

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 12

	2023	2022	
	Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	77,897,279.69	91,814,983.78	110,831,955.18
Short term investments	144,088,917.46	144,489,788.28	144,266,390.24
Accounts receivable	43,963,691.37	24,353,501.03	40,049,468.76
Accounts receivable - State of NH appropriations	0.00	0.00	2,111,863.55
Pledges receivable - current portion	3,686,083.74	4,539,925.32	3,598,744.40
Notes receivable - current portion	1,084,071.68	1,443,336.66	1,593,799.46
Lease Receivable - current portion	1,074,067.61	1,166,899.66	1,072,265.39
Prepaid expenses and other current assets	12,006,777.56	9,270,717.63	9,708,061.90
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>283,800,889.11</b>	<b>277,079,152.36</b>	<b>313,232,548.88</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	27,915,763.79	0.00	0.00
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	566,210,492.20	668,209,414.23	574,055,298.04
Endowment and similar investments - affiliated entities	297,730,988.17	334,945,872.94	287,758,174.40
Pledges Receivable	10,289,231.18	7,311,721.44	7,231,379.48
Notes receivable	4,329,678.17	6,093,763.99	5,943,301.19
Lease Receivable, net of current portion	6,390,646.26	7,405,749.12	6,402,952.74
Property and equipment, net	1,118,289,113.19	1,126,699,872.11	1,119,116,002.06
Other assets	0.00	0.00	0.00
Pension assets, net	713,481.00	1,556,972.00	713,481.00
<b>Total Noncurrent Assets</b>	<b>2,031,869,393.96</b>	<b>2,152,223,365.83</b>	<b>2,001,220,588.91</b>
<b>TOTAL ASSETS</b>	<b>2,315,670,283.07</b>	<b>2,429,302,518.19</b>	<b>2,314,453,137.79</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	0.00	22,279,955.94	11,105,006.77
Acctg loss on debt refunding, net	9,951,895.66	5,523,125.11	5,523,125.11
Deferred Outflows-Pensions	15,956,983.00	16,380,824.73	15,948,385.00
Deferred Outflows - ARO	1,125,213.84	1,217,655.35	1,125,213.84
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>27,034,092.50</b>	<b>45,401,561.13</b>	<b>33,701,730.72</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	65,788,219.41	54,997,239.70	85,582,679.38
Deposits and unearned revenues	53,490,969.25	62,186,301.38	54,438,168.64
Accrued employee benefits - current portion	7,601,800.34	19,712,472.75	11,881,377.05
Postretirement medical benefits-current portion	7,201,295.40	5,341,523.40	7,201,295.40
Long-term Leases & SBITAs - current portion	2,438,201.00	2,597,519.00	2,438,201.00
Long-term debt - current portion	17,298,126.39	25,779,811.32	25,779,811.32
<b>Total Current Liabilities</b>	<b>153,818,611.79</b>	<b>170,614,867.55</b>	<b>187,321,532.79</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	3,412,349.66	3,004,956.03	3,002,071.93
Government advances refundable	5,136,395.63	7,674,432.75	7,674,432.75
Asset retirement and other obligations	3,308,478.00	11,373,434.38	3,308,478.00
Accrued employee benefits	26,882,417.48	21,376,709.83	29,252,034.13
Postretirement medical benefits	70,659,271.60	80,695,535.96	70,659,271.60
Long-term Leases & SBITAs, net of current portion	37,258,879.80	40,723,566.27	38,285,361.17
Derivative instruments - interest rate swaps	0.00	22,279,955.94	11,105,006.77
Long-term debt	362,509,522.02	354,852,588.38	354,852,588.38
<b>Total Noncurrent Liabilities</b>	<b>509,167,314.19</b>	<b>541,981,179.54</b>	<b>518,139,244.73</b>
<b>TOTAL LIABILITIES</b>	<b>662,985,925.98</b>	<b>712,596,047.09</b>	<b>705,460,777.52</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows - Pensions	12,652,807.00	9,085,516.87	12,698,990.00
Acctg gain debt refunding, net	0.00	49,902.82	49,902.82
Deferred Inflows - Annuities	2,422,775.70	1,654,826.99	1,654,826.99
Deferred inflows - leases/SBITAs	7,476,299.97	8,186,084.81	7,501,297.25
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>22,551,882.67</b>	<b>18,976,331.49</b>	<b>21,905,017.06</b>
<b>NET POSITION</b>			
<b>Net Investment in Plant</b>	745,153,373.49	721,003,025.54	723,041,363.37
<b>Restricted Nonexpendable</b>			

		2023	2022	
		Year to Date Balance	Year to Date Balance	Final Balance
	Historical gift value of endowment - campuses	144,431,106.35	152,631,324.63	144,896,124.20
	Historical gift value of endowment - affiliated entities	186,278,272.90	187,515,994.39	183,675,646.46
<b>Restricted Expendable</b>				
Campuses	Accumulated net gains on endowment	67,601,504.44	94,412,836.27	67,601,504.44
	Market value of funds functioning as endowment	15,971,127.67	19,008,293.54	16,296,941.92
	Grants, gifts and contracts	54,765,848.14	37,611,538.84	59,771,697.52
	Life income and annuity funds	16,645.37	35,156.66	22,509.40
	Loan funds	1,516,208.83	1,870,390.60	1,870,390.60
Affiliated Entities	Accumulated net gains on endowment	49,552,266.74	84,054,781.33	49,552,266.74
	Other - affiliated entities	76,749,189.06	77,456,169.56	66,885,059.35
<b>Unrestricted</b>		315,131,023.93	367,532,189.38	307,175,569.93
<b>TOTAL NET POSITION</b>		<b>1,657,166,566.92</b>	<b>1,743,131,700.74</b>	<b>1,620,789,073.93</b>
<b>Not Coded to Attribute</b>				
		0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>		<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 12

	2023	2022	Final Balance
	Year to Date Balance	Year to Date Balance	
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	221,986,197.15	236,304,772.06	255,098,345.42
Accounts receivable	43,963,691.37	24,353,501.03	40,049,468.76
Accounts receivable - State of NH appropriations	0.00	0.00	2,111,863.55
Pledges receivable - current portion	3,686,083.74	4,539,925.32	3,598,744.40
Notes receivable - current portion	1,084,071.68	1,443,336.66	1,593,799.46
Lease Receivable - current portion	1,074,067.61	1,166,899.66	1,072,265.39
Prepaid expenses and other current assets	12,006,777.56	9,270,717.63	9,708,061.90
<b>Total Current Assets</b>	<b>283,800,889.11</b>	<b>277,079,152.36</b>	<b>313,232,548.88</b>
Noncurrent Assets			
Debt proceeds held by others for construction purposes	27,915,763.79	0.00	0.00
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	566,210,492.20	668,209,414.23	574,055,298.04
Endowment and similar investments - affiliated entities	297,730,988.17	334,945,872.94	287,758,174.40
Pledges Receivable	10,289,231.18	7,311,721.44	7,231,379.48
Notes receivable	4,329,678.17	6,093,763.99	5,943,301.19
Lease Receivable, net of current portion	6,390,646.26	7,405,749.12	6,402,952.74
Property and equipment, net	1,118,289,113.19	1,126,699,872.11	1,119,116,002.06
Other assets	0.00	0.00	0.00
Pension assets, net	713,481.00	1,556,972.00	713,481.00
<b>Total Noncurrent Assets</b>	<b>2,031,869,393.96</b>	<b>2,152,223,365.83</b>	<b>2,001,220,588.91</b>
<b>TOTAL ASSETS</b>	<b>2,315,670,283.07</b>	<b>2,429,302,518.19</b>	<b>2,314,453,137.79</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	0.00	22,279,955.94	11,105,006.77
Acctg loss on debt refunding, net	9,951,895.66	5,523,125.11	5,523,125.11
Deferred Outflows-Pensions	15,956,983.00	16,380,824.73	15,948,385.00
Deferred Outflows - ARO	1,125,213.84	1,217,655.35	1,125,213.84
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>27,034,092.50</b>	<b>45,401,561.13</b>	<b>33,701,730.72</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	65,788,219.41	54,997,239.70	85,582,679.38
Deposits and unearned revenues	53,490,969.25	62,186,301.38	54,438,168.64
Accrued employee benefits - current portion	7,601,800.34	19,712,472.75	11,881,377.05
Postretirement medical benefits-current portion	7,201,295.40	5,341,523.40	7,201,295.40
Long-term Leases & SBITAs - current portion	2,438,201.00	2,597,519.00	2,438,201.00
Long-term debt - current portion	17,298,126.39	25,779,811.32	25,779,811.32
<b>Total Current Liabilities</b>	<b>153,818,611.79</b>	<b>170,614,867.55</b>	<b>187,321,532.79</b>
Noncurrent Liabilities			
Obligations under life income agree	3,412,349.66	3,004,956.03	3,002,071.93
Government advances refundable	5,136,395.63	7,674,432.75	7,674,432.75
Asset retirement and other obligations	3,308,478.00	11,373,434.38	3,308,478.00
Accrued employee benefits	26,882,417.48	21,376,709.83	29,252,034.13
Postretirement medical benefits	70,659,271.60	80,695,535.96	70,659,271.60
Long-term Leases & SBITAs, net of current portion	37,258,879.80	40,723,566.27	38,285,361.17
Derivative instruments - interest rate swaps	0.00	22,279,955.94	11,105,006.77
Long-term debt	362,509,522.02	354,852,588.38	354,852,588.38
<b>Total Noncurrent Liabilities</b>	<b>509,167,314.19</b>	<b>541,981,179.54</b>	<b>518,139,244.73</b>
<b>TOTAL LIABILITIES</b>	<b>662,985,925.98</b>	<b>712,596,047.09</b>	<b>705,460,777.52</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows - Pensions	12,652,807.00	9,085,516.87	12,698,990.00
Acctg gain debt refunding, net	0.00	49,902.82	49,902.82
Deferred Inflows - Annuities	2,422,775.70	1,654,826.99	1,654,826.99
Deferred inflows - leases/SBITAs	7,476,299.97	8,186,084.81	7,501,297.25
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>22,551,882.67</b>	<b>18,976,331.49</b>	<b>21,905,017.06</b>
<b>NET POSITION</b>			
Net Investment in Plant	745,153,373.49	721,003,025.54	723,041,363.37
Restricted -			
Nonexpendable	330,709,379.25	340,147,319.02	328,571,770.66
Expendable	266,172,790.25	314,449,166.80	262,000,369.97

	2023	2022	Final Balance
	Year to Date Balance	Year to Date Balance	
Unrestricted	315,131,023.93	367,532,189.38	307,175,569.93
<b>TOTAL NET POSITION</b>	<b>1,657,166,566.92</b>	<b>1,743,131,700.74</b>	<b>1,620,789,073.93</b>
Not Coded to Attribute			
	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>



	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	91,814,983.78	110,831,955.18
Short term investments	144,489,788.28	144,266,390.24
Accounts receivable	24,353,501.03	40,049,468.76
Accounts receivable - State of NH appropriations	0.00	2,111,863.55
Pledges receivable - current portion	4,539,925.32	3,598,744.40
Notes receivable - current portion	1,443,336.66	1,593,799.46
Lease Receivable - current portion	1,166,899.66	1,072,265.39
Prepaid expenses and other current assets	9,270,717.63	9,708,061.90
Interfund Borrowings	0.00	0.00
Current Asset - Other	0.00	0.00
<b>Total Current Assets</b>	<b>277,079,152.36</b>	<b>313,232,548.88</b>
<b>Noncurrent Assets</b>		
Debt proceeds held by others	0.00	0.00
Long-term operating investments	0.00	0.00
Endowment and similar investments - campuses	668,209,414.23	574,055,298.04
Endowment and similar investments - affiliated entities	334,945,872.94	287,758,174.40
Pledges Receivable	7,311,721.44	7,231,379.48
Notes receivable	6,093,763.99	5,943,301.19
Lease Receivable, net of current portion	7,405,749.12	6,402,952.74
Property and equipment, net	1,126,699,872.11	1,119,116,002.06
Other assets	0.00	0.00
Pension assets, net	1,556,972.00	713,481.00
<b>Total Noncurrent Assets</b>	<b>2,152,223,365.83</b>	<b>2,001,220,588.91</b>
<b>TOTAL ASSETS</b>	<b>2,429,302,518.19</b>	<b>2,314,453,137.79</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Accum change in derivative value	22,279,955.94	11,105,006.77
Acctg loss on debt refunding, net	5,523,125.11	5,523,125.11
Deferred Outflows-Pensions	16,380,824.73	15,948,385.00
Deferred Outflows - ARO	1,217,655.35	1,125,213.84
<b>TOTAL DEFERRED OUTFLOWS</b>	<b>45,401,561.13</b>	<b>33,701,730.72</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued expenses	54,997,239.70	85,582,679.38
Deposits and unearned revenues	62,186,301.38	54,438,168.64
Accrued employee benefits - current portion	19,712,472.75	11,881,377.05
Postretirement medical benefits- current portion	5,341,523.40	7,201,295.40
Long-term Leases & SBITAs - current portion	2,597,519.00	2,438,201.00
Long-term debt - current portion	25,779,811.32	25,779,811.32
<b>Total Current Liabilities</b>	<b>170,614,867.55</b>	<b>187,321,532.79</b>
<b>Noncurrent Liabilities</b>		
Obligations under life income agree	3,004,956.03	3,002,071.93
Government advances refundable	7,674,432.75	7,674,432.75
Asset retirement and other obligations	11,373,434.38	3,308,478.00
Accrued employee benefits	21,376,709.83	29,252,034.13
Postretirement medical benefits	80,695,535.96	70,659,271.60
Long-term Leases & SBITAs, net of current portion	40,723,566.27	38,285,361.17
Derivative instruments - interest rate swaps	22,279,955.94	11,105,006.77
Long-term debt	354,852,588.38	354,852,588.38
<b>Total Noncurrent Liabilities</b>	<b>541,981,179.54</b>	<b>518,139,244.73</b>
<b>TOTAL LIABILITIES</b>	<b>712,596,047.09</b>	<b>705,460,777.52</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows - Pensions	9,085,516.87	12,698,990.00
Acctg gain debt refunding, net	49,902.82	49,902.82
Deferred Inflows - Annuities	1,654,826.99	1,654,826.99
Deferred inflows - leases/SBITAs	8,186,084.81	7,501,297.25
<b>TOTAL DEFERRED INFLOWS</b>	<b>18,976,331.49</b>	<b>21,905,017.06</b>
<b>NET POSITION</b>		
<b>Net Investment in Plant</b>	721,003,025.54	723,041,363.37
<b>Restricted Nonexpendable</b>		



		Prior Year to Date Balance	Prior Year Final Balance
	Historical gift value of endowment - campuses	152,631,324.63	144,896,124.20
	Historical gift value of endowment - affiliated entities	187,515,994.39	183,675,646.46
<b>Restricted Expendable</b>			
<b>Campuses</b>			
	Accumulated net gains on endowment	94,412,836.27	67,601,504.44
	Market value of funds functioning as endowment	19,008,293.54	16,296,941.92
	Grants, gifts and contracts	37,611,538.84	59,771,697.52
	Life income and annuity funds	35,156.66	22,509.40
	Loan funds	1,870,390.60	1,870,390.60
<b>Affiliated Entities</b>			
	Accumulated net gains on endowment	84,054,781.33	49,552,266.74
	Other - affiliated entities	77,456,169.56	66,885,059.35
<b>Unrestricted</b>		367,532,189.38	307,175,569.93
	<b>TOTAL NET POSITION</b>	<b>1,743,131,700.74</b>	<b>1,620,789,073.93</b>
<b>Not Coded to Attribute</b>			
		0.00	0.00
	<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>
	<b>(Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>(0.00)</b>





	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	322,763,464.12	271,119,407.39	310,525,834.16
Short term investments	1,229,599.97	1,119,239.92	1,149,348.91
Accounts receivable	38,966,972.25	19,705,845.48	33,861,704.90
Accounts receivable - State of NH appropriations	0.00	0.00	2,111,863.55
Pledges receivable - current portion	0.00	0.00	0.00
Notes receivable - current portion	958,472.28	1,069,049.13	1,219,511.93
Lease Receivable - current portion	651,977.74	631,358.00	650,175.52
Prepaid expenses and other current assets	8,692,643.30	5,841,732.93	6,023,822.59
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>373,263,129.66</b>	<b>299,486,632.85</b>	<b>355,542,261.56</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	27,894,751.48	0.00	0.00
Endowment and similar investments - campuses	175,214,946.32	205,266,367.88	176,534,846.64
Notes receivable	2,352,850.33	3,809,004.47	3,658,541.67
Lease Receivable, net of current portion	3,702,145.50	4,314,841.42	3,714,451.98
Property and equipment, net	745,844,609.81	738,813,649.25	735,141,709.57
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>955,009,303.44</b>	<b>952,203,863.02</b>	<b>919,049,549.86</b>
<b>TOTAL ASSETS</b>	<b>1,328,272,433.10</b>	<b>1,251,690,495.87</b>	<b>1,274,591,811.42</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows-Pensions	10,223,014.19	10,620,814.19	10,223,014.19
Deferred Outflows - ARO	664,860.53	698,973.94	664,860.53
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>10,887,874.72</b>	<b>11,319,788.13</b>	<b>10,887,874.72</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	34,054,782.74	27,028,171.22	26,856,554.80
Deposits and unearned revenues	39,424,175.73	40,850,118.89	38,717,691.32
Accrued employee benefits - current portion	2,284,938.00	4,771,000.87	2,499,840.64
Postretirement medical benefits-current portion	5,089,343.67	3,740,253.67	5,089,343.67
Long-term Leases & SBITAs - current portion	1,361,430.00	1,607,823.00	1,361,430.00
Long-term debt - current portion	11,298,432.89	10,702,207.21	10,702,207.21
<b>Total Current Liabilities</b>	<b>93,513,103.03</b>	<b>88,699,574.86</b>	<b>85,227,067.64</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	0.00	0.00	0.00
Government advances refundable	3,845,491.67	5,772,473.31	5,772,473.31
Asset retirement and other obligations	1,541,278.00	1,541,278.00	1,541,278.00
Accrued employee benefits	13,818,882.87	11,416,725.69	15,071,766.56
Postretirement medical benefits	49,224,813.33	56,504,812.97	49,224,813.33
Long-term Leases & SBITAs, net of current portion	12,571,157.24	14,800,638.50	13,439,206.29
Long-term debt	158,947,774.42	142,143,626.49	142,143,626.49
<b>Total Noncurrent Liabilities</b>	<b>239,949,397.53</b>	<b>232,179,554.96</b>	<b>227,193,163.98</b>
<b>TOTAL LIABILITIES</b>	<b>333,462,500.56</b>	<b>320,879,129.82</b>	<b>312,420,231.62</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows - Pensions	8,396,097.98	5,531,545.98	8,396,097.98
Deferred inflows - leases/SBITAs	4,347,931.07	4,706,915.95	4,372,928.35
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>12,744,029.05</b>	<b>10,238,461.93</b>	<b>12,769,026.33</b>
<b>NET POSITION</b>			
<b>Net Investment in Plant</b>	<b>585,402,658.08</b>	<b>567,516,563.83</b>	<b>565,319,198.12</b>
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	87,352,997.33	91,964,254.08	87,595,579.21
<b>Restricted Expendable</b>			
Campuses			
Accumulated net gains on endowment	53,231,049.79	71,559,671.28	53,231,049.79
Market value of funds functioning as endowment	13,637,326.99	16,327,386.41	13,983,770.63
Grants, gifts and contracts	44,319,787.44	34,713,126.44	49,711,022.95
Life income and annuity funds	0.00	0.00	0.00
Loan funds	716,955.66	1,010,435.35	1,010,435.35
<b>Unrestricted</b>	<b>208,293,002.92</b>	<b>148,801,254.86</b>	<b>189,439,372.14</b>
<b>TOTAL NET POSITION</b>	<b>992,953,778.21</b>	<b>931,892,692.25</b>	<b>960,290,428.19</b>
<b>Not Coded to Attribute</b>			
	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>

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University System of New Hampshire  
Statement of Net Position as of Fiscal Year 2023 Fiscal Period 12

#RECURSIVE

















4C - UNH Foundation Capital Offset

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

G

**ASSETS**

**Current Assets**

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

**NET POSITION**

**Restricted Expendable**

Affiliated Entities

Other - affiliated entities	0.00	0.00	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 12

4F - 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 Balance	Prior Year to Date Balance	Prior Year Final Balance
	D	G	M	Q1	Q2	T1	T2	N	X			
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash and cash equivalents	1,669,080.99	7,664,646.61	0.00	0.00	0.00	1,350.00	674,943.58	0.00	0.00	10,010,021.18	10,621,678.43	10,300,936.78
Short term investments	122,324.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	122,324.13	313,338.78	313,338.78
Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pledges receivable - current portion	0.00	3,686,083.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,686,083.74	4,472,925.32	3,531,744.40
Prepaid expenses and other current assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>1,791,405.12</b>	<b>11,350,730.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,350.00</b>	<b>674,943.58</b>	<b>0.00</b>	<b>0.00</b>	<b>13,818,429.05</b>	<b>15,407,942.53</b>	<b>14,146,019.96</b>
<b>Noncurrent Assets</b>												
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - affiliated entities	0.00	0.00	6,259,159.13	1,367,149.89	44,313,312.81	2,564,233.87	211,119,349.10	0.00	0.00	265,623,204.80	299,655,447.92	255,330,931.66
Pledges Receivable	0.00	10,262,457.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,262,457.14	7,284,947.40	7,204,605.44
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	295,000.00	295,000.00
Pension assets, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>10,262,457.14</b>	<b>6,259,159.13</b>	<b>1,367,149.89</b>	<b>44,313,312.81</b>	<b>2,564,233.87</b>	<b>211,119,349.10</b>	<b>0.00</b>	<b>0.00</b>	<b>275,885,661.94</b>	<b>307,235,395.32</b>	<b>262,830,537.10</b>
<b>TOTAL ASSETS</b>	<b>1,791,405.12</b>	<b>21,613,187.49</b>	<b>6,259,159.13</b>	<b>1,367,149.89</b>	<b>44,313,312.81</b>	<b>2,565,583.87</b>	<b>211,794,292.68</b>	<b>0.00</b>	<b>0.00</b>	<b>289,704,090.99</b>	<b>322,643,337.85</b>	<b>276,976,557.06</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Accounts payable and accrued expenses	449,893.29	0.00	315,361.09	0.00	0.00	0.00	0.00	0.00	0.00	765,254.38	467,798.01	1,408,406.70
Deposits and unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Liabilities</b>	<b>449,893.29</b>	<b>0.00</b>	<b>315,361.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>765,254.38</b>	<b>467,798.01</b>	<b>1,408,406.70</b>
<b>Noncurrent Liabilities</b>												
Obligations under life income agree	0.00	0.00	3,358,433.23	0.00	0.00	0.00	0.00	0.00	0.00	3,358,433.23	2,944,093.50	2,944,093.50
Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>3,358,433.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,358,433.23</b>	<b>2,944,093.50</b>	<b>2,944,093.50</b>
<b>TOTAL LIABILITIES</b>	<b>449,893.29</b>	<b>0.00</b>	<b>3,673,794.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,123,687.61</b>	<b>3,411,891.51</b>	<b>4,352,500.20</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>												
Deferred Inflows - Annuities	0.00	0.00	2,422,775.70	0.00	0.00	0.00	0.00	0.00	0.00	2,422,775.70	1,654,826.99	1,654,826.99
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>2,422,775.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,422,775.70</b>	<b>1,654,826.99</b>	<b>1,654,826.99</b>
<b>NET POSITION</b>												
<b>Net Investment in Plant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Restricted Nonexpendable</b>												
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	2,099,935.63	168,290,810.18	0.00	0.00	170,390,745.81	173,773,089.84	167,779,893.95
<b>Restricted Expendable</b>												
Affiliated Entities	0.00	0.00	0.00	0.00	0.00	465,648.24	43,503,482.50	0.00	0.00	43,969,130.74	75,329,840.56	43,969,130.74
Other - affiliated entities	0.00	21,613,187.49	162,589.11	0.00	44,313,312.81	0.00	0.00	0.00	0.00	66,089,089.41	64,543,322.18	55,936,705.12
<b>Unrestricted</b>	<b>1,341,511.83</b>	<b>0.00</b>	<b>0.00</b>	<b>1,367,149.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,708,661.72</b>	<b>3,930,366.77</b>	<b>3,283,500.06</b>
<b>TOTAL NET POSITION</b>	<b>1,341,511.83</b>	<b>21,613,187.49</b>	<b>162,589.11</b>	<b>1,367,149.89</b>	<b>44,313,312.81</b>	<b>2,565,583.87</b>	<b>211,794,292.68</b>	<b>0.00</b>	<b>0.00</b>	<b>283,157,627.68</b>	<b>317,576,619.35</b>	<b>270,969,229.87</b>
<b>Not Coded to Attribute</b>												
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>









40 - UNH Foundation Offset

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

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**ASSETS**

**Current Assets**

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

**NET POSITION**

**Restricted Expendable**

Campuses

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







University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 12

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance		
	U	D	A	W	G	P1	L	LU	M	Q1	Q2	T1	T2	N	X						
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>













University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 12

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Z	L	LU	M	Q1	Q2	T1	T2	N	X				
<b>TOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Difference (Assets - Liabilities) - Net Position</b>	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 12

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Q2	T2	N	X			
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	24,685,113.57	496,658.48	0.00	0.00	1,181,066.99	(748,296.26)	0.00	0.00	0.00	0.00	25,614,542.78	25,294,654.38	25,796,572.89
Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128,271.81	0.00
Accounts receivable	944,131.85	0.00	0.00	0.00	0.00	858,130.51	0.00	0.00	0.00	0.00	1,802,262.36	1,618,753.47	1,583,304.35
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,596.10	0.00	81,596.10	206,556.27	81,596.10
Prepaid expenses and other current assets	14,788.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,788.33	169,291.90	143,791.90
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>25,644,033.75</b>	<b>496,658.48</b>	<b>0.00</b>	<b>0.00</b>	<b>1,181,066.99</b>	<b>109,834.25</b>	<b>0.00</b>	<b>0.00</b>	<b>81,596.10</b>	<b>0.00</b>	<b>27,513,189.57</b>	<b>27,417,527.83</b>	<b>27,615,265.24</b>
<b>Noncurrent Assets</b>													
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	16,513.07	10,012,919.60	0.00	0.00	10,029,432.67	11,737,140.66	10,083,454.60
Lease Receivable, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,030.76	0.00	2,030.76	79,431.37	2,030.76
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,090,992.81	0.00	7,090,992.81	7,592,226.05	7,489,282.97
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,513.07</b>	<b>10,012,919.60</b>	<b>7,093,023.57</b>	<b>0.00</b>	<b>17,122,456.24</b>	<b>19,408,798.08</b>	<b>17,574,768.33</b>
<b>TOTAL ASSETS</b>	<b>25,644,033.75</b>	<b>496,658.48</b>	<b>0.00</b>	<b>0.00</b>	<b>1,181,066.99</b>	<b>109,834.25</b>	<b>16,513.07</b>	<b>10,012,919.60</b>	<b>7,174,619.67</b>	<b>0.00</b>	<b>44,635,645.81</b>	<b>46,826,325.91</b>	<b>45,190,033.57</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>													
Deferred Outflows-Pensions	0.00	0.00	0.00	407,880.00	0.00	0.00	0.00	0.00	0.00	0.00	407,880.00	420,883.00	407,880.00
Deferred Outflows - ARO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>407,880.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>407,880.00</b>	<b>420,883.00</b>	<b>407,880.00</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	166,536.41	0.00	0.00	0.00	325.10	30,106.55	0.00	0.00	2,744.42	0.00	199,712.48	202,818.19	211,611.47
Deposits and unearned revenues	163,311.01	0.00	0.00	0.00	3,349.91	85,138.16	0.00	0.00	0.00	0.00	251,799.08	683,362.87	600,603.25
Accrued employee benefits - current portion	0.00	39,354.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,354.24	258,132.32	46,233.21
Postretirement medical benefits-current portion	0.00	0.00	0.00	200,031.36	0.00	0.00	0.00	0.00	0.00	0.00	200,031.36	141,239.36	200,031.36
Long-term Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,995.00	0.00	65,995.00	63,710.00	65,995.00
<b>Total Current Liabilities</b>	<b>329,847.42</b>	<b>39,354.24</b>	<b>0.00</b>	<b>200,031.36</b>	<b>3,675.01</b>	<b>115,244.71</b>	<b>0.00</b>	<b>0.00</b>	<b>68,739.42</b>	<b>0.00</b>	<b>756,892.16</b>	<b>1,349,262.74</b>	<b>1,124,474.29</b>
<b>Noncurrent Liabilities</b>													
Asset retirement and other obligations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00
Accrued employee benefits	415,460.51	44,273.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	459,734.03	445,370.28	499,088.27
Postretirement medical benefits	0.00	0.00	0.00	1,881,058.64	0.00	0.00	0.00	0.00	0.00	0.00	1,881,058.64	2,133,729.64	1,881,058.64
Long-term Leases & SBITAs, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	866,953.26	0.00	866,953.26	993,354.62	927,359.83
<b>Total Noncurrent Liabilities</b>	<b>415,460.51</b>	<b>44,273.52</b>	<b>0.00</b>	<b>1,881,058.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>874,953.26</b>	<b>0.00</b>	<b>3,215,745.93</b>	<b>3,580,454.54</b>	<b>3,315,506.74</b>
<b>TOTAL LIABILITIES</b>	<b>745,307.93</b>	<b>83,627.76</b>	<b>0.00</b>	<b>2,081,090.00</b>	<b>3,675.01</b>	<b>115,244.71</b>	<b>0.00</b>	<b>0.00</b>	<b>943,692.68</b>	<b>0.00</b>	<b>3,972,638.09</b>	<b>4,929,717.28</b>	<b>4,439,981.03</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>													
Deferred Inflows - Pensions	0.00	0.00	0.00	289,339.00	0.00	0.00	0.00	0.00	0.00	0.00	289,339.00	195,698.00	289,339.00
Deferred inflows - leases/SBITAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111,763.58	0.00	111,763.58	264,073.10	111,763.58
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>289,339.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>111,763.58</b>	<b>0.00</b>	<b>401,102.58</b>	<b>459,771.10</b>	<b>401,102.58</b>
<b>NET POSITION</b>													
<b>Net Investment in Plant</b>													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,119,163.41	0.00	6,119,163.41	6,545,966.44	6,456,869.30
<b>Restricted Nonexpendable</b>													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,414,863.86	0.00	0.00	8,414,863.86	8,933,351.56	8,468,457.87
<b>Restricted Expendable</b>													
<b>Campuses</b>													
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,598,055.74	0.00	0.00	1,598,055.74	2,784,012.53	1,598,055.74
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	16,513.07	0.00	0.00	0.00	16,513.07	19,776.57	16,940.99
Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,177,391.98	(5,410.46)	0.00	0.00	0.00	0.00	1,171,981.52	873,735.51	928,497.27
<b>Unrestricted</b>	24,898,725.82	413,030.72	0.00	(1,962,549.00)	0.00	0.00	0.00	0.00	0.00	0.00	23,349,207.54	22,700,877.92	23,288,008.79
<b>TOTAL NET POSITION</b>	<b>24,898,725.82</b>	<b>413,030.72</b>	<b>0.00</b>	<b>(1,962,549.00)</b>	<b>1,177,391.98</b>	<b>(5,410.46)</b>	<b>16,513.07</b>	<b>10,012,919.60</b>	<b>6,119,163.41</b>	<b>0.00</b>	<b>40,669,785.14</b>	<b>41,857,720.53</b>	<b>40,756,829.96</b>
<b>Not Coded to Attribute</b>													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>



















University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2023 Fiscal Period 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 Balance	Prior Year to Date Balance	Prior Year Final Balance
<b>Campuses</b>									
Grants, gifts and contracts	45,774,783.45	4,519,885.45	3,255,378.36	1,171,981.52	0.00	43,819.36	54,765,848.14	37,611,538.84	59,771,697.52
Life income and annuity funds	0.00	1,833.99	14,811.38	0.00	0.00	0.00	16,645.37	35,156.66	22,509.40
Loan funds	1,051,083.27	314,282.31	150,843.25	0.00	0.00	0.00	1,516,208.83	1,870,390.60	1,870,390.60
<b>Affiliated Entities</b>									
Accumulated net gains on endowment	44,829,110.32	4,723,156.42	0.00	0.00	0.00	0.00	49,552,266.74	84,054,781.33	49,552,266.74
Other - affiliated entities	76,749,189.06	0.00	0.00	0.00	0.00	0.00	76,749,189.06	77,456,169.56	66,885,059.35
<b>Unrestricted</b>	146,487,509.61	1,742,391.42	29,254,247.19	23,349,207.54	0.00	114,297,668.17	315,131,023.93	367,532,189.38	307,175,569.93
<b>TOTAL NET POSITION</b>	<b>1,239,218,389.19</b>	<b>133,217,093.80</b>	<b>152,633,190.67</b>	<b>40,669,785.14</b>	<b>0.00</b>	<b>91,428,108.12</b>	<b>1,657,166,566.92</b>	<b>1,743,131,700.74</b>	<b>1,620,789,073.93</b>
<b>Not Coded to Attribute</b>									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>



University System of New Hampshire  
 Statement of 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 Balance	Prior Year to Date Balance	Prior Year Final Balance	
Campuses	Loan funds	716,955.66	334,127.61	0.00	0.00	0.00	0.00	0.00	314,282.31	0.00	150,843.25	0.00	0.00	0.00	0.00	1,516,208.83	1,870,390.60	1,870,390.60	
Affiliated Entities	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	43,969,130.74	859,979.58	0.00	0.00	4,723,156.42	0.00	0.00	0.00	0.00	0.00	49,552,266.74	84,054,781.33	49,552,266.74	
	Other - affiliated entities	0.00	0.00	0.00	0.00	66,089,089.41	10,660,099.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,749,189.06	77,456,169.56	66,885,059.35	
<b>Unrestricted</b>		208,293,002.92	(30,887,116.79)	(33,627,038.24)	0.00	0.00	2,708,661.72	0.00	1,714,349.34	28,042.08	29,254,247.19	23,349,207.54	0.00	0.00	114,297,668.17	315,131,023.93	367,532,189.38	307,175,569.93	
	<b>TOTAL NET POSITION</b>	<b>992,953,778.21</b>	<b>(21,811,421.61)</b>	<b>(30,374,555.57)</b>	<b>0.00</b>	<b>0.00</b>	<b>283,157,627.68</b>	<b>15,292,960.48</b>	<b>0.00</b>	<b>116,351,249.46</b>	<b>16,865,844.34</b>	<b>152,633,190.67</b>	<b>40,669,785.14</b>	<b>0.00</b>	<b>0.00</b>	<b>91,428,108.12</b>	<b>1,657,166,566.92</b>	<b>1,743,131,700.74</b>	<b>1,620,789,073.93</b>
<b>Not Coded to Attribute</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>