

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 12

	2023	2022	
	Year to Date Activity	Year to Date Activity	Final Activity
OPERATING REVENUES			
Resident tuition	154,857,791.39	156,472,917.45	156,472,917.45
Nonresident tuition	319,729,047.94	307,766,889.55	307,766,889.55
Tuition and Fees	(922,955.00)	0.00	0.00
Continuing education tuition	9,140,182.21	16,228,505.88	16,212,885.88
Student fees revenue	19,979,847.38	24,344,386.16	24,348,669.86
Total tuition and fees	502,783,913.92	504,812,699.04	504,801,362.74
Less: student financial aid - grants and contracts	(30,890,460.49)	(30,672,172.93)	(30,679,380.93)
Less: student financial aid - all other	(187,555,543.84)	(183,444,050.05)	(183,444,050.05)
Net tuition and fees	284,337,909.59	290,696,476.06	290,677,931.76
Grant and Contracts - direct revenues	167,947,923.11	161,859,623.50	162,456,611.20
Grant and Contracts - facilities and administrative recovery	29,119,057.19	30,112,704.00	30,112,741.45
Sales of auxiliary services	209,566,633.27	193,281,541.97	193,330,354.48
Other operating revenue	40,511,061.83	32,427,909.16	30,726,018.87
Total Operating Revenues	731,482,584.99	708,378,254.69	707,303,657.76
OPERATING EXPENSES			
Instruction	226,134,216.08	210,693,983.09	196,884,476.03
Research & Sponsored Programs	176,102,552.47	165,504,482.32	164,772,923.44
Public Service	18,328,544.26	14,652,426.45	14,623,431.47
Academic Support	62,818,655.63	57,083,816.29	82,190,006.36
Student Services	55,670,998.49	73,977,544.50	101,547,205.77
Institutional Support	93,856,403.42	93,670,966.22	77,480,168.16
Operations and Maintenance	118,444,924.36	113,719,570.71	112,598,260.63
Student Financial Aid	19,307.69	6,188.52	6,188.52
Auxiliary Services	151,285,567.32	141,297,991.50	141,750,588.87
Depreciation	0.00	0.00	0.00
Nonoperating Funds	0.00	0.00	0.00
No Program Code Assigned	9,035.57	237,873.62	(23,448,660.66)
Total Operating Expenses	902,670,205.29	870,844,843.22	868,404,588.59
Operating loss	(171,187,620.30)	(162,466,588.53)	(161,100,930.83)
NONOPERATING REVENUES (EXPENSES)			
State of New Hampshire general appropriations	88,500,000.00	88,500,000.00	88,500,000.00
Federal Pell grants	20,293,722.01	21,707,407.96	21,711,726.84
Other nonoperating grant revenue	34,023,326.50	29,171,662.08	48,984,840.90
Gifts - campuses	2,412,697.63	2,371,292.30	2,384,746.64
Gifts - affiliated entities	12,528,823.79	15,575,122.32	14,572,826.44
Operating investment income, net	6,504,143.21	(9,771,318.78)	(9,769,512.99)
Endowment return used for operations	41,117,251.58	40,999,911.99	41,002,511.99
Interest expense, net	(14,257,481.38)	(13,874,127.81)	(15,354,310.78)
Other nonoperating revenue (expense)	249,766.67	153,864.28	421,726.19
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	20,184,629.71	12,367,225.81	31,353,624.40
OTHER CHANGES IN NET ASSETS			
State of New Hampshire capital appropriations	0.00	12,888,136.45	18,736,117.24
Plant gifts, grants and other changes, net	3,401,206.43	8,092,785.87	3,278,019.90
Endowment and similar gifts - campuses	3,081,834.63	10,308,581.81	10,308,581.81
Endowment and similar gifts - affiliated entities	17,032,246.69	8,976,606.69	11,257,040.03
Endowment return, net of amount used for operations - campuses	(11,581,829.20)	25,492,090.67	(68,725,601.21)
Endowment return, net of amount used for operations - affiliated entities	(7,526,178.41)	7,365,060.82	(43,059,920.86)
Total Other Changes in Net Position	4,407,280.14	73,123,262.31	(68,205,763.09)
Transfers, net	635.00	0.00	0.00
INCREASE (DECREASE) IN NET POSITION	24,592,544.85	85,490,488.12	(36,852,138.69)

	<u>2023</u>	<u>2022</u>	
	Year to Date Activity	Year to Date Activity	Final Activity
NET POSITION AT BEGINNING OF YEAR	1,620,789,073.93	1,657,641,212.62	1,657,641,212.62
NET POSITION AT END OF YEAR	1,645,381,618.78	1,743,131,700.74	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 12

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/System	Total Year to Date Activity	Prior Year to Date Activity	Prior Year Final Activity
OPERATING REVENUES									
Resident tuition	107,955,021.00	15,619,930.39	23,319,098.00	7,963,742.00	0.00	0.00	154,857,791.39	156,472,917.45	156,472,917.45
Nonresident tuition	250,381,845.00	29,674,502.28	37,669,130.66	2,003,570.00	0.00	0.00	319,729,047.94	307,766,889.55	307,766,889.55
Tuition and Fees	(922,955.00)	0.00	0.00	0.00	0.00	0.00	(922,955.00)	0.00	0.00
Continuing education tuition	4,509,372.66	3,317,633.50	715,988.87	597,187.18	0.00	0.00	9,140,182.21	16,228,505.88	16,212,885.88
Student fees revenue	11,390,752.34	3,964,471.51	4,041,573.58	583,049.95	0.00	0.00	19,979,847.38	24,344,386.16	24,348,669.86
Total tuition and fees	373,314,036.00	52,576,537.68	65,745,791.11	11,147,549.13	0.00	0.00	502,783,913.92	504,812,699.04	504,801,362.74
Less: student financial aid - grants and contracts	(17,386,519.96)	(4,318,287.50)	(6,124,485.75)	(3,061,167.28)	0.00	0.00	(30,890,460.49)	(30,672,172.93)	(30,679,380.93)
Less: student financial aid - all other	(144,949,690.14)	(19,022,750.58)	(22,032,771.55)	(1,549,331.57)	0.00	(1,000.00)	(187,555,543.84)	(183,444,050.05)	(183,444,050.05)
Net tuition and fees	210,977,825.90	29,235,499.60	37,588,533.81	6,537,050.28	0.00	(1,000.00)	284,337,909.59	290,696,476.06	290,677,931.76
Grant and Contracts - direct revenues	156,235,225.50	5,469,445.68	3,501,500.26	2,741,751.67	0.00	0.00	167,947,923.11	161,859,623.50	162,456,611.20
Grant and Contracts - facilities and administrative recovery	27,824,869.18	1,014,664.07	146,781.30	132,742.64	0.00	0.00	29,119,057.19	30,112,704.00	30,112,741.45
Sales of auxiliary services	150,007,585.85	27,269,859.15	32,289,188.27	0.00	0.00	0.00	209,566,633.27	193,281,541.97	193,330,354.48
Other operating revenue	28,329,629.40	2,873,838.77	2,454,880.84	583,379.37	0.00	6,269,333.45	40,511,061.83	32,427,909.16	30,726,018.87
Total Operating Revenues	573,375,135.83	65,863,307.27	75,980,884.48	9,994,923.96	0.00	6,268,333.45	731,482,584.99	708,378,254.69	707,303,657.76
OPERATING EXPENSES									
Instruction	174,295,704.86	23,942,384.38	24,687,019.54	3,209,107.30	0.00	0.00	226,134,216.08	210,693,983.09	196,884,476.03
Research & Sponsored Programs	169,748,623.16	4,701,202.68	1,652,726.63	0.00	0.00	0.00	176,102,552.47	165,504,482.32	164,772,923.44
Public Service	18,167,986.87	2,054.03	158,503.36	0.00	0.00	0.00	18,328,544.26	14,652,426.45	14,623,431.47
Academic Support	45,587,690.38	5,230,325.74	7,290,288.77	4,235,880.86	0.00	474,469.88	62,818,655.63	57,083,816.29	82,190,006.36
Student Services	28,480,641.81	12,622,121.17	10,456,104.70	4,105,006.04	0.00	7,124.77	55,670,998.49	73,977,544.50	101,547,205.77
Institutional Support	64,762,606.60	9,946,002.04	10,152,611.02	2,487,673.17	0.00	6,507,510.59	93,856,403.42	93,670,966.22	77,480,168.16
Operations and Maintenance	81,317,140.66	17,470,213.97	18,229,480.04	986,521.43	0.00	441,568.26	118,444,924.36	113,719,570.71	112,598,260.63
Student Financial Aid	19,307.69	0.00	0.00	0.00	0.00	0.00	19,307.69	6,188.52	6,188.52
Auxiliary Services	115,824,782.40	15,807,112.46	19,653,672.46	0.00	0.00	0.00	151,285,567.32	141,297,991.50	141,750,588.87
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
No Program Code Assigned	(1,323,602.11)	180,842.99	283,550.13	(91,666.63)	0.00	959,911.19	9,035.57	237,873.62	(23,448,660.66)
Total Operating Expenses	696,880,882.32	89,902,259.46	92,563,956.65	14,932,522.17	0.00	8,390,584.69	902,670,205.29	870,844,843.22	868,404,588.59
Operating loss	(123,505,746.49)	(24,038,952.19)	(16,583,072.17)	(4,937,598.21)	0.00	(2,122,251.24)	(171,187,620.30)	(162,466,588.53)	(161,100,930.83)
NONOPERATING REVENUES (EXPENSES)									
State of New Hampshire general appropriations	60,419,908.00	11,902,155.00	12,587,418.00	3,590,519.00	0.00	0.00	88,500,000.00	88,500,000.00	88,500,000.00
Federal Pell grants	10,769,564.21	3,305,760.50	4,241,376.12	1,977,021.18	0.00	0.00	20,293,722.01	21,707,407.96	21,711,726.84
Other nonoperating grant revenue	17,511,593.39	5,835,239.47	9,175,147.42	29,127.05	0.00	1,472,219.17	34,023,326.50	29,171,662.08	48,984,840.90
Gifts - campuses	(225,566.61)	1,529,501.05	1,088,911.44	19,817.29	0.00	34.46	2,412,697.63	2,371,292.30	2,384,746.64
Gifts - affiliated entities	12,528,823.79	0.00	0.00	0.00	0.00	0.00	12,528,823.79	15,575,122.32	14,572,826.44
Operating investment income, net	5,598,659.61	832,065.20	759,075.31	528,309.08	0.00	(1,213,965.99)	6,504,143.21	(9,771,318.78)	(9,769,512.99)
Endowment return used for operations	23,222,331.46	2,167,396.84	1,637,982.82	617,810.95	0.00	13,471,729.51	41,117,251.58	40,999,911.99	41,002,511.99
Interest expense, net	(6,633,893.70)	(3,031,770.52)	(3,064,303.44)	(31,082.36)	0.00	(1,496,431.36)	(14,257,481.38)	(13,874,127.81)	(15,354,310.78)
Other nonoperating revenue (expense)	12,502.94	0.00	0.00	0.00	0.00	237,263.73	249,766.67	153,864.28	421,726.19

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	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/System	Total Year to Date Activity	Prior Year to Date Activity	Prior Year Final Activity
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	(301,823.40)	(1,498,604.65)	9,842,535.50	1,793,923.98	0.00	10,348,598.28	20,184,629.71	12,367,225.81	31,353,624.4
OTHER CHANGES IN NET ASSETS									
State of New Hampshire capital appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,888,136.45	18,736,117.24
Plant gifts, grants and other changes, net	3,857,378.69	7,422.22	205,676.92	0.00	0.00	(669,271.40)	3,401,206.43	8,092,785.87	3,278,019.90
Endowment and similar gifts - campuses	1,657,575.22	499,581.79	723,097.95	201,579.67	0.00	0.00	3,081,834.63	10,308,581.81	10,308,581.81
Endowment and similar gifts - affiliated entities	17,032,246.69	0.00	0.00	0.00	0.00	0.00	17,032,246.69	8,976,606.69	11,257,040.03
Endowment return, net of amount used for operations - campuses	(3,538,267.66)	(722,638.56)	(825,329.29)	(255,601.60)	0.00	(6,239,992.09)	(11,581,829.20)	25,492,090.67	(68,725,601.21)
Endowment return, net of amount used for operations - affiliated entities	(7,526,178.41)	0.00	0.00	0.00	0.00	0.00	(7,526,178.41)	7,365,060.82	(43,059,920.86)
Total Other Changes in Net Position	11,482,754.53	(215,634.55)	103,445.58	(54,021.93)	0.00	(6,909,263.49)	4,407,280.14	73,123,262.31	(68,205,763.09)
Transfers, net	342,595.12	39,987.81	(53,950.14)	(68,058.00)	0.00	(259,939.79)	635.00	0.00	0.00
INCREASE (DECREASE) IN NET POSTION	11,523,526.25	(1,674,251.39)	9,892,030.94	1,671,844.05	0.00	3,179,395.00	24,592,544.85	85,490,488.12	(36,852,138.69)
NET POSITION AT BEGINNING OF YEAR	1,200,876,182.32	127,497,439.50	143,374,524.73	40,756,829.96	0.00	108,284,097.42	1,620,789,073.93	1,657,641,212.62	1,657,641,212.62
NET POSITION AT END OF YEAR	1,212,399,708.57	125,823,188.11	153,266,555.67	42,428,674.01	0.00	111,463,492.42	1,645,381,618.78	1,743,131,700.74	1,620,789,073.93

University System of New Hampshire
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	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	Total Year to Date Activity	Prior Year to Date Activity	Prior Year Final Activity
OPERATING REVENUES																		
Resident tuition	93,158,355.04	4,934,163.96	9,862,502.00	0.00	0.00	0.00	0.00	0.00	15,619,930.39	0.00	23,319,098.00	7,963,742.00	0.00	0.00	0.00	154,857,791.39	156,472,917.45	156,472,917.45
Nonresident tuition	226,795,236.92	21,225,385.08	2,361,223.00	0.00	0.00	0.00	0.00	0.00	29,674,502.28	0.00	37,669,130.66	2,003,570.00	0.00	0.00	0.00	319,729,047.94	307,766,889.55	307,766,889.55
Tuition and Fees	(922,955.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(922,955.00)	0.00	0.00
Continuing education tuition	4,208,978.66	36,250.00	264,144.00	0.00	0.00	0.00	0.00	0.00	3,317,633.50	0.00	715,988.87	597,187.18	0.00	0.00	0.00	9,140,182.21	16,228,505.88	16,212,885.88
Student fees revenue	11,039,639.50	66,995.00	284,117.84	0.00	0.00	0.00	0.00	0.00	3,964,471.51	0.00	4,041,573.58	583,049.95	0.00	0.00	0.00	19,979,847.38	24,344,386.16	24,348,669.86
Total tuition and fees	334,279,255.12	26,262,794.04	12,771,986.84	0.00	0.00	0.00	0.00	0.00	52,576,537.68	0.00	65,745,791.11	11,147,549.13	0.00	0.00	0.00	502,783,913.92	504,812,699.04	504,801,362.74
Less: student financial aid - grants and contracts	(17,244,069.96)	(87,000.00)	(55,450.00)	0.00	0.00	0.00	0.00	0.00	(4,318,287.50)	0.00	(6,124,485.75)	(3,061,167.28)	0.00	0.00	0.00	(30,890,460.49)	(30,672,172.93)	(30,679,380.93)
Less: student financial aid - all other	#####	(11,992,395.08)	(2,585,217.58)	0.00	0.00	(1,600.00)	0.00	0.00	(19,022,750.58)	0.00	(22,032,771.55)	(1,549,331.57)	0.00	0.00	(1,000.00)	(187,555,543.84)	(183,444,050.05)	(183,444,050.05)
Net tuition and fees	186,664,707.68	14,183,398.96	10,131,319.26	0.00	0.00	(1,600.00)	0.00	0.00	29,235,499.60	0.00	37,588,533.81	6,537,050.28	0.00	0.00	(1,000.00)	284,337,909.59	290,696,476.06	290,677,931.76
Grant and Contracts - direct revenues	155,441,352.93	118,646.29	675,226.28	0.00	0.00	0.00	0.00	0.00	5,469,445.68	0.00	3,501,500.26	2,741,751.67	0.00	0.00	0.00	167,947,923.11	161,859,623.50	162,456,611.20
Grant and Contracts - facilities and administrative recovery	27,714,164.78	0.00	110,704.40	0.00	0.00	0.00	0.00	0.00	1,014,664.07	0.00	146,781.30	132,742.64	0.00	0.00	0.00	29,119,057.19	30,112,704.00	30,112,741.45
Sales of auxiliary services	149,775,933.85	91,568.00	140,084.00	0.00	0.00	0.00	0.00	0.00	27,269,859.15	0.00	32,289,188.27	0.00	0.00	0.00	0.00	209,566,633.27	193,281,541.97	193,330,354.48
Other operating revenue	27,870,917.55	187,198.34	234,989.51	0.00	0.00	36,524.00	0.00	0.00	2,873,838.77	0.00	2,454,880.84	583,379.37	0.00	0.00	6,269,333.45	40,511,061.83	32,427,909.16	30,726,018.87
Total Operating Revenues	547,467,076.79	14,580,811.59	11,292,323.45	0.00	0.00	34,924.00	0.00	0.00	65,863,307.27	0.00	75,980,884.48	9,994,923.96	0.00	0.00	6,268,333.45	731,482,584.99	708,378,254.69	707,303,657.76
OPERATING EXPENSES																		
Instruction	156,679,122.06	9,024,444.55	8,592,138.25	0.00	0.00	0.00	0.00	0.00	23,942,384.38	0.00	24,687,019.54	3,209,107.30	0.00	0.00	0.00	226,134,216.08	210,693,983.09	196,884,476.03
Research & Sponsored Programs	169,052,367.28	11,662.51	684,593.37	0.00	0.00	0.00	0.00	0.00	4,701,202.68	0.00	1,652,726.63	0.00	0.00	0.00	0.00	176,102,552.47	165,504,482.32	164,772,923.44
Public Service	18,167,198.09	788.78	0.00	0.00	0.00	0.00	0.00	0.00	2,054.03	0.00	158,503.36	0.00	0.00	0.00	0.00	18,328,544.26	14,652,426.45	14,623,431.47
Academic Support	42,067,245.36	1,718,617.87	1,801,827.15	0.00	0.00	0.00	0.00	0.00	5,230,325.74	0.00	7,290,288.77	4,235,880.86	0.00	0.00	474,469.88	62,818,655.63	57,083,816.29	82,190,006.36
Student Services	24,369,088.43	1,985,060.35	2,126,493.03	0.00	0.00	0.00	0.00	0.00	12,622,121.17	0.00	10,456,104.70	4,105,006.04	0.00	0.00	7,124.77	55,670,998.49	73,977,544.50	101,547,205.77
Institutional Support	55,967,786.53	2,565,170.88	1,627,678.82	0.00	0.00	4,601,970.37	0.00	0.00	9,946,002.04	0.00	10,152,611.02	2,487,673.17	0.00	0.00	6,507,510.59	93,856,403.42	93,670,966.22	77,480,168.16
Operations and Maintenance	75,122,017.13	1,416,989.80	4,778,133.73	0.00	0.00	0.00	0.00	0.00	17,470,213.97	0.00	18,229,480.04	986,521.43	0.00	0.00	441,568.26	118,444,924.36	113,719,570.71	112,598,260.63
Student Financial Aid	19,307.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,307.69	6,188.52	6,188.52	
Auxiliary Services	115,314,629.85	164,668.60	345,483.95	0.00	0.00	0.00	0.00	0.00	15,807,112.46	0.00	19,653,672.46	0.00	0.00	0.00	0.00	151,285,567.32	141,297,991.50	141,750,588.87
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	34,588.49	13,015.16	(1,371,205.76)	0.00	0.00	0.00	0.00	0.00	180,842.99	0.00	283,550.13	(91,666.63)	0.00	0.00	959,911.19	9,035.57	237,873.62	(23,448,660.66)
Total Operating Expenses	656,793,350.91	16,900,418.50	18,585,142.54	0.00	0.00	4,601,970.37	0.00	0.00	89,902,259.46	0.00	92,563,956.65	14,932,522.17	0.00	0.00	8,390,584.69	902,670,205.29	870,844,843.22	868,404,588.59
Operating loss	#####	(2,319,606.91)	(7,292,819.09)	0.00	0.00	(4,567,046.37)	0.00	0.00	(24,038,952.19)	0.00	(16,583,072.17)	(4,937,598.21)	0.00	0.00	(2,122,251.24)	(171,187,620.30)	(162,466,588.53)	(161,100,930.83)
NONOPERATING REVENUES (EXPENSES)																		
State of New Hampshire general appropriations	57,805,690.00	4,271.00	2,609,947.00	0.00	0.00	0.00	0.00	0.00	11,902,155.00	0.00	12,587,418.00	3,590,519.00	0.00	0.00	0.00	88,500,000.00	88,500,000.00	88,500,000.00
Federal Pell grants	10,769,564.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,305,760.50	0.00	4,241,376.12	1,977,021.18	0.00	0.00	0.00	20,293,722.01	21,707,407.96	21,711,726.84
Other nonoperating grant revenue	17,511,593.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,835,239.47	0.00	9,175,147.42	29,127.05	0.00	0.00	1,472,219.17	34,023,326.50	29,171,662.08	48,984,840.90
Gifts - campuses	11,331,414.65	510,484.26	73,664.30	0.00	0.00	0.00	0.00	(12,141,129.82)	1,529,501.05	0.00	1,088,911.44	19,817.29	0.00	0.00	34.46	2,412,697.63	2,371,292.30	2,384,746.64
Gifts - affiliated entities	0.00	0.00	0.00	0.00	0.00	12,528,823.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,528,823.79	15,575,122.32	14,572,826.44
Operating investment income, net	5,607,152.53	6.30	0.00	0.00	0.00	(8,499.22)	0.00	0.00	832,065.20	0.00	759,075.31	528,309.08	0.00	0.00	(1,213,965.99)	6,504,143.21	(9,771,318.78)	(9,769,512.99)
Endowment return used for operations	19,274,101.42	1,213,852.39	81,417.01	0.00	(12,299,320.37)	14,952,281.01	0.00	0.00	2,167,396.84	0.00	1,637,982.82	617,810.95	0.00	0.00	13,471,729.51	41,117,251.58	40,999,911.99	41,002,511.99
Interest expense, net	(5,846,360.56)	0.00	(678,432.57)	0.00	0.00	(109,100.57)	0.00	0.00	(3,031,770.52)	0.00	(3,064,303.44)	(31,082.36)	0.00	0.00	(1,496,431.36)	(14,257,481.38)	(13,874,127.81)	(15,354,310.78)
Other nonoperating revenue (expense)	12,502.94	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	237,263.73	249,766.67	153,864.28	421,726.19
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	7,139,384.46	(590,992.96)	(5,206,223.35)	0.00	(12,299,320.37)	22,796,458.64	0.00	(12,141,129.82)	(1,498,604.65)	0.00	9,842,535.50	1,793,923.98	0.00	0.00	10,348,598.28	20,184,629.71	12,367,225.81	31,353,624.4
OTHER CHANGES IN NET ASSETS																		
State of New Hampshire capital appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,888,136.45	18,736,117.24
Plant gifts, grants and other changes, net	4,078,393.04	0.00	5,000.00	0.00	0.00	3,665,530.17	0.00	(3,891,544.52)	7,422.22	0.00	205,676.92	0.00	0.00	(669,271.40)	3,401,206.43	8,092,785.87	3,278,019.90	
Endowment and similar gifts - campuses	1,657,575.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	499,581.79	0.00	723,097.95	201,579.67	0.00	0.00	0.00	3,081,834.63	10,308,581.81	10,308,581.81
Endowment and similar gifts - affiliated entities	0.00	0.00	0.00	0.00	0.00	16,921,337.35	110,909.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,032,246.69	8,976,606.69	11,257,040.03
Endowment return, net of amount used for operations - campuses	(3,487,856.37)	0.00	(50,411.29)	0.00	0.00	0.00	0.00	0.00	(722,638.56)	0.00	(825,329.29)	(255,601.60)	0.00	0.00	(6,239,992.09)	(11,581,829.20)	25,492,090.67	(68,725,601.21)
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	0.00	0.00	12,299,320.37	(19,416,664.62)	(408,834.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,526,178.41)	7,365,060.82	(43,059,920.86)
Total Other Changes in Net Position	2,248,111.89																	

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2023 Fiscal Period 12

	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	Total Year to Date Activity	Prior Year to Date Activity	Prior Year Final Activity
NET POSITION AT END OF YEAR	968,450,655.60	(21,410,276.05)	(30,097,791.84)	0.00	0.00	280,165,605.20	15,291,515.66	0.00	108,957,343.77	16,865,844.34	153,266,555.67	42,428,674.01	0.00	0.00	111,463,492.42	1,645,381,618.78	1,743,131,700.74	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 12

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 Fgrpmaj Attribute	Funds Not Coded to Fgrpmaj Attribute	Funds Not Coded to Fgrpmaj 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	93,158,355.04	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	226,795,236.92	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
Tuition and Fees	(922,955.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	4,208,978.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	10,014,007.94	1,025,631.56	0.00	0.00	0.00	0.00	0.00	0.00	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	333,253,623.56	1,025,631.56	0.00	0.00	0.00	0.00	0.00	0.00	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	(17,244,069.96)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: student financial aid - all other	#####	(429,560.59)	(1,918,933.34)	0.00	(11,881,342.55)	(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	217,148,616.06	596,070.97	(1,918,933.34)	0.00	(11,881,342.55)	(17,279,703.46)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	148,561,245.35	6,880,107.58	0.00	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	25,456,518.78	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	149,775,936.85	0.00	(3.00)	0.00	0.00	0.00	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	5,862,949.02	18,066,491.31	(5,771.00)	0.00	1,058,448.65	2,690,748.21	20.00	0.00	160,534.08	0.00	0.00	0.00	0.00	0.00	0.00	37,497.28	0.00	0.00	0.00	0.00
Total Operating Revenues	248,468,083.86	20,920,208.28	147,851,232.51	0.00	(10,822,896.90)	133,972,290.10	6,880,127.58	0.00	160,534.08	133,972,290.10	0.00	0.00	0.00	0.00	0.00	37,497.28	0.00	0.00	0.00	0.00
OPERATING EXPENSES																				
Instruction	142,133,127.10	6,790,016.29	0.00	0.00	5,311,767.75	2,443,420.92	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	14,149,744.91	4,157,680.13	0.00	0.00	1,856,286.83	143,174,792.21	5,713,863.20	0.00	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	7,041,519.57	7,633,664.73	0.00	0.00	1,955,886.73	650,032.16	886,094.90	0.00	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	33,336,777.51	4,691,971.57	0.00	0.00	4,038,496.28	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	0.00
Student Services	15,931,130.11	(11,670,136.35)	0.00	0.00	2,313,494.55	17,771,900.43	0.00	1,754.00	20,945.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Institutional Support	47,494,465.24	8,317,763.46	0.00	0.00	155,557.83	0.00	0.00	0.00	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	17,022,936.86	3,110,144.32	0.00	0.00	122,016.89	1,238.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,258,597.82	6,482,080.91	125,001.85	0.00	0.00
Student Financial Aid	0.00	0.00	0.00	0.00	19,307.69	0.00	0.00	0.00	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	115,314,629.85	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	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	(736,961.99)	(58,063.72)	57,086.87	0.00	145,085.79	359,395.20	160,096.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,950.00	0.00	0.00	0.00
Total Operating Expenses	276,372,739.31	22,973,040.43	115,371,716.72	0.00	15,917,900.34	164,400,779.40	6,760,054.44	1,754.00	20,945.69	0.00	0.00	0.00	0.00	0.00	0.00	48,258,597.82	6,590,030.91	125,791.85	0.00	0.00
Operating loss	(27,904,655.45)	(2,052,832.15)	32,479,515.79	0.00	(26,740,797.24)	(30,428,489.30)	120,073.14	(1,754.00)	139,588.39	0.00	0.00	0.00	0.00	0.00	0.00	(48,221,100.54)	(6,590,030.91)	(125,791.85)	0.00	0.00
NONOPERATING REVENUES (EXPENSES)																				
State of New Hampshire general appropriations	57,805,690.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	10,769,564.21	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	(9,466.89)	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	1,111,456.80	0.00	0.00	10,219,957.85	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	0.00
Operating investment income, net	5,578,288.19	21,043.18	0.00	0.00	7,821.16	0.00	0.00	0.00	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	149,020.14	2,344,289.75	0.00	0.00	16,778,725.38	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	(5,846,360.56)	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	12,502.94	0.00	0.00	0.00	0.00
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	35,628,342.88	1,414,490.69	32,479,515.79	0.00	265,707.15	(2,137,864.81)	120,073.14	(1,754.00)	141,654.54	0.00	0.00	0.00	0.00	0.00	0.00	(54,054,958.16)	(6,590,030.91)	(125,791.85)	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	195,525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18,833.99)	3,901,702.03	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	3,612.30	500.00	1,653,462.92	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)	298,308.16	(2,703,583.86)	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	195,525.00	0.00	0.00	0.00	0.00	0.00	(729,065.59)	(349,902.78)	298,808.16	(1,050,120.94)	(18,833.99)	3,901,702.03	0.00	0.00	0.00	0.00
Transfers, net	(54,043,393.93)	33,956,509.74	(18,264,216.15)	0.00	(5,743,451.32)	(1,750,854.23)	(108,219.53)	0.00	(320,669.00)	0.00	0.00	0.00	3,417.52	0.00	36,259.67	64,701,585.68	(19,819,305.72)	125,068.33	0.00	0.00
INCREASE (DECREASE) IN NET POSITION	(18,415,051.05)	35,371,000.43	14,215,299.64	0.00	(5,282,219.17)	(3,888,719.04)	11,853.61	(1,754.00)	(179,014.46)	0.00	0.00	(729,065.59)	(346,485.26)	298,808.16	(1,013,861.27)	10,627,793.53	(22,507,634.60)	(723.52)	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	43,505,849.47	124,323,766.31	86,113,656.87	(52,487,240.79)	40,838,375.68	(1,020,791.30)	734													

	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
OPERATING REVENUES			
Resident tuition	93,158,355.04	90,465,340.47	90,465,340.47
Nonresident tuition	226,795,236.92	215,574,035.57	215,574,035.57
Tuition and Fees	(922,955.00)	0.00	0.00
Continuing education tuition	4,208,978.66	11,589,552.94	11,573,932.94
Student fees revenue	11,039,639.50	14,907,441.35	14,907,441.35
Total tuition and fees	334,279,255.12	332,536,370.33	332,520,750.33
Less: student financial aid - grants and contracts	(17,244,069.96)	(16,825,504.50)	(16,835,087.50)
Less: student financial aid - all other	#####	#####	#####
Net tuition and fees	186,664,707.68	190,164,515.13	190,139,312.13
Grant and Contracts - direct revenues	155,441,352.93	149,788,541.54	150,166,124.21
Grant and Contracts - facilities and administrative recovery	27,714,164.78	28,818,118.53	28,818,155.14
Sales of auxiliary services	149,775,933.85	133,112,151.91	133,162,554.55
Other operating revenue	27,870,917.55	24,682,816.78	21,819,358.98
Total Operating Revenues	547,467,076.79	526,566,143.89	524,105,505.01
OPERATING EXPENSES			
Instruction	156,679,122.06	143,674,603.19	131,376,301.63
Research & Sponsored Programs	169,052,367.28	159,003,149.12	158,123,562.34
Public Service	18,167,198.09	14,526,571.77	14,517,495.79
Academic Support	42,067,245.36	36,742,406.55	57,187,627.36
Student Services	24,369,088.43	30,925,559.32	36,019,487.29
Institutional Support	55,967,786.53	53,036,412.25	40,204,999.63
Operations and Maintenance	75,122,017.13	75,676,458.64	74,012,374.62
Student Financial Aid	19,307.69	6,188.52	6,188.52
Auxiliary Services	115,314,629.85	104,059,178.87	104,162,430.89
Depreciation	0.00	0.00	0.00
No Program Code Assigned	34,588.49	237,073.62	(2,760,510.01)
Total Operating Expenses	656,793,350.91	617,887,601.85	612,849,958.06
Operating loss	#####	(91,321,457.96)	(88,744,453.05)
NONOPERATING REVENUES (EXPENSES)			
State of New Hampshire general appropriations	57,805,690.00	57,805,866.00	57,805,866.00
Federal Pell grants	10,769,564.21	11,201,884.95	11,201,884.95
Other nonoperating grant revenue	17,511,593.39	14,215,527.75	28,650,720.75
Gifts - campuses	11,331,414.65	12,372,991.81	12,372,869.27
Operating investment income, net	5,607,152.53	5,440,886.49	5,440,886.49
Endowment return used for operations	19,274,101.42	18,331,295.53	18,331,295.53
Interest expense, net	(5,846,360.56)	(6,093,390.12)	(6,642,127.76)
Other nonoperating revenue (expense)	12,502.94	0.00	155,514.81
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	7,139,384.46	21,953,604.45	38,572,456.99
OTHER CHANGES IN NET ASSETS			
State of New Hampshire capital appropriations	0.00	12,888,136.45	18,736,117.24
Plant gifts, grants and other changes, net	4,078,393.04	647,847.91	(2,256,463.08)
Endowment and similar gifts - campuses	1,657,575.22	6,307,586.34	6,307,586.34
Endowment return, net of amount used for operations - campuses	(3,487,856.37)	5,999,786.51	(22,796,063.60)
Total Other Changes in Net Position	2,248,111.89	25,843,357.21	(8,823.10)
Transfers, net	(1,227,268.94)	(173,460.67)	37,457,603.04
INCREASE (DECREASE) IN NET POSTION	8,160,227.41	47,623,500.99	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	968,450,655.60	931,892,692.25	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 12

UNH School of Law

	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 Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	P2	L	LU	Q2	T2	N	X			
OPERATING REVENUES																
Resident tuition	4,934,163.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,934,163.96	5,138,023.98	5,138,023.98
Nonresident tuition	21,225,385.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,225,385.08	17,124,894.30	17,124,894.30
Continuing education tuition	36,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,250.00	207,575.52	207,575.52
Student fees revenue	3,645.00	63,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,995.00	57,140.00	57,140.00
Total tuition and fees	26,199,444.04	63,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,262,794.04	22,527,633.80	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	0.00	(87,000.00)	(82,000.00)	(82,000.00)
Less: student financial aid - all other	(11,818,588.30)	0.00	0.00	0.00	(173,806.78)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,992,395.08)	(10,618,267.12)	(10,618,267.12)
Net tuition and fees	14,380,855.74	63,350.00	0.00	0.00	(173,806.78)	(87,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,183,398.96	11,827,366.68	11,827,366.68
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	118,646.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,646.29	117,921.10	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	0.00	91,568.00	99,048.00	99,048.00
Other operating revenue	136,427.91	33,185.01	0.00	0.00	15,275.00	0.00	0.00	2,277.18	33.24	0.00	0.00	0.00	0.00	187,198.34	132,780.58	136,118.20
Total Operating Revenues	14,517,283.65	96,535.01	91,568.00	0.00	(158,531.78)	31,646.29	0.00	2,277.18	33.24	0.00	0.00	0.00	0.00	14,580,811.59	12,177,116.36	12,180,453.98
OPERATING EXPENSES																
Instruction	8,926,523.51	0.00	0.00	0.00	72,473.87	25,447.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,024,444.55	7,655,248.74	7,132,763.98
Research & Sponsored Programs	0.00	0.00	0.00	0.00	0.00	11,662.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,662.51	18,802.00	18,802.00
Public Service	0.00	0.00	0.00	0.00	788.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	788.78	295.20	295.20
Academic Support	1,700,492.05	18,625.82	0.00	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,718,617.87	1,704,404.11	2,221,068.93
Student Services	1,879,108.20	56,935.36	0.00	0.00	46,478.77	0.00	0.00	(37.17)	2,575.19	0.00	0.00	0.00	0.00	1,985,060.35	1,727,674.24	1,732,347.14
Institutional Support	2,418,304.14	46,296.19	0.00	0.00	100,570.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,565,170.88	2,286,336.42	2,287,212.00
Operations and Maintenance	766,912.49	107,613.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	542,463.66	0.00	1,416,989.80	1,376,089.86	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	0.00
Auxiliary Services	0.00	0.00	164,668.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	164,668.60	111,965.12	113,815.12
No Program Code Assigned	251.04	6,870.31	0.00	5,000.00	893.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,015.16	0.00	0.00
Total Operating Expenses	15,691,591.43	236,341.33	164,668.60	5,000.00	220,705.78	37,109.68	0.00	(37.17)	2,575.19	0.00	0.00	542,463.66	0.00	16,900,418.50	14,880,815.69	14,926,344.23
Operating loss	(1,174,307.78)	(139,806.32)	(73,100.60)	(5,000.00)	(379,237.56)	(5,463.39)	0.00	2,314.35	(2,541.95)	0.00	0.00	(542,463.66)	0.00	(2,319,606.91)	(2,703,699.33)	(2,745,890.25)
NONOPERATING REVENUES (EXPENSES)																
State of New Hampshire general appropriations	4,271.00	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	4,271.00	4,271.00
Gifts - campuses	0.00	0.00	0.00	0.00	510,484.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	510,484.26	361,501.22	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	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	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	(1,170,036.78)	424,775.77	(73,100.60)	(5,000.00)	739,645.29	(5,463.39)	0.00	43,192.36	(2,541.95)	0.00	0.00	(542,463.66)	0.00	(590,992.96)	(616,729.58)	(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	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	0.00	(13,086.78)
Transfers, net	827,321.85	352,990.32	0.00	0.00	(946,090.17)	2,428.90	0.00	(10,262.00)	0.00	0.00	0.00	0.00	0.00	226,388.90	18,237.07	18,237.07
INCREASE (DECREASE) IN NET POSTION	(342,714.93)	777,766.09	(73,100.60)	(5,000.00)	(206,444.88)	(3,034.49)	0.00	32,930.36	(2,541.95)	0.00	0.00	(542,463.66)	0.00	(364,604.06)	(598,492.51)	(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	0.00	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	(33,502,031.65)	2,851,012.17	148,795.39	(5,000.00)	1,033,218.27	30,208.07	0.00	306,053.78	58,387.39	0.00	0.00	7,669,080.53	0.00	(21,410,276.05)	(20,988,939.29)	(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 12

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	9,862,502.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,862,502.00	10,415,469.79	10,415,469.79
Nonresident tuition	2,361,223.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,361,223.00	1,073,975.00	1,073,975.00
Continuing education tuition	264,144.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	264,144.00	857,775.50	857,775.50
Student fees revenue	209,042.84	75,075.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	284,117.84	388,171.00	388,171.00
Total tuition and fees	12,696,911.84	75,075.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,771,986.84	12,735,391.29	12,735,391.29
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(55,450.00)	0.00	0.00	0.00	0.00	0.00	(55,450.00)	0.00	0.00
Less: student financial aid - all other	(2,537,738.58)	0.00	0.00	0.00	(47,479.00)	0.00	0.00	0.00	0.00	0.00	0.00	(2,585,217.58)	(2,608,951.86)	(2,608,951.86)
Net tuition and fees	10,159,173.26	75,075.00	0.00	0.00	(47,479.00)	(55,450.00)	0.00	0.00	0.00	0.00	0.00	10,131,319.26	10,126,439.43	10,126,439.43
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	675,226.28	0.00	0.00	0.00	0.00	0.00	675,226.28	411,968.84	411,968.84
Grant and Contracts - facilities and administrative recovery	110,704.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,704.40	92,783.12	92,783.12
Sales of auxiliary services	0.00	0.00	140,084.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,084.00	185,481.10	185,481.10
Other operating revenue	101,944.51	133,045.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	234,989.51	390,637.15	390,637.15
Total Operating Revenues	10,371,822.17	208,120.00	140,084.00	0.00	(47,479.00)	619,776.28	0.00	0.00	0.00	0.00	0.00	11,292,323.45	11,207,309.64	11,207,309.64
OPERATING EXPENSES														
Instruction	8,499,903.04	28,657.72	0.00	0.00	18,355.72	45,221.77	0.00	0.00	0.00	0.00	0.00	8,592,138.25	8,160,356.87	7,320,824.72
Research & Sponsored Programs	0.00	73,188.51	0.00	0.00	0.00	611,404.86	0.00	0.00	0.00	0.00	0.00	684,593.37	544,238.32	543,752.77
Academic Support	1,723,171.09	103,848.79	0.00	0.00	(25,192.73)	0.00	0.00	0.00	0.00	0.00	0.00	1,801,827.15	1,773,281.12	2,589,450.24
Student Services	2,049,660.10	72,172.99	0.00	0.00	4,659.94	0.00	0.00	0.00	0.00	0.00	0.00	2,126,493.03	1,730,025.42	1,730,873.08
Institutional Support	1,627,678.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,627,678.82	1,567,627.19	1,567,220.47
Operations and Maintenance	2,764,649.29	898.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,012,585.89	0.00	4,778,133.73	3,567,978.71	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	345,483.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	345,483.95	331,903.14	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	(1,202,475.73)	145.00	(182,420.06)	0.00	1,608.81	11,936.22	0.00	0.00	0.00	0.00	0.00	(1,371,205.76)	0.00	0.00
Total Operating Expenses	15,462,586.61	278,911.56	163,063.89	0.00	(568.26)	668,562.85	0.00	0.00	0.00	2,012,585.89	0.00	18,585,142.54	17,675,410.77	17,543,308.24
Operating loss	(5,090,764.44)	(70,791.56)	(22,979.89)	0.00	(46,910.74)	(48,786.57)	0.00	0.00	0.00	(2,012,585.89)	0.00	(7,292,819.09)	(6,468,101.13)	(6,335,998.60)
NONOPERATING REVENUES (EXPENSES)														
State of New Hampshire general appropriations	2,609,947.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,609,947.00	2,609,947.00	2,609,947.00
Gifts - campuses	0.00	0.00	0.00	0.00	73,664.30	0.00	0.00	0.00	0.00	0.00	0.00	73,664.30	104,105.45	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	78,532.01	78,532.01
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(678,432.57)	0.00	(678,432.57)	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	(2,480,817.44)	2,566.22	(22,979.89)	0.00	34,812.79	(48,786.57)	0.00	0.00	0.00	(2,691,018.46)	0.00	(5,206,223.35)	(3,675,516.67)	(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	(440.21)	(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)	92,192.48	(241,851.48)
Transfers, net	(1,101,015.82)	(89,266.02)	(182,420.06)	0.00	(27,290.00)	5,841.65	0.00	0.00	0.00	1,475,237.28	0.00	81,087.03	(15,301.32)	(15,301.32)
INCREASE (DECREASE) IN NET POSTION	(3,581,833.26)	(86,699.80)	(205,399.95)	0.00	7,522.79	(42,944.92)	(48,118.93)	(527.79)	(1,764.57)	(1,210,781.18)	0.00	(5,170,547.61)	(3,598,625.51)	(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	(34,357,069.94)	522,844.24	(205,399.95)	(1,126,209.21)	383,878.86	(42,666.41)	1,856,856.87	20,366.74	68,093.35	2,781,513.61	0.00	(30,097,791.84)	(23,960,197.82)	(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	(12,299,320.37)	(12,299,320.37)	(11,421,550.22)	(11,421,550.22)
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	(12,299,320.37)	(12,299,320.37)	(11,421,550.22)	(11,421,550.22)
OTHER CHANGES IN NET ASSETS				
Endowment return, net of amount used for operations - affiliated entities	12,299,320.37	12,299,320.37	11,421,550.22	11,421,550.22
Total Other Changes in Net Position	12,299,320.37	12,299,320.37	11,421,550.22	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 12

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
Grant and Contracts - facilities and administrative recovery	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	36,524.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,524.00	47,370.00	47,370.00
Total Operating Revenues	36,524.00	(1,600.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,924.00	45,770.00	45,770.00
OPERATING EXPENSES												
Institutional Support	4,329,014.29	272,956.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,601,970.37	3,575,391.91	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	4,329,014.29	272,956.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,601,970.37	3,575,391.91	3,970,313.86
Operating loss	(4,292,490.29)	(274,556.08)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,567,046.37)	(3,529,621.91)	(3,924,543.86)
NONOPERATING REVENUES (EXPENSES)												
Gifts - affiliated entities	53,736.70	12,475,087.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,528,823.79	15,575,122.32	14,572,826.44
Operating investment income, net	(8,499.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,499.22)	(23,821.83)	(23,821.83)
Endowment return used for operations	2,543,539.66	12,408,741.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,952,281.01	13,909,165.82	13,909,165.82
Interest expense, net	0.00	0.00	(109,100.57)	0.00	0.00	0.00	0.00	0.00	0.00	(109,100.57)	(14,955.99)	(14,999.80)
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	(1,703,713.15)	24,609,272.36	(109,100.57)	0.00	0.00	0.00	0.00	0.00	0.00	22,796,458.64	25,915,888.41	24,518,626.77
OTHER CHANGES IN NET ASSETS												
Plant gifts, grants and other changes, net	0.00	3,665,530.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,665,530.17	7,615,219.10	7,595,992.10
Endowment and similar gifts - affiliated entities	0.00	0.00	0.00	0.00	8,940,188.00	124,068.46	7,857,080.89	0.00	0.00	16,921,337.35	8,775,168.71	8,775,368.88
Endowment return, net of amount used for operations - affiliated entities	0.00	(12,299,320.37)	2,670.75	(36,968.45)	(1,614,205.78)	(65,999.82)	(5,402,840.95)	0.00	0.00	(19,416,664.62)	(4,497,282.77)	(49,688,383.78)
Total Other Changes in Net Position	0.00	(8,633,790.20)	2,670.75	(36,968.45)	7,325,982.22	58,068.64	2,454,239.94	0.00	0.00	1,170,202.90	11,893,105.04	(33,317,022.80)
Transfers, net	1,399,459.91	(16,245,894.12)	0.00	0.00	(7,157.53)	0.00	83,305.53	0.00	0.00	(14,770,286.21)	(12,416,390.86)	(12,416,390.86)
INCREASE (DECREASE) IN NET POSTION	(304,253.24)	(270,411.96)	(106,429.82)	(36,968.45)	7,318,824.69	58,068.64	2,537,545.47	0.00	0.00	9,196,375.33	25,392,602.59	(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	1,575,128.48	18,402,786.11	162,589.11	1,367,149.89	44,313,312.81	2,565,483.87	211,779,154.93	0.00	0.00	280,165,605.20	317,576,619.35	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	110,909.34	110,909.34	201,437.98	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)	(9,670.24)	(297,924.82)	642,231.35	(2,127,239.61)
Transfers, net	0.00	0.00	0.00	0.00	105,633.02	105,633.02
INCREASE (DECREASE) IN NET POSTION	0.00	(288,254.58)	(9,670.24)	(297,924.82)	747,864.37	(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	4,631,416.01	15,291,515.66	18,358,911.44	15,589,440.48

UNH Foundation Offset

	Current Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
G				
OPERATING REVENUES				
Grant and Contracts - facilities and administrative recovery	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00
Operating loss	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)				
Gifts - campuses	(12,141,129.82)	(12,141,129.82)	(12,951,989.17)	(12,951,989.17)
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	(12,141,129.82)	(12,141,129.82)	(12,951,989.17)	(12,951,989.17)
OTHER CHANGES IN NET ASSETS				
Plant gifts, grants and other changes, net	(3,891,544.52)	(3,891,544.52)	(555,629.92)	(555,629.92)
Total Other Changes in Net Position	(3,891,544.52)	(3,891,544.52)	(555,629.92)	(555,629.92)
Transfers, net	16,032,674.34	16,032,674.34	13,507,619.09	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 12

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	15,253,117.39	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	15,619,930.39	16,679,910.21	16,679,910.21
Nonresident tuition	29,674,502.28	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	29,674,502.28	32,001,559.90	32,001,559.90
Continuing education tuition	2,228,950.00	1,088,683.50	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	3,317,633.50	1,306,064.42	1,306,064.42
Student fees revenue	2,021,483.07	1,942,988.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,964,471.51	4,090,400.08	4,094,683.78
Total tuition and fees	49,178,052.74	3,398,484.94	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	52,576,537.68	54,077,934.61	54,082,218.31
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(4,318,287.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,318,287.50)	(4,366,517.80)	(4,366,517.80)
Less: student financial aid - all other	(17,031,498.48)	(57,370.00)	0.00	0.00	(1,912,882.10)	(21,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(19,022,750.58)	(20,130,333.65)	(20,130,333.65)
Net tuition and fees	32,146,554.26	3,341,114.94	0.00	0.00	(1,912,882.10)	(4,339,287.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,235,499.60	29,581,083.16	29,585,366.86
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	5,469,445.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,469,445.68	5,103,016.91	5,047,640.23
Grant and Contracts - facilities and administrative recovery	662,543.43	352,120.64	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	1,014,664.07	903,982.71	903,983.55
Sales of auxiliary services	0.00	0.00	27,269,859.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,269,859.15	28,143,993.37	28,142,403.24
Other operating revenue	1,107,711.01	1,659,959.85	0.00	0.00	64,551.50	0.00	29,369.53	12,246.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,873,838.77	2,022,897.41	1,921,316.19
Total Operating Revenues	33,916,808.70	5,353,195.43	27,269,859.15	0.00	(1,848,330.60)	1,130,158.18	29,369.53	12,246.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,863,307.27	65,754,973.56	65,600,710.07
OPERATING EXPENSES																		
Instruction	21,813,425.38	1,817,958.79	0.00	0.00	311,000.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,942,384.38	23,141,868.88	23,858,959.54
Research & Sponsored Programs	163,472.58	0.00	0.00	0.00	30.14	4,537,699.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,701,202.68	4,136,177.55	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	980.46	980.46
Academic Support	4,323,550.38	535,204.74	0.00	0.00	371,570.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,230,325.74	5,292,463.66	8,325,668.81
Student Services	6,208,510.26	468,344.35	0.00	0.00	188,436.41	5,746,474.32	4,354.18	6,001.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,622,121.17	13,278,719.87	19,248,091.36
Institutional Support	10,787,051.18	(1,128,917.32)	0.00	0.00	287,868.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,946,002.04	19,607,884.74	10,445,019.77
Operations and Maintenance	6,348,893.88	1,745,313.47	0.00	0.00	9,899.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,527,396.14	838,710.98	17,470,213.97	15,103,751.91	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	15,807,112.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,807,112.46	17,861,551.48	17,899,506.45
No Program Code Assigned	13,100.00	(19,671.70)	0.00	0.00	4,407.10	30,987.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,020.00	180,842.99	0.00	(81,538.66)
Total Operating Expenses	49,658,003.66	3,418,232.33	15,807,112.46	0.00	1,175,266.19	10,315,161.87	4,354.18	6,001.65	0.00	0.00	0.00	0.00	0.00	8,527,396.14	990,730.98	89,902,259.46	98,423,398.55	99,434,036.14
Operating loss	(15,741,194.96)	1,934,963.10	11,462,746.69	0.00	(3,023,596.79)	(9,185,003.69)	25,015.35	6,245.23	0.00	0.00	0.00	0.00	0.00	(8,527,396.14)	(990,730.98)	(24,038,952.19)	(32,668,424.99)	(33,833,326.07)
NONOPERATING REVENUES (EXPENSES)																		
State of New Hampshire general appropriations	11,902,155.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,902,155.00	11,902,184.64	11,902,184.64
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	3,305,760.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,305,760.50	3,468,492.00	3,472,650.00
Other nonoperating grant revenue	0.00	0.00	0.00	0.00	0.00	5,835,239.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,835,239.47	7,640,463.00	7,767,476.00
Gifts - campuses	0.00	93,817.45	0.00	0.00	1,435,683.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,529,501.05	1,202,621.50	1,203,649.50
Operating investment income, net	832,065.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	832,065.20	928,435.00	930,773.97
Endowment return used for operations	200,962.59	22,204.03	0.00	0.00	1,944,230.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,167,396.84	2,042,061.11	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	(3,031,770.52)	0.00	(3,031,770.52)	(3,167,809.90)	(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	0.00	0.00	0.00	0.00	38,187.65
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	(2,806,012.17)	2,050,984.58	11,462,746.69	0.00	356,317.03	(44,003.72)	25,015.35	6,245.23	0.00	0.00	0.00	0.00	0.00	(11,559,166.66)	(990,730.98)	(1,498,604.65)	(8,651,977.64)	(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	13,100.00	0.00	0.00	0.00	57,037.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(62,715.33)	0.00	7,422.22	(16,818.80)	(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	499,481.79	0.00	0.00	499,581.79	1,252,950.71	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	13,100.00	0.00	0.00	0.00	57,037.55	0.00	0.00	0.00	(1,402.81)	(10,869.14)	(8,058.40)	(3,695.56)	(199,030.86)	(62,715.33)	0.00	(215,634.55)	2,881,739.96	(3,960,080.90)
Transfers, net	(620,175.79)	3,335,367.58	(9,999,483.21)	0.00	330,373.21	124,696.37	(44,240.00)	0.00	0.00	0.00	0.00	0.00	(112,772.80)	12,110,094.75	(5,083,872.30)	39,987.81	(164,694.00)	15,771,947.66
INCREASE (DECREASE) IN NET POSTION	(3,413,087.96)	5,386,352.16	1,463,263.48	0.00	743,727.79	80,692.65	(19,224.65)	6,245.23	(1,402.81)	(10,869.14)	(8,058.40)	(3,695.56)	(311,803.66)	488,212.76	(6,074,603.28)	(1,674,251.39)	(5,934,931.68)	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	(30,036,403.05)	(256,856.95)	14,090,053.25	(8,577,453.50)	4,553,589.15	(111,828.19)	332,760.33	1,193,452.72	2,169.31	419,428.24	1,785,215.17	142,607.67	32,065,038.26	74,984,777.03	18,370,794.33	108,957,343.77	102,564,805.15	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 12

Plymouth State University

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	Z	L	LU	M	Q1	Q2	T1	T2	N	X			
OPERATING REVENUES																			
Resident tuition	23,319,098.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,319,098.00	24,644,648.00	24,644,648.00
Nonresident tuition	37,669,130.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,669,130.66	39,556,794.78	39,556,794.78
Continuing education tuition	715,988.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	715,988.87	943,308.03	943,308.03
Student fees revenue	3,446,078.29	595,495.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,041,573.58	4,307,985.68	4,307,985.68
Total tuition and fees	65,150,295.82	595,495.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,745,791.11	69,452,736.49	69,452,736.49
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(6,124,485.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,124,485.75)	(5,770,391.26)	(5,768,016.26)
Less: student financial aid - all other	(20,604,145.87)	(129,061.24)	0.00	0.00	(1,285,564.44)	(14,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,032,771.55)	(22,697,616.53)	(22,697,616.53)
Net tuition and fees	44,546,149.95	466,434.05	0.00	0.00	(1,285,564.44)	(6,138,485.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,588,533.81	40,984,728.7	40,987,103.7
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	3,501,500.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,501,500.26	3,003,157.31	3,230,166.17
Grant and Contracts - facilities and administrative recovery	122,686.47	24,094.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	146,781.30	203,874.64	203,874.64
Sales of auxiliary services	0.00	0.00	32,289,188.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,289,188.27	31,740,867.59	31,740,867.59
Other operating revenue	1,156,649.37	687,401.70	0.00	0.00	153,006.95	0.00	21,137.00	343,126.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,559.75	2,454,880.84	1,766,415.46	1,645,933.63
Total Operating Revenues	45,825,485.79	1,177,930.58	32,289,188.27	0.00	(1,132,557.49)	(2,636,985.49)	21,137.00	343,126.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,559.75	75,980,884.48	77,699,043.70	77,807,945.73
OPERATING EXPENSES																			
Instruction	24,493,452.20	17,636.02	0.00	0.00	175,931.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,687,019.54	24,145,802.51	23,926,985.70
Research & Sponsored Programs	50,000.00	9,848.87	0.00	0.00	0.00	1,592,877.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,652,726.63	1,802,115.33	1,806,197.72
Public Service	75,218.61	(6,604.82)	0.00	0.00	89,889.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158,503.36	124,579.02	124,579.02
Academic Support	6,982,519.15	97,188.27	0.00	0.00	210,581.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,290,288.77	7,067,115.58	7,124,492.92
Student Services	7,667,279.77	(2,416,051.71)	0.00	0.00	771,851.59	3,630,761.13	10,952.24	791,311.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,456,104.70	21,001,368.93	19,767,996.86
Institutional Support	9,085,928.02	1,019,286.28	0.00	0.00	47,396.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,152,611.02	4,993,025.46	9,232,939.31
Operations and Maintenance	8,163,487.55	48,044.52	0.00	0.00	122,540.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,013,954.98	881,452.77	18,229,480.04	16,725,183.11	17,161,426.77
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	19,653,672.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,653,672.46	18,933,392.89	19,240,533.27
No Program Code Assigned	0.00	2,763.90	578.75	0.00	11,106.93	8,194.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260,905.82	283,550.13	800.00	0.00
Total Operating Expenses	56,517,885.30	(1,227,888.67)	19,654,251.21	0.00	1,429,297.70	5,231,833.62	10,952.24	791,311.68	0.00	0.00	0.00	0.00	0.00	0.00	9,013,954.98	1,142,358.59	92,563,956.65	94,793,382.83	98,385,151.57
Operating loss	(10,692,399.51)	2,405,819.25	12,634,937.06	0.00	(2,561,855.19)	(7,868,819.11)	10,184.76	(448,185.61)	0.00	0.00	0.00	0.00	0.00	0.00	(9,013,954.98)	(1,048,798.84)	(16,583,072.17)	(17,094,339.13)	(20,577,205.84)
NONOPERATING REVENUES (EXPENSES)																			
State of New Hampshire general appropriations	12,587,418.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,587,418.00	12,587,350.68	12,587,350.68
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	4,241,376.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,241,376.12	4,708,333.01	4,708,493.89
Other nonoperating grant revenue	0.00	0.00	0.00	0.00	0.00	9,175,147.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,175,147.42	6,156,149.00	12,824,580.00
Gifts - campuses	0.00	101,411.42	0.00	0.00	987,400.02	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,088,911.44	1,248,105.47	1,262,109.35
Operating investment income, net	756,194.27	0.00	0.00	0.00	1,435.70	0.00	0.00	0.00	0.00	1,445.34	0.00	0.00	0.00	0.00	0.00	0.00	759,075.31	750,601.80	752,359.80
Endowment return used for operations	194,566.64	238,932.70	0.00	0.00	1,204,483.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,637,982.82	1,459,749.37	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	(3,064,303.44)	0.00	(3,064,303.44)	(3,214,157.78)	(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	0.00	0.00	0.00	0.00	68,897.89
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	2,853,078.97	2,746,163.37	12,634,937.06	0.00	(368,535.99)	5,540,404.86	10,284.76	(448,185.61)	0.00	1,445.34	0.00	0.00	0.00	0.00	(12,078,258.42)	(1,048,798.84)	9,842,535.50	6,601,792.42	9,867,458.46
OTHER CHANGES IN NET ASSETS																			
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	248,703.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(43,026.68)	0.00	205,676.92	408,524.54	(349,539.58)
Endowment and similar gifts - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,550.00	0.00	681,547.95	0.00	0.00	723,097.95	2,021,613.55	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	248,703.60	0.00	0.00	0.00	0.00	304.27	(155,427.05)	29,845.36	(1,300.53)	24,346.61	(43,026.68)	0.00	103,445.58	4,079,305.17	(2,562,361.22)
Transfers, net	(6,221,183.42)	7,749,107.92	(7,989,002.33)	0.00	(118,088.12)	(6,106,509.63)	0.00	(51,531.00)	0.00	(6,770.81)	0.00	10.00	0.00	124,498.93	11,419,219.24	1,146,299.08	(53,950.14)	(138,393.33)	7,876,851.06
INCREASE (DECREASE) IN NET POSTION	(3,368,104.45)	10,495,271.29	4,645,934.73	0.00	(237,920.51)	(566,104.77)	10,284.76	(499,716.61)	0.00	(5,021.20)	(155,427.05)	29,855.36	(1,300.53)	148,845.54	(702,065.86)	97,500.24	9,892,030.94	10,542,704.26	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	(1,754,543.38)	(4,720,250.05)	23,589,174.15	(9,311,760.00)	3,325,392.52	(305,481.35)	10,284.76	(264,869.76)	12,378.32	13,916.08	5,997,759.53	498,147.99	50,185.93	29,078,087.43	89,942,532.54	17,105,600.96	153,266,555.67	138,735,280.69	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 12

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	7,963,742.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,963,742.00	9,129,525.00	9,129,525.00
Nonresident tuition	2,003,570.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,003,570.00	2,435,630.00	2,435,630.00
Continuing education tuition	483,953.08	0.00	0.00	0.00	113,234.10	0.00	0.00	0.00	0.00	0.00	597,187.18	1,324,229.47	1,324,229.47
Student fees revenue	567,705.00	0.00	0.00	0.00	15,344.95	0.00	0.00	0.00	0.00	0.00	583,049.95	593,248.05	593,248.05
Total tuition and fees	11,018,970.08	0.00	0.00	0.00	128,579.05	0.00	0.00	0.00	0.00	0.00	11,147,549.13	13,482,632.52	13,482,632.52
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(3,061,167.28)	0.00	0.00	0.00	0.00	(3,061,167.28)	(3,627,759.37)	(3,627,759.37)
Less: student financial aid - all other	(1,024,399.29)	0.00	0.00	0.00	(287,312.00)	(237,620.28)	0.00	0.00	0.00	0.00	(1,549,331.57)	(1,840,930.19)	(1,840,930.19)
Net tuition and fees	9,994,570.79	0.00	0.00	0.00	(158,732.95)	(3,298,787.56)	0.00	0.00	0.00	0.00	6,537,050.28	8,013,942.96	8,013,942.96
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	2,741,751.67	0.00	0.00	0.00	0.00	2,741,751.67	3,435,017.80	3,482,790.65
Grant and Contracts - facilities and administrative recovery	132,742.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,742.64	93,945.00	93,945.00
Other operating revenue	515,975.95	18,413.62	0.00	0.00	48,989.80	0.00	0.00	0.00	0.00	0.00	583,379.37	440,955.33	385,642.51
Total Operating Revenues	10,643,289.38	18,413.62	0.00	0.00	(109,743.15)	(557,035.89)	0.00	0.00	0.00	0.00	9,994,923.96	11,983,861.09	11,976,321.12
OPERATING EXPENSES													
Instruction	2,929,281.74	0.00	0.00	0.00	270,623.06	9,202.50	0.00	0.00	0.00	0.00	3,209,107.30	3,916,102.90	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	2,486,337.33	0.00	0.00	0.00	0.00	1,749,543.53	0.00	0.00	0.00	0.00	4,235,880.86	4,239,250.95	4,578,341.78
Student Services	4,083,351.51	0.00	0.00	0.00	0.00	21,654.53	0.00	0.00	0.00	0.00	4,105,006.04	5,314,196.72	5,307,099.47
Institutional Support	2,475,298.66	12,374.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,487,673.17	2,733,542.93	2,760,277.12
Operations and Maintenance	556,017.95	0.00	0.00	0.00	0.00	32,213.32	0.00	0.00	398,290.16	0.00	986,521.43	891,340.23	878,807.75
No Program Code Assigned	(91,666.63)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(91,666.63)	0.00	(34,597.68)
Total Operating Expenses	12,438,620.56	12,374.51	0.00	0.00	270,623.06	1,812,613.88	0.00	0.00	398,290.16	0.00	14,932,522.17	17,094,433.73	17,031,275.90
Operating loss	(1,795,331.18)	6,039.11	0.00	0.00	(380,366.21)	(2,369,649.77)	0.00	0.00	(398,290.16)	0.00	(4,937,598.21)	(5,110,572.64)	(5,054,954.78)
NONOPERATING REVENUES (EXPENSES)													
State of New Hampshire general appropriations	3,590,519.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,590,519.00	3,590,380.68	3,590,380.68
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	1,977,021.18	0.00	0.00	0.00	0.00	1,977,021.18	2,328,698.00	2,328,698.00
Other nonoperating grant revenue	0.00	0.00	0.00	0.00	0.00	29,127.05	0.00	0.00	0.00	0.00	29,127.05	1,159,522.33	1,214,284.09
Gifts - campuses	0.00	0.00	0.00	0.00	19,817.29	0.00	0.00	0.00	0.00	0.00	19,817.29	33,870.92	33,870.92
Operating investment income, net	528,309.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	528,309.08	385,147.00	385,147.00
Endowment return used for operations	1,812.20	0.00	0.00	0.00	615,998.75	0.00	0.00	0.00	0.00	0.00	617,810.95	402,069.90	402,069.90
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(31,082.36)	0.00	(31,082.36)	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	0.00	0.00	0.00	0.00	5,261.56
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	2,325,309.10	6,039.11	0.00	0.00	255,449.83	(363,501.54)	0.00	0.00	(429,372.52)	0.00	1,793,923.98	2,789,116.19	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	201,579.67	0.00	0.00	201,579.67	726,431.21	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)	(53,594.01)	0.00	0.00	(54,021.93)	1,186,194.48	(491,707.70)
Transfers, net	(362,352.11)	0.00	0.00	0.00	0.00	202,627.48	0.00	0.00	91,666.63	0.00	(68,058.00)	(286,071.39)	211,401.80
INCREASE (DECREASE) IN NET POSTION	1,962,956.99	6,039.11	0.00	0.00	255,449.83	(160,874.06)	(427.92)	(53,594.01)	(337,705.89)	0.00	1,671,844.05	3,689,239.28	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	26,806,523.17	413,030.72	0.00	(1,962,549.00)	1,183,947.10	(160,874.06)	16,513.07	10,012,919.60	6,119,163.41	0.00	42,428,674.01	41,857,720.53	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 12

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	(1,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,000.00)	0.00	0.00	
Net tuition and fees	0.00	0.00	0.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,000.00)	0	0	
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other operating revenue	22,415.52	6,254,790.56	0.00	0.00	0.00	(7,872.63)	0.00	0.00	0.00	0.00	0.00	0.00	6,269,333.45	2,944,036.45	4,379,642.21	
Total Operating Revenues	22,415.52	6,254,790.56	0.00	(1,000.00)	0.00	(7,872.63)	0.00	0.00	0.00	0.00	0.00	0.00	6,268,333.45	2,944,036.45	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	161,018.97	0.00	0.00	0.00	313,450.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	474,469.88	264,894.32	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	(640,232.28)	5,995,917.38	0.00	0.00	1,151,825.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,507,510.59	5,870,745.32	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	441,568.26	0.00	441,568.26	378,768.25	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	959,911.19	0.00	959,911.19	0.00	(20,572,014.31)	
Total Operating Expenses	(479,213.31)	5,995,917.38	0.00	0.00	1,472,219.17	182.00	0.00	0.00	0.00	0.00	1,401,479.45	0.00	8,390,584.69	6,514,407.89	4,264,200.59	
Operating loss	501,628.83	258,873.18	0.00	(1,000.00)	(1,472,219.17)	(8,054.63)	0.00	0.00	0.00	0.00	(1,401,479.45)	0.00	(2,122,251.24)	(3,570,371.44)	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	34.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.46	85.10	85.10	
Operating investment income, net	0.00	(1,213,965.99)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,213,965.99)	(17,252,567.24)	(17,252,567.54)	
Endowment return used for operations	0.00	9,599,484.24	0.00	3,459.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,868,785.95	13,471,729.51	14,477,390.94	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	(1,496,431.36)	0.00	(1,496,431.36)	(1,383,814.02)	(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	153,864.28	153,864.28	
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	501,628.83	8,881,689.62	0.00	2,459.32	(0.00)	(8,054.63)	0.00	0.00	0.00	0.00	(2,897,910.81)	3,868,785.95	10,348,598.28	(7,575,412.38)	(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	(669,271.40)	0.00	(669,271.40)	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)	(669,271.40)	0.00	(6,909,263.49)	15,639,216.32	(36,165,333.26)	
Transfers, net	(320,362.95)	(481,519.67)	0.00	0.00	0.00	0.00	240,476.69	0.00	0.00	0.00	301,466.14	0.00	(259,939.79)	(437,177.61)	(62,517,600.56)	
INCREASE (DECREASE) IN NET POSTION	181,265.88	8,400,169.95	0.00	2,459.32	(0.00)	(8,054.63)	(5,998,830.36)	(211.86)	0.00	(473.18)	(3,265,716.07)	3,868,785.95	3,179,395.00	7,626,626.33	#####	
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	365,689.51	63,695,913.29	(1,345,849.00)	43,819.36	(0.00)	1,086,958.37	73,049,757.57	13,557.71	0.00	30,281.43	(29,345,421.77)	3,868,785.95	111,463,492.42	220,042,496.68	108,284,097.42	

	Prior Year To Date Activity	Prior Year Final Activity
OPERATING REVENUES		
Resident tuition	156,472,917.45	156,472,917.45
Nonresident tuition	307,766,889.55	307,766,889.55
Tuition and Fees	0.00	0.00
Continuing education tuition	16,228,505.88	16,212,885.88
Student fees revenue	24,344,386.16	24,348,669.86
Total tuition and fees	504,812,699.04	504,801,362.74
Less: student financial aid - grants and contracts	(30,672,172.93)	(30,679,380.93)
Less: student financial aid - all other	(183,444,050.05)	(183,444,050.05)
Net tuition and fees	290,696,476.06	290,677,931.76
Grant and Contracts - direct revenues	161,859,623.50	162,456,611.20
Grant and Contracts - facilities and administrative recovery	30,112,704.00	30,112,741.45
Sales of auxiliary services	193,281,541.97	193,330,354.48
Other operating revenue	32,427,909.16	30,726,018.87
Total Operating Revenues	708,378,254.69	707,303,657.76
OPERATING EXPENSES		
Instruction	210,693,983.09	196,884,476.03
Research & Sponsored Programs	165,504,482.32	164,772,923.44
Public Service	14,652,426.45	14,623,431.47
Academic Support	57,083,816.29	82,190,006.36
Student Services	73,977,544.50	101,547,205.77
Institutional Support	93,670,966.22	77,480,168.16
Operations and Maintenance	113,719,570.71	112,598,260.63
Student Financial Aid	6,188.52	6,188.52
Auxiliary Services	141,297,991.50	141,750,588.87
Depreciation	0.00	0.00
Nonoperating Funds	0.00	0.00
No Program Code Assigned	237,873.62	(23,448,660.66)
Total Operating Expenses	870,844,843.22	868,404,588.59
Operating loss	(162,466,588.53)	(161,100,930.83)
NONOPERATING REVENUES (EXPENSES)		
State of New Hampshire general appropriations	88,500,000.00	88,500,000.00
Federal Pell grants	21,707,407.96	21,711,726.84
Other nonoperating grant revenue	29,171,662.08	48,984,840.90
Gifts - campuses	2,371,292.30	2,384,746.64
Gifts - affiliated entities	15,575,122.32	14,572,826.44
Operating investment income, net	(9,771,318.78)	(9,769,512.99)
Endowment return used for operations	40,999,911.99	41,002,511.99
Interest expense, net	(13,874,127.81)	(15,354,310.78)
Other nonoperating revenue (expense)	153,864.28	421,726.19
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	12,367,225.81	31,353,624.4
OTHER CHANGES IN NET ASSETS		
State of New Hampshire capital appropriations	12,888,136.45	18,736,117.24
Plant gifts, grants and other changes, net	8,092,785.87	3,278,019.90
Endowment and similar gifts - campuses	10,308,581.81	10,308,581.81
Endowment and similar gifts - affiliated entities	8,976,606.69	11,257,040.03
Endowment return, net of amount used for operations - campuses	25,492,090.67	(68,725,601.21)
Endowment return, net of amount used for operations - affiliated entities	7,365,060.82	(43,059,920.86)
Total Other Changes in Net Position	73,123,262.31	(68,205,763.09)
Transfers, net	0.00	0.00
INCREASE (DECREASE) IN NET POSTION	85,490,488.12	(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	1,743,131,700.74	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
A05TUFEE	Tuition and Fees	A	A05TUFEE	Tuition and Fees	A05
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	A15GVGRC	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	A25AXREV	Grant and Contracts - facilities and administrative recovery	A15
B05SALWG	Salaries & Wages	A	A30OTHRV	Sales of auxiliary services	A25
B10FRNGE	Fringe Benefits	B	B05SALWG	Other operating revenue	A30
B20SUPPLY	Supplies & Services	B	B10FRNGE	Employee compensation and benefits - all other	B05Z
B25UTILY	Utilities	B	B20SUPPLY	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