98</b>       |
| <b>TOTAL LIABILITIES</b>                                | <b>275,897,071.32</b>         | <b>300,091,329.93</b>         | <b>312,420,231.62</b>       |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                    |                               |                               |                             |
| Deferred Inflows - Pensions                             | 8,396,097.98                  | 5,531,545.98                  | 8,396,097.98                |
| Deferred inflows - leases/SBITAs                        | 4,206,380.15                  | 4,706,915.95                  | 4,372,928.35                |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>              | <b>12,602,478.13</b>          | <b>10,238,461.93</b>          | <b>12,769,026.33</b>        |
| <b>NET POSITION</b>                                     |                               |                               |                             |
| <b>Net Investment in Plant</b>                          | <b>564,069,508.87</b>         | <b>556,750,546.39</b>         | <b>565,319,198.12</b>       |
| <b>Restricted Nonexpendable</b>                         |                               |                               |                             |
| Historical gift value of endowment - campuses           | 85,998,323.06                 | 91,144,440.51                 | 87,595,579.21               |
| <b>Restricted Expendable</b>                            |                               |                               |                             |
| 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          | 13,636,173.07                 | 16,327,361.41                 | 13,983,770.63               |
| Grants, gifts and contracts                             | 43,164,774.69                 | 32,884,711.80                 | 49,711,022.95               |
| Life income and annuity funds                           | 0.00                          | 0.00                          | 0.00                        |
| Loan funds  | 794,121.88                    | 1,190,477.04                  | 1,010,435.35                |
| <b>Unrestricted</b>                                     | <b>294,456,799.61</b>         | <b>234,602,911.61</b>         | <b>189,439,372.14</b>       |
| <b>TOTAL NET POSITION</b>                               | <b>1,055,350,750.97</b>       | <b>1,004,460,120.04</b>       | <b>960,290,428.19</b>       |
| <b>Not Coded to Attribute</b>                           |                               |                               |                             |
|   | 0.00                          | 0.00                          | 0.00                        |
| <b>Total Not Coded to Attribute</b>                     | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                 |
| <b>TOTAL</b>  | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                 |
| <b>Difference (Assets - Liabilities) - Net Position</b> | <b>0.00</b>                   | <b>(0.00)</b>                 | <b>(0.00)</b>               |

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University System of New Hampshire  
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

#RECURSIVE



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

|   | 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 | 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               | Q2          | T2                          | N                           | X           |                        |                            |                            |                          |
| <b>ASSETS</b>   |                        |                     |                   |               |                   |                   |                 |                   |                  |             |                             |                             |             |                        |                            |                            |                          |
| <b>Current Assets</b>                                   |                        |                     |                   |               |                   |                   |                 |                   |                  |             |                             |                             |             |                        |                            |                            |                          |
| Cash and cash equivalents                               | (27,848,066.17)        | 2,893,547.79        | 169,968.18        | 0.00          | 846,903.80        | 395,880.89        | 2,986.81        | 626,340.05        | 59,111.76        | 0.00        | 0.00                        | 0.00                        | 0.00        | (22,853,326.89)        | (24,063,710.08)            | (27,921,356.15)            |                          |
| Short term investments                                  | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 0.00                   | 0.00                       | 0.00                       |                          |
| Accounts receivable                                     | (103,298.36)           | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | (103,298.36)           | (51,284.22)                | (103,298.36)               |                          |
| Notes receivable - current portion                      | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 28,681.32         | (724.37)         | 0.00        | 0.00                        | 0.00                        | 0.00        | 27,956.95              | 98,925.06                  | 31,180.20                  |                          |
| Prepaid expenses and other current assets               | 18,463.25              | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 18,463.25              | 0.00                       | 6,178.42                   |                          |
| <b>Total Current Assets</b>                             | <b>(27,932,901.28)</b> | <b>2,893,547.79</b> | <b>169,968.18</b> | <b>0.00</b>   | <b>846,903.80</b> | <b>395,880.89</b> | <b>2,986.81</b> | <b>655,021.37</b> | <b>58,387.39</b> | <b>0.00</b> | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b> | <b>(22,910,205.05)</b> | <b>(24,016,069.24)</b>     | <b>(27,987,295.89)</b>     |                          |
| <b>Noncurrent Assets</b>                                |                        |                     |                   |               |                   |                   |                 |                   |                  |             |                             |                             |             |                        |                            |                            |                          |
| Endowment and similar investments - campuses            | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 0.00                   | 0.00                       | 0.00                       |                          |
| Pledges Receivable                                      | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 0.00                   | 0.00                       | 0.00                       |                          |
| Notes receivable  | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 7,344.54          | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 7,344.54               | (12,083.17)                | 22,954.45                  |                          |
| Property and equipment, net                             | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 7,804,696.51                | 0.00        | 7,804,696.51           | 8,385,258.67               | 8,211,544.19               |                          |
| Other assets  | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 0.00                   | 0.00                       | 0.00                       |                          |
| <b>Total Noncurrent Assets</b>                          | <b>0.00</b>            | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>   | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>     | <b>7,344.54</b>   | <b>0.00</b>      | <b>0.00</b> | <b>0.00</b>                 | <b>7,804,696.51</b>         | <b>0.00</b> | <b>7,812,041.05</b>    | <b>8,373,175.50</b>        | <b>8,234,498.64</b>        |                          |
| <b>TOTAL ASSETS</b>                                     | <b>(27,932,901.28)</b> | <b>2,893,547.79</b> | <b>169,968.18</b> | <b>0.00</b>   | <b>846,903.80</b> | <b>395,880.89</b> | <b>2,986.81</b> | <b>662,365.91</b> | <b>58,387.39</b> | <b>0.00</b> | <b>0.00</b>                 | <b>7,804,696.51</b>         | <b>0.00</b> | <b>(15,098,164.00)</b> | <b>(15,642,893.74)</b>     | <b>(19,752,797.25)</b>     |                          |
| <b>LIABILITIES</b>                                      |                        |                     |                   |               |                   |                   |                 |                   |                  |             |                             |                             |             |                        |                            |                            |                          |
| <b>Current Liabilities</b>                              |                        |                     |                   |               |                   |                   |                 |                   |                  |             |                             |                             |             |                        |                            |                            |                          |
| Accounts payable and accrued expenses                   | 27,081.07              | 163.75              | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 27,244.82              | 56,928.57                  | 210,446.79                 |                          |
| Deposits and unearned revenues                          | 114,200.00             | 0.00                | 1,200.00          | 0.00          | 0.00              | 364,265.58        | 2,986.81        | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 482,652.39             | 532,905.57                 | 662,669.11                 |                          |
| Accrued employee benefits - current portion             | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 0.00                   | 0.00                       | 0.00                       |                          |
| Long-term debt - current portion                        | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 0.00                   | 0.00                       | 0.00                       |                          |
| <b>Total Current Liabilities</b>                        | <b>141,281.07</b>      | <b>163.75</b>       | <b>1,200.00</b>   | <b>0.00</b>   | <b>0.00</b>       | <b>364,265.58</b> | <b>2,986.81</b> | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b> | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b> | <b>509,897.21</b>      | <b>589,834.14</b>          | <b>873,115.90</b>          |                          |
| <b>Noncurrent Liabilities</b>                           |                        |                     |                   |               |                   |                   |                 |                   |                  |             |                             |                             |             |                        |                            |                            |                          |
| Government advances refundable                          | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 356,807.84        | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 356,807.84             | 432,333.16                 | 419,758.84                 |                          |
| Accrued employee benefits                               | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 0.00                   | 0.00                       | 0.00                       |                          |
| Postretirement medical benefits                         | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 0.00                   | 0.00                       | 0.00                       |                          |
| Long-term debt  | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 0.00                   | 0.00                       | 0.00                       |                          |
| <b>Total Noncurrent Liabilities</b>                     | <b>0.00</b>            | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>   | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>     | <b>356,807.84</b> | <b>0.00</b>      | <b>0.00</b> | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b> | <b>356,807.84</b>      | <b>432,333.16</b>          | <b>419,758.84</b>          |                          |
| <b>TOTAL LIABILITIES</b>                                | <b>141,281.07</b>      | <b>163.75</b>       | <b>1,200.00</b>   | <b>0.00</b>   | <b>0.00</b>       | <b>364,265.58</b> | <b>2,986.81</b> | <b>356,807.84</b> | <b>0.00</b>      | <b>0.00</b> | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b> | <b>866,705.05</b>      | <b>1,022,167.30</b>        | <b>1,292,874.74</b>        |                          |
| <b>NET POSITION</b>                                     |                        |                     |                   |               |                   |                   |                 |                   |                  |             |                             |                             |             |                        |                            |                            |                          |
| <b>Net Investment in Plant</b>                          | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 7,804,696.51                | 0.00        | 7,804,696.51           | 8,385,258.67               | 8,211,544.19               |                          |
| <b>Restricted Nonexpendable</b>                         |                        |                     |                   |               |                   |                   |                 |                   |                  |             |                             |                             |             |                        |                            |                            |                          |
| Historical gift value of endowment - campuses           | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 0.00                   | 0.00                       | 0.00                       |                          |
| <b>Restricted Expendable</b>                            |                        |                     |                   |               |                   |                   |                 |                   |                  |             |                             |                             |             |                        |                            |                            |                          |
| <b>Campuses</b>   |                        |                     |                   |               |                   |                   |                 |                   |                  |             |                             |                             |             |                        |                            |                            |                          |
| Accumulated net gains on endowment                      | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 0.00                   | 0.00                       | 0.00                       |                          |
| Market value of funds functioning as endowment          | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 0.00                   | 0.00                       | 0.00                       |                          |
| Grants, gifts and contracts                             | 0.00                   | 0.00                | 0.00              | 0.00          | 846,903.80        | 31,615.31         | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 878,519.11             | 1,408,513.96               | 1,272,905.71               |                          |
| Loan funds  | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 305,558.07        | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 305,558.07             | 265,713.72                 | 273,123.42                 |                          |
| <b>Unrestricted</b>                                     | (28,074,182.35)        | 2,893,384.04        | 168,768.18        | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 58,387.39        | 0.00        | 0.00                        | 0.00                        | 0.00        | (24,953,642.74)        | (26,724,547.39)            | (30,803,245.31)            |                          |
| <b>TOTAL NET POSITION</b>                               | <b>(28,074,182.35)</b> | <b>2,893,384.04</b> | <b>168,768.18</b> | <b>0.00</b>   | <b>846,903.80</b> | <b>31,615.31</b>  | <b>0.00</b>     | <b>305,558.07</b> | <b>58,387.39</b> | <b>0.00</b> | <b>0.00</b>                 | <b>7,804,696.51</b>         | <b>0.00</b> | <b>(15,964,869.05)</b> | <b>(16,665,061.04)</b>     | <b>(21,045,671.99)</b>     |                          |
| <b>Not Coded to Attribute</b>                           |                        |                     |                   |               |                   |                   |                 |                   |                  |             |                             |                             |             |                        |                            |                            |                          |
|   | 0.00                   | 0.00                | 0.00              | 0.00          | 0.00              | 0.00              | 0.00            | 0.00              | 0.00             | 0.00        | 0.00                        | 0.00                        | 0.00        | 0.00                   | 0.00                       | 0.00                       |                          |
| <b>Total Not Coded to Attribute</b>                     | <b>0.00</b>            | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>   | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b> | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b> | <b>0.00</b>            | <b>0.00</b>                | <b>0.00</b>                |                          |
| <b>TOTAL</b>  | <b>0.00</b>            | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>   | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b> | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b> | <b>0.00</b>            | <b>0.00</b>                | <b>0.00</b>                |                          |
| <b>Difference (Assets - Liabilities) - Net Position</b> | <b>0.00</b>            | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>   | <b>0.00</b>       | <b>(0.00)</b>     | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b> | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b> | <b>(0.00)</b>          | <b>(0.00)</b>              | <b>0.00</b>                |                          |











4C - UNH Foundation Capital Offset

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



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

|  | Current Funds<br>D  | Current Funds<br>G   | Endowment<br>and Similar<br>Funds<br>M | Endowment<br>and Similar<br>Funds<br>Q1 | Endowment<br>and Similar<br>Funds<br>Q2 | Endowment<br>and Similar<br>Funds<br>T1 | Endowment<br>and Similar<br>Funds<br>T2 | Plant Funds<br>N | Plant Funds<br>X | Total Year to<br>Date Balance | Prior Year to<br>Date Balance | Prior Year Final<br>Balance |
|--|---------------------|----------------------|--|---|---|---|---|------------------|------------------|-------------------------------|-------------------------------|-----------------------------|
| <b>ASSETS</b>  |                     |                      |  |   |   |   |   |                  |                  |                               |                               |                             |
| <b>Current Assets</b>                                    |                     |                      |  |   |   |   |   |                  |                  |                               |                               |                             |
| Cash and cash equivalents                                | 2,284,846.61        | 11,707,947.02        | 0.00                                   | 0.00                                    | 4,914,938.00                            | 50.00                                   | 1,520,818.66                            | 0.00             | 0.00             | 20,428,600.29                 | 11,533,237.50                 | 10,300,936.78               |
| Short term investments                                   | 113,719.20          | 0.00                 | 0.00                                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 113,719.20                    | 340,678.22                    | 313,338.78                  |
| Accounts receivable                                      | 0.00                | 0.00                 | 0.00                                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 0.00                          | 0.00                          | 0.00                        |
| Pledges receivable - current portion                     | 0.00                | 3,531,744.40         | 0.00                                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 3,531,744.40                  | 2,481,611.28                  | 3,531,744.40                |
| Prepaid expenses and other current assets                | 0.00                | 0.00                 | 0.00                                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 0.00                          | 0.00                          | 0.00                        |
| <b>Total Current Assets</b>                              | <b>2,398,565.81</b> | <b>15,239,691.42</b> | <b>0.00</b>                            | <b>0.00</b>                             | <b>4,914,938.00</b>                     | <b>50.00</b>                            | <b>1,520,818.66</b>                     | <b>0.00</b>      | <b>0.00</b>      | <b>24,074,063.89</b>          | <b>14,355,527.00</b>          | <b>14,146,019.96</b>        |
| <b>Noncurrent Assets</b>                                 |                     |                      |  |   |   |   |   |                  |                  |                               |                               |                             |
| Long-term operating investments                          | 0.00                | 0.00                 | 0.00                                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 0.00                          | 0.00                          | 0.00                        |
| Endowment and similar investments - affiliated entities  | 0.00                | 0.00                 | 6,049,047.05                           | 1,367,149.89                            | 39,383,124.81                           | 2,563,233.87                            | 209,166,397.67                          | 0.00             | 0.00             | 258,528,953.29                | 300,185,230.62                | 255,330,931.66              |
| Pledges Receivable                                       | 0.00                | 7,204,605.44         | 0.00                                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 7,204,605.44                  | 7,104,286.28                  | 7,204,605.44                |
| Notes receivable   | 0.00                | 0.00                 | 0.00                                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 0.00                          | 0.00                          | 0.00                        |
| Property and equipment, net                              | 0.00                | 0.00                 | 0.00                                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 0.00                          | 295,000.00                    | 295,000.00                  |
| Pension assets, net                                      | 0.00                | 0.00                 | 0.00                                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 0.00                          | 0.00                          | 0.00                        |
| <b>Total Noncurrent Assets</b>                           | <b>0.00</b>         | <b>7,204,605.44</b>  | <b>6,049,047.05</b>                    | <b>1,367,149.89</b>                     | <b>39,383,124.81</b>                    | <b>2,563,233.87</b>                     | <b>209,166,397.67</b>                   | <b>0.00</b>      | <b>0.00</b>      | <b>265,733,558.73</b>         | <b>307,584,516.90</b>         | <b>262,830,537.10</b>       |
| <b>TOTAL ASSETS</b>                                      | <b>2,398,565.81</b> | <b>22,444,296.86</b> | <b>6,049,047.05</b>                    | <b>1,367,149.89</b>                     | <b>44,298,062.81</b>                    | <b>2,563,283.87</b>                     | <b>210,687,216.33</b>                   | <b>0.00</b>      | <b>0.00</b>      | <b>289,807,622.62</b>         | <b>321,940,043.90</b>         | <b>276,976,557.06</b>       |
| <b>LIABILITIES</b>                                       |                     |                      |  |   |   |   |   |                  |                  |                               |                               |                             |
| <b>Current Liabilities</b>                               |                     |                      |  |   |   |   |   |                  |                  |                               |                               |                             |
| Accounts payable and accrued expenses                    | 322,833.21          | 0.00                 | 315,361.09                             | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 638,194.30                    | 276,115.92                    | 1,408,406.70                |
| Deposits and unearned revenues                           | 0.00                | 0.00                 | 0.00                                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 0.00                          | 0.00                          | 0.00                        |
| Long-term debt - current portion                         | 0.00                | 0.00                 | 0.00                                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 0.00                          | 0.00                          | 0.00                        |
| <b>Total Current Liabilities</b>                         | <b>322,833.21</b>   | <b>0.00</b>          | <b>315,361.09</b>                      | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>      | <b>0.00</b>      | <b>638,194.30</b>             | <b>276,115.92</b>             | <b>1,408,406.70</b>         |
| <b>Noncurrent Liabilities</b>                            |                     |                      |  |   |   |   |   |                  |                  |                               |                               |                             |
| Obligations under life income agree                      | 0.00                | 0.00                 | 3,525,879.73                           | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 3,525,879.73                  | 3,213,469.34                  | 2,944,093.50                |
| Accrued employee benefits                                | 0.00                | 0.00                 | 0.00                                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 0.00                          | 0.00                          | 0.00                        |
| <b>Total Noncurrent Liabilities</b>                      | <b>0.00</b>         | <b>0.00</b>          | <b>3,525,879.73</b>                    | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>      | <b>0.00</b>      | <b>3,525,879.73</b>           | <b>3,213,469.34</b>           | <b>2,944,093.50</b>         |
| <b>TOTAL LIABILITIES</b>                                 | <b>322,833.21</b>   | <b>0.00</b>          | <b>3,841,240.82</b>                    | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>      | <b>0.00</b>      | <b>4,164,074.03</b>           | <b>3,489,585.26</b>           | <b>4,352,500.20</b>         |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                     |                     |                      |  |   |   |   |   |                  |                  |                               |                               |                             |
| Deferred Inflows - Annuities                             | 0.00                | 0.00                 | 2,047,845.09                           | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 2,047,845.09                  | 2,441,297.17                  | 1,654,826.99                |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>               | <b>0.00</b>         | <b>0.00</b>          | <b>2,047,845.09</b>                    | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>      | <b>0.00</b>      | <b>2,047,845.09</b>           | <b>2,441,297.17</b>           | <b>1,654,826.99</b>         |
| <b>NET POSITION</b>                                      |                     |                      |  |   |   |   |   |                  |                  |                               |                               |                             |
| <b>Net Investment in Plant</b>                           | 0.00                | 0.00                 | 0.00                                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 0.00                          | 0.00                          | 0.00                        |
| <b>Restricted Nonexpendable</b>                          |                     |                      |  |   |   |   |   |                  |                  |                               |                               |                             |
| Historical gift value of endowment - affiliated entities | 0.00                | 0.00                 | 0.00                                   | 0.00                                    | 0.00                                    | 2,097,635.63                            | 167,183,733.83                          | 0.00             | 0.00             | 169,281,369.46                | 172,706,203.68                | 167,779,893.95              |
| <b>Restricted Expendable</b>                             |                     |                      |  |   |   |   |   |                  |                  |                               |                               |                             |
| Affiliated Entities                                      | 0.00                | 0.00                 | 0.00                                   | 0.00                                    | 0.00                                    | 465,648.24                              | 43,503,482.50                           | 0.00             | 0.00             | 43,969,130.74                 | 75,329,840.56                 | 43,969,130.74               |
| Other - affiliated entities                              | 0.00                | 22,444,296.86        | 159,961.14                             | 0.00                                    | 44,298,062.81                           | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 66,902,320.81                 | 63,183,667.22                 | 55,936,705.12               |
| <b>Unrestricted</b>                                      | 2,075,732.60        | 0.00                 | 0.00                                   | 1,367,149.89                            | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 3,442,882.49                  | 4,789,450.01                  | 3,283,500.06                |
| <b>TOTAL NET POSITION</b>                                | <b>2,075,732.60</b> | <b>22,444,296.86</b> | <b>159,961.14</b>                      | <b>1,367,149.89</b>                     | <b>44,298,062.81</b>                    | <b>2,563,283.87</b>                     | <b>210,687,216.33</b>                   | <b>0.00</b>      | <b>0.00</b>      | <b>283,595,703.50</b>         | <b>316,009,161.47</b>         | <b>270,969,229.87</b>       |
| <b>Not Coded to Attribute</b>                            |                     |                      |  |   |   |   |   |                  |                  |                               |                               |                             |
|  | 0.00                | 0.00                 | 0.00                                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00             | 0.00             | 0.00                          | 0.00                          | 0.00                        |
| <b>Total Not Coded to Attribute</b>                      | <b>0.00</b>         | <b>0.00</b>          | <b>0.00</b>                            | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                 |
| <b>TOTAL</b>   | <b>0.00</b>         | <b>0.00</b>          | <b>0.00</b>                            | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                 |
| <b>Difference (Assets - Liabilities) - Net Position</b>  | <b>0.00</b>         | <b>0.00</b>          | <b>0.00</b>                            | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>                             | <b>0.00</b>      | <b>0.00</b>      | <b>(0.00)</b>                 | <b>0.00</b>                   | <b>(0.00)</b>               |







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

G

**ASSETS**

**Current Assets**

|                             |             |             |             |             |
|-----------------------------|-------------|-------------|-------------|-------------|
| Cash and cash equivalents   | 0.00        | 0.00        | 0.00        | 0.00        |
| <b>Total Current Assets</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| <b>TOTAL ASSETS</b>         | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |

**NET POSITION**

**Restricted Expendable**

Campuses

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



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

5K - 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 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                    |                            |                            |                          |
| <b>ASSETS</b>                                     |                        |                     |                      |                     |                     |                     |                   |                     |                             |                             |                             |                             |                             |                       |                      |                            |                            |                          |
| <b>Current Assets</b>                             |                        |                     |                      |                     |                     |                     |                   |                     |                             |                             |                             |                             |                             |                       |                      |                            |                            |                          |
| Cash and cash equivalents                         | (19,937,351.70)        | 4,108,303.31        | 23,081,778.45        | (23,742.06)         | 4,198,759.94        | 5,995,531.15        | 323,142.11        | (197,169.37)        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | (72,611.71)                 | 0.02                  | 20,929,695.06        | 38,406,335.20              | 25,666,720.56              | 22,661,168.09            |
| Short term investments                            | 79,881.47              | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 79,881.47                  | 73,522.45                  | 79,881.47                |
| Accounts receivable                               | 1,957,750.80           | 44,718.27           | 517,000.00           | 0.00                | 0.00                | 757,964.39          | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 3,277,433.46               | 1,415,405.59               | 1,565,945.81             |
| Accounts receivable - State of NH appropriations  | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 0.00                       | 0.00                       | 0.00                     |
| Pledges receivable - current portion              | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 0.00                       | 67,000.00                  | 67,000.00                |
| Notes receivable - current portion                | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 93,588.21         | (39,164.45)         | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 54,423.76                  | 96,373.79                  | 54,423.76                |
| Lease Receivable - current portion                | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 148,201.31            | 0.00                 | 148,201.31                 | 146,759.90                 | 152,193.17               |
| Prepaid expenses and other current assets         | 48,677.71              | 5,206.64            | 0.00                 | 23,741.56           | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 77,625.91                  | 86,829.39                  | 547,396.18               |
| Interfund Borrowings                              | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 0.00                       | 0.00                       | 0.00                     |
| Current Asset - Other                             | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 0.00                       | 0.00                       | 0.00                     |
| <b>Total Current Assets</b>                       | <b>(17,851,041.72)</b> | <b>4,158,228.22</b> | <b>23,598,778.45</b> | <b>(0.50)</b>       | <b>4,198,759.94</b> | <b>6,753,495.54</b> | <b>416,730.32</b> | <b>(236,333.82)</b> | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>(72,611.71)</b>          | <b>148,201.33</b>     | <b>20,929,695.06</b> | <b>42,043,901.11</b>       | <b>27,554,611.68</b>       | <b>25,128,008.48</b>     |
| <b>Noncurrent Assets</b>                          |                        |                     |                      |                     |                     |                     |                   |                     |                             |                             |                             |                             |                             |                       |                      |                            |                            |                          |
| Debt proceeds held by others                      | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 0.00                       | 0.00                       | 0.00                     |
| Endowment and similar investments - campuses      | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 48,694.82                   | 419,428.24                  | 1,785,215.17                | 142,607.67                  | 32,023,638.43               | 0.00                  | 0.00                 | 34,419,584.33              | 40,146,899.54              | 34,796,813.73            |
| Pledges Receivable                                | 0.00                   | 0.00                | 0.00                 | 0.00                | 26,774.04           | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 26,774.04                  | 26,774.04                  | 26,774.04                |
| Notes receivable                                  | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 467,440.02        | 1,432,075.14        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 1,899,515.16               | 2,077,572.17               | 1,951,218.68             |
| Lease Receivable, net of current portion          | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 770,878.64            | 0.00                 | 770,878.64                 | 1,070,059.86               | 921,920.94               |
| Property and equipment, net                       | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 154,970,208.93        | 0.00                 | 154,970,208.93             | 161,628,338.08             | 159,810,633.70           |
| Other assets                                      | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 0.00                       | 0.00                       | 0.00                     |
| <b>Total Noncurrent Assets</b>                    | <b>0.00</b>            | <b>0.00</b>         | <b>0.00</b>          | <b>0.00</b>         | <b>26,774.04</b>    | <b>0.00</b>         | <b>467,440.02</b> | <b>1,432,075.14</b> | <b>48,694.82</b>            | <b>419,428.24</b>           | <b>1,785,215.17</b>         | <b>142,607.67</b>           | <b>32,023,638.43</b>        | <b>155,741,087.57</b> | <b>0.00</b>          | <b>192,086,961.10</b>      | <b>204,949,643.69</b>      | <b>197,507,361.09</b>    |
| <b>TOTAL ASSETS</b>                               | <b>(17,851,041.72)</b> | <b>4,158,228.22</b> | <b>23,598,778.45</b> | <b>(0.50)</b>       | <b>4,225,533.98</b> | <b>6,753,495.54</b> | <b>884,170.34</b> | <b>1,195,741.32</b> | <b>48,694.82</b>            | <b>419,428.24</b>           | <b>1,785,215.17</b>         | <b>142,607.67</b>           | <b>31,951,026.72</b>        | <b>155,889,288.90</b> | <b>20,929,695.06</b> | <b>234,130,862.21</b>      | <b>232,504,255.37</b>      | <b>222,635,369.57</b>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>             |                        |                     |                      |                     |                     |                     |                   |                     |                             |                             |                             |                             |                             |                       |                      |                            |                            |                          |
| Deferred Outflows-Pensions                        | 0.00                   | 0.00                | 0.00                 | 1,835,740.00        | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 1,835,740.00               | 1,893,215.00               | 1,835,740.00             |
| Deferred Outflows - ARO                           | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 450,050.00            | 0.00                 | 450,050.00                 | 487,950.00                 | 450,050.00               |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>       | <b>0.00</b>            | <b>0.00</b>         | <b>0.00</b>          | <b>1,835,740.00</b> | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>         | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>450,050.00</b>     | <b>0.00</b>          | <b>2,285,790.00</b>        | <b>2,381,165.00</b>        | <b>2,285,790.00</b>      |
| <b>LIABILITIES</b>                                |                        |                     |                      |                     |                     |                     |                   |                     |                             |                             |                             |                             |                             |                       |                      |                            |                            |                          |
| <b>Current Liabilities</b>                        |                        |                     |                      |                     |                     |                     |                   |                     |                             |                             |                             |                             |                             |                       |                      |                            |                            |                          |
| Accounts payable and accrued expenses             | 666,272.96             | 104,518.49          | 29,047.47            | 0.00                | 6,561.50            | 58,564.98           | 0.00              | 0.00                | 2,462.98                    | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 3,871.55              | 153,101.99           | 1,024,401.92               | 830,768.44                 | 2,546,646.88             |
| Deposits and unearned revenues                    | 1,096,290.03           | 258,640.00          | 1,686,362.22         | 0.00                | 3,375.00            | 6,612,871.02        | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 9,657,538.27               | 4,521,331.69               | 5,761,286.89             |
| Accrued employee benefits - current portion       | 0.00                   | 507,279.93          | 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                 | 507,279.93                 | 7,619,527.34               | 3,826,022.43             |
| Postretirement medical benefits-current portion   | 0.00                   | 0.00                | 0.00                 | 779,781.48          | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 779,781.48                 | 614,901.48                 | 779,781.48               |
| Long-term Leases & SBITAs - current portion       | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 50,644.00             | 0.00                 | 50,644.00                  | 48,150.00                  | 50,644.00                |
| Long-term debt - current portion                  | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 1,381,925.38          | 0.00                 | 1,381,925.38               | 1,342,393.74               | 4,902,508.49             |
| <b>Total Current Liabilities</b>                  | <b>1,762,562.99</b>    | <b>870,438.42</b>   | <b>1,715,409.69</b>  | <b>779,781.48</b>   | <b>9,936.50</b>     | <b>6,671,436.00</b> | <b>0.00</b>       | <b>0.00</b>         | <b>2,462.98</b>             | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>1,436,440.93</b>   | <b>153,101.99</b>    | <b>13,401,570.98</b>       | <b>14,977,072.69</b>       | <b>17,866,890.17</b>     |
| <b>Noncurrent Liabilities</b>                     |                        |                     |                      |                     |                     |                     |                   |                     |                             |                             |                             |                             |                             |                       |                      |                            |                            |                          |
| Obligations under life income agree               | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 44,062.53                   | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 44,062.53                  | 46,525.51                  | 44,062.53                |
| Government advances refundable                    | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 557,034.39        | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 557,034.39                 | 749,574.09                 | 785,423.39               |
| Asset retirement and other obligations            | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 948,000.00            | 0.00                 | 948,000.00                 | 948,000.00                 | 948,000.00               |
| Accrued employee benefits                         | 1,922,828.98           | 2,155,419.48        | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 4,078,248.46               | 2,026,511.38               | 4,078,248.46             |
| Postretirement medical benefits                   | 0.00                   | 0.00                | 0.00                 | 8,267,674.52        | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 8,267,674.52               | 9,289,458.52               | 8,267,674.52             |
| Long-term Leases & SBITAs, net of current portion | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 986,899.14            | 0.00                 | 986,899.14                 | 1,066,508.85               | 1,015,864.11             |
| Long-term debt                                    | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 78,670,262.05         | 0.00                 | 78,670,262.05              | 83,559,010.41              | 78,833,477.06            |
| <b>Total Noncurrent Liabilities</b>               | <b>1,922,828.98</b>    | <b>2,155,419.48</b> | <b>0.00</b>          | <b>8,267,674.52</b> | <b>0.00</b>         | <b>0.00</b>         | <b>557,034.39</b> | <b>0.00</b>         | <b>44,062.53</b>            | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>80,605,161.19</b>  | <b>0.00</b>          | <b>93,552,181.09</b>       | <b>97,685,588.76</b>       | <b>93,972,750.07</b>     |
| <b>TOTAL LIABILITIES</b>                          | <b>3,685,391.97</b>    | <b>3,025,857.90</b> | <b>1,715,409.69</b>  | <b>9,047,456.00</b> | <b>9,936.50</b>     | <b>6,671,436.00</b> | <b>557,034.39</b> | <b>0.00</b>         | <b>46,525.51</b>            | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>82,041,602.12</b>  | <b>153,101.99</b>    | <b>106,953,752.07</b>      | <b>112,662,661.45</b>      | <b>111,839,640.24</b>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>              |                        |                     |                      |                     |                     |                     |                   |                     |                             |                             |                             |                             |                             |                       |                      |                            |                            |                          |
| Deferred Inflows - Pensions                       | 0.00                   | 0.00                | 0.00                 | 1,365,737.00        | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                  | 0.00                 | 1,365,737.00               | 951,864.00                 | 1,365,737.00             |
| Deferred inflows - leases/SBITAs                  | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 1,045,225.15          | 0.00                 | 1,045,225.15               | 1,163,499.25               | 1,084,187.17             |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>        | <b>0.00</b>            | <b>0.00</b>         | <b>0.00</b>          | <b>1,365,737.00</b> | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>         | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>1,045,225.15</b>   | <b>0.00</b>          | <b>2,410,962.15</b>        | <b>2,115,363.25</b>        | <b>2,449,924.17</b>      |
| <b>NET POSITION</b>                               |                        |                     |                      |                     |                     |                     |                   |                     |                             |                             |                             |                             |                             |                       |                      |                            |                            |                          |
| <b>Net Investment in Plant</b>                    |                        |                     |                      |                     |                     |                     |                   |                     |                             |                             |                             |                             |                             |                       |                      |                            |                            |                          |
|   | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 73,252,511.63         | 0.00                 | 73,252,511.63              | 75,201,838.92              | 74,496,564.27            |
| <b>Restricted Nonexpendable</b>                   |                        |                     |                      |                     |                     |                     |                   |                     |                             |                             |                             |                             |                             |                       |                      |                            |                            |                          |
| Historical gift value of endowment - campuses     | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 102,659.70                  | 24,473,759.75               | 0.00                  | 0.00                 | 24,576,419.45              | 26,243,834.74              | 25,005,930.21            |
| <b>Restricted Expendable</b>                      |                        |                     |                      |                     |                     |                     |                   |                     |                             |                             |                             |                             |                             |                       |                      |                            |                            |                          |
| <b>Campuses</b>                                   |                        |                     |                      |                     |                     |                     |                   |                     |                             |                             |                             |                             |                             |                       |                      |                            |                            |                          |
| Accumulated net gains on endowment                | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 0.00                        | 39,947.97                   | 7,477,266.97                | 0.00                  | 0.00                 | 7,517,214.94               | 11,377,494.23              | 7,517,214.94             |
| Market value of funds functioning as endowment    | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00              | 0.00                | 0.00                        | 0.00                        | 1,785,215.17                | 0.00                        | 0.00                        | 0.00                  |                      |                            |                            |                          |



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

|   | 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           |                            |                            |                          |
| <b>Difference (Assets - Liabilities) - Net Position</b> | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>(0.00)</b> | <b>0.00</b> | <b>0.00</b>                 | <b>(0.00)</b>               | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b> | <b>0.00</b> | <b>(0.00)</b>              | <b>(0.00)</b>              | <b>(0.00)</b>            |







University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

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                    |                       |                            |                            |                          |
| <b>ASSETS</b>                                     |                      |                       |                      |                     |                     |                       |                  |                   |                  |                  |                             |                             |                             |                             |                             |                      |                       |                            |                            |                          |
| <b>Current Assets</b>                             |                      |                       |                      |                     |                     |                       |                  |                   |                  |                  |                             |                             |                             |                             |                             |                      |                       |                            |                            |                          |
| Cash and cash equivalents                         | 13,310,807.16        | (3,415,831.86)        | 30,390,654.98        | (56,553.30)         | 3,551,842.22        | (723,161.87)          | 24,033.83        | 162,792.98        | 12,378.32        | 0.00             | 0.00                        | 0.00                        | 0.00                        | 72,430.76                   | (9.00)                      | 18,700,583.97        | 62,029,968.19         | 48,091,485.39              | 37,974,041.94              |                          |
| Short term investments                            | 135,070.24           | 0.00                  | 0.00                 | 0.00                | 18,008.02           | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 153,078.26            | 170,990.57                 | 152,334.58                 |                          |
| Accounts receivable                               | 1,139,358.37         | 42,288.25             | 15,996.37            | 0.00                | 2,000.00            | 121,630.74            | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 1,321,273.73          | 1,413,017.34               | 1,350,804.72               |                          |
| Accounts receivable - State of NH appropriations  | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 0.00                  | 0.00                       | 0.00                       |                          |
| Pledges receivable - current portion              | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 0.00                  | 0.00                       | 0.00                       |                          |
| Notes receivable - current portion                | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 288,683.57        | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 288,683.57            | 328,270.21                 | 288,683.57                 |                          |
| Lease Receivable - current portion                | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 182,343.14                  | 0.00                 | 182,343.14            | 182,225.49                 | 188,300.60                 |                          |
| Prepaid expenses and other current assets         | 133,443.04           | 244,135.89            | 0.00                 | 56,553.30           | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 434,132.23            | 346,803.38                 | 610,605.22                 |                          |
| Interfund Borrowings                              | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 0.00                  | 0.00                       | 0.00                       |                          |
| Current Asset - Other                             | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 0.00                  | 0.00                       | 0.00                       |                          |
| <b>Total Current Assets</b>                       | <b>14,718,678.81</b> | <b>(3,129,407.72)</b> | <b>30,406,651.35</b> | <b>0.00</b>         | <b>3,571,850.24</b> | <b>(601,531.13)</b>   | <b>24,033.83</b> | <b>451,476.55</b> | <b>12,378.32</b> | <b>0.00</b>      | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>72,430.76</b>            | <b>182,334.14</b>           | <b>18,700,583.97</b> | <b>64,409,479.12</b>  | <b>50,532,792.38</b>       | <b>40,564,770.63</b>       |                          |
| <b>Noncurrent Assets</b>                          |                      |                       |                      |                     |                     |                       |                  |                   |                  |                  |                             |                             |                             |                             |                             |                      |                       |                            |                            |                          |
| Debt proceeds held by others                      | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 0.00                  | 0.00                       | 0.00                       |                          |
| Long-term operating investments                   | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 0.00                  | 0.00                       | 0.00                       |                          |
| Endowment and similar investments - campuses      | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 28,188.67        | 5,997,759.53                | 498,137.99                  | 50,185.93                   | 28,799,645.24               | 0.00                        | 0.00                 | 35,373,917.36         | 40,964,345.77              | 35,636,862.77              |                          |
| Pledges Receivable                                | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 0.00                  | 0.00                       | 0.00                       |                          |
| Notes receivable                                  | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 88,727.20         | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 88,727.20             | 331,868.13                 | 310,586.39                 |                          |
| Lease Receivable, net of current portion          | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 1,586,904.12                | 0.00                 | 1,586,904.12          | 1,941,416.47               | 1,764,549.06               |                          |
| Property and equipment, net                       | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 174,815,709.85              | 0.00                 | 174,815,709.85        | 180,769,187.42             | 179,287,101.24             |                          |
| Other assets                                      | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 0.00                  | 0.00                       | 0.00                       |                          |
| <b>Total Noncurrent Assets</b>                    | <b>0.00</b>          | <b>0.00</b>           | <b>0.00</b>          | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>           | <b>0.00</b>      | <b>88,727.20</b>  | <b>0.00</b>      | <b>28,188.67</b> | <b>5,997,759.53</b>         | <b>498,137.99</b>           | <b>50,185.93</b>            | <b>28,799,645.24</b>        | <b>176,402,613.97</b>       | <b>0.00</b>          | <b>211,865,258.53</b> | <b>224,006,817.79</b>      | <b>216,999,099.46</b>      |                          |
| <b>TOTAL ASSETS</b>                               | <b>14,718,678.81</b> | <b>(3,129,407.72)</b> | <b>30,406,651.35</b> | <b>0.00</b>         | <b>3,571,850.24</b> | <b>(601,531.13)</b>   | <b>24,033.83</b> | <b>540,203.75</b> | <b>12,378.32</b> | <b>28,188.67</b> | <b>5,997,759.53</b>         | <b>498,137.99</b>           | <b>50,185.93</b>            | <b>28,872,076.00</b>        | <b>176,584,948.11</b>       | <b>18,700,583.97</b> | <b>276,274,737.65</b> | <b>274,539,610.17</b>      | <b>257,563,870.09</b>      |                          |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>             |                      |                       |                      |                     |                     |                       |                  |                   |                  |                  |                             |                             |                             |                             |                             |                      |                       |                            |                            |                          |
| Deferred Outflows-Pensions                        | 0.00                 | 0.00                  | 0.00                 | 1,980,206.00        | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 1,980,206.00          | 2,038,966.00               | 1,980,206.00               |                          |
| Deferred Outflows - ARO                           | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 10,303.31                   | 0.00                 | 10,303.31             | 30,731.41                  | 10,303.31                  |                          |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>       | <b>0.00</b>          | <b>0.00</b>           | <b>0.00</b>          | <b>1,980,206.00</b> | <b>0.00</b>         | <b>0.00</b>           | <b>0.00</b>      | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>10,303.31</b>            | <b>0.00</b>          | <b>1,990,509.31</b>   | <b>2,069,697.41</b>        | <b>1,990,509.31</b>        |                          |
| <b>LIABILITIES</b>                                |                      |                       |                      |                     |                     |                       |                  |                   |                  |                  |                             |                             |                             |                             |                             |                      |                       |                            |                            |                          |
| <b>Current Liabilities</b>                        |                      |                       |                      |                     |                     |                       |                  |                   |                  |                  |                             |                             |                             |                             |                             |                      |                       |                            |                            |                          |
| Accounts payable and accrued expenses             | 539,758.74           | 6,051.25              | 4,654.33             | 0.00                | 2,298.64            | 3,149.61              | 0.00             | 0.00              | 0.00             | 895.30           | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 153.93                      | 9,766.81             | 566,728.61            | 455,220.75                 | 3,062,372.10               |                          |
| Deposits and unearned revenues                    | 3,871,410.05         | 1,051,626.30          | 59,067.54            | 0.00                | 0.00                | (6,418,918.17)        | 23,933.83        | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | (1,412,880.45)        | 10,783,567.94              | 7,079,143.81               |                          |
| Accrued employee benefits - current portion       | 135,070.24           | 53,522.01             | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 188,592.25            | 2,666,179.77               | 1,349,299.17               |                          |
| Postretirement medical benefits-current portion   | 0.00                 | 0.00                  | 0.00                 | 899,329.53          | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 899,329.53            | 668,587.53                 | 899,329.53                 |                          |
| Long-term Leases & SBITAs - current portion       | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 68,251.00                   | 0.00                 | 68,251.00             | 64,896.00                  | 68,251.00                  |                          |
| Long-term debt - current portion                  | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 1,151,882.50                | 0.00                 | 1,151,882.50          | 1,115,022.04               | 4,229,261.50               |                          |
| <b>Total Current Liabilities</b>                  | <b>4,546,239.03</b>  | <b>1,111,199.56</b>   | <b>63,721.87</b>     | <b>899,329.53</b>   | <b>2,298.64</b>     | <b>(6,415,768.56)</b> | <b>23,933.83</b> | <b>0.00</b>       | <b>0.00</b>      | <b>895.30</b>    | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>1,220,287.43</b>         | <b>9,766.81</b>      | <b>1,461,903.44</b>   | <b>15,753,474.03</b>       | <b>16,687,657.11</b>       |                          |
| <b>Noncurrent Liabilities</b>                     |                      |                       |                      |                     |                     |                       |                  |                   |                  |                  |                             |                             |                             |                             |                             |                      |                       |                            |                            |                          |
| Obligations under life income agree               | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 13,377.29        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 13,377.29             | 14,337.02                  | 13,915.90                  |                          |
| Government advances refundable                    | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 480,475.21        | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 480,475.21            | 675,487.96                 | 696,777.21                 |                          |
| Asset retirement and other obligations            | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 811,200.00                  | 0.00                 | 811,200.00            | 811,200.00                 | 811,200.00                 |                          |
| Accrued employee benefits                         | 1,657,436.78         | 423,600.73            | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 2,081,037.51          | 1,609,091.45               | 2,081,037.51               |                          |
| Postretirement medical benefits                   | 0.00                 | 0.00                  | 0.00                 | 8,993,690.47        | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 8,993,690.47          | 10,202,478.47              | 8,993,690.47               |                          |
| Long-term Leases & SBITAs, net of current portion | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | (15,923.67)                 | 0.00                 | (15,923.67)           | 103,289.80                 | 35,038.47                  |                          |
| Long-term debt                                    | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 83,434,628.85               | 0.00                 | 83,434,628.85         | 87,655,193.34              | 83,529,173.85              |                          |
| <b>Total Noncurrent Liabilities</b>               | <b>1,657,436.78</b>  | <b>423,600.73</b>     | <b>0.00</b>          | <b>8,993,690.47</b> | <b>0.00</b>         | <b>0.00</b>           | <b>0.00</b>      | <b>480,475.21</b> | <b>0.00</b>      | <b>13,377.29</b> | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>83,434,628.85</b>        | <b>0.00</b>          | <b>95,798,485.66</b>  | <b>101,071,078.04</b>      | <b>96,160,833.41</b>       |                          |
| <b>TOTAL LIABILITIES</b>                          | <b>6,203,675.81</b>  | <b>1,534,800.29</b>   | <b>63,721.87</b>     | <b>9,893,020.00</b> | <b>2,298.64</b>     | <b>(6,415,768.56)</b> | <b>23,933.83</b> | <b>480,475.21</b> | <b>0.00</b>      | <b>14,272.59</b> | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>85,450,192.61</b>        | <b>9,766.81</b>      | <b>97,260,389.10</b>  | <b>116,824,552.07</b>      | <b>112,848,490.52</b>      |                          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>              |                      |                       |                      |                     |                     |                       |                  |                   |                  |                  |                             |                             |                             |                             |                             |                      |                       |                            |                            |                          |
| Deferred Inflows - Pensions                       | 0.00                 | 0.00                  | 0.00                 | 1,398,946.00        | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                 | 1,398,946.00          | 975,824.00                 | 1,398,946.00               |                          |
| Deferred inflows - leases/SBITAs                  | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 1,870,200.80                | 0.00                 | 1,870,200.80          | 2,051,596.51               | 1,932,418.15               |                          |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>        | <b>0.00</b>          | <b>0.00</b>           | <b>0.00</b>          | <b>1,398,946.00</b> | <b>0.00</b>         | <b>0.00</b>           | <b>0.00</b>      | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>1,870,200.80</b>         | <b>0.00</b>          | <b>3,269,146.80</b>   | <b>3,027,420.51</b>        | <b>3,331,364.15</b>        |                          |
| <b>NET POSITION</b>                               |                      |                       |                      |                     |                     |                       |                  |                   |                  |                  |                             |                             |                             |                             |                             |                      |                       |                            |                            |                          |
| <b>Net Investment in Plant</b>                    |                      |                       |                      |                     |                     |                       |                  |                   |                  |                  |                             |                             |                             |                             |                             |                      |                       |                            |                            |                          |
|   | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0.00                | 0.00                  | 0.00             | 0.00              | 0.00             | 0.00             | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 89,274,858.01               | 0.00                 | 89,274,858.01         | 91,127,378.82              | 90,644,598.40              |                          |
| <b>Restricted Nonexpendable</b>                   |                      |                       |                      |                     |                     |                       |                  |                   |                  |                  |                             |                             |                             |                             |                             |                      |                       |                            |                            |                          |
| Historical gift value of endowment - campuses     | 0.00                 | 0.00                  | 0.00                 | 0.00                | 0                   |                       |                  |                   |                  |                  |                             |                             |                             |                             |                             |                      |                       |                            |                            |                          |



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

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           |             |                            |                            |                          |
| <b>TOTAL</b>  | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00       | 0.00       | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00        | 0.00        | 0.00                       | 0.00                       | 0.00                     |
| <b>Difference (Assets - Liabilities) - Net Position</b> | (0.00)        | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | (0.00)        | 0.00       | 0.00       | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00        | 0.00        | (0.00)                     | 0.00                       | 0.00                     |



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

|   | Current Funds        | Current Funds     | Current Funds | Current Funds         | Current Funds       | Current Funds      | Endowment and Similar Funds | Endowment and Similar Funds | Plant Funds         | Plant Funds | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|----------------------|-------------------|---------------|-----------------------|---------------------|--------------------|-----------------------------|-----------------------------|---------------------|-------------|----------------------------|----------------------------|--------------------------|
|   | U                    | D                 | A             | W                     | G                   | P1                 | Q2                          | T2                          | N                   | X           |                            |                            |                          |
| <b>ASSETS</b>   |                      |                   |               |                       |                     |                    |                             |                             |                     |             |                            |                            |                          |
| <b>Current Assets</b>                                   |                      |                   |               |                       |                     |                    |                             |                             |                     |             |                            |                            |                          |
| Cash and cash equivalents                               | 27,397,525.01        | 505,481.19        | 0.00          | 0.00                  | 1,140,131.53        | (1,102,952.58)     | 0.00                        | 17,001.39                   | 0.00                | 0.00        | 27,957,186.54              | 24,183,199.77              | 25,796,572.89            |
| Short term investments                                  | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | 0.00                | 0.00        | 0.00                       | 128,271.81                 | 0.00                     |
| Accounts receivable                                     | 2,227,226.32         | 0.00              | 0.00          | 0.00                  | 750.00              | 1,374,621.88       | 0.00                        | 0.00                        | 0.00                | 0.00        | 3,602,598.20               | 4,765,780.36               | 1,583,304.35             |
| Accounts receivable - State of NH appropriations        | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | 0.00                | 0.00        | 0.00                       | 0.00                       | 0.00                     |
| Lease Receivable - current portion                      | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | 79,588.57           | 0.00        | 79,588.57                  | 206,556.27                 | 81,596.10                |
| Prepaid expenses and other current assets               | 8,333.33             | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | 0.00                | 0.00        | 8,333.33                   | 8,333.33                   | 143,791.90               |
| Interfund Borrowings                                    | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | 0.00                | 0.00        | 0.00                       | 0.00                       | 0.00                     |
| <b>Total Current Assets</b>                             | <b>29,633,084.66</b> | <b>505,481.19</b> | <b>0.00</b>   | <b>0.00</b>           | <b>1,140,881.53</b> | <b>271,669.30</b>  | <b>0.00</b>                 | <b>17,001.39</b>            | <b>79,588.57</b>    | <b>0.00</b> | <b>31,647,706.64</b>       | <b>29,292,141.54</b>       | <b>27,615,265.24</b>     |
| <b>Noncurrent Assets</b>                                |                      |                   |               |                       |                     |                    |                             |                             |                     |             |                            |                            |                          |
| Endowment and similar investments - campuses            | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 16,513.07                   | 9,946,528.99                | 0.00                | 0.00        | 9,963,042.06               | 11,503,662.22              | 10,083,454.60            |
| Lease Receivable, net of current portion                | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | (24,602.36)         | 0.00        | (24,602.36)                | 79,431.37                  | 2,030.76                 |
| Property and equipment, net                             | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | 7,198,766.05        | 0.00        | 7,198,766.05               | 7,672,656.27               | 7,489,282.97             |
| <b>Total Noncurrent Assets</b>                          | <b>0.00</b>          | <b>0.00</b>       | <b>0.00</b>   | <b>0.00</b>           | <b>0.00</b>         | <b>0.00</b>        | <b>16,513.07</b>            | <b>9,946,528.99</b>         | <b>7,174,163.69</b> | <b>0.00</b> | <b>17,137,205.75</b>       | <b>19,255,749.86</b>       | <b>17,574,768.33</b>     |
| <b>TOTAL ASSETS</b>                                     | <b>29,633,084.66</b> | <b>505,481.19</b> | <b>0.00</b>   | <b>0.00</b>           | <b>1,140,881.53</b> | <b>271,669.30</b>  | <b>16,513.07</b>            | <b>9,963,530.38</b>         | <b>7,253,752.26</b> | <b>0.00</b> | <b>48,784,912.39</b>       | <b>48,547,891.40</b>       | <b>45,190,033.57</b>     |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                   |                      |                   |               |                       |                     |                    |                             |                             |                     |             |                            |                            |                          |
| Deferred Outflows-Pensions                              | 0.00                 | 0.00              | 0.00          | 407,880.00            | 0.00                | 0.00               | 0.00                        | 0.00                        | 0.00                | 0.00        | 407,880.00                 | 420,883.00                 | 407,880.00               |
| Deferred Outflows - ARO                                 | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | 0.00                | 0.00        | 0.00                       | 0.00                       | 0.00                     |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>             | <b>0.00</b>          | <b>0.00</b>       | <b>0.00</b>   | <b>407,880.00</b>     | <b>0.00</b>         | <b>0.00</b>        | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>         | <b>0.00</b> | <b>407,880.00</b>          | <b>420,883.00</b>          | <b>407,880.00</b>        |
| <b>LIABILITIES</b>                                      |                      |                   |               |                       |                     |                    |                             |                             |                     |             |                            |                            |                          |
| <b>Current Liabilities</b>                              |                      |                   |               |                       |                     |                    |                             |                             |                     |             |                            |                            |                          |
| Accounts payable and accrued expenses                   | 15,772.57            | 0.00              | 0.00          | 0.00                  | 167.70              | 764.95             | 0.00                        | 0.00                        | 2,809.70            | 0.00        | 19,514.92                  | 8,837.93                   | 211,611.47               |
| Deposits and unearned revenues                          | 103,207.01           | 0.00              | 0.00          | 0.00                  | 2,174.01            | 329,414.66         | 0.00                        | 0.00                        | 0.00                | 0.00        | 434,795.68                 | 148,317.90                 | 600,603.25               |
| Accrued employee benefits - current portion             | 0.00                 | 9,838.56          | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | 0.00                | 0.00        | 9,838.56                   | 266,017.86                 | 46,233.21                |
| Postretirement medical benefits-current portion         | 0.00                 | 0.00              | 0.00          | 200,031.36            | 0.00                | 0.00               | 0.00                        | 0.00                        | 0.00                | 0.00        | 200,031.36                 | 141,239.36                 | 200,031.36               |
| Long-term Leases & SBITAs - current portion             | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | 65,995.00           | 0.00        | 65,995.00                  | 63,710.00                  | 65,995.00                |
| <b>Total Current Liabilities</b>                        | <b>118,979.58</b>    | <b>9,838.56</b>   | <b>0.00</b>   | <b>200,031.36</b>     | <b>2,341.71</b>     | <b>330,179.61</b>  | <b>0.00</b>                 | <b>0.00</b>                 | <b>68,804.70</b>    | <b>0.00</b> | <b>730,175.52</b>          | <b>628,123.05</b>          | <b>1,124,474.29</b>      |
| <b>Noncurrent Liabilities</b>                           |                      |                   |               |                       |                     |                    |                             |                             |                     |             |                            |                            |                          |
| Asset retirement and other obligations                  | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | 8,000.00            | 0.00        | 8,000.00                   | 8,000.00                   | 8,000.00                 |
| Accrued employee benefits                               | 415,460.51           | 83,627.76         | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | 0.00                | 0.00        | 499,088.27                 | 445,370.28                 | 499,088.27               |
| Postretirement medical benefits                         | 0.00                 | 0.00              | 0.00          | 1,881,058.64          | 0.00                | 0.00               | 0.00                        | 0.00                        | 0.00                | 0.00        | 1,881,058.64               | 2,133,729.64               | 1,881,058.64             |
| Long-term Leases & SBITAs, net of current portion       | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | 889,145.44          | 0.00        | 889,145.44                 | 993,354.62                 | 927,359.83               |
| <b>Total Noncurrent Liabilities</b>                     | <b>415,460.51</b>    | <b>83,627.76</b>  | <b>0.00</b>   | <b>1,881,058.64</b>   | <b>0.00</b>         | <b>0.00</b>        | <b>0.00</b>                 | <b>0.00</b>                 | <b>897,145.44</b>   | <b>0.00</b> | <b>3,277,292.35</b>        | <b>3,580,454.54</b>        | <b>3,315,506.74</b>      |
| <b>TOTAL LIABILITIES</b>                                | <b>534,440.09</b>    | <b>93,466.32</b>  | <b>0.00</b>   | <b>2,081,090.00</b>   | <b>2,341.71</b>     | <b>330,179.61</b>  | <b>0.00</b>                 | <b>0.00</b>                 | <b>965,950.14</b>   | <b>0.00</b> | <b>4,007,467.87</b>        | <b>4,208,577.59</b>        | <b>4,439,981.03</b>      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                    |                      |                   |               |                       |                     |                    |                             |                             |                     |             |                            |                            |                          |
| Deferred Inflows - Pensions                             | 0.00                 | 0.00              | 0.00          | 289,339.00            | 0.00                | 0.00               | 0.00                        | 0.00                        | 0.00                | 0.00        | 289,339.00                 | 195,698.00                 | 289,339.00               |
| Deferred inflows - leases/SBITAs                        | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | 96,035.41           | 0.00        | 96,035.41                  | 264,073.10                 | 111,763.58               |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>              | <b>0.00</b>          | <b>0.00</b>       | <b>0.00</b>   | <b>289,339.00</b>     | <b>0.00</b>         | <b>0.00</b>        | <b>0.00</b>                 | <b>0.00</b>                 | <b>96,035.41</b>    | <b>0.00</b> | <b>385,374.41</b>          | <b>459,771.10</b>          | <b>401,102.58</b>        |
| <b>NET POSITION</b>                                     |                      |                   |               |                       |                     |                    |                             |                             |                     |             |                            |                            |                          |
| <b>Net Investment in Plant</b>                          |                      |                   |               |                       |                     |                    |                             |                             |                     |             |                            |                            |                          |
|   | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | 6,191,766.71        | 0.00        | 6,191,766.71               | 6,626,396.66               | 6,456,869.30             |
| <b>Restricted Nonexpendable</b>                         |                      |                   |               |                       |                     |                    |                             |                             |                     |             |                            |                            |                          |
| Historical gift value of endowment - campuses           | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 8,365,474.64                | 0.00                | 0.00        | 8,365,474.64               | 8,761,611.89               | 8,468,457.87             |
| <b>Restricted Expendable</b>                            |                      |                   |               |                       |                     |                    |                             |                             |                     |             |                            |                            |                          |
| <b>Campuses</b>   |                      |                   |               |                       |                     |                    |                             |                             |                     |             |                            |                            |                          |
| Accumulated net gains on endowment                      | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 1,598,055.74                | 0.00                | 0.00        | 1,598,055.74               | 2,784,012.53               | 1,598,055.74             |
| Market value of funds functioning as endowment          | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 16,513.07                   | 0.00                        | 0.00                | 0.00        | 16,513.07                  | 19,776.57                  | 16,940.99                |
| Grants, gifts and contracts                             | 0.00                 | 0.00              | 0.00          | 0.00                  | 1,138,539.82        | (58,510.31)        | 0.00                        | 0.00                        | 0.00                | 0.00        | 1,080,029.51               | 778,365.31                 | 928,497.27               |
| <b>Unrestricted</b>                                     | 29,098,644.57        | 412,014.87        | 0.00          | (1,962,549.00)        | 0.00                | 0.00               | 0.00                        | 0.00                        | 0.00                | 0.00        | 27,548,110.44              | 25,330,262.75              | 23,288,008.79            |
| <b>TOTAL NET POSITION</b>                               | <b>29,098,644.57</b> | <b>412,014.87</b> | <b>0.00</b>   | <b>(1,962,549.00)</b> | <b>1,138,539.82</b> | <b>(58,510.31)</b> | <b>16,513.07</b>            | <b>9,963,530.38</b>         | <b>6,191,766.71</b> | <b>0.00</b> | <b>44,799,950.11</b>       | <b>44,300,425.71</b>       | <b>40,756,829.96</b>     |
| <b>Not Coded to Attribute</b>                           |                      |                   |               |                       |                     |                    |                             |                             |                     |             |                            |                            |                          |
|   | 0.00                 | 0.00              | 0.00          | 0.00                  | 0.00                | 0.00               | 0.00                        | 0.00                        | 0.00                | 0.00        | 0.00                       | 0.00                       | 0.00                     |
| <b>Total Not Coded to Attribute</b>                     | <b>0.00</b>          | <b>0.00</b>       | <b>0.00</b>   | <b>0.00</b>           | <b>0.00</b>         | <b>0.00</b>        | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>         | <b>0.00</b> | <b>0.00</b>                | <b>0.00</b>                | <b>0.00</b>              |
| <b>TOTAL</b>  | <b>0.00</b>          | <b>0.00</b>       | <b>0.00</b>   | <b>0.00</b>           | <b>0.00</b>         | <b>0.00</b>        | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>         | <b>0.00</b> | <b>0.00</b>                | <b>0.00</b>                | <b>0.00</b>              |
| <b>Difference (Assets - Liabilities) - Net Position</b> | <b>0.00</b>          | <b>0.00</b>       | <b>0.00</b>   | <b>(0.00)</b>         | <b>0.00</b>         | <b>(0.00)</b>      | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>         | <b>0.00</b> | <b>(0.00)</b>              | <b>(0.00)</b>              | <b>0.00</b>              |











University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

9Y - Chancellor & System Office

|   | Current Funds        | Current Funds        | Current Funds         | Current Funds    | Current Funds | Current Funds       | Endowment and Similar Funds | Endowment and Similar Funds | Endowment and Similar Funds | Endowment and Similar Funds | Plant Funds            | Plant Funds         | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |  |
|---|----------------------|----------------------|-----------------------|------------------|---------------|---------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|---------------------|----------------------------|----------------------------|--------------------------|--|
|   | U                    | D                    | W                     | G                | P1            | Z                   | Q1                          | Q2                          | T1                          | T2                          | N                      | X                   |                            |                            |                          |  |
| <b>ASSETS</b>   |                      |                      |                       |                  |               |                     |                             |                             |                             |                             |                        |                     |                            |                            |                          |  |
| <b>Current Assets</b>                                   |                      |                      |                       |                  |               |                     |                             |                             |                             |                             |                        |                     |                            |                            |                          |  |
| Cash and cash equivalents                               | 12,693,276.23        | (231,412,972.83)     | 0.00                  | 44,390.88        | 1.67          | 0.00                | (235,699,123.62)            | 0.00                        | 90.92                       | 0.00                        | 16,256,600.97          | 2,901,589.47        | (435,216,146.31)           | (352,386,610.72)           | (238,672,115.42)         |  |
| Short term investments                                  | 0.00                 | 302,163,576.99       | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 326,760.52             | 0.00                | 302,490,337.51             | 296,801,276.81             | 142,571,486.50           |  |
| Accounts receivable                                     | 95,752.59            | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 95,752.59                  | 430,227.78                 | 1,611,300.28             |  |
| Accounts receivable - State of NH appropriations        | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 0.00                       | 0.00                       | 0.00                     |  |
| Prepaid expenses and other current assets               | 573,749.74           | 1,094,384.44         | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 1,668,134.18               | 1,460,937.48               | 1,992,234.15             |  |
| Interfund Borrowings                                    | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 0.00                       | 0.00                       | 0.00                     |  |
| Current Asset - Other                                   | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 0.00                       | 0.00                       | 0.00                     |  |
| <b>Total Current Assets</b>                             | <b>13,362,778.56</b> | <b>71,844,988.60</b> | <b>0.00</b>           | <b>44,390.88</b> | <b>1.67</b>   | <b>0.00</b>         | <b>(235,699,123.62)</b>     | <b>0.00</b>                 | <b>90.92</b>                | <b>0.00</b>                 | <b>16,583,361.49</b>   | <b>2,901,589.47</b> | <b>(130,961,922.03)</b>    | <b>(53,694,168.65)</b>     | <b>(92,497,094.49)</b>   |  |
| <b>Noncurrent Assets</b>                                |                      |                      |                       |                  |               |                     |                             |                             |                             |                             |                        |                     |                            |                            |                          |  |
| Debt proceeds held by others                            | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 0.00                       | 0.00                       | 0.00                     |  |
| Long-term operating investments                         | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 0.00                       | 0.00                       | 0.00                     |  |
| Endowment and similar investments - campuses            | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 308,723,760.82              | 13,557.71                   | 0.00                        | 30,281.43                   | 0.00                   | 0.00                | 308,767,599.96             | 366,812,141.63             | 315,007,592.05           |  |
| Notes receivable  | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 0.00                       | 0.00                       | 0.00                     |  |
| Property and equipment, net                             | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 3,196,927.64           | 0.00                | 3,196,927.64               | 3,709,182.05               | 3,480,536.27             |  |
| Other assets  | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 0.00                       | 0.00                       | 0.00                     |  |
| Pension assets, net                                     | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 713,481.00          | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 713,481.00                 | 1,556,972.00               | 713,481.00               |  |
| <b>Total Noncurrent Assets</b>                          | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>           | <b>0.00</b>      | <b>0.00</b>   | <b>713,481.00</b>   | <b>308,723,760.82</b>       | <b>13,557.71</b>            | <b>0.00</b>                 | <b>30,281.43</b>            | <b>3,196,927.64</b>    | <b>0.00</b>         | <b>312,678,008.60</b>      | <b>372,078,295.68</b>      | <b>319,201,609.32</b>    |  |
| <b>TOTAL ASSETS</b>                                     | <b>13,362,778.56</b> | <b>71,844,988.60</b> | <b>0.00</b>           | <b>44,390.88</b> | <b>1.67</b>   | <b>713,481.00</b>   | <b>73,024,637.20</b>        | <b>13,557.71</b>            | <b>90.92</b>                | <b>30,281.43</b>            | <b>19,780,289.13</b>   | <b>2,901,589.47</b> | <b>181,716,086.57</b>      | <b>318,384,127.03</b>      | <b>226,704,514.83</b>    |  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                   |                      |                      |                       |                  |               |                     |                             |                             |                             |                             |                        |                     |                            |                            |                          |  |
| Accum change in derivative value                        | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 11,105,006.77          | 0.00                | 11,105,006.77              | 22,279,955.94              | 11,105,006.77            |  |
| Acctg loss on debt refunding, net                       | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 4,726,886.11           | 0.00                | 4,726,886.11               | 5,788,542.14               | 5,523,125.11             |  |
| Deferred Outflows-Pensions                              | 0.00                 | 59,272.00            | 257,980.00            | 0.00             | 0.00          | 964,940.00          | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 1,282,192.00               | 1,179,058.73               | 1,282,192.00             |  |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>             | <b>0.00</b>          | <b>59,272.00</b>     | <b>257,980.00</b>     | <b>0.00</b>      | <b>0.00</b>   | <b>964,940.00</b>   | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>15,831,892.88</b>   | <b>0.00</b>         | <b>17,114,084.88</b>       | <b>29,247,556.81</b>       | <b>17,910,323.88</b>     |  |
| <b>LIABILITIES</b>                                      |                      |                      |                       |                  |               |                     |                             |                             |                             |                             |                        |                     |                            |                            |                          |  |
| <b>Current Liabilities</b>                              |                      |                      |                       |                  |               |                     |                             |                             |                             |                             |                        |                     |                            |                            |                          |  |
| Accounts payable and accrued expenses                   | 11,703,639.11        | 3,424,014.47         | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 3,427,868.85           | 0.00                | 18,555,522.43              | 18,989,887.20              | 51,046,073.83            |  |
| Deposits and unearned revenues                          | 583,727.50           | 0.00                 | 0.00                  | 0.00             | 1.67          | 8,054.63            | 0.00                        | 0.00                        | 90.92                       | 0.00                        | 0.00                   | 0.00                | 591,874.72                 | 481,285.18                 | 1,553,785.66             |  |
| Accrued employee benefits - current portion             | 0.00                 | 4,071,805.35         | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 4,071,805.35               | 6,703,965.32               | 4,159,981.60             |  |
| Postretirement medical benefits-current portion         | 0.00                 | 0.00                 | 123,607.77            | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 123,607.77                 | 96,287.77                  | 123,607.77               |  |
| Long-term Leases & SBITAs - current portion             | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 113,365.00             | 0.00                | 113,365.00                 | 109,438.00                 | 113,365.00               |  |
| Long-term debt - current portion                        | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 20,053,651.12          | 0.00                | 20,053,651.12              | 19,508,991.73              | 5,945,834.12             |  |
| <b>Total Current Liabilities</b>                        | <b>12,287,366.61</b> | <b>7,495,819.82</b>  | <b>123,607.77</b>     | <b>0.00</b>      | <b>1.67</b>   | <b>8,054.63</b>     | <b>0.00</b>                 | <b>0.00</b>                 | <b>90.92</b>                | <b>0.00</b>                 | <b>23,594,884.97</b>   | <b>0.00</b>         | <b>43,509,826.39</b>       | <b>45,889,855.20</b>       | <b>62,942,647.98</b>     |  |
| <b>Noncurrent Liabilities</b>                           |                      |                      |                       |                  |               |                     |                             |                             |                             |                             |                        |                     |                            |                            |                          |  |
| Obligations under life income agree                     | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 0.00                       | 0.00                       | 0.00                     |  |
| Asset retirement and other obligations                  | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 0.00                       | 8,064,956.38               | 0.00                     |  |
| Accrued employee benefits                               | 634,378.02           | 6,646,651.15         | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 7,281,029.17               | 5,852,802.27               | 7,281,029.17             |  |
| Postretirement medical benefits                         | 0.00                 | 0.00                 | 1,235,829.23          | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 1,235,829.23               | 1,454,637.23               | 1,235,829.23             |  |
| Long-term Leases & SBITAs, net of current portion       | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 2,216,651.47           | 0.00                | 2,216,651.47               | 2,414,664.82               | 2,301,299.34             |  |
| Derivative instruments - interest rate swaps            | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 11,105,006.77          | 0.00                | 11,105,006.77              | 22,279,955.94              | 11,105,006.77            |  |
| Long-term debt  | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 26,135,360.98          | 0.00                | 26,135,360.98              | 32,744,617.11              | 50,346,310.98            |  |
| <b>Total Noncurrent Liabilities</b>                     | <b>634,378.02</b>    | <b>6,646,651.15</b>  | <b>1,235,829.23</b>   | <b>0.00</b>      | <b>0.00</b>   | <b>0.00</b>         | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>39,457,019.22</b>   | <b>0.00</b>         | <b>47,973,877.62</b>       | <b>72,811,633.75</b>       | <b>72,269,475.49</b>     |  |
| <b>TOTAL LIABILITIES</b>                                | <b>12,921,744.63</b> | <b>14,142,470.97</b> | <b>1,359,437.00</b>   | <b>0.00</b>      | <b>1.67</b>   | <b>8,054.63</b>     | <b>0.00</b>                 | <b>0.00</b>                 | <b>90.92</b>                | <b>0.00</b>                 | <b>63,051,904.19</b>   | <b>0.00</b>         | <b>91,483,704.01</b>       | <b>118,701,488.95</b>      | <b>135,212,123.47</b>    |  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                    |                      |                      |                       |                  |               |                     |                             |                             |                             |                             |                        |                     |                            |                            |                          |  |
| Deferred Inflows - Pensions                             | 0.00                 | 240,915.00           | 244,392.00            | 0.00             | 0.00          | 583,408.00          | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 1,068,715.00               | 1,311,893.87               | 1,068,715.00             |  |
| Acctg gain debt refunding, net                          | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 12,471.82              | 0.00                | 12,471.82                  | 62,374.73                  | 49,902.82                |  |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>              | <b>0.00</b>          | <b>240,915.00</b>    | <b>244,392.00</b>     | <b>0.00</b>      | <b>0.00</b>   | <b>583,408.00</b>   | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>12,471.82</b>       | <b>0.00</b>         | <b>1,081,186.82</b>        | <b>1,374,268.60</b>        | <b>1,118,617.82</b>      |  |
| <b>NET POSITION</b>                                     |                      |                      |                       |                  |               |                     |                             |                             |                             |                             |                        |                     |                            |                            |                          |  |
| <b>Net Investment in Plant</b>                          |                      |                      |                       |                  |               |                     |                             |                             |                             |                             |                        |                     |                            |                            |                          |  |
|   | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | (27,452,194.00)        | 0.00                | (27,452,194.00)            | (32,807,125.23)            | (26,079,705.70)          |  |
| <b>Restricted Nonexpendable</b>                         |                      |                      |                       |                  |               |                     |                             |                             |                             |                             |                        |                     |                            |                            |                          |  |
| Historical gift value of endowment - campuses           | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 11,030.56                   | 0.00                   | 0.00                | 11,030.56                  | 13,063.62                  | 11,503.74                |  |
| <b>Restricted Expendable</b>                            |                      |                      |                       |                  |               |                     |                             |                             |                             |                             |                        |                     |                            |                            |                          |  |
| <b>Campuses</b>   |                      |                      |                       |                  |               |                     |                             |                             |                             |                             |                        |                     |                            |                            |                          |  |
| Accumulated net gains on endowment                      | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 19,250.87                   | 0.00                   | 0.00                | 19,250.87                  | 22,676.67                  | 19,250.87                |  |
| Market value of funds functioning as endowment          | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 13,557.71                   | 0.00                        | 0.00                        | 0.00                   | 0.00                | 13,557.71                  | 16,001.77                  | 13,769.57                |  |
| Grants, gifts and contracts                             | 0.00                 | 0.00                 | 0.00                  | 44,390.88        | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 44,390.88                  | 25.41                      | 41,360.04                |  |
| <b>Unrestricted</b>                                     | <b>441,033.93</b>    | <b>57,520,874.63</b> | <b>(1,345,849.00)</b> | <b>0.00</b>      | <b>0.00</b>   | <b>1,086,958.37</b> | <b>73,024,637.20</b>        | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>            | <b>2,901,589.47</b> | <b>133,629,244.60</b>      | <b>260,311,284.05</b>      | <b>134,277,918.90</b>    |  |
| <b>TOTAL NET POSITION</b>                               | <b>441,033.93</b>    | <b>57,520,874.63</b> | <b>(1,345,849.00)</b> | <b>44,390.88</b> | <b>0.00</b>   | <b>1,086,958.37</b> | <b>73,024,637.20</b>        | <b>13,557.71</b>            | <b>0.00</b>                 | <b>30,281.43</b>            | <b>(27,452,194.00)</b> | <b>2,901,589.47</b> | <b>106,265,280.62</b>      | <b>227,555,926.29</b>      | <b>108,284,097.42</b>    |  |
| <b>Not Coded to Attribute</b>                           |                      |                      |                       |                  |               |                     |                             |                             |                             |                             |                        |                     |                            |                            |                          |  |
|   | 0.00                 | 0.00                 | 0.00                  | 0.00             | 0.00          | 0.00                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                   | 0.00                | 0.00                       | 0.00                       | 0.00                     |  |
| <b>Total Not Coded to Attribute</b>                     | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>           | <b>0.00</b>      | <b>0.00</b>   | <b>0.00</b>         | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>            | <b>0.00</b>         | <b>0.00</b>                | <b>0.00</b>                | <b>0.00</b>              |  |
| <b>TOTAL</b>  | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>           | <b>0.00</b>      | <b>0.00</b>   | <b>0.00</b>         | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>            | <b>0.00</b>         | <b>0.00</b>                | <b>0.00</b>                | <b>0.00</b>              |  |
| <b>Difference (Assets - Liabilities) - Net Position</b> | <b>(0.00)</b>        | <b>(0.00)</b>        | <b>0.00</b>           | <b>0.00</b>      | <b>(0.00)</b> | <b>0.00</b>         | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                 | <b>(0.00)</b>          | <b>(0.00)</b>       | <b>(0.00)</b>              | <b>0.00</b>                | <b>(0.00)</b>            |  |



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University System of New Hampshire  
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

#RECURSIVE

Not Coded

|                              | Funds Not Coded to Fund Group                           | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|------------------------------|---|----------------------------|----------------------------|--------------------------|
| P1                           |   |                            |                            |                          |
| <b>NET POSITION</b>          |   |                            |                            |                          |
| <b>Restricted Expendable</b> |   |                            |                            |                          |
| Campuses                     |   |                            |                            |                          |
| Grants, gifts and contracts  | 0.00  | 0.00                       | 0.00                       | 0.00                     |
|                              | <b>TOTAL NET POSITION</b>                               | <b>0.00</b>                | <b>0.00</b>                | <b>0.00</b>              |
|                              | <b>Difference (Assets - Liabilities) - Net Position</b> | <b>0.00</b>                | <b>0.00</b>                | <b>0.00</b>              |



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

|  | UNH - Durham,<br>Manchester and<br>UNHF | Keene State<br>College | Plymouth State<br>University | Granite State<br>College | New Hampshire<br>Public Television<br>(NHPTV) | Chancellor's Office/<br>System | Funds Not Coded | Total Year to Date<br>Balance | Prior Year to Date<br>Balance | Prior Year Final<br>Balance |
|--|---|------------------------|------------------------------|--------------------------|---|--------------------------------|-----------------|-------------------------------|-------------------------------|-----------------------------|
| <b>ASSETS</b>  |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
| <b>Current Assets</b>                                    |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
| Cash and cash equivalents                                | 354,996,538.72                          | 38,434,377.28          | 62,029,968.19                | 27,957,186.54            | 0.00  | (435,216,146.31)               | 0.00            | 48,201,924.42                 | 45,526,917.41                 | 110,831,955.18              |
| Short term investments                                   | 1,282,736.65                            | 79,881.47              | 153,078.26                   | 0.00                     | 0.00  | 302,490,337.51                 | 0.00            | 304,006,033.89                | 298,674,470.41                | 144,266,390.24              |
| Accounts receivable                                      | 33,623,435.51                           | 3,277,433.46           | 1,321,273.73                 | 3,602,598.20             | 0.00  | 95,752.59                      | 0.00            | 41,920,493.49                 | 22,246,685.46                 | 40,049,468.76               |
| Accounts receivable - State of NH appropriations         | 0.00                                    | 0.00                   | 0.00                         | 0.00                     | 0.00  | 0.00                           | 0.00            | 0.00                          | 1,545,202.45                  | 2,111,863.55                |
| Pledges receivable - current portion                     | 3,531,744.40                            | 0.00                   | 0.00                         | 0.00                     | 0.00  | 0.00                           | 0.00            | 3,531,744.40                  | 2,548,611.28                  | 3,598,744.40                |
| Notes receivable - current portion                       | 1,247,468.88                            | 54,423.76              | 288,683.57                   | 0.00                     | 0.00  | 0.00                           | 0.00            | 1,590,576.21                  | 1,741,774.90                  | 1,593,799.46                |
| Lease Receivable - current portion                       | 639,931.16                              | 148,201.31             | 182,343.14                   | 79,588.57                | 0.00  | 0.00                           | 0.00            | 1,050,064.18                  | 1,166,899.66                  | 1,072,265.39                |
| Prepaid expenses and other current assets                | 3,551,049.21                            | 77,625.91              | 434,132.23                   | 8,333.33                 | 0.00  | 1,668,134.18                   | 0.00            | 5,739,274.86                  | 3,773,320.04                  | 9,708,061.90                |
| Interfund Borrowings                                     | 0.00                                    | 0.00                   | 0.00                         | 0.00                     | 0.00  | 0.00                           | 0.00            | 0.00                          | 0.00                          | 0.00                        |
| Current Asset - Other                                    | 0.00                                    | 0.00                   | 0.00                         | 0.00                     | 0.00  | 0.00                           | 0.00            | 0.00                          | 0.00                          | 0.00                        |
| <b>Total Current Assets</b>                              | <b>398,872,904.53</b>                   | <b>42,071,943.19</b>   | <b>64,409,479.12</b>         | <b>31,647,706.64</b>     | <b>0.00</b>                                   | <b>(130,961,922.03)</b>        | <b>0.00</b>     | <b>406,040,111.45</b>         | <b>377,223,881.61</b>         | <b>313,232,548.88</b>       |
| <b>Noncurrent Assets</b>                                 |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
| Debt proceeds held by others                             | 0.00                                    | 0.00                   | 0.00                         | 0.00                     | 0.00  | 0.00                           | 0.00            | 0.00                          | 0.00                          | 0.00                        |
| Long-term operating investments                          | 0.00                                    | 0.00                   | 0.00                         | 0.00                     | 0.00  | 0.00                           | 0.00            | 0.00                          | 0.00                          | 0.00                        |
| Endowment and similar investments - campuses             | 175,665,979.57                          | 34,419,584.33          | 35,373,917.36                | 9,963,042.06             | 0.00  | 308,767,599.96                 | 0.00            | 564,190,123.28                | 665,888,271.70                | 574,055,298.04              |
| Endowment and similar investments - affiliated entities  | 273,776,465.11                          | 16,837,802.26          | 0.00                         | 0.00                     | 0.00  | 0.00                           | 0.00            | 290,614,267.37                | 335,410,967.46                | 287,758,174.40              |
| Pledges Receivable                                       | 7,204,605.44                            | 26,774.04              | 0.00                         | 0.00                     | 0.00  | 0.00                           | 0.00            | 7,231,379.48                  | 7,131,060.32                  | 7,231,379.48                |
| Notes receivable   | 2,602,343.02                            | 1,899,515.16           | 88,727.20                    | 0.00                     | 0.00  | 0.00                           | 0.00            | 4,590,585.38                  | 6,891,112.17                  | 5,943,301.19                |
| Lease Receivable, net of current portion                 | 3,174,208.66                            | 770,878.64             | 1,586,904.12                 | (24,602.36)              | 0.00  | 0.00                           | 0.00            | 5,507,389.06                  | 7,405,749.12                  | 6,402,952.74                |
| Property and equipment, net                              | 757,029,250.30                          | 154,970,208.93         | 174,815,709.85               | 7,198,766.05             | 0.00  | 3,196,927.64                   | 0.00            | 1,097,210,862.77              | 1,120,092,278.96              | 1,119,116,002.06            |
| Other assets   | 0.00                                    | 0.00                   | 0.00                         | 0.00                     | 0.00  | 0.00                           | 0.00            | 0.00                          | 0.00                          | 0.00                        |
| Pension assets, net                                      | 0.00                                    | 0.00                   | 0.00                         | 0.00                     | 0.00  | 713,481.00                     | 0.00            | 713,481.00                    | 1,556,972.00                  | 713,481.00                  |
| <b>Total Noncurrent Assets</b>                           | <b>1,219,452,852.10</b>                 | <b>208,924,763.36</b>  | <b>211,865,258.53</b>        | <b>17,137,205.75</b>     | <b>0.00</b>                                   | <b>312,678,008.60</b>          | <b>0.00</b>     | <b>1,970,058,088.34</b>       | <b>2,144,376,411.73</b>       | <b>2,001,220,588.91</b>     |
| <b>TOTAL ASSETS</b>                                      | <b>1,618,325,756.63</b>                 | <b>250,996,706.55</b>  | <b>276,274,737.65</b>        | <b>48,784,912.39</b>     | <b>0.00</b>                                   | <b>181,716,086.57</b>          | <b>0.00</b>     | <b>2,376,098,199.79</b>       | <b>2,521,600,293.34</b>       | <b>2,314,453,137.79</b>     |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                    |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
| Accum change in derivative value                         | 0.00                                    | 0.00                   | 0.00                         | 0.00                     | 0.00  | 11,105,006.77                  | 0.00            | 11,105,006.77                 | 22,279,955.94                 | 11,105,006.77               |
| Acctg loss on debt refunding, net                        | 0.00                                    | 0.00                   | 0.00                         | 0.00                     | 0.00  | 4,726,886.11                   | 0.00            | 4,726,886.11                  | 5,788,542.14                  | 5,523,125.11                |
| Deferred Outflows-Pensions                               | 10,442,367.00                           | 1,835,740.00           | 1,980,206.00                 | 407,880.00               | 0.00  | 1,282,192.00                   | 0.00            | 15,948,385.00                 | 16,380,824.73                 | 15,948,385.00               |
| Deferred Outflows - ARO                                  | 664,860.53                              | 450,050.00             | 10,303.31                    | 0.00                     | 0.00  | 0.00                           | 0.00            | 1,125,213.84                  | 1,217,655.35                  | 1,125,213.84                |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>              | <b>11,107,227.53</b>                    | <b>2,285,790.00</b>    | <b>1,990,509.31</b>          | <b>407,880.00</b>        | <b>0.00</b>                                   | <b>17,114,084.88</b>           | <b>0.00</b>     | <b>32,905,491.72</b>          | <b>45,666,978.16</b>          | <b>33,701,730.72</b>        |
| <b>LIABILITIES</b>                                       |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
| <b>Current Liabilities</b>                               |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
| Accounts payable and accrued expenses                    | 8,312,863.82                            | 1,024,401.92           | 566,728.61                   | 19,514.92                | 0.00  | 18,555,522.43                  | 0.00            | 28,479,031.70                 | 30,198,351.96                 | 85,582,679.38               |
| Deposits and unearned revenues                           | 34,175,887.05                           | 9,657,538.27           | (1,412,880.45)               | 434,795.68               | 0.00  | 591,874.72                     | 0.00            | 43,447,215.27                 | 48,410,836.83                 | 54,438,168.64               |
| Accrued employee benefits - current portion              | 1,281,689.66                            | 507,279.93             | 188,592.25                   | 9,838.56                 | 0.00  | 4,071,805.35                   | 0.00            | 6,059,205.75                  | 25,137,622.69                 | 11,881,377.05               |
| Postretirement medical benefits-current portion          | 5,198,545.26                            | 779,781.48             | 899,329.53                   | 200,031.36               | 0.00  | 123,607.77                     | 0.00            | 7,201,295.40                  | 5,341,523.40                  | 7,201,295.40                |
| Long-term Leases & SBITAs - current portion              | 2,139,946.00                            | 50,644.00              | 68,251.00                    | 65,995.00                | 0.00  | 113,365.00                     | 0.00            | 2,438,201.00                  | 2,597,519.00                  | 2,438,201.00                |
| Long-term debt - current portion                         | 3,830,149.21                            | 1,381,925.38           | 1,151,882.50                 | 0.00                     | 0.00  | 20,053,651.12                  | 0.00            | 26,417,608.21                 | 25,723,617.35                 | 25,779,811.32               |
| <b>Total Current Liabilities</b>                         | <b>54,939,081.00</b>                    | <b>13,401,570.98</b>   | <b>1,461,903.44</b>          | <b>730,175.52</b>        | <b>0.00</b>                                   | <b>43,509,826.39</b>           | <b>0.00</b>     | <b>114,042,557.33</b>         | <b>137,409,471.23</b>         | <b>187,321,532.79</b>       |
| <b>Noncurrent Liabilities</b>                            |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
| Obligations under life income agree                      | 3,525,879.73                            | 44,062.53              | 13,377.29                    | 0.00                     | 0.00  | 0.00                           | 0.00            | 3,583,319.55                  | 3,274,331.87                  | 3,002,071.93                |
| Government advances refundable                           | 4,162,219.15                            | 557,034.39             | 480,475.21                   | 0.00                     | 0.00  | 0.00                           | 0.00            | 5,199,728.75                  | 7,567,952.91                  | 7,674,432.75                |
| Asset retirement and other obligations                   | 1,541,278.00                            | 948,000.00             | 811,200.00                   | 8,000.00                 | 0.00  | 0.00                           | 0.00            | 3,308,478.00                  | 11,373,434.38                 | 3,308,478.00                |
| Accrued employee benefits                                | 15,312,630.72                           | 4,078,248.46           | 2,081,037.51                 | 499,088.27               | 0.00  | 7,281,029.17                   | 0.00            | 29,252,034.13                 | 21,610,760.33                 | 29,252,034.13               |
| Postretirement medical benefits                          | 50,281,018.74                           | 8,267,674.52           | 8,993,690.47                 | 1,881,058.64             | 0.00  | 1,235,829.23                   | 0.00            | 70,659,271.60                 | 80,797,528.96                 | 70,659,271.60               |
| Long-term Leases & SBITAs, net of current portion        | 32,591,113.50                           | 986,899.14             | (15,923.67)                  | 889,145.44               | 0.00  | 2,216,651.47                   | 0.00            | 36,667,885.88                 | 40,723,566.27                 | 38,285,361.17               |
| Derivative instruments - interest rate swaps             | 0.00                                    | 0.00                   | 0.00                         | 0.00                     | 0.00  | 11,105,006.77                  | 0.00            | 11,105,006.77                 | 22,279,955.94                 | 11,105,006.77               |
| Long-term debt   | 140,994,432.43                          | 78,670,262.05          | 83,434,628.85                | 0.00                     | 0.00  | 26,135,360.98                  | 0.00            | 329,234,684.31                | 355,694,204.57                | 354,852,588.38              |
| <b>Total Noncurrent Liabilities</b>                      | <b>248,408,572.27</b>                   | <b>93,552,181.09</b>   | <b>95,798,485.66</b>         | <b>3,277,292.35</b>      | <b>0.00</b>                                   | <b>47,973,877.62</b>           | <b>0.00</b>     | <b>489,010,408.99</b>         | <b>543,321,735.23</b>         | <b>518,139,244.73</b>       |
| <b>TOTAL LIABILITIES</b>                                 | <b>303,347,653.27</b>                   | <b>106,953,752.07</b>  | <b>97,260,389.10</b>         | <b>4,007,467.87</b>      | <b>0.00</b>                                   | <b>91,483,704.01</b>           | <b>0.00</b>     | <b>603,052,966.32</b>         | <b>680,731,206.46</b>         | <b>705,460,777.52</b>       |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                     |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
| Deferred Inflows - Pensions                              | 8,576,253.00                            | 1,365,737.00           | 1,398,946.00                 | 289,339.00               | 0.00  | 1,068,715.00                   | 0.00            | 12,698,990.00                 | 9,085,516.87                  | 12,698,990.00               |
| Acctg gain debt refunding, net                           | 0.00                                    | 0.00                   | 0.00                         | 0.00                     | 0.00  | 12,471.82                      | 0.00            | 12,471.82                     | 62,374.73                     | 49,902.82                   |
| Deferred Inflows - Annuities                             | 2,047,845.09                            | 0.00                   | 0.00                         | 0.00                     | 0.00  | 0.00                           | 0.00            | 2,047,845.09                  | 2,441,297.17                  | 1,654,826.99                |
| Deferred inflows - leases/SBITAs                         | 4,206,380.15                            | 1,045,225.15           | 1,870,200.80                 | 96,035.41                | 0.00  | 0.00                           | 0.00            | 7,217,841.51                  | 8,186,084.81                  | 7,501,297.25                |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>               | <b>14,830,478.24</b>                    | <b>2,410,962.15</b>    | <b>3,269,146.80</b>          | <b>385,374.41</b>        | <b>0.00</b>                                   | <b>1,081,186.82</b>            | <b>0.00</b>     | <b>21,977,148.42</b>          | <b>19,775,273.58</b>          | <b>21,905,017.06</b>        |
| <b>NET POSITION</b>                                      |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
| <b>Net Investment in Plant</b>                           |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
|  | 574,882,561.41                          | 73,252,511.63          | 89,274,858.01                | 6,191,766.71             | 0.00  | (27,452,194.00)                | 0.00            | 716,149,503.76                | 710,102,571.35                | 723,041,363.37              |
| <b>Restricted Nonexpendable</b>                          |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
| Historical gift value of endowment - campuses            | 86,034,922.99                           | 24,576,419.45          | 23,717,822.25                | 8,365,474.64             | 0.00  | 11,030.56                      | 0.00            | 142,705,669.89                | 150,919,560.46                | 144,896,124.20              |
| Historical gift value of endowment - affiliated entities | 173,015,387.05                          | 12,114,645.84          | 0.00                         | 0.00                     | 0.00  | 0.00                           | 0.00            | 185,130,032.89                | 186,293,537.37                | 183,675,646.46              |
| <b>Restricted Expendable</b>                             |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
| <b>Campuses</b>  |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
| Accumulated net gains on endowment                       | 53,262,543.21                           | 7,517,214.94           | 5,204,439.68                 | 1,598,055.74             | 0.00  | 19,250.87                      | 0.00            | 67,601,504.44                 | 94,412,836.27                 | 67,601,504.44               |
| Market value of funds functioning as endowment           | 13,656,539.81                           | 1,785,215.17           | 498,137.99                   | 16,513.07                | 0.00  | 13,557.71                      | 0.00            | 15,969,963.75                 | 19,002,593.59                 | 16,296,941.92               |

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

|   | UNH - Durham,<br>Manchester and<br>UNHF | Keene State<br>College | Plymouth State<br>University | Granite State<br>College | New Hampshire<br>Public Television<br>(NHPTV) | Chancellor's Office/<br>System | Funds Not Coded | Total Year to Date<br>Balance | Prior Year to Date<br>Balance | Prior Year Final<br>Balance |
|---|---|------------------------|------------------------------|--------------------------|---|--------------------------------|-----------------|-------------------------------|-------------------------------|-----------------------------|
| <b>Campuses</b>   |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
| Grants, gifts and contracts                             | 44,403,131.51                           | 4,297,657.02           | 9,383,789.03                 | 1,080,029.51             | 0.00  | 44,390.88                      | 0.00            | 59,208,997.95                 | 32,860,860.26                 | 59,771,697.52               |
| Life income and annuity funds                           | 0.00                                    | 2,169.31               | 13,916.08                    | 0.00                     | 0.00  | 0.00                           | 0.00            | 16,085.39                     | 37,940.43                     | 22,509.40                   |
| Loan funds  | 1,099,679.95                            | 327,135.95             | 59,728.54                    | 0.00                     | 0.00  | 0.00                           | 0.00            | 1,486,544.44                  | 2,046,921.84                  | 1,870,390.60                |
| <b>Affiliated Entities</b>                              |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
| Accumulated net gains on endowment                      | 44,829,110.32                           | 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                             | 77,562,420.46                           | 0.00                   | 0.00                         | 0.00                     | 0.00  | 0.00                           | 0.00            | 77,562,420.46                 | 76,096,514.60                 | 66,885,059.35               |
| <b>Unrestricted</b>                                     | 242,508,555.94                          | 15,321,656.60          | 49,583,019.48                | 27,548,110.44            | 0.00  | 133,629,244.60                 | 0.00            | 468,590,587.06                | 510,932,673.96                | 307,175,569.93              |
| <b>TOTAL NET POSITION</b>                               | <b>1,311,254,852.65</b>                 | <b>143,917,782.33</b>  | <b>177,735,711.06</b>        | <b>44,799,950.11</b>     | <b>0.00</b>                                   | <b>106,265,280.62</b>          | <b>0.00</b>     | <b>1,783,973,576.77</b>       | <b>1,866,760,791.46</b>       | <b>1,620,789,073.93</b>     |
| <b>Not Coded to Attribute</b>                           |   |                        |                              |                          |   |                                |                 |                               |                               |                             |
|   | 0.00                                    | 0.00                   | 0.00                         | 0.00                     | 0.00  | 0.00                           | 0.00            | 0.00                          | 0.00                          | 0.00                        |
| <b>Total Not Coded to Attribute</b>                     | <b>0.00</b>                             | <b>0.00</b>            | <b>0.00</b>                  | <b>0.00</b>              | <b>0.00</b>                                   | <b>0.00</b>                    | <b>0.00</b>     | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                 |
| <b>TOTAL</b>  | <b>0.00</b>                             | <b>0.00</b>            | <b>0.00</b>                  | <b>0.00</b>              | <b>0.00</b>                                   | <b>0.00</b>                    | <b>0.00</b>     | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>                 |
| <b>Difference (Assets - Liabilities) - Net Position</b> | <b>0.00</b>                             | <b>(0.00)</b>          | <b>(0.00)</b>                | <b>0.00</b>              | <b>0.00</b>                                   | <b>(0.00)</b>                  | <b>0.00</b>     | <b>0.00</b>                   | <b>(0.00)</b>                 | <b>(0.00)</b>               |

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

|   | 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 | Subcampus Not Coded | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |
|---|-------------------------|------------------------|------------------------|----------------------|-------------------------------|-----------------------|------------------------------------|-----------------------|-----------------------|-----------------------------|---------------------------|-----------------------|---|---------------------|----------------------------|---------------------|----------------------------|----------------------------|--------------------------|
| <b>ASSETS</b>   |                         |                        |                        |                      |                               |                       |                                    |                       |                       |                             |                           |                       |   |                     |                            |                     |                            |                            |                          |
| <b>Current Assets</b>                                   |                         |                        |                        |                      |                               |                       |                                    |                       |                       |                             |                           |                       |   |                     |                            |                     |                            |                            |                          |
| Cash and cash equivalents                               | 387,917,079.51          | (22,853,326.89)        | (30,502,399.19)        | 0.00                 | 0.00                          | 20,428,600.29         | 6,585.00                           | 0.00                  | 38,406,335.20         | 28,042.08                   | 62,029,968.19             | 27,957,186.54         | 0.00                                    | 0.00                | (435,216,146.31)           | 0.00                | 48,201,924.42              | 45,526,917.41              | 110,831,955.18           |
| Short term investments                                  | 1,169,017.45            | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 113,719.20            | 0.00                               | 0.00                  | 79,881.47             | 0.00                        | 153,078.26                | 0.00                  | 0.00                                    | 0.00                | 302,490,337.51             | 0.00                | 304,006,033.89             | 298,674,470.41             | 144,266,390.24           |
| Accounts receivable                                     | 33,641,024.57           | (103,298.36)           | 85,709.30              | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 3,277,433.46          | 0.00                        | 1,321,273.73              | 3,602,598.20          | 0.00                                    | 0.00                | 95,752.59                  | 0.00                | 41,920,493.49              | 22,246,685.46              | 40,049,468.76            |
| Accounts receivable - State of NH appropriations        | 0.00                    | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 0.00                  | 0.00                        | 0.00                      | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 0.00                       | 1,545,202.45               | 2,111,863.55             |
| Pledges receivable - current portion                    | 0.00                    | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 3,531,744.40          | 0.00                               | 0.00                  | 0.00                  | 0.00                        | 0.00                      | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 3,531,744.40               | 2,548,611.28               | 3,598,744.40             |
| Notes receivable - current portion                      | 1,219,511.93            | 27,956.95              | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 54,423.76             | 0.00                        | 288,683.57                | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 1,590,576.21               | 1,741,774.90               | 1,593,799.46             |
| Lease Receivable - current portion                      | 639,931.16              | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 148,201.31            | 0.00                        | 182,343.14                | 79,588.57             | 0.00                                    | 0.00                | 0.00                       | 0.00                | 1,050,064.18               | 1,166,899.66               | 1,072,265.39             |
| Prepaid expenses and other current assets               | 3,532,585.96            | 18,463.25              | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 77,625.91             | 0.00                        | 434,132.23                | 8,333.33              | 0.00                                    | 0.00                | 1,668,134.18               | 0.00                | 5,739,274.86               | 3,773,320.04               | 9,708,061.90             |
| Interfund Borrowings                                    | 0.00                    | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 0.00                  | 0.00                        | 0.00                      | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 0.00                       | 0.00                       | 0.00                     |
| Current Asset - Other                                   | 0.00                    | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 0.00                  | 0.00                        | 0.00                      | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 0.00                       | 0.00                       | 0.00                     |
| <b>Total Current Assets</b>                             | <b>428,119,150.58</b>   | <b>(22,910,205.05)</b> | <b>(30,416,689.89)</b> | <b>0.00</b>          | <b>0.00</b>                   | <b>24,074,063.89</b>  | <b>6,585.00</b>                    | <b>0.00</b>           | <b>42,043,901.11</b>  | <b>28,042.08</b>            | <b>64,409,479.12</b>      | <b>31,647,706.64</b>  | <b>0.00</b>                             | <b>0.00</b>         | <b>(130,961,922.03)</b>    | <b>0.00</b>         | <b>406,040,111.45</b>      | <b>377,223,881.61</b>      | <b>313,232,548.88</b>    |
| <b>Noncurrent Assets</b>                                |                         |                        |                        |                      |                               |                       |                                    |                       |                       |                             |                           |                       |   |                     |                            |                     |                            |                            |                          |
| Debt proceeds held by others                            | 0.00                    | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 0.00                  | 0.00                        | 0.00                      | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 0.00                       | 0.00                       | 0.00                     |
| Long-term operating investments                         | 0.00                    | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 0.00                  | 0.00                        | 0.00                      | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 0.00                       | 0.00                       | 0.00                     |
| Endowment and similar investments - campuses            | 173,720,662.61          | 0.00                   | 1,945,316.96           | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 34,419,584.33         | 0.00                        | 35,373,917.36             | 9,963,042.06          | 0.00                                    | 0.00                | 308,767,599.96             | 0.00                | 564,190,123.28             | 665,888,271.70             | 574,055,298.04           |
| Endowment and similar investments - affiliated entities | 0.00                    | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 258,528,953.29        | 15,247,511.82                      | 0.00                  | 0.00                  | 16,837,802.26               | 0.00                      | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 290,614,267.37             | 335,410,967.46             | 287,758,174.40           |
| Pledges Receivable                                      | 0.00                    | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 7,204,605.44          | 0.00                               | 0.00                  | 26,774.04             | 0.00                        | 0.00                      | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 7,231,379.48               | 7,131,060.32               | 7,231,379.48             |
| Notes receivable  | 2,594,998.48            | 7,344.54               | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 1,899,515.16          | 0.00                        | 88,727.20                 | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 4,590,585.38               | 6,891,112.17               | 5,943,301.19             |
| Lease Receivable, net of current portion                | 3,174,208.66            | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 770,878.64            | 0.00                        | 1,586,904.12              | (24,602.36)           | 0.00                                    | 0.00                | 0.00                       | 0.00                | 5,507,389.06               | 7,405,749.12               | 6,402,952.74             |
| Property and equipment, net                             | 725,353,405.37          | 7,804,696.51           | 23,871,148.42          | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 154,970,208.93        | 0.00                        | 174,815,709.85            | 7,198,766.05          | 0.00                                    | 0.00                | 3,196,927.64               | 0.00                | 1,097,210,862.77           | 1,120,092,278.96           | 1,119,116,002.06         |
| Other assets  | 0.00                    | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 0.00                  | 0.00                        | 0.00                      | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 0.00                       | 0.00                       | 0.00                     |
| Pension assets, net                                     | 0.00                    | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 0.00                  | 0.00                        | 0.00                      | 0.00                  | 0.00                                    | 0.00                | 713,481.00                 | 0.00                | 713,481.00                 | 1,556,972.00               | 713,481.00               |
| <b>Total Noncurrent Assets</b>                          | <b>904,843,275.12</b>   | <b>7,812,041.05</b>    | <b>25,816,465.38</b>   | <b>0.00</b>          | <b>0.00</b>                   | <b>265,733,558.73</b> | <b>15,247,511.82</b>               | <b>0.00</b>           | <b>192,086,961.10</b> | <b>16,837,802.26</b>        | <b>211,865,258.53</b>     | <b>17,137,205.75</b>  | <b>0.00</b>                             | <b>0.00</b>         | <b>312,678,008.60</b>      | <b>0.00</b>         | <b>1,970,058,088.34</b>    | <b>2,144,376,411.73</b>    | <b>2,001,220,588.91</b>  |
| <b>TOTAL ASSETS</b>                                     | <b>1,332,962,425.70</b> | <b>(15,098,164.00)</b> | <b>(4,600,224.51)</b>  | <b>0.00</b>          | <b>0.00</b>                   | <b>289,807,622.62</b> | <b>15,254,096.82</b>               | <b>0.00</b>           | <b>234,130,862.21</b> | <b>16,865,844.34</b>        | <b>276,274,737.65</b>     | <b>48,784,912.39</b>  | <b>0.00</b>                             | <b>0.00</b>         | <b>181,716,086.57</b>      | <b>0.00</b>         | <b>2,376,098,199.79</b>    | <b>2,521,600,293.34</b>    | <b>2,314,453,137.79</b>  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                   |                         |                        |                        |                      |                               |                       |                                    |                       |                       |                             |                           |                       |   |                     |                            |                     |                            |                            |                          |
| Accum change in derivative value                        | 0.00                    | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 0.00                  | 0.00                        | 0.00                      | 0.00                  | 0.00                                    | 0.00                | 11,105,006.77              | 0.00                | 11,105,006.77              | 22,279,955.94              | 11,105,006.77            |
| Acctg loss on debt refunding, net                       | 0.00                    | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 0.00                  | 0.00                        | 0.00                      | 0.00                  | 0.00                                    | 0.00                | 4,726,886.11               | 0.00                | 4,726,886.11               | 5,788,542.14               | 5,523,125.11             |
| Deferred Outflows-Pensions                              | 10,223,014.19           | 0.00                   | 219,352.81             | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 1,835,740.00          | 0.00                        | 1,980,206.00              | 407,880.00            | 0.00                                    | 0.00                | 1,282,192.00               | 0.00                | 15,948,385.00              | 16,380,824.73              | 15,948,385.00            |
| Deferred Outflows - ARO                                 | 664,860.53              | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 450,050.00            | 0.00                        | 10,303.31                 | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 1,125,213.84               | 1,125,213.84               | 1,125,213.84             |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>             | <b>10,887,874.72</b>    | <b>0.00</b>            | <b>219,352.81</b>      | <b>0.00</b>          | <b>0.00</b>                   | <b>0.00</b>           | <b>0.00</b>                        | <b>0.00</b>           | <b>2,285,790.00</b>   | <b>0.00</b>                 | <b>1,990,509.31</b>       | <b>407,880.00</b>     | <b>0.00</b>                             | <b>0.00</b>         | <b>17,114,084.88</b>       | <b>0.00</b>         | <b>32,905,491.72</b>       | <b>45,666,978.16</b>       | <b>33,701,730.72</b>     |
| <b>LIABILITIES</b>                                      |                         |                        |                        |                      |                               |                       |                                    |                       |                       |                             |                           |                       |   |                     |                            |                     |                            |                            |                          |
| <b>Current Liabilities</b>                              |                         |                        |                        |                      |                               |                       |                                    |                       |                       |                             |                           |                       |   |                     |                            |                     |                            |                            |                          |
| Accounts payable and accrued expenses                   | 7,525,154.64            | 27,244.82              | 122,270.06             | 0.00                 | 0.00                          | 638,194.30            | 0.00                               | 0.00                  | 1,024,401.92          | 0.00                        | 566,728.61                | 19,514.92             | 0.00                                    | 0.00                | 18,555,522.43              | 0.00                | 28,479,031.70              | 30,198,351.96              | 85,582,679.38            |
| Deposits and unearned revenues                          | 33,603,574.02           | 482,652.39             | 89,660.64              | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 9,657,538.27          | 0.00                        | (1,412,880.45)            | 434,795.68            | 0.00                                    | 0.00                | 591,874.72                 | 0.00                | 43,447,215.27              | 48,410,836.83              | 54,438,168.64            |
| Accrued employee benefits - current portion             | 1,281,689.66            | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 507,279.93            | 0.00                        | 188,592.25                | 9,838.56              | 0.00                                    | 0.00                | 4,071,805.35               | 0.00                | 6,059,205.75               | 25,137,622.69              | 11,881,377.05            |
| Postretirement medical benefits-current portion         | 5,089,343.67            | 0.00                   | 109,201.59             | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 779,781.48            | 0.00                        | 899,329.53                | 200,031.36            | 0.00                                    | 0.00                | 123,607.77                 | 0.00                | 7,201,295.40               | 5,341,523.40               | 7,201,295.40             |
| Long-term Leases & SBITAs - current portion             | 1,361,430.00            | 0.00                   | 778,516.00             | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 50,644.00             | 0.00                        | 68,251.00                 | 65,995.00             | 0.00                                    | 0.00                | 113,365.00                 | 0.00                | 2,438,201.00               | 2,597,519.00               | 2,438,201.00             |
| Long-term debt - current portion                        | 3,830,149.21            | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 1,381,925.38          | 0.00                        | 1,151,882.50              | 0.00                  | 0.00                                    | 0.00                | 20,053,651.12              | 0.00                | 26,417,608.21              | 25,723,617.35              | 25,779,811.32            |
| <b>Total Current Liabilities</b>                        | <b>52,691,341.20</b>    | <b>509,897.21</b>      | <b>1,099,648.29</b>    | <b>0.00</b>          | <b>0.00</b>                   | <b>638,194.30</b>     | <b>0.00</b>                        | <b>0.00</b>           | <b>13,401,570.98</b>  | <b>0.00</b>                 | <b>1,461,903.44</b>       | <b>730,175.52</b>     | <b>0.00</b>                             | <b>0.00</b>         | <b>43,509,826.39</b>       | <b>0.00</b>         | <b>114,042,557.33</b>      | <b>137,409,471.23</b>      | <b>187,321,532.79</b>    |
| <b>Noncurrent Liabilities</b>                           |                         |                        |                        |                      |                               |                       |                                    |                       |                       |                             |                           |                       |   |                     |                            |                     |                            |                            |                          |
| Obligations under life income agree                     | 0.00                    | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 3,525,879.73          | 0.00                               | 0.00                  | 44,062.53             | 0.00                        | 13,377.29                 | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 3,583,319.55               | 3,274,331.87               | 3,002,071.93             |
| Government advances refundable                          | 3,805,411.31            | 356,807.84             | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 557,034.39            | 0.00                        | 480,475.21                | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 5,199,728.75               | 7,567,952.91               | 7,674,432.75             |
| Asset retirement and other obligations                  | 1,541,278.00            | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 948,000.00            | 0.00                        | 811,200.00                | 8,000.00              | 0.00                                    | 0.00                | 0.00                       | 0.00                | 3,308,478.00               | 11,373,434.38              | 3,308,478.00             |
| Accrued employee benefits                               | 15,071,766.56           | 0.00                   | 240,864.16             | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 4,078,248.46          | 0.00                        | 2,081,037.51              | 499,088.27            | 0.00                                    | 0.00                | 7,281,029.17               | 0.00                | 29,252,034.13              | 21,610,760.33              | 29,252,034.13            |
| Postretirement medical benefits                         | 49,224,813.33           | 0.00                   | 1,056,205.41           | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 8,267,674.52          | 0.00                        | 8,993,690.47              | 1,881,058.64          | 0.00                                    | 0.00                | 1,235,829.23               | 0.00                | 70,659,271.60              | 80,797,528.96              | 70,659,271.60            |
| Long-term Leases & SBITAs, net of current portion       | 12,568,028.49           | 0.00                   | 20,023,085.01          | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 986,899.14            | 0.00                        | (15,923.67)               | 889,145.44            | 0.00                                    | 0.00                | 2,216,651.47               | 0.00                | 36,667,885.88              | 40,723,566.27              | 38,285,361.17            |
| Derivative instruments - interest rate swaps            | 0.00                    | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 0.00                  | 0.00                        | 0.00                      | 0.00                  | 0.00                                    | 0.00                | 11,105,006.77              | 0.00                | 11,105,006.77              | 22,279,955.94              | 11,105,006.77            |
| Long-term debt  | 140,994,432.43          | 0.00                   | 0.00                   | 0.00                 | 0.00                          | 0.00                  | 0.00                               | 0.00                  | 78,670,262.05         | 0.00                        | 83,434,628.85             | 0.00                  | 0.00                                    | 0.00                | 26,135,360.98              | 0.00                | 329,234,684.31             |                            |                          |

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 09

|                               | 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 | Subcampus Not Coded | Total Year to Date Balance | Prior Year to Date Balance | Prior Year Final Balance |               |
|-------------------------------|---|-------------------------|------------------------|------------------------|-------------------------------|----------------|------------------------------------|-----------------------|-----------------------|-----------------------------|---------------------------|-----------------------|---|---------------------|----------------------------|---------------------|----------------------------|----------------------------|--------------------------|---------------|
| Campuses                      | Loan funds  | 794,121.88              | 305,558.07             | 0.00                   | 0.00                          | 0.00           | 0.00                               | 0.00                  | 327,135.95            | 0.00                        | 59,728.54                 | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 1,486,544.44               | 2,046,921.84               | 1,870,390.60             |               |
| Affiliated Entities           | Accumulated net gains on endowment                      | 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                       | 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                          | 66,902,320.81  | 10,660,099.65                      | 0.00                  | 0.00                  | 0.00                        | 0.00                      | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 77,562,420.46              | 76,096,514.60              | 66,885,059.35            |               |
| <b>Unrestricted</b>           |   | 294,456,799.61          | (24,953,642.74)        | (30,437,483.42)        | 0.00                          | 0.00           | 3,442,882.49                       | 0.00                  | 15,293,614.52         | 28,042.08                   | 49,583,019.48             | 27,548,110.44         | 0.00                                    | 0.00                | 133,629,244.60             | 0.00                | 468,590,587.06             | 510,932,673.96             | 307,175,569.93           |               |
|                               | <b>TOTAL NET POSITION</b>                               | <b>1,055,350,750.97</b> | <b>(15,964,869.05)</b> | <b>(26,980,829.59)</b> | <b>0.00</b>                   | <b>0.00</b>    | <b>283,595,703.50</b>              | <b>15,254,096.82</b>  | <b>127,051,937.99</b> | <b>16,865,844.34</b>        | <b>177,735,711.06</b>     | <b>44,799,950.11</b>  | <b>0.00</b>                             | <b>0.00</b>         | <b>106,265,280.62</b>      | <b>0.00</b>         | <b>1,783,973,576.77</b>    | <b>1,866,760,791.46</b>    | <b>1,620,789,073.93</b>  |               |
| <b>Not Coded to Attribute</b> |   | 0.00                    | 0.00                   | 0.00                   | 0.00                          | 0.00           | 0.00                               | 0.00                  | 0.00                  | 0.00                        | 0.00                      | 0.00                  | 0.00                                    | 0.00                | 0.00                       | 0.00                | 0.00                       | 0.00                       | 0.00                     | 0.00          |
|                               | <b>Total Not Coded to Attribute</b>                     | <b>0.00</b>             | <b>0.00</b>            | <b>0.00</b>            | <b>0.00</b>                   | <b>0.00</b>    | <b>0.00</b>                        | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>                 | <b>0.00</b>               | <b>0.00</b>           | <b>0.00</b>                             | <b>0.00</b>         | <b>0.00</b>                | <b>0.00</b>         | <b>0.00</b>                | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>   |
|                               | <b>TOTAL</b>  | <b>0.00</b>             | <b>0.00</b>            | <b>0.00</b>            | <b>0.00</b>                   | <b>0.00</b>    | <b>0.00</b>                        | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>                 | <b>0.00</b>               | <b>0.00</b>           | <b>0.00</b>                             | <b>0.00</b>         | <b>0.00</b>                | <b>0.00</b>         | <b>0.00</b>                | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>   |
|                               | <b>Difference (Assets - Liabilities) - Net Position</b> | <b>0.00</b>             | <b>0.00</b>            | <b>0.00</b>            | <b>0.00</b>                   | <b>0.00</b>    | <b>(0.00)</b>                      | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>                 | <b>(0.00)</b>             | <b>0.00</b>           | <b>0.00</b>                             | <b>0.00</b>         | <b>0.00</b>                | <b>(0.00)</b>       | <b>0.00</b>                | <b>0.00</b>                | <b>(0.00)</b>            | <b>(0.00)</b> |