

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 09

	2023	2022	
	Year to Date Activity	Year to Date Activity	Final Activity
OPERATING REVENUES			
Resident tuition	153,838,545.14	156,428,684.46	156,472,917.45
Nonresident tuition	319,805,369.11	307,855,228.05	307,766,889.55
Continuing education tuition	8,618,863.55	15,078,638.01	16,212,885.88
Student fees revenue	19,861,391.85	24,217,040.84	24,348,669.86
Total tuition and fees	502,124,169.65	503,579,591.36	504,801,362.74
Less: student financial aid - grants and contracts	(29,696,007.53)	(28,600,307.44)	(30,679,380.93)
Less: student financial aid - all other	(187,042,024.41)	(183,339,755.56)	(183,444,050.05)
Net tuition and fees	285,386,137.71	291,639,528.36	290,677,931.76
Grant and Contracts - direct revenues	129,017,347.43	113,196,793.95	162,456,611.20
Grant and Contracts - facilities and administrative recovery	20,961,864.96	20,285,309.36	30,112,741.45
Sales of auxiliary services	201,477,901.15	186,880,804.35	193,330,354.48
Other operating revenue	27,126,120.28	24,074,074.80	30,726,018.87
Total Operating Revenues	663,969,371.53	636,076,510.82	707,303,657.76
OPERATING EXPENSES			
Instruction	168,892,797.59	157,525,562.94	196,941,954.43
Research & Sponsored Programs	128,842,478.33	113,069,973.18	164,710,445.04
Public Service	12,247,394.46	10,130,326.36	14,623,431.47
Academic Support	45,029,613.25	40,552,020.31	82,195,006.36
Student Services	39,851,323.87	56,865,901.07	101,528,258.91
Institutional Support	50,943,470.01	70,615,045.91	77,452,002.27
Operations and Maintenance	101,381,890.32	97,425,512.63	112,645,373.38
Student Financial Aid	12,227.64	703.00	6,188.52
Auxiliary Services	113,231,820.52	90,651,785.19	141,776,760.17
Depreciation	0.00	0.00	0.00
Nonoperating Funds	0.00	0.00	0.00
No Program Code Assigned	1,142,961.16	144,104.40	(23,474,831.96)
Total Operating Expenses	661,575,977.15	636,980,934.99	868,404,588.59
Operating loss	2,393,394.38	(904,424.17)	(161,100,930.83)
NONOPERATING REVENUES (EXPENSES)			
State of New Hampshire general appropriations	66,375,000.00	66,375,000.00	88,500,000.00
Federal Pell grants	19,622,260.51	20,924,367.77	21,711,726.84
Other nonoperating grant revenue	39,927,279.04	26,243,537.51	48,984,840.90
Gifts - campuses	1,797,237.92	1,850,514.86	2,384,746.64
Gifts - affiliated entities	8,140,315.48	7,491,664.17	14,572,826.44
Operating investment income, net	1,976,393.03	(2,767,154.86)	(9,769,512.99)
Endowment return used for operations	30,941,985.79	30,689,724.26	41,002,511.99
Interest expense, net	(10,866,820.04)	(10,310,984.05)	(15,354,310.78)
Other nonoperating revenue (expense)	374,606.21	96,266.80	421,726.19
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	160,681,652.32	139,688,512.29	31,353,624.40
OTHER CHANGES IN NET ASSETS			
State of New Hampshire capital appropriations	0.00	11,754,174.98	18,736,117.24
Plant gifts, grants and other changes, net	3,847,757.27	8,064,900.32	3,278,019.90
Endowment and similar gifts - campuses	2,352,883.63	7,155,469.14	10,308,581.81
Endowment and similar gifts - affiliated entities	15,885,439.25	8,078,122.84	11,257,040.03
Endowment return, net of amount used for operations - campuses	(12,051,590.08)	26,965,116.96	(68,725,601.21)
Endowment return, net of amount used for operations - affiliated entities	(7,531,639.55)	7,413,282.31	(43,059,920.86)
Total Other Changes in Net Position	2,502,850.52	69,431,066.55	(68,205,763.09)
Transfers, net	(0.00)	0.00	(0.00)
INCREASE (DECREASE) IN NET POSITION	163,184,502.84	209,119,578.84	(36,852,138.69)
NET POSITION AT BEGINNING OF YEAR	1,620,789,073.93	1,657,641,212.62	1,657,641,212.62

	<u>2023</u>	<u>2022</u>	
	<u>Year to Date Activity</u>	<u>Year to Date Activity</u>	<u>Final Activity</u>
NET POSITION AT END OF YEAR	1,783,973,576.77	1,866,760,791.46	1,620,789,073.93

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	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/System	Funds Not Coded to attribute	Total Year to Date Activity	Prior Year to Date Activity	Prior Year Final Activity
OPERATING REVENUES										
Resident tuition	107,016,691.00	15,619,271.14	23,304,976.00	7,897,607.00	0.00	0.00	0.00	153,838,545.14	156,428,684.46	156,472,917.45
Nonresident tuition	250,468,293.75	29,678,905.28	37,647,265.08	2,010,905.00	0.00	0.00	0.00	319,805,369.11	307,855,228.05	307,766,889.55
Continuing education tuition	4,131,883.10	3,191,147.25	707,703.12	588,130.08	0.00	0.00	0.00	8,618,863.55	15,078,638.01	16,212,885.88
Student fees revenue	11,341,355.78	3,905,278.75	4,042,617.97	572,139.35	0.00	0.00	0.00	19,861,391.85	24,217,040.84	24,348,669.86
Total tuition and fees	372,958,223.63	52,394,602.42	65,702,562.17	11,068,781.43	0.00	0.00	0.00	502,124,169.65	503,579,591.36	504,801,362.74
Less: student financial aid - grants and contracts	(17,193,680.85)	(4,211,427.00)	(6,042,884.00)	(2,248,015.68)	0.00	0.00	0.00	(29,696,007.53)	(28,600,307.44)	(30,679,380.93)
Less: student financial aid - all other	(144,795,842.92)	(18,804,825.08)	(22,165,044.30)	(1,276,312.11)	0.00	0.00	0.00	(187,042,024.41)	(183,339,755.56)	(183,444,050.05)
Net tuition and fees	210,968,699.86	29,378,350.34	37,494,633.87	7,544,453.64	0.00	0.00	0.00	285,386,137.71	291,639,528.36	290,677,931.76
Grant and Contracts - direct revenues	119,893,008.18	4,281,052.84	2,805,467.86	2,037,818.55	0.00	0.00	0.00	129,017,347.43	113,196,793.95	162,456,611.20
Grant and Contracts - facilities and administrative recovery	20,011,296.60	742,756.70	108,378.91	99,432.75	0.00	0.00	0.00	20,961,864.96	20,285,309.36	30,112,741.45
Sales of auxiliary services	142,417,975.39	27,048,838.99	32,011,086.77	0.00	0.00	0.00	0.00	201,477,901.15	186,880,804.35	193,330,354.48
Other operating revenue	18,775,971.66	2,329,574.06	1,436,528.99	404,976.37	0.00	4,179,069.20	0.00	27,126,120.28	24,074,074.80	30,726,018.87
Total Operating Revenues	512,066,951.69	63,780,572.93	73,856,096.40	10,086,681.31	0.00	4,179,069.20	0.00	663,969,371.53	636,076,510.82	707,303,657.76
OPERATING EXPENSES										
Instruction	129,958,624.39	18,052,293.58	18,587,608.16	2,294,271.46	0.00	0.00	0.00	168,892,797.59	157,525,562.94	196,941,954.43
Research & Sponsored Programs	124,377,578.16	3,280,980.96	1,183,919.21	0.00	0.00	0.00	0.00	128,842,478.33	113,069,973.18	164,710,445.04
Public Service	12,121,514.55	2,054.03	123,825.88	0.00	0.00	0.00	0.00	12,247,394.46	10,130,326.36	14,623,431.47
Academic Support	32,498,591.48	3,789,190.67	5,309,506.26	3,002,329.74	0.00	429,995.10	0.00	45,029,613.25	40,552,020.31	82,195,006.36
Student Services	19,845,383.54	9,839,560.23	7,199,220.78	2,960,034.55	0.00	7,124.77	0.00	39,851,323.87	56,865,901.07	101,528,258.91
Institutional Support	28,890,357.11	6,990,688.82	7,639,049.88	1,889,598.56	0.00	5,533,775.64	0.00	50,943,470.01	70,615,045.91	77,452,002.27
Operations and Maintenance	73,789,938.24	12,750,109.36	13,921,376.51	678,837.55	0.00	241,628.66	0.00	101,381,890.32	97,425,512.63	112,645,373.38
Student Financial Aid	12,227.64	0.00	0.00	0.00	0.00	0.00	0.00	12,227.64	703.00	6,188.52
Auxiliary Services	87,007,232.78	11,387,709.80	14,836,877.94	0.00	0.00	0.00	0.00	113,231,820.52	90,651,785.19	141,776,760.17
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
No Program Code Assigned	388,513.25	301,100.80	49,955.42	0.00	0.00	403,391.69	0.00	1,142,961.16	144,104.40	(23,474,831.96)
Total Operating Expenses	508,889,961.14	66,393,688.25	68,851,340.04	10,825,071.86	0.00	6,615,915.86	0.00	661,575,977.15	636,980,934.99	868,404,588.59
Operating loss	3,176,990.55	(2,613,115.32)	5,004,756.36	(738,390.55)	0.00	(2,436,846.66)	0.00	2,393,394.38	(904,424.17)	(161,100,930.83)
NONOPERATING REVENUES (EXPENSES)										
State of New Hampshire general appropriations	45,314,928.00	8,926,614.00	9,440,568.00	2,692,890.00	0.00	0.00	0.00	66,375,000.00	66,375,000.00	88,500,000.00
Federal Pell grants	10,699,668.21	3,245,238.00	4,245,429.12	1,431,925.18	0.00	0.00	0.00	19,622,260.51	20,924,367.77	21,711,726.84
Other nonoperating grant revenue	17,511,221.78	5,809,404.32	15,131,885.85	2,547.92	0.00	1,472,219.17	0.00	39,927,279.04	26,243,537.51	48,984,840.90
Gifts - campuses	(194,045.46)	1,046,493.58	927,177.93	17,599.69	0.00	12.18	0.00	1,797,237.92	1,850,514.86	2,384,746.64
Gifts - affiliated entities	8,140,315.48	0.00	0.00	0.00	0.00	0.00	0.00	8,140,315.48	7,491,664.17	14,572,826.44
Operating investment income, net	4,005,471.83	624,051.00	569,338.51	396,234.00	0.00	(3,618,702.31)	0.00	1,976,393.03	(2,767,154.86)	(9,769,512.99)
Endowment return used for operations	17,457,869.26	1,788,026.25	1,228,496.86	363,359.93	0.00	10,104,233.49	0.00	30,941,985.79	30,689,724.26	41,002,511.99
Interest expense, net	(5,226,620.06)	(2,266,172.89)	(2,298,535.95)	(20,006.50)	0.00	(1,055,484.64)	0.00	(10,866,820.04)	(10,310,984.05)	(15,354,310.78)
Other nonoperating revenue (expense)	80,743.65	19,454.72	36,772.48	371.63	0.00	237,263.73	0.00	374,606.21	96,266.80	421,726.19
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	100,966,543.24	16,579,993.66	34,285,889.16	4,146,531.30	0.00	4,702,694.96	0.00	160,681,652.32	139,688,512.29	31,353,624.4

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OTHER CHANGES IN NET ASSETS										
State of New Hampshire capital appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,754,174.98	18,736,117.24
Plant gifts, grants and other changes, net	3,649,385.17	(27,148.33)	225,520.43	0.00	0.00	0.00	0.00	3,847,757.27	8,064,900.32	3,278,019.90
Endowment and similar gifts - campuses	1,259,353.76	385,570.25	555,769.17	152,190.45	0.00	0.00	0.00	2,352,883.63	7,155,469.14	10,308,581.81
Endowment and similar gifts - affiliated entities	15,885,439.25	0.00	0.00	0.00	0.00	0.00	0.00	15,885,439.25	8,078,122.84	11,257,040.03
Endowment return, net of amount used for operations - campuses	(4,008,028.54)	(722,638.56)	(825,329.29)	(255,601.60)	0.00	(6,239,992.09)	0.00	(12,051,590.08)	26,965,116.96	(68,725,601.21)
Endowment return, net of amount used for operations - affiliated entities	(7,531,639.55)	0.00	0.00	0.00	0.00	0.00	0.00	(7,531,639.55)	7,413,282.31	(43,059,920.86)
Total Other Changes in Net Position	9,254,510.09	(364,216.64)	(44,039.69)	(103,411.15)	0.00	(6,239,992.09)	0.00	2,502,850.52	69,431,066.55	(68,205,763.09)
Transfers, net	157,617.00	204,565.81	119,336.86	0.00	0.00	(481,519.67)	0.00	(0.00)	0.00	(0.00)
INCREASE (DECREASE) IN NET POSTION	110,378,670.33	16,420,342.83	34,361,186.33	4,043,120.15	0.00	(2,018,816.80)	0.00	163,184,502.84	209,119,578.84	(36,852,138.69)
NET POSITION AT BEGINNING OF YEAR	1,200,876,182.32	127,497,439.50	143,374,524.73	40,756,829.96	0.00	108,284,097.42	0.00	1,620,789,073.93	1,657,641,212.62	1,657,641,212.62
NET POSITION AT END OF YEAR	1,311,254,852.65	143,917,782.33	177,735,711.06	44,799,950.11	0.00	106,265,280.62	0.00	1,783,973,576.77	1,866,760,791.46	1,620,789,073.93

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	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	Funds Not Coded to Fsubcamp Attribute	Total Year to Date Activity	Prior Year to Date Activity
OPERATING REVENUES																		
Resident tuition	94,162,318.04	4,822,856.96	8,031,516.00	0.00	0.00	0.00	0.00	0.00	15,619,271.14	0.00	23,304,976.00	7,897,607.00	0.00	0.00	0.00	0.00	153,838,545.14	156,428,684.46
Nonresident tuition	226,879,281.92	21,230,035.08	2,358,976.75	0.00	0.00	0.00	0.00	0.00	29,678,905.28	0.00	37,647,265.08	2,010,905.00	0.00	0.00	0.00	0.00	319,805,369.11	307,855,228.05
Continuing education tuition	3,859,664.10	23,750.00	248,469.00	0.00	0.00	0.00	0.00	0.00	3,191,147.25	0.00	707,703.12	588,130.08	0.00	0.00	0.00	0.00	8,618,863.55	15,078,638.01
Student fees revenue	10,991,127.94	67,050.00	283,177.84	0.00	0.00	0.00	0.00	0.00	3,905,278.75	0.00	4,042,617.97	572,139.35	0.00	0.00	0.00	0.00	19,861,391.85	24,217,040.84
Total tuition and fees	335,892,392.00	26,143,692.04	10,922,139.59	0.00	0.00	0.00	0.00	0.00	52,394,602.42	0.00	65,702,562.17	11,068,781.43	0.00	0.00	0.00	0.00	502,124,169.65	503,579,591.36
Less: student financial aid - grants and contracts	(17,056,680.85)	(87,000.00)	(50,000.00)	0.00	0.00	0.00	0.00	0.00	(4,211,427.00)	0.00	(6,042,884.00)	(2,248,015.68)	0.00	0.00	0.00	0.00	(29,696,007.53)	(28,600,307.44)
Less: student financial aid - all other	#####	(11,957,502.08)	(1,982,528.58)	0.00	0.00	(1,600.00)	0.00	0.00	(18,804,825.08)	0.00	(22,165,044.30)	(1,276,312.11)	0.00	0.00	0.00	0.00	(187,042,024.41)	(183,339,755.56)
Net tuition and fees	187,981,498.89	14,099,189.96	8,889,611.01	0.00	0.00	(1,600.00)	0.00	0.00	29,378,350.34	0.00	37,494,633.87	7,544,453.64	0.00	0.00	0.00	0.00	285,386,137.71	291,639,528.36
Grant and Contracts - direct revenues	119,301,132.69	110,817.91	481,057.58	0.00	0.00	0.00	0.00	0.00	4,281,052.84	0.00	2,805,467.86	2,037,818.55	0.00	0.00	0.00	0.00	129,017,347.43	113,196,793.95
Grant and Contracts - facilities and administrative recovery	19,924,103.81	0.00	87,192.79	0.00	0.00	0.00	0.00	0.00	742,756.70	0.00	108,378.91	99,432.75	0.00	0.00	0.00	0.00	20,961,864.96	20,285,309.36
Sales of auxiliary services	142,186,373.39	91,568.00	140,034.00	0.00	0.00	0.00	0.00	0.00	27,048,838.99	0.00	32,011,086.77	0.00	0.00	0.00	0.00	0.00	201,477,901.15	186,880,804.35
Other operating revenue	18,488,503.56	110,427.72	165,578.38	0.00	0.00	11,462.00	0.00	0.00	2,329,574.06	0.00	1,436,528.99	404,976.37	0.00	0.00	4,179,069.20	0.00	27,126,120.28	24,074,074.80
Total Operating Revenues	487,881,612.34	14,412,003.59	9,763,473.76	0.00	0.00	9,862.00	0.00	0.00	63,780,572.93	0.00	73,856,096.40	10,086,681.31	0.00	0.00	4,179,069.20	0.00	663,969,371.53	636,076,510.82
OPERATING EXPENSES																		
Instruction	116,836,182.09	6,478,647.17	6,643,795.13	0.00	0.00	0.00	0.00	0.00	18,052,293.58	0.00	18,587,608.16	2,294,271.46	0.00	0.00	0.00	0.00	168,892,797.59	157,525,562.94
Research & Sponsored Programs	123,907,034.44	8,152.94	462,390.78	0.00	0.00	0.00	0.00	0.00	3,280,980.96	0.00	1,183,919.21	0.00	0.00	0.00	0.00	0.00	128,842,478.33	113,069,973.18
Public Service	12,121,514.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,054.03	0.00	123,825.88	0.00	0.00	0.00	0.00	0.00	12,247,394.46	10,130,326.36
Academic Support	29,969,196.36	1,283,458.03	1,245,937.09	0.00	0.00	0.00	0.00	0.00	3,789,190.67	0.00	5,309,506.26	3,002,329.74	0.00	0.00	429,995.10	0.00	45,029,613.25	40,552,020.31
Student Services	17,006,528.28	1,331,166.71	1,507,688.55	0.00	0.00	0.00	0.00	0.00	9,839,560.23	0.00	7,199,220.78	2,960,034.55	0.00	0.00	7,124.77	0.00	39,851,323.87	56,865,901.07
Institutional Support	25,220,177.97	679,751.27	62,140.68	0.00	0.00	2,928,287.19	0.00	0.00	6,990,688.82	0.00	7,639,049.88	1,889,598.56	0.00	0.00	5,533,775.64	0.00	50,943,470.01	70,615,045.91
Operations and Maintenance	70,017,423.61	1,105,703.05	2,666,811.58	0.00	0.00	0.00	0.00	0.00	12,750,109.36	0.00	13,921,376.51	678,837.55	0.00	0.00	241,628.66	0.00	101,381,890.32	97,425,512.63
Student Financial Aid	12,227.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,227.64	703.00
Auxiliary Services	86,572,919.43	144,695.81	289,617.54	0.00	0.00	0.00	0.00	0.00	11,387,709.80	0.00	14,836,877.94	0.00	0.00	0.00	0.00	0.00	113,231,820.52	90,651,785.19
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
No Program Code Assigned	366,410.29	2,956.62	19,146.34	0.00	0.00	0.00	0.00	0.00	301,100.80	0.00	49,955.42	0.00	0.00	0.00	403,391.69	0.00	1,142,961.16	144,104.40
Total Operating Expenses	482,029,614.66	11,034,531.60	12,897,527.69	0.00	0.00	2,928,287.19	0.00	0.00	66,393,688.25	0.00	68,851,340.04	10,825,071.86	0.00	0.00	6,615,915.86	0.00	661,575,977.15	636,980,934.99
Operating loss	5,851,997.68	3,377,471.99	(3,134,053.93)	0.00	0.00	(2,918,425.19)	0.00	0.00	(2,613,115.32)	0.00	5,004,756.36	(738,390.55)	0.00	0.00	(2,436,846.66)	0.00	2,393,394.38	(904,424.17)
NONOPERATING REVENUES (EXPENSES)																		
State of New Hampshire general appropriations	43,740,884.97	0.00	1,574,043.03	0.00	0.00	0.00	0.00	0.00	8,926,614.00	0.00	9,440,568.00	2,692,890.00	0.00	0.00	0.00	0.00	66,375,000.00	66,375,000.00
Federal Pell grants	10,699,668.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,245,238.00	0.00	4,245,429.12	1,431,925.18	0.00	0.00	0.00	0.00	19,622,260.51	20,924,367.77
Other nonoperating grant revenue	17,511,221.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,809,404.32	0.00	15,131,885.85	2,547.92	0.00	0.00	1,472,219.17	0.00	39,927,279.04	26,243,537.51
Gifts - campuses	6,986,738.49	255,954.52	55,874.16	0.00	0.00	0.00	0.00	(7,492,612.63)	1,046,493.58	0.00	927,177.93	17,599.69	0.00	0.00	12.18	0.00	1,797,237.92	1,850,514.86
Gifts - affiliated entities	0.00	0.00	0.00	0.00	0.00	8,140,315.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,140,315.48	7,491,664.17
Operating investment income, net	4,201,047.44	6.30	0.00	0.00	0.00	(195,581.91)	0.00	0.00	624,051.00	0.00	569,338.51	396,234.00	0.00	0.00	(3,618,702.31)	0.00	1,976,393.03	(2,767,154.86)
Endowment return used for operations	14,172,667.21	1,213,852.39	81,417.01	0.00	(9,224,490.30)	11,214,422.95	0.00	0.00	1,788,026.25	0.00	1,228,496.86	363,359.93	0.00	0.00	10,104,233.49	0.00	30,941,985.79	30,689,724.26
Interest expense, net	(4,565,161.29)	0.00	(555,191.37)	0.00	0.00	(106,267.40)	0.00	0.00	(2,266,172.89)	0.00	(2,298,535.95)	(20,006.50)	0.00	0.00	(1,055,484.64)	0.00	(10,866,820.04)	(10,310,984.05)
Other nonoperating revenue (expense)	80,743.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,454.72	0.00	36,772.48	371.63	0.00	0.00	237,263.73	0.00	374,606.21	96,266.80
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	98,679,808.14	4,847,285.20	(1,977,911.10)	0.00	(9,224,490.30)	16,134,463.93	0.00	(7,492,612.63)	16,579,993.66	0.00	34,285,889.16	4,146,531.30	0.00	0.00	4,702,694.96	0.00	160,681,652.32	139,688,512.29
OTHER CHANGES IN NET ASSETS																		
State of New Hampshire capital appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,754,174.98
Plant gifts, grants and other changes, net	119,388.00	0.00	5,000.00	0.00	0.00	3,665,022.17	0.00	(140,025.00)	(27,148.33)	0.00	225,520.43	0.00	0.00	0.00	0.00	0.00	3,847,757.27	8,064,900.32
Endowment and similar gifts - campuses	1,259,353.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	385,570.25	0.00	555,769.17	152,190.45	0.00	0.00	0.00	0.00	2,352,883.63	7,155,469.14
Endowment and similar gifts - affiliated entities	0.00	0.00	0.00	0.00	0.00	15,811,948.75	73,490.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,885,439.25	8,078,122.84
Endowment return, net of amount used for operations - campuses	(3,957,617.25)	0.00	(50,411.29)	0.00	0.00	0.00	0.00	0.00	(722,638.56)	0.00	(825,329.29)	(255,601.60)	0.00	0.00	(6,239,992.09)	0.00	(12,051,590.08)	26,965,116.96
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	0.00	0.00	9,224,490.30	(16,347,295.69)	(408,834.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,531,639.55)	7,413,282.31
Total Other Changes in Net Position	(2,578,875.49)	0.00	(45,411.29)	0.00	9,224,490.30	3,129,675.23	(335,343.66)	(140,025.00)	(364,216.64)	0.00	(44,039.69)	(103,411.15)	0.00	0.00	(6,239,992.09)	0.00	2,502,850.52	69,431,066.55
Transfers, net	(1,040,609.87)	233,517.74	(30,262.97)	0.00	0.00	(6,637,665.53)	0.00	7,632,637.63	204,565.81	0.00	119,336.86	0.00	0.00	0.00	(481,519.67)	0.00	(0.00)	0.00
INCREASE (DECREASE) IN NET POSITION	95,060,32																	

	Prior Year Final Activity
OPERATING REVENUES	
Resident tuition	156,472,917.45
Nonresident tuition	307,766,889.55
Continuing education tuition	16,212,885.88
Student fees revenue	24,348,669.86
Total tuition and fees	504,801,362.74
Less: student financial aid - grants and contracts	(30,679,380.93)
Less: student financial aid - all other	(183,444,050.05)
Net tuition and fees	290,677,931.76
Grant and Contracts - direct revenues	162,456,611.20
Grant and Contracts - facilities and administrative recovery	30,112,741.45
Sales of auxiliary services	193,330,354.48
Other operating revenue	30,726,018.87
Total Operating Revenues	707,303,657.76
OPERATING EXPENSES	
Instruction	196,941,954.43
Research & Sponsored Programs	164,710,445.04
Public Service	14,623,431.47
Academic Support	82,195,006.36
Student Services	101,528,258.91
Institutional Support	77,452,002.27
Operations and Maintenance	112,645,373.38
Student Financial Aid	6,188.52
Auxiliary Services	141,776,760.17
Depreciation	0.00
Nonoperating Funds	0.00
No Program Code Assigned	(23,474,831.96)
Total Operating Expenses	868,404,588.59
Operating loss	(161,100,930.83)
NONOPERATING REVENUES (EXPENSES)	
State of New Hampshire general appropriations	88,500,000.00
Federal Pell grants	21,711,726.84
Other nonoperating grant revenue	48,984,840.90
Gifts - campuses	2,384,746.64
Gifts - affiliated entities	14,572,826.44
Operating investment income, net	(9,769,512.99)
Endowment return used for operations	41,002,511.99
Interest expense, net	(15,354,310.78)
Other nonoperating revenue (expense)	421,726.19
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	31,353,624.4
OTHER CHANGES IN NET ASSETS	
State of New Hampshire capital appropriations	18,736,117.24
Plant gifts, grants and other changes, net	3,278,019.90
Endowment and similar gifts - campuses	10,308,581.81
Endowment and similar gifts - affiliated entities	11,257,040.03
Endowment return, net of amount used for operations - campuses	(68,725,601.21)
Endowment return, net of amount used for operations - affiliated entitie	(43,059,920.86)
Total Other Changes in Net Position	(68,205,763.09)
Transfers, net	(0.00)
INCREASE (DECREASE) IN NET POSTION	(36,852,138.69)
NET POSITION AT BEGINNING OF YEAR	1,657,641,212.62
NET POSITION AT END OF YEAR	1,620,789,073.93

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 09

UNH - Durham

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fgprmaj Attribute	Funds Not Coded to Fgprmaj Attribute	Funds Not Coded to Fgprmaj Attribute
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	D	A	P1
OPERATING REVENUES																				
Resident tuition	94,162,318.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonresident tuition	226,879,281.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Continuing education tuition	3,859,664.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student fees revenue	9,965,472.88	1,025,655.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total tuition and fees	334,866,736.94	1,025,655.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(17,056,680.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: student financial aid - all other	#####	(447,967.59)	(2,956,381.88)	0.00	(11,799,905.03)	(35,633.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net tuition and fees	219,252,412.68	577,687.47	(2,956,381.88)	0.00	(11,799,905.03)	(17,092,314.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	114,378,114.56	4,923,018.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant and Contracts - facilities and administrative recovery	17,666,457.81	2,257,646.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales of auxiliary services	0.00	0.00	142,192,327.13	0.00	(2,560.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,393.74)	0.00	0.00	0.00	0.00
Other operating revenue	4,432,225.16	11,313,896.87	0.00	0.00	973,294.66	2,111,543.25	20.00	0.00	118,813.01	0.00	0.00	0.00	0.00	0.00	0.00	(461,289.39)	0.00	0.00	0.00	0.00
Total Operating Revenues	241,351,095.65	14,149,230.34	139,235,945.25	0.00	(10,829,170.37)	99,397,343.46	4,923,038.13	0.00	118,813.01	0.00	0.00	0.00	0.00	0.00	0.00	(464,683.13)	0.00	0.00	0.00	0.00
OPERATING EXPENSES																				
Instruction	107,097,968.04	4,383,415.00	0.00	0.00	3,909,168.57	1,444,840.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	790.00	0.00	0.00
Research & Sponsored Programs	9,456,593.35	3,121,587.43	0.00	0.00	872,798.58	105,899,664.80	4,556,390.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Service	5,001,583.39	5,194,057.29	0.00	0.00	1,404,364.73	381,586.76	139,922.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Academic Support	23,815,528.40	3,362,905.17	0.00	0.00	2,790,762.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Services	10,609,873.27	(12,636,184.69)	0.00	0.00	1,655,282.86	17,361,033.21	0.00	0.00	16,523.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Institutional Support	20,802,469.06	4,197,636.45	0.00	0.00	219,416.15	656.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	26,241,186.71	2,345,953.70	0.00	0.00	94,033.89	1,258.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,411,567.59	4,863,572.47	59,851.18	0.00	0.00
Student Financial Aid	0.00	0.00	0.00	0.00	12,227.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Auxiliary Services	0.00	0.00	86,572,919.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
No Program Code Assigned	(581,972.83)	60,947.46	2,781.29	0.00	43,009.96	535,342.33	254,886.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,015.38	21,400.00	0.00	0.00
Total Operating Expenses	202,443,229.39	10,030,317.81	86,575,700.72	0.00	11,001,065.17	125,624,381.96	4,951,199.36	0.00	16,523.63	0.00	0.00	0.00	0.00	0.00	0.00	36,411,567.59	4,893,587.85	82,041.18	0.00	0.00
Operating loss	38,907,866.26	4,118,912.53	52,660,244.53	0.00	(21,830,235.54)	(26,227,038.50)	(28,161.23)	0.00	102,289.38	0.00	0.00	0.00	0.00	0.00	0.00	(36,876,250.72)	(4,893,587.85)	(82,041.18)	0.00	0.00
NONOPERATING REVENUES (EXPENSES)																				
State of New Hampshire general appropriations	43,740,884.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	10,699,668.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other nonoperating grant revenue	0.00	(9,838.50)	0.00	0.00	0.00	17,521,060.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts - campuses	0.00	915,766.88	0.00	0.00	6,070,971.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating investment income, net	4,183,878.90	13,613.50	0.00	0.00	3,555.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment return used for operations	111,765.12	1,640,330.42	0.00	0.00	12,418,505.52	0.00	0.00	0.00	2,066.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,565,161.29)	0.00	0.00	0.00	0.00
Other nonoperating revenue (expense)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,743.65	0.00	0.00	0.00	0.00
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	86,944,395.25	6,678,784.83	52,660,244.53	0.00	(3,337,203.37)	1,993,689.99	(28,161.23)	0.00	104,355.53	0.00	0.00	0.00	0.00	0.00	0.00	(41,360,668.36)	(4,893,587.85)	(82,041.18)	0.00	0.00
OTHER CHANGES IN NET ASSETS																				
State of New Hampshire capital appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(30,819.51)	150,182.51	0.00	0.00	0.00
Endowment and similar gifts - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	1,256,853.76	0.00	0.00	0.00	0.00	0.00	0.00
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(729,065.59)	(353,515.08)	(160,467.03)	(2,714,569.55)	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	(729,065.59)	(351,015.08)	(160,467.03)	(1,457,715.79)	(30,819.51)	150,182.51	0.00	0.00	0.00
Transfers, net	(40,734,039.49)	30,113,658.95	(11,943,984.84)	0.00	(4,871,883.38)	(343,319.00)	40,603.73	0.00	(320,669.00)	0.00	0.00	0.00	3,417.52	0.00	20,926.67	40,141,798.62	(13,195,421.69)	48,302.04	0.00	0.00
INCREASE (DECREASE) IN NET POSTION	46,210,355.76	36,792,443.78	40,716,259.69	0.00	(8,209,061.75)	1,650,370.99	12,442.50	0.00	(216,313.47)	0.00	0.00	(729,065.59)	(347,597.56)	(160,467.03)	(1,436,789.12)	(1,249,689.25)	(17,938,827.03)	(33,739.14)	0.00	0.00
NET POSITION AT BEGINNING OF YEAR	61,920,900.52	88,952,765.88	71,898,357.23	(52,487,240.79)	46,120,594.85	2,867,927.74	722,500.36	0.00	1,010,435.35	0.00	0.00	14,324,452.01	13,983,770.63	23,947,651.85	116,878,977.15	565,319,198.12	4,830,137.29	0.00	0.00	0.00
NET POSITION AT END OF YEAR	108,131,256.28	125,745,209.66	112,614,616.92	(52,487,240.79)	37,911,533.10	4,518,298.73	734,942.86	0.00	794,121.88	0.00	0.00	13,595,386.42	13,636,173.07	23,787,184.82	115,442,188.03	564,069,508.87	(13,108,689.74)	(33,739.14)	0.00	0.00

	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
OPERATING REVENUES			
Resident tuition	94,162,318.04	91,978,193.02	90,465,340.47
Nonresident tuition	226,879,281.92	215,654,955.57	215,574,035.57
Continuing education tuition	3,859,664.10	11,197,276.54	11,573,932.94
Student fees revenue	10,991,127.94	14,850,669.16	14,907,441.35
Total tuition and fees	335,892,392.00	333,681,094.29	332,520,750.33
Less: student financial aid - grants and contracts	(17,056,680.85)	(16,084,915.62)	(16,835,087.50)
Less: student financial aid - all other	#####	#####	#####
Net tuition and fees	187,981,498.89	191,099,594.62	190,139,312.13
Grant and Contracts - direct revenues	119,301,132.69	104,491,811.77	150,166,124.21
Grant and Contracts - facilities and administrative recovery	19,924,103.81	19,441,195.98	28,818,155.14
Sales of auxiliary services	142,186,373.39	127,592,043.47	133,162,554.55
Other operating revenue	18,488,503.56	17,555,939.57	21,819,358.98
Total Operating Revenues	487,881,612.34	460,180,585.41	524,105,505.01
OPERATING EXPENSES			
Instruction	116,836,182.09	107,100,675.04	131,371,301.63
Research & Sponsored Programs	123,907,034.44	108,618,408.47	158,123,562.34
Public Service	12,121,514.55	10,034,277.60	14,517,495.79
Academic Support	29,969,196.36	25,334,243.39	57,192,627.36
Student Services	17,006,528.28	26,803,646.66	36,000,540.43
Institutional Support	25,220,177.97	39,302,209.60	40,223,946.49
Operations and Maintenance	70,017,423.61	71,886,584.18	74,012,374.62
Student Financial Aid	12,227.64	703.00	6,188.52
Auxiliary Services	86,572,919.43	62,091,145.73	104,162,430.89
Depreciation	0.00	0.00	0.00
No Program Code Assigned	366,410.29	3,686.61	(2,760,510.01)
Total Operating Expenses	482,029,614.66	451,175,580.28	612,849,958.06
Operating loss	5,851,997.68	9,005,005.13	(88,744,453.05)
NONOPERATING REVENUES (EXPENSES)			
State of New Hampshire general appropriations	43,740,884.97	43,741,019.97	57,805,866.00
Federal Pell grants	10,699,668.21	11,177,634.76	11,201,884.95
Other nonoperating grant revenue	17,511,221.78	13,935,751.75	28,650,720.75
Gifts - campuses	6,986,738.49	7,002,383.79	12,372,869.27
Operating investment income, net	4,201,047.44	4,107,902.86	5,440,886.49
Endowment return used for operations	14,172,667.21	13,080,145.15	18,331,295.53
Interest expense, net	(4,565,161.29)	(4,575,209.65)	(6,642,127.76)
Other nonoperating revenue (expense)	80,743.65	0.00	155,514.81
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	98,679,808.14	97,474,633.76	38,572,456.99
OTHER CHANGES IN NET ASSETS			
State of New Hampshire capital appropriations	0.00	11,754,174.98	18,736,117.24
Plant gifts, grants and other changes, net	119,388.00	97,378.47	(2,256,463.08)
Endowment and similar gifts - campuses	1,259,353.76	4,016,424.27	6,307,586.34
Endowment return, net of amount used for operations - campuses	(3,957,617.25)	7,472,812.80	(22,796,063.60)
Total Other Changes in Net Position	(2,578,875.49)	23,340,790.52	(8,823.10)
Transfers, net	(1,040,609.87)	(624,495.50)	37,457,603.04
INCREASE (DECREASE) IN NET POSTION	95,060,322.78	120,190,928.78	76,021,236.93
NET POSITION AT BEGINNING OF YEAR	960,290,428.19	884,269,191.26	884,269,191.26
NET POSITION AT END OF YEAR	#####	#####	960,290,428.19

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 09

UNH School of Law

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity	
	U	D	A	W	G	P1	L	LU	Q2	T2	N	X				
OPERATING REVENUES																
Resident tuition	4,822,856.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,822,856.96	4,968,892.98	5,138,023.98	
Nonresident tuition	21,230,035.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,230,035.08	17,130,894.30	17,124,894.30	
Continuing education tuition	23,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,750.00	127,787.60	207,575.52	
Student fees revenue	3,650.00	63,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,050.00	57,140.00	57,140.00	
Total tuition and fees	26,080,292.04	63,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,143,692.04	22,284,714.88	22,527,633.80	
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(87,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	(87,000.00)	(82,000.00)	(82,000.00)	
Less: student financial aid - all other	(11,785,136.08)	0.00	0.00	0.00	(172,366.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,957,502.08)	(10,567,903.12)	(10,618,267.12)	
Net tuition and fees	14,295,155.96	63,400.00	0.00	0.00	(172,366.00)	(87,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	14,099,189.96	11,634,811.76	11,827,366.68	
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	110,817.91	0.00	0.00	0.00	0.00	0.00	0.00	110,817.91	108,084.04	117,921.10	
Sales of auxiliary services	0.00	0.00	91,568.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,568.00	95,298.00	99,048.00	
Other operating revenue	74,893.00	26,710.01	0.00	0.00	7,010.00	0.00	1,781.47	33.24	0.00	0.00	0.00	0.00	110,427.72	84,412.25	136,118.20	
Total Operating Revenues	14,370,048.96	90,110.01	91,568.00	0.00	(165,356.00)	23,817.91	1,781.47	33.24	0.00	0.00	0.00	0.00	14,412,003.59	11,922,606.05	12,180,453.98	
OPERATING EXPENSES																
Instruction	6,410,431.96	0.00	0.00	0.00	49,726.25	18,488.96	0.00	0.00	0.00	0.00	0.00	0.00	6,478,647.17	6,126,380.08	7,132,763.98	
Research & Sponsored Programs	0.00	0.00	0.00	0.00	0.00	8,152.94	0.00	0.00	0.00	0.00	0.00	0.00	8,152.94	12,123.11	18,802.00	
Public Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	295.20	295.20	
Academic Support	1,269,330.61	14,127.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,283,458.03	1,252,898.17	2,221,068.93	
Student Services	1,279,948.94	39,110.92	0.00	0.00	9,568.83	0.00	(37.17)	2,575.19	0.00	0.00	0.00	0.00	1,331,166.71	1,120,709.31	1,732,347.14	
Institutional Support	572,219.43	25,637.25	0.00	0.00	81,894.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	679,751.27	565,629.13	2,287,212.00	
Operations and Maintenance	593,667.82	101,463.55	0.00	0.00	3,724.00	0.00	0.00	0.00	0.00	0.00	406,847.68	0.00	1,105,703.05	988,712.16	1,420,039.86	
Student Financial Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Auxiliary Services	0.00	0.00	144,695.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	144,695.81	44,583.97	113,815.12	
No Program Code Assigned	1,783.00	0.00	0.00	0.00	752.62	421.00	0.00	0.00	0.00	0.00	0.00	0.00	2,956.62	0.00	0.00	
Total Operating Expenses	10,127,381.76	180,339.14	144,695.81	0.00	145,666.29	27,062.90	(37.17)	2,575.19	0.00	0.00	406,847.68	0.00	11,034,531.60	10,111,331.13	14,926,344.23	
Operating loss	4,242,667.20	(90,229.13)	(53,127.81)	0.00	(311,022.29)	(3,244.99)	1,818.64	(2,541.95)	0.00	0.00	(406,847.68)	0.00	3,377,471.99	1,811,274.92	(2,745,890.25)	
NONOPERATING REVENUES (EXPENSES)																
State of New Hampshire general appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,271.00	
Gifts - campuses	0.00	0.00	0.00	0.00	255,954.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	255,954.52	186,327.46	360,046.22	
Operating investment income, net	0.00	6.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.30	0.00	0.00	
Endowment return used for operations	0.00	564,575.79	0.00	0.00	608,398.59	0.00	40,878.01	0.00	0.00	0.00	0.00	0.00	1,213,852.39	1,721,197.53	1,721,197.53	
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	4,242,667.20	474,352.96	(53,127.81)	0.00	553,330.82	(3,244.99)	42,696.65	(2,541.95)	0.00	0.00	(406,847.68)	0.00	4,847,285.20	3,718,799.91	(660,375.50)	
OTHER CHANGES IN NET ASSETS																
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,086.78)	
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,086.78)	
Transfers, net	842,467.17	345,785.00	0.00	0.00	(946,090.17)	1,617.74	(10,262.00)	0.00	0.00	0.00	0.00	0.00	233,517.74	6,585.83	18,237.07	
INCREASE (DECREASE) IN NET POSTION	5,085,134.37	820,137.96	(53,127.81)	0.00	(392,759.35)	(1,627.25)	32,434.65	(2,541.95)	0.00	0.00	(406,847.68)	0.00	5,080,802.94	3,725,385.74	(655,225.21)	
NET POSITION AT BEGINNING OF YEAR	(33,159,316.72)	2,073,246.08	221,895.99	0.00	1,239,663.15	33,242.56	273,123.42	60,929.34	0.00	0.00	8,211,544.19	0.00	(21,045,671.99)	(20,390,446.78)	(20,390,446.78)	
NET POSITION AT END OF YEAR	(28,074,182.35)	2,893,384.04	168,768.18	0.00	846,903.80	31,615.31	305,558.07	58,387.39	0.00	0.00	7,804,696.51	0.00	(15,964,869.05)	(16,665,061.04)	(21,045,671.99)	

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 09

UNH - Manchester

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	Q1	Q2	T2	N	X			
OPERATING REVENUES														
Resident tuition	8,031,516.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,031,516.00	9,034,933.00	10,415,469.79
Nonresident tuition	2,358,976.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,358,976.75	1,073,110.00	1,073,975.00
Continuing education tuition	248,469.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248,469.00	851,396.00	857,775.50
Student fees revenue	208,177.84	75,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283,177.84	388,476.00	388,171.00
Total tuition and fees	10,847,139.59	75,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,922,139.59	11,347,915.00	12,735,391.29
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(50,000.00)	0.00	0.00	0.00	0.00	0.00	(50,000.00)	0.00	0.00
Less: student financial aid - all other	(1,936,299.58)	0.00	0.00	0.00	(46,229.00)	0.00	0.00	0.00	0.00	0.00	0.00	(1,982,528.58)	(2,258,598.36)	(2,608,951.86)
Net tuition and fees	8,910,840.01	75,000.00	0.00	0.00	(46,229.00)	(50,000.00)	0.00	0.00	0.00	0.00	0.00	8,889,611.01	9,089,316.64	10,126,439.43
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	481,057.58	0.00	0.00	0.00	0.00	0.00	481,057.58	237,034.37	411,968.84
Grant and Contracts - facilities and administrative recovery	87,192.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87,192.79	44,857.37	92,783.12
Sales of auxiliary services	0.00	0.00	140,034.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,034.00	141,937.04	185,481.10
Other operating revenue	100,971.38	64,607.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165,578.38	358,313.86	390,637.15
Total Operating Revenues	9,099,004.18	139,607.00	140,034.00	0.00	(46,229.00)	431,057.58	0.00	0.00	0.00	0.00	0.00	9,763,473.76	9,871,459.28	11,207,309.64
OPERATING EXPENSES														
Instruction	6,584,991.92	22,716.93	0.00	0.00	13,917.88	22,168.40	0.00	0.00	0.00	0.00	0.00	6,643,795.13	6,063,110.33	7,320,824.72
Research & Sponsored Programs	0.00	31,744.21	0.00	0.00	0.00	430,646.57	0.00	0.00	0.00	0.00	0.00	462,390.78	335,559.36	543,752.77
Academic Support	1,174,970.38	97,306.58	0.00	0.00	(26,339.87)	0.00	0.00	0.00	0.00	0.00	0.00	1,245,937.09	1,284,733.12	2,589,450.24
Student Services	1,443,675.14	60,975.83	0.00	0.00	3,037.58	0.00	0.00	0.00	0.00	0.00	0.00	1,507,688.55	1,187,378.32	1,730,873.08
Institutional Support	62,140.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,140.68	46,693.84	1,567,220.47
Operations and Maintenance	2,205,344.28	898.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	460,568.75	0.00	2,666,811.58	2,828,462.40	3,456,883.82
Student Financial Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Auxiliary Services	0.00	0.00	289,617.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	289,617.54	257,587.70	334,303.14
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
No Program Code Assigned	0.00	1,414.40	52.01	0.00	0.00	679.93	0.00	0.00	0.00	17,000.00	0.00	19,146.34	0.00	0.00
Total Operating Expenses	11,471,122.40	215,056.50	289,669.55	0.00	(9,384.41)	453,494.90	0.00	0.00	0.00	477,568.75	0.00	12,897,527.69	12,003,525.07	17,543,308.24
Operating loss	(2,372,118.22)	(75,449.50)	(149,635.55)	0.00	(36,844.59)	(22,437.32)	0.00	0.00	0.00	(477,568.75)	0.00	(3,134,053.93)	(2,132,065.79)	(6,335,998.60)
NONOPERATING REVENUES (EXPENSES)														
State of New Hampshire general appropriations	1,574,043.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,574,043.03	1,574,043.03	2,609,947.00
Gifts - campuses	0.00	0.00	0.00	0.00	55,874.16	0.00	0.00	0.00	0.00	0.00	0.00	55,874.16	62,680.00	104,105.45
Endowment return used for operations	0.00	73,357.78	0.00	0.00	8,059.23	0.00	0.00	0.00	0.00	0.00	0.00	81,417.01	78,382.01	78,532.01
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(555,191.37)	0.00	(555,191.37)	0.00	(765,104.98)
Other nonoperating revenue (expense)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	(798,075.19)	(2,091.72)	(149,635.55)	0.00	27,088.80	(22,437.32)	0.00	0.00	0.00	(1,032,760.12)	0.00	(1,977,911.10)	(416,960.75)	(4,308,519.12)
OTHER CHANGES IN NET ASSETS														
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	(440.21)
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	(48,118.93)	(527.79)	(1,764.57)	0.00	0.00	(50,411.29)	92,632.69	(241,411.27)
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	(48,118.93)	(527.79)	(1,764.57)	5,000.00	0.00	(45,411.29)	92,632.69	(241,851.48)
Transfers, net	53,630.04	(106,266.02)	0.00	0.00	(27,290.00)	5,841.65	0.00	0.00	0.00	43,821.36	0.00	(30,262.97)	(334,263.65)	(15,301.32)
INCREASE (DECREASE) IN NET POSTION	(744,445.15)	(108,357.74)	(149,635.55)	0.00	(201.20)	(16,595.67)	(48,118.93)	(527.79)	(1,764.57)	(983,938.76)	0.00	(2,053,585.36)	(658,591.71)	(4,565,671.92)
NET POSITION AT BEGINNING OF YEAR	(30,775,236.68)	609,544.04	0.00	(1,126,209.21)	376,356.07	278.51	1,904,975.80	20,894.53	69,857.92	3,992,294.79	0.00	(24,927,244.23)	(20,361,572.31)	(20,361,572.31)
NET POSITION AT END OF YEAR	(31,519,681.83)	501,186.30	(149,635.55)	(1,126,209.21)	376,154.87	(16,317.16)	1,856,856.87	20,366.74	68,093.35	3,008,356.03	0.00	(26,980,829.59)	(21,020,164.02)	(24,927,244.23)

UNH Foundation Capital Offset

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

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 09

UNH Foundation

	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	D	G	M	Q1	Q2	T1	T2	N	X			
OPERATING REVENUES												
Less: student financial aid - all other	0.00	(1,600.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,600.00)	(1,600.00)	(1,600.00)
Net tuition and fees	0.00	(1,600.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,600.00)	-1,600	-1,600
Other operating revenue	11,462.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,462.00	17,700.00	47,370.00
Total Operating Revenues	11,462.00	(1,600.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,862.00	16,100.00	45,770.00
OPERATING EXPENSES												
Institutional Support	2,707,865.72	220,421.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,928,287.19	1,858,083.55	3,970,313.86
No Program Code Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	2,707,865.72	220,421.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,928,287.19	1,858,083.55	3,970,313.86
Operating loss	(2,696,403.72)	(222,021.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,918,425.19)	(1,841,983.55)	(3,924,543.86)
NONOPERATING REVENUES (EXPENSES)												
Gifts - affiliated entities	51,887.70	8,088,427.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,140,315.48	7,491,664.17	14,572,826.44
Operating investment income, net	(195,581.91)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(195,581.91)	2,347.05	(23,821.83)
Endowment return used for operations	1,907,866.93	9,306,556.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,214,422.95	10,431,874.38	13,909,165.82
Interest expense, net	0.00	0.00	(106,267.40)	0.00	0.00	0.00	0.00	0.00	0.00	(106,267.40)	(7,118.30)	(14,999.80)
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	(932,231.00)	17,172,962.33	(106,267.40)	0.00	0.00	0.00	0.00	0.00	0.00	16,134,463.93	16,076,783.75	24,518,626.77
OTHER CHANGES IN NET ASSETS												
Plant gifts, grants and other changes, net	0.00	3,665,022.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,665,022.17	7,625,387.10	7,595,992.10
Endowment and similar gifts - affiliated entities	0.00	0.00	0.00	0.00	8,924,938.00	121,868.46	6,765,142.29	0.00	0.00	15,811,948.75	7,979,530.04	8,775,368.88
Endowment return, net of amount used for operations - affiliated entities	0.00	(9,224,490.30)	(2,790.39)	(36,968.45)	(1,614,205.78)	(65,999.82)	(5,402,840.95)	0.00	0.00	(16,347,295.69)	(1,593,673.74)	(49,688,383.78)
Total Other Changes in Net Position	0.00	(5,559,468.13)	(2,790.39)	(36,968.45)	7,310,732.22	55,868.64	1,362,301.34	0.00	0.00	3,129,675.23	14,011,243.40	(33,317,022.80)
Transfers, net	1,128,581.88	(7,842,395.41)	0.00	0.00	(7,157.53)	0.00	83,305.53	0.00	0.00	(6,637,665.53)	(6,262,882.44)	(12,416,390.86)
INCREASE (DECREASE) IN NET POSTION	196,350.88	3,771,098.79	(109,057.79)	(36,968.45)	7,303,574.69	55,868.64	1,445,606.87	0.00	0.00	12,626,473.63	23,825,144.71	(21,214,786.89)
NET POSITION AT BEGINNING OF YEAR	1,879,381.72	18,673,198.07	269,018.93	1,404,118.34	36,994,488.12	2,507,415.23	209,241,609.46	0.00	0.00	270,969,229.87	292,184,016.76	292,184,016.76
NET POSITION AT END OF YEAR	2,075,732.60	22,444,296.86	159,961.14	1,367,149.89	44,298,062.81	2,563,283.87	210,687,216.33	0.00	0.00	283,595,703.50	316,009,161.47	270,969,229.87

UNH Foundation - UNH School of Law

	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	G	Q2	T2			
OTHER CHANGES IN NET ASSETS						
Endowment and similar gifts - affiliated entities	0.00	0.00	73,490.50	73,490.50	98,592.80	201,437.98
Endowment return, net of amount used for operations - affiliated entities	0.00	(288,254.58)	(120,579.58)	(408,834.16)	440,793.37	(2,328,677.59)
Total Other Changes in Net Position	0.00	(288,254.58)	(47,089.08)	(335,343.66)	539,386.17	(2,127,239.61)
Transfers, net	0.00	0.00	0.00	0.00	52,907.34	105,633.02
INCREASE (DECREASE) IN NET POSTION	0.00	(288,254.58)	(47,089.08)	(335,343.66)	592,293.51	(2,021,606.59)
NET POSITION AT BEGINNING OF YEAR	0.00	10,948,354.23	4,641,086.25	15,589,440.48	17,611,047.07	17,611,047.07
NET POSITION AT END OF YEAR	0.00	10,660,099.65	4,593,997.17	15,254,096.82	18,203,340.58	15,589,440.48

UNH Foundation Offset

	Current Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
G				
NONOPERATING REVENUES (EXPENSES)				
Gifts - campuses	(7,492,612.63)	(7,492,612.63)	(7,264,357.42)	(12,951,989.17)
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	(7,492,612.63)	(7,492,612.63)	(7,264,357.42)	(12,951,989.17)
OTHER CHANGES IN NET ASSETS				
Plant gifts, grants and other changes, net	(140,025.00)	(140,025.00)	(55,500.00)	(555,629.92)
Total Other Changes in Net Position	(140,025.00)	(140,025.00)	(55,500.00)	(555,629.92)
Transfers, net	7,632,637.63	7,632,637.63	7,319,857.42	13,507,619.09
INCREASE (DECREASE) IN NET POSTION	0.00	0.00	0.00	0.00
NET POSITION AT BEGINNING OF YEAR	0.00	0.00	0.00	0.00
NET POSITION AT END OF YEAR	0.00	0.00	0.00	0.00

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 09

Keene State College

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	L	LU	M	Q1	Q2	T1	T2	N	X			
OPERATING REVENUES																		
Resident tuition	15,252,458.14	366,813.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,619,271.14	16,685,325.71	16,679,910.21
Nonresident tuition	29,678,905.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,678,905.28	32,000,303.40	32,001,559.90
Continuing education tuition	2,225,030.00	966,117.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,191,147.25	1,298,885.42	1,306,064.42
Student fees revenue	1,959,504.57	1,945,774.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,905,278.75	4,034,352.93	4,094,683.78
Total tuition and fees	49,115,897.99	3,278,704.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,394,602.42	54,018,867.46	54,082,218.31
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(4,211,427.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,211,427.00)	(4,236,668.80)	(4,366,517.80)
Less: student financial aid - all other	(16,997,811.08)	(53,220.00)	0.00	0.00	(1,732,794.00)	(21,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18,804,825.08)	(20,029,041.65)	(20,130,333.65)
Net tuition and fees	32,118,086.91	3,225,484.43	0.00	0.00	(1,732,794.00)	(4,232,427.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,378,350.34	29,753,157.01	29,585,366.86
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	4,281,052.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,281,052.84	3,427,006.09	5,047,640.23
Grant and Contracts - facilities and administrative recovery	521,668.90	221,087.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	742,756.70	587,081.63	903,983.55
Sales of auxiliary services	0.00	0.00	27,048,838.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,048,838.99	27,621,317.99	28,142,403.24
Other operating revenue	816,489.95	1,575,657.73	0.00	0.00	41,331.50	0.00	22,788.76	8,832.98	0.00	0.00	0.00	0.00	0.00	(135,526.86)	0.00	2,329,574.06	1,449,014.56	1,921,316.19
Total Operating Revenues	33,456,245.76	5,022,229.96	27,048,838.99	0.00	(1,691,462.50)	48,625.84	22,788.76	8,832.98	0.00	0.00	0.00	0.00	0.00	(135,526.86)	0.00	63,780,572.93	62,837,577.28	65,600,710.07
OPERATING EXPENSES																		
Instruction	16,437,515.13	1,381,198.72	0.00	0.00	233,579.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,052,293.58	17,445,272.78	23,858,959.54
Research & Sponsored Programs	121,027.28	0.00	0.00	0.00	30.14	3,159,923.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,280,980.96	2,880,486.30	4,394,665.61
Public Service	0.00	0.00	0.00	0.00	2,054.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,054.03	0.00	980.46
Academic Support	3,233,870.27	308,561.94	0.00	0.00	246,758.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,789,190.67	4,167,186.37	8,325,668.81
Student Services	4,718,399.13	(679,617.10)	0.00	0.00	146,602.29	5,650,478.97	3,397.79	299.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,839,560.23	10,725,985.13	19,248,091.36
Institutional Support	8,225,003.13	(1,451,634.81)	0.00	0.00	217,320.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,990,688.82	14,146,476.25	10,445,019.77
Operations and Maintenance	4,990,751.51	604,701.91	0.00	0.00	7,135.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,326,492.35	821,028.09	12,750,109.36	9,432,032.87	15,342,682.80
Student Financial Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Auxiliary Services	0.00	0.00	11,387,709.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,387,709.80	13,562,999.66	17,899,506.45
No Program Code Assigned	0.00	87,927.88	0.00	0.00	5,924.77	130,207.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,040.44	301,100.80	1,396.85	(81,538.66)
Total Operating Expenses	37,726,566.45	251,138.54	11,387,709.80	0.00	859,405.42	8,940,610.22	3,397.79	299.15	0.00	0.00	0.00	0.00	0.00	6,326,492.35	898,068.53	66,393,688.25	72,361,836.21	99,434,036.14
Operating loss	(4,270,320.69)	4,771,091.42	15,661,129.19	0.00	(2,550,867.92)	(8,891,984.38)	19,390.97	8,533.83	0.00	0.00	0.00	0.00	0.00	(6,462,019.21)	(898,068.53)	(2,613,115.32)	(9,524,258.93)	(33,833,326.07)
NONOPERATING REVENUES (EXPENSES)																		
State of New Hampshire general appropriations	8,926,614.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,926,614.00	8,926,638.48	11,902,184.64
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	3,245,238.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,245,238.00	3,406,514.00	3,472,650.00
Other nonoperating grant revenue	0.00	0.00	0.00	0.00	0.00	5,809,404.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,809,404.32	5,177,952.00	7,767,476.00
Gifts - campuses	0.00	85,654.46	0.00	0.00	960,839.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,046,493.58	889,450.47	1,203,649.50
Operating investment income, net	624,051.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	624,051.00	696,330.00	930,773.97
Endowment return used for operations	150,722.25	16,653.03	0.00	0.00	1,620,650.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,788,026.25	1,689,450.53	2,044,661.11
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,266,172.89)	0.00	(2,266,172.89)	(2,376,599.19)	(3,206,265.23)
Other nonoperating revenue (expense)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,454.72	0.00	19,454.72	0.00	38,187.65
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	5,431,066.56	4,873,398.91	15,661,129.19	0.00	30,622.17	162,657.94	19,390.97	8,533.83	0.00	0.00	0.00	0.00	0.00	(8,708,737.38)	(898,068.53)	16,579,993.66	8,885,477.36	(9,680,008.43)
OTHER CHANGES IN NET ASSETS																		
State of New Hampshire capital appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	47,043.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(74,191.68)	0.00	(27,148.33)	109,358.10	(1,112,679.76)
Endowment and similar gifts - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	385,470.25	0.00	0.00	385,570.25	967,224.33	1,252,950.71
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,402.81)	(10,869.14)	(8,158.40)	(3,695.56)	(698,512.65)	0.00	0.00	(722,638.56)	1,645,608.05	(4,100,351.85)
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	47,043.35	0.00	0.00	0.00	(1,402.81)	(10,869.14)	(8,058.40)	(3,695.56)	(313,042.40)	(74,191.68)	0.00	(364,216.64)	2,722,190.48	(3,960,080.90)
Transfers, net	(344,185.16)	1,902,180.52	(6,404,550.20)	0.00	328,070.60	111,922.44	(44,240.00)	0.00	0.00	0.00	0.00	0.00	(112,772.80)	7,538,876.42	(2,770,736.01)	204,565.81	(9.00)	15,771,947.66
INCREASE (DECREASE) IN NET POSTION	5,086,881.40	6,775,579.43	9,256,578.99	0.00	405,736.12	274,580.38	(24,849.03)	8,533.83	(1,402.81)	(10,869.14)	(8,058.40)	(3,695.56)	(425,815.20)	(1,244,052.64)	(3,668,804.54)	16,420,342.83	11,607,658.84	2,131,858.33
NET POSITION AT BEGINNING OF YEAR	(26,623,315.09)	(5,643,209.11)	12,626,789.77	(8,577,453.50)	3,809,861.36	(192,520.84)	351,984.98	1,187,207.49	3,572.12	430,297.38	1,793,273.57	146,303.23	32,376,841.92	74,496,564.27	24,445,397.61	110,631,595.16	108,499,736.83	108,499,736.83
NET POSITION AT END OF YEAR	(21,536,433.69)	1,132,370.32	21,883,368.76	(8,577,453.50)	4,215,597.48	82,059.54	327,135.95	1,195,741.32	2,169.31	419,428.24	1,785,215.17	142,607.67	31,951,026.72	73,252,511.63	20,776,593.07	127,051,937.99	120,107,395.67	110,631,595.16

Keene Endowment Association

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

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 09

Plymouth State University

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	Z	L	LU	M	Q1	Q2	T1	T2	N	X			
OPERATING REVENUES																			
Resident tuition	23,304,976.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,304,976.00	24,653,062.75	24,644,648.00
Nonresident tuition	37,647,265.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,647,265.08	39,567,324.78	39,556,794.78
Continuing education tuition	707,703.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	707,703.12	919,519.10	943,308.03
Student fees revenue	3,447,119.30	595,498.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,042,617.97	4,306,060.70	4,307,985.68
Total tuition and fees	65,107,063.50	595,498.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,702,562.17	69,445,967.33	69,452,736.49
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(6,042,884.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,042,884.00)	(5,740,173.01)	(5,768,016.26)
Less: student financial aid - all other	(21,177,106.30)	(65,414.00)	0.00	0.00	(908,524.00)	(14,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,165,044.30)	(22,664,464.28)	(22,697,616.53)
Net tuition and fees	43,929,957.20	530,084.67	0.00	0.00	(908,524.00)	(6,056,884.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,494,633.87	41,041,330.04	40,987,103.7
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	2,805,467.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,805,467.86	2,451,983.23	3,230,166.17
Grant and Contracts - facilities and administrative recovery	94,409.48	13,969.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108,378.91	112,347.60	203,874.64
Sales of auxiliary services	0.00	0.00	32,011,086.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,011,086.77	31,430,207.85	31,740,867.59
Other operating revenue	904,260.13	506,807.02	0.00	0.00	114,205.25	0.00	0.00	54,262.37	0.00	0.00	0.00	0.00	0.00	0.00	(158,157.53)	15,151.75	1,436,528.99	1,373,825.82	1,645,933.63
Total Operating Revenues	44,928,626.81	1,050,861.12	32,011,086.77	0.00	(794,318.75)	(3,251,416.14)	0.00	54,262.37	0.00	0.00	0.00	0.00	0.00	0.00	(158,157.53)	15,151.75	73,856,096.40	76,409,694.54	77,807,945.73
OPERATING EXPENSES																			
Instruction	18,413,922.78	14,541.93	0.00	0.00	149,097.08	10,046.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,587,608.16	17,934,392.12	23,989,464.10
Research & Sponsored Programs	50,000.00	6,256.25	0.00	0.00	0.00	1,127,662.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,183,919.21	1,223,395.94	1,743,719.32
Public Service	46,738.18	(1,604.82)	0.00	0.00	78,692.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,825.88	95,753.56	124,579.02
Academic Support	5,140,825.68	53,543.80	0.00	0.00	115,136.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,309,506.26	5,209,476.44	7,124,492.92
Student Services	5,663,657.97	(2,723,271.36)	0.00	0.00	609,531.58	3,471,452.91	0.00	177,849.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,199,220.78	13,025,265.63	19,767,996.86
Institutional Support	6,779,364.31	833,501.07	288.21	0.00	25,896.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,639,049.88	8,207,277.86	9,185,826.56
Operations and Maintenance	6,271,327.15	47,386.03	0.00	0.00	117,160.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,730,744.82	754,758.20	13,921,376.51	11,332,308.72	17,208,539.52
Student Financial Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Auxiliary Services	0.00	0.00	14,836,877.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,836,877.94	14,695,468.13	19,266,704.57
No Program Code Assigned	3,452.88	41.63	26,171.30	0.00	7,205.03	13,084.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,955.42	132,613.52	(26,171.30)
Total Operating Expenses	42,369,288.95	(1,769,605.47)	14,863,337.45	0.00	1,102,719.59	4,622,246.82	0.00	177,849.68	0.00	0.00	0.00	0.00	0.00	0.00	6,730,744.82	754,758.20	68,851,340.04	71,855,951.92	98,385,151.57
Operating loss	2,559,337.86	2,820,466.59	17,147,749.32	0.00	(1,897,038.34)	(7,873,662.96)	0.00	(123,587.31)	0.00	0.00	0.00	0.00	0.00	0.00	(6,888,902.35)	(739,606.45)	5,004,756.36	4,553,742.62	(20,577,205.84)
NONOPERATING REVENUES (EXPENSES)																			
State of New Hampshire general appropriations	9,440,568.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,440,568.00	9,440,513.01	12,587,350.68
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	4,245,429.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,245,429.12	4,660,378.01	4,708,493.89
Other nonoperating grant revenue	0.00	40.00	0.00	0.00	0.00	15,131,845.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,131,885.85	6,106,149.00	12,824,580.00
Gifts - campuses	0.00	91,916.29	0.00	0.00	835,161.64	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	927,177.93	953,853.78	1,262,109.35
Operating investment income, net	567,149.49	0.00	0.00	0.00	743.68	0.00	0.00	0.00	0.00	1,445.34	0.00	0.00	0.00	0.00	0.00	0.00	569,338.51	563,892.87	752,359.80
Endowment return used for operations	145,933.87	179,199.54	0.00	0.00	903,363.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,228,496.86	1,094,812.80	1,459,749.37
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,298,535.95)	0.00	(2,298,535.95)	(2,410,623.00)	(3,218,876.68)
Other nonoperating revenue (expense)	7,299.57	0.00	0.00	0.00	0.00	(7,299.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,772.48	0.00	36,772.48	0.00	68,897.89
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	12,720,288.79	3,091,622.42	17,147,749.32	0.00	(157,769.57)	11,496,312.44	100.00	(123,587.31)	0.00	1,445.34	0.00	0.00	0.00	0.00	(9,150,665.82)	(739,606.45)	34,285,889.16	24,962,719.09	9,867,458.46
OTHER CHANGES IN NET ASSETS																			
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	243,403.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(17,883.18)	0.00	225,520.43	294,193.40	(349,539.58)
Endowment and similar gifts - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,550.00	0.00	514,219.17	0.00	0.00	0.00	555,769.17	1,617,129.00	2,021,613.55
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	304.27	(155,427.05)	(11,704.64)	(1,300.53)	(657,201.34)	0.00	0.00	(825,329.29)	1,649,167.08	(4,234,435.19)
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	243,403.61	0.00	0.00	0.00	0.00	304.27	(155,427.05)	29,845.36	(1,300.53)	(142,982.17)	(17,883.18)	0.00	(44,039.69)	3,560,489.48	(2,562,361.22)
Transfers, net	(5,818,846.86)	7,459,690.91	(5,748,059.26)	0.00	(79,395.47)	(5,942,698.43)	0.00	(51,531.00)	0.00	(6,770.81)	0.00	0.00	0.00	85,816.28	7,798,808.61	2,422,322.89	119,336.86	41,550.00	7,876,851.06
INCREASE (DECREASE) IN NET POSTION	6,901,441.93	10,551,313.33	11,399,690.06	0.00	6,238.57	5,553,614.01	100.00	(175,118.31)	0.00	(5,021.20)	(155,427.05)	29,845.36	(1,300.53)	(57,165.89)	(1,369,740.39)	1,682,716.44	34,361,186.33	28,564,758.57	15,181,948.30
NET POSITION AT BEGINNING OF YEAR	1,613,561.07	(15,215,521.34)	18,943,239.42	(9,311,760.00)	3,563,313.03	260,623.42	0.00	234,846.85	12,378.32	18,937.28	6,153,186.58	468,292.63	51,486.46	28,929,241.89	90,644,598.40	17,008,100.72	143,374,524.73	128,192,576.43	128,192,576.43
NET POSITION AT END OF YEAR	8,515,003.00	(4,664,208.01)	30,342,929.48	(9,311,760.00)	3,569,551.60	5,814,237.43	100.00	59,728.54	12,378.32	13,916.08	5,997,759.53	498,137.99	50,185.93	28,872,076.00	89,274,858.01	18,690,817.16	177,735,711.06	156,757,335.00	143,374,524.73

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 09

Granite State College

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	Q2	T2	N	X			
OPERATING REVENUES													
Resident tuition	7,897,607.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,897,607.00	9,108,277.00	9,129,525.00
Nonresident tuition	2,010,905.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,010,905.00	2,428,640.00	2,435,630.00
Continuing education tuition	471,755.08	0.00	0.00	0.00	116,375.00	0.00	0.00	0.00	0.00	0.00	588,130.08	683,773.35	1,324,229.47
Student fees revenue	557,239.00	0.00	0.00	0.00	14,900.35	0.00	0.00	0.00	0.00	0.00	572,139.35	580,342.05	593,248.05
Total tuition and fees	10,937,506.08	0.00	0.00	0.00	131,275.35	0.00	0.00	0.00	0.00	0.00	11,068,781.43	12,801,032.40	13,482,632.52
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(2,248,015.68)	0.00	0.00	0.00	0.00	(2,248,015.68)	(2,456,550.01)	(3,627,759.37)
Less: student financial aid - all other	(893,406.83)	0.00	0.00	0.00	(153,601.00)	(229,304.28)	0.00	0.00	0.00	0.00	(1,276,312.11)	(1,321,564.10)	(1,840,930.19)
Net tuition and fees	10,044,099.25	0.00	0.00	0.00	(22,325.65)	(2,477,319.96)	0.00	0.00	0.00	0.00	7,544,453.64	9,022,918.29	8,013,942.96
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	2,037,818.55	0.00	0.00	0.00	0.00	2,037,818.55	2,480,874.45	3,482,790.65
Grant and Contracts - facilities and administrative recovery	99,432.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,432.75	99,826.78	93,945.00
Other operating revenue	356,518.55	15,492.13	0.00	0.00	46,249.80	0.00	0.00	0.00	(13,284.11)	0.00	404,976.37	291,008.59	385,642.51
Total Operating Revenues	10,500,050.55	15,492.13	0.00	0.00	23,924.15	(439,501.41)	0.00	0.00	(13,284.11)	0.00	10,086,681.31	11,894,628.11	11,976,321.12
OPERATING EXPENSES													
Instruction	2,091,586.88	0.00	0.00	0.00	193,482.08	9,202.50	0.00	0.00	0.00	0.00	2,294,271.46	2,855,732.59	3,541,347.46
Research & Sponsored Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Academic Support	1,776,814.61	0.00	0.00	0.00	0.00	1,225,515.13	0.00	0.00	0.00	0.00	3,002,329.74	3,109,379.74	4,578,341.78
Student Services	2,943,055.35	0.00	0.00	0.00	0.00	16,979.20	0.00	0.00	0.00	0.00	2,960,034.55	4,002,916.02	5,307,099.47
Institutional Support	1,879,129.69	10,468.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,889,598.56	2,027,283.93	2,760,277.12
Operations and Maintenance	442,241.29	0.00	0.00	0.00	0.00	4,412.65	0.00	0.00	232,183.61	0.00	678,837.55	692,077.11	878,807.75
No Program Code Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,407.42	(34,597.68)
Total Operating Expenses	9,132,827.82	10,468.87	0.00	0.00	193,482.08	1,256,109.48	0.00	0.00	232,183.61	0.00	10,825,071.86	12,693,796.81	17,031,275.90
Operating loss	1,367,222.73	5,023.26	0.00	0.00	(169,557.93)	(1,695,610.89)	0.00	0.00	(245,467.72)	0.00	(738,390.55)	(799,168.70)	(5,054,954.78)
NONOPERATING REVENUES (EXPENSES)													
State of New Hampshire general appropriations	2,692,890.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,692,890.00	2,692,785.51	3,590,380.68
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	1,431,925.18	0.00	0.00	0.00	0.00	1,431,925.18	1,679,841.00	2,328,698.00
Other nonoperating grant revenue	0.00	0.00	0.00	0.00	0.00	2,547.92	0.00	0.00	0.00	0.00	2,547.92	1,023,684.76	1,214,284.09
Gifts - campuses	0.00	0.00	0.00	0.00	17,599.69	0.00	0.00	0.00	0.00	0.00	17,599.69	20,138.00	33,870.92
Operating investment income, net	396,234.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	396,234.00	288,864.00	385,147.00
Endowment return used for operations	1,359.14	0.00	0.00	0.00	362,000.79	0.00	0.00	0.00	0.00	0.00	363,359.93	301,552.47	402,069.90
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20,006.50)	0.00	(20,006.50)	0.00	(36,102.76)
Other nonoperating revenue (expense)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	371.63	0.00	371.63	0.00	5,261.56
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	4,457,705.87	5,023.26	0.00	0.00	210,042.55	(261,137.79)	0.00	0.00	(265,102.59)	0.00	4,146,531.30	5,207,697.04	2,868,654.61
OTHER CHANGES IN NET ASSETS													
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,916.75)	(30,132.87)
Endowment and similar gifts - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,190.45	0.00	0.00	152,190.45	554,691.54	726,431.21
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	(427.92)	(255,173.68)	0.00	0.00	(255,601.60)	465,680.02	(1,188,006.04)
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	(427.92)	(102,983.23)	0.00	0.00	(103,411.15)	1,014,454.81	(491,707.70)
Transfers, net	(202,627.48)	0.00	0.00	0.00	0.00	202,627.48	0.00	0.00	0.00	0.00	0.00	(90,207.39)	211,401.80
INCREASE (DECREASE) IN NET POSTION	4,255,078.39	5,023.26	0.00	0.00	210,042.55	(58,510.31)	(427.92)	(102,983.23)	(265,102.59)	0.00	4,043,120.15	6,131,944.46	2,588,348.71
NET POSITION AT BEGINNING OF YEAR	24,843,566.18	406,991.61	0.00	(1,962,549.00)	928,497.27	0.00	16,940.99	10,066,513.61	6,456,869.30	0.00	40,756,829.96	38,168,481.25	38,168,481.25
NET POSITION AT END OF YEAR	29,098,644.57	412,014.87	0.00	(1,962,549.00)	1,138,539.82	(58,510.31)	16,513.07	9,963,530.38	6,191,766.71	0.00	44,799,950.11	44,300,425.71	40,756,829.96

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 09

Chancellor & System Office

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity	
	U	D	W	G	P1	Z	Q1	Q2	T1	T2	N	X				
OPERATING REVENUES																
Less: student financial aid - all other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net tuition and fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other operating revenue	6,265.77	4,180,676.06	0.00	0.00	0.00	(7,872.63)	0.00	0.00	0.00	0.00	0.00	0.00	4,179,069.20	2,943,860.15	4,379,642.21	
Total Operating Revenues	6,265.77	4,180,676.06	0.00	0.00	0.00	(7,872.63)	0.00	0.00	0.00	0.00	0.00	0.00	4,179,069.20	2,943,860.15	4,379,642.21	
OPERATING EXPENSES																
Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(272,707.00)	
Research & Sponsored Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(114,057.00)	
Public Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(19,919.00)	
Academic Support	116,544.19	0.00	0.00	0.00	313,450.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	429,995.10	194,103.08	163,356.32	
Student Services	0.00	0.00	0.00	0.00	6,942.77	182.00	0.00	0.00	0.00	0.00	0.00	0.00	7,124.77	0.00	17,741,310.57	
Institutional Support	(506,870.04)	4,888,820.19	0.00	0.00	1,151,825.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,533,775.64	4,461,391.75	7,012,186.00	
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	241,628.66	0.00	241,628.66	265,335.19	326,045.01	
Student Financial Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
No Program Code Assigned	0.00	403,391.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	403,391.69	0.00	(20,572,014.31)	
Total Operating Expenses	(390,325.85)	5,292,211.88	0.00	0.00	1,472,219.17	182.00	0.00	0.00	0.00	0.00	241,628.66	0.00	6,615,915.86	4,920,830.02	4,264,200.59	
Operating loss	396,591.62	(1,111,535.82)	0.00	0.00	(1,472,219.17)	(8,054.63)	0.00	0.00	0.00	0.00	(241,628.66)	0.00	(2,436,846.66)	(1,976,969.87)	115,441.62	
NONOPERATING REVENUES (EXPENSES)																
Other nonoperating grant revenue	0.00	0.00	0.00	0.00	1,472,219.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,472,219.17	0.00	(1,472,219.94)	
Gifts - campuses	0.00	12.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.18	38.78	85.10	
Operating investment income, net	0.00	(3,618,702.31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,618,702.31)	(8,426,491.64)	(17,252,567.54)	
Endowment return used for operations	0.00	7,199,613.18	0.00	3,030.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,901,589.47	10,104,233.49	10,858,472.07	14,477,390.94	
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,055,484.64)	0.00	(1,055,484.64)	(941,433.91)	(1,470,833.57)	
Other nonoperating revenue (expense)	0.00	237,263.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	237,263.73	96,266.80	153,864.28	
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	396,591.62	2,706,650.96	0.00	3,030.84	(0.00)	(8,054.63)	0.00	0.00	0.00	0.00	(1,297,113.30)	2,901,589.47	4,702,694.96	(390,117.77)	(5,448,839.11)	
OTHER CHANGES IN NET ASSETS																
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	(6,239,307.05)	(211.86)	0.00	(473.18)	0.00	0.00	(6,239,992.09)	15,639,216.32	(36,165,333.26)	
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	(6,239,307.05)	(211.86)	0.00	(473.18)	0.00	0.00	(6,239,992.09)	15,639,216.32	(36,165,333.26)	
Transfers, net	(139,981.32)	(481,519.67)	0.00	0.00	0.00	0.00	215,356.32	0.00	0.00	0.00	(75,375.00)	0.00	(481,519.67)	(109,042.61)	(62,517,600.56)	
INCREASE (DECREASE) IN NET POSTION	256,610.30	2,225,131.29	0.00	3,030.84	(0.00)	(8,054.63)	(6,023,950.73)	(211.86)	0.00	(473.18)	(1,372,488.30)	2,901,589.47	(2,018,816.80)	15,140,055.94	#####	
NET POSITION AT BEGINNING OF YEAR	184,423.63	55,295,743.34	(1,345,849.00)	41,360.04	0.00	1,095,013.00	79,048,587.93	13,769.57	0.00	30,754.61	(26,079,705.70)	0.00	108,284,097.42	212,415,870.35	212,415,870.35	
NET POSITION AT END OF YEAR	441,033.93	57,520,874.63	(1,345,849.00)	44,390.88	(0.00)	1,086,958.37	73,024,637.20	13,557.71	0.00	30,281.43	(27,452,194.00)	2,901,589.47	106,265,280.62	227,555,926.29	108,284,097.42	

Funds Not Coded to Fsubcamp Attribute

	Funds Not Coded to Fgrpmaj Attribute	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	P1			
OPERATING EXPENSES				
No Program Code Assigned	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00
Operating loss	0.00	0.00	0.00	0.00
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	0.00	0.00	0.00	0.00
INCREASE (DECREASE) IN NET POSTION	0.00	0.00	0.00	0.00
NET POSITION AT BEGINNING OF YEAR	0.00	0.00	0.00	0.00
NET POSITION AT END OF YEAR	0.00	0.00	0.00	0.00

	Prior Year To Date Activity	Prior Year Final Activity
OPERATING REVENUES		
Resident tuition	156,428,684.46	156,472,917.45
Nonresident tuition	307,855,228.05	307,766,889.55
Continuing education tuition	15,078,638.01	16,212,885.88
Student fees revenue	24,217,040.84	24,348,669.86
Total tuition and fees	503,579,591.36	504,801,362.74
Less: student financial aid - grants and contracts	(28,600,307.44)	(30,679,380.93)
Less: student financial aid - all other	(183,339,755.56)	(183,444,050.05)
Net tuition and fees	291,639,528.36	290,677,931.76
Grant and Contracts - direct revenues	113,196,793.95	162,456,611.20
Grant and Contracts - facilities and administrative recovery	20,285,309.36	30,112,741.45
Sales of auxiliary services	186,880,804.35	193,330,354.48
Other operating revenue	24,074,074.80	30,726,018.87
Total Operating Revenues	636,076,510.82	707,303,657.76
OPERATING EXPENSES		
Instruction	157,525,562.94	196,941,954.43
Research & Sponsored Programs	113,069,973.18	164,710,445.04
Public Service	10,130,326.36	14,623,431.47
Academic Support	40,552,020.31	82,195,006.36
Student Services	56,865,901.07	101,528,258.91
Institutional Support	70,615,045.91	77,452,002.27
Operations and Maintenance	97,425,512.63	112,645,373.38
Student Financial Aid	703.00	6,188.52
Auxiliary Services	90,651,785.19	141,776,760.17
Depreciation	0.00	0.00
Nonoperating Funds	0.00	0.00
No Program Code Assigned	144,104.40	(23,474,831.96)
Total Operating Expenses	636,980,934.99	868,404,588.59
Operating loss	(904,424.17)	(161,100,930.83)
NONOPERATING REVENUES (EXPENSES)		
State of New Hampshire general appropriations	66,375,000.00	88,500,000.00
Federal Pell grants	20,924,367.77	21,711,726.84
Other nonoperating grant revenue	26,243,537.51	48,984,840.90
Gifts - campuses	1,850,514.86	2,384,746.64
Gifts - affiliated entities	7,491,664.17	14,572,826.44
Operating investment income, net	(2,767,154.86)	(9,769,512.99)
Endowment return used for operations	30,689,724.26	41,002,511.99
Interest expense, net	(10,310,984.05)	(15,354,310.78)
Other nonoperating revenue (expense)	96,266.80	421,726.19
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	139,688,512.29	31,353,624.4
OTHER CHANGES IN NET ASSETS		
State of New Hampshire capital appropriations	11,754,174.98	18,736,117.24
Plant gifts, grants and other changes, net	8,064,900.32	3,278,019.90
Endowment and similar gifts - campuses	7,155,469.14	10,308,581.81
Endowment and similar gifts - affiliated entities	8,078,122.84	11,257,040.03
Endowment return, net of amount used for operations - campuses	26,965,116.96	(68,725,601.21)
Endowment return, net of amount used for operations - affiliated entities	7,413,282.31	(43,059,920.86)
Total Other Changes in Net Position	69,431,066.55	(68,205,763.09)
Transfers, net	0.00	(0.00)
INCREASE (DECREASE) IN NET POSTION	209,119,578.84	(36,852,138.69)
NET POSITION AT BEGINNING OF YEAR	1,657,641,212.62	1,657,641,212.62
NET POSITION AT END OF YEAR	1,866,760,791.46	1,620,789,073.93

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