

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 05

	2024	2023	Final Balance
	Year to Date Balance	Year to Date Balance	
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	8,168,022.52	45,472,305.68	82,603,358.64
Short term investments	273,736,362.79	228,326,266.71	144,088,917.46
Accounts receivable	105,660,572.67	110,044,361.69	43,626,814.53
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	3,686,083.74	3,531,744.40	3,686,083.74
Notes receivable - current portion	1,347,293.89	1,590,954.83	1,084,071.68
Lease Receivable - current portion	430,242.40	1,049,439.79	428,387.87
Prepaid expenses and other current assets	5,430,625.60	4,883,780.02	10,980,515.04
Interfund Borrowngs	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>398,459,203.61</b>	<b>394,898,853.12</b>	<b>286,498,148.96</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	24,520,338.50	0.00	27,915,763.79
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	597,742,874.83	574,650,930.06	597,475,722.10
Endowment and similar investments - affiliated entities	316,121,129.40	289,125,697.73	314,833,375.54
Pledges Receivable	10,204,754.14	7,231,379.48	10,204,754.14
Notes receivable	3,312,590.94	5,311,921.87	4,329,678.17
Lease Receivable, net of current portion	564,180.02	5,554,714.81	724,854.68
Property and equipment, net	1,159,869,854.26	1,116,918,699.88	1,160,146,558.50
Other assets	0.00	0.00	0.00
Pension assets, net	1,082,271.00	713,481.00	1,082,271.00
<b>Total Noncurrent Assets</b>	<b>2,113,417,993.09</b>	<b>1,999,506,824.83</b>	<b>2,116,712,977.92</b>
<b>Not Coded to Attribute</b>			
Accounts not Coded - Account Type: 10	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 ASSETS</b>	<b>2,511,877,196.70</b>	<b>2,394,405,677.95</b>	<b>2,403,211,126.88</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	0.00	11,105,006.77	0.00
Acctg loss on debt refunding, net	9,607,435.66	5,080,770.11	9,951,895.66
Deferred Outflows-Pensions	12,937,979.00	15,948,385.00	12,937,979.00
Deferred Outflows - ARO	1,032,653.26	1,125,213.84	1,032,653.26
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>23,578,067.92</b>	<b>33,259,375.72</b>	<b>23,922,527.92</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	34,439,332.34	36,574,651.05	72,182,419.35
Deposits and unearned revenues	37,574,696.38	30,487,236.15	50,307,468.52
Accrued employee benefits - current portion	7,607,828.45	7,859,090.22	7,609,193.84
Postretirement medical benefits-current portion	7,147,864.00	7,201,295.40	7,147,864.00
Long-term Leases & SBITAs - current portion	7,035,728.23	5,528,094.97	7,035,728.23
Long-term debt - current portion	19,628,126.39	26,429,811.32	17,298,126.39
<b>Total Current Liabilities</b>	<b>113,433,575.79</b>	<b>114,080,179.11</b>	<b>161,580,800.33</b>
<b>Noncurrent Liabilities</b>			
Obligations under life income agree	3,483,361.34	2,929,423.00	3,568,595.70
Government advances refundable	5,056,609.33	7,674,432.75	5,136,395.63
Asset retirement and other obligations	3,308,478.00	3,308,478.00	3,308,478.00
Accrued employee benefits	28,535,386.25	29,252,034.13	29,517,872.95
Postretirement medical benefits	58,512,158.00	70,659,271.60	58,512,158.00
Long-term Leases & SBITAs, net of current portion	69,368,401.47	43,094,077.20	76,228,688.09
Derivative instruments - interest rate swaps	0.00	11,105,006.77	0.00
Long-term debt	345,599,140.18	330,525,679.47	362,509,522.02
<b>Total Noncurrent Liabilities</b>	<b>513,863,534.57</b>	<b>498,548,402.92</b>	<b>538,781,710.39</b>
<b>TOTAL LIABILITIES</b>	<b>627,297,110.36</b>	<b>612,628,582.03</b>	<b>700,362,510.72</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows - Pensions	19,427,101.00	12,698,990.00	19,427,101.00
Acctg gain debt refunding, net	0.00	29,107.82	0.00
Deferred Inflows - Annuities	2,000,054.66	1,377,235.06	2,207,405.67
Deferred inflows - leases/SBITAs	941,287.36	7,289,324.57	1,120,269.07
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>22,368,443.02</b>	<b>21,394,657.45</b>	<b>22,754,775.74</b>

		2024	2023	
		Year to Date Balance	Year to Date Balance	Final Balance
<b>NET POSITION</b>				
<b>Net Investment in Plant</b>		756,272,684.37	720,004,015.88	743,507,557.63
<b>Restricted Nonexpendable</b>				
	Historical gift value of endowment - campuses	148,629,014.88	145,492,442.03	148,030,062.20
	Historical gift value of endowment - affiliated entities	196,413,808.07	187,333,549.37	193,840,740.51
<b>Restricted Expendable</b>				
<b>Campuses</b>				
	Accumulated net gains on endowment	75,050,275.27	67,601,504.44	75,050,275.27
	Market value of funds functioning as endowment	16,883,111.52	16,340,602.23	16,883,111.52
	Grants, gifts and contracts	57,785,716.18	61,396,543.79	55,134,318.06
	Life income and annuity funds	21,034.85	22,509.40	21,034.85
	Loan funds	1,502,903.41	1,984,988.11	1,516,208.83
<b>Affiliated Entities</b>				
	Accumulated net gains on endowment	56,177,252.52	49,552,266.74	56,177,252.52
	Other - affiliated entities	77,401,498.73	73,931,048.87	76,839,254.83
<b>Unrestricted</b>		499,652,411.44	469,982,343.33	337,016,552.12
<b>TOTAL NET POSITION</b>		<b>1,885,789,711.24</b>	<b>1,793,641,814.19</b>	<b>1,704,016,368.34</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  
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	2024	2023	
	Year to Date Balance	Year to Date Balance	Final Balance
<b>ASSETS</b>			
Current Assets			
Cash, cash equivalents, and operating investments	281,904,385.31	273,798,572.39	226,692,276.10
Accounts receivable	105,660,572.67	110,044,361.69	43,626,814.53
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	3,686,083.74	3,531,744.40	3,686,083.74
Notes receivable - current portion	1,347,293.89	1,590,954.83	1,084,071.68
Lease Receivable - current portion	430,242.40	1,049,439.79	428,387.87
Prepaid expenses and other current assets	5,430,625.60	4,883,780.02	10,980,515.04
<b>Total Current Assets</b>	<b>398,459,203.61</b>	<b>394,898,853.12</b>	<b>286,498,148.96</b>
Noncurrent Assets			
Debt proceeds held by others for construction purposes	24,520,338.50	0.00	27,915,763.79
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	597,742,874.83	574,650,930.06	597,475,722.10
Endowment and similar investments - affiliated entities	316,121,129.40	289,125,697.73	314,833,375.54
Pledges Receivable	10,204,754.14	7,231,379.48	10,204,754.14
Notes receivable	3,312,590.94	5,311,921.87	4,329,678.17
Lease Receivable, net of current portion	564,180.02	5,554,714.81	724,854.68
Property and equipment, net	1,159,869,854.26	1,116,918,699.88	1,160,146,558.50
Other assets	0.00	0.00	0.00
Pension assets, net	1,082,271.00	713,481.00	1,082,271.00
<b>Total Noncurrent Assets</b>	<b>2,113,417,993.09</b>	<b>1,999,506,824.83</b>	<b>2,116,712,977.92</b>
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Accounts not Coded - Account Type: 10	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 ASSETS</b>	<b>2,511,877,196.70</b>	<b>2,394,405,677.95</b>	<b>2,403,211,126.88</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accum change in derivative value	0.00	11,105,006.77	0.00
Acctg loss on debt refunding, net	9,607,435.66	5,080,770.11	9,951,895.66
Deferred Outflows-Pensions	12,937,979.00	15,948,385.00	12,937,979.00
Deferred Outflows - ARO	1,032,653.26	1,125,213.84	1,032,653.26
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>23,578,067.92</b>	<b>33,259,375.72</b>	<b>23,922,527.92</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable and accrued expenses	34,439,332.34	36,574,651.05	72,182,419.35
Deposits and unearned revenues	37,574,696.38	30,487,236.15	50,307,468.52
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Postretirement medical benefits-current portion	7,147,864.00	7,201,295.40	7,147,864.00
Long-term Leases & SBITAs - current portion	7,035,728.23	5,528,094.97	7,035,728.23
Long-term debt - current portion	19,628,126.39	26,429,811.32	17,298,126.39
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Noncurrent Liabilities			
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Derivative instruments - interest rate swaps	0.00	11,105,006.77	0.00
Long-term debt	345,599,140.18	330,525,679.47	362,509,522.02
<b>Total Noncurrent Liabilities</b>	<b>513,863,534.57</b>	<b>498,548,402.92</b>	<b>538,781,710.39</b>
<b>TOTAL LIABILITIES</b>	<b>627,297,110.36</b>	<b>612,628,582.03</b>	<b>700,362,510.72</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows - Pensions	19,427,101.00	12,698,990.00	19,427,101.00
Acctg gain debt refunding, net	0.00	29,107.82	0.00
Deferred Inflows - Annuities	2,000,054.66	1,377,235.06	2,207,405.67
Deferred inflows - leases/SBITAs	941,287.36	7,289,324.57	1,120,269.07
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>22,368,443.02</b>	<b>21,394,657.45</b>	<b>22,754,775.74</b>
<b>NET POSITION</b>			
Net Investment in Plant	756,272,684.37	720,004,015.88	743,507,557.63
Restricted -			

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	2024	2023	Final Balance
	Year to Date Balance	Year to Date Balance	
Nonexpendable	345,042,822.95	332,825,991.40	341,870,802.71
Expendable	284,821,792.48	270,829,463.58	281,621,455.88
Unrestricted	499,652,411.44	469,982,343.33	337,016,552.12
<b>TOTAL NET POSITION</b>	<b>1,885,789,711.24</b>	<b>1,793,641,814.19</b>	<b>1,704,016,368.34</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>

University System of New Hampshire  
Statement of Net Position as of Fiscal Year 2024 Fiscal Period 05

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Total Year to Date Balance	
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	D	A	P1			
<b>ASSETS</b>																							
<b>Current Assets</b>																							
Cash and cash equivalents	(11,992,236.74)	4,671,869.20	192,820,393.20	331,236.98	57,956,774.06	(5,693,690.89)	759,599.87	28,917.30	3,206,913.81	(100,979.79)	0.00	(256,833,280.24)	0.00	20,000.00	1,295,583.13	5,247,064.28	16,154,261.97	295,596.38	0.00	0.00	0.00	8,168,022.52	
Short term investments	453,348.67	264,802,851.43	0.00	0.00	448,581.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,031,581.49	0.00	0.00	0.00	0.00	0.00	273,736,362.79	
Accounts receivable	76,970,756.77	894,083.17	1,352,027.24	0.00	1,660.00	25,439,828.37	873,932.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128,284.73	0.00	0.00	0.00	0.00	105,660,572.67	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pledges receivable - current portion	0.00	0.00	0.00	0.00	3,686,083.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,686,083.74	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,422,440.46	(75,146.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,347,293.89	
Lease Receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	430,242.40	0.00	0.00	0.00	0.00	0.00	430,242.40	
Prepaid expenses and other current assets	2,786,472.10	2,604,948.58	45,649.92	(6,445.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,430,625.60	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Current Assets</b>	<b>68,218,340.80</b>	<b>272,973,752.38</b>	<b>194,218,070.36</b>	<b>324,791.98</b>	<b>62,093,099.00</b>	<b>19,746,137.48</b>	<b>1,633,532.26</b>	<b>28,917.30</b>	<b>4,629,354.27</b>	<b>(176,126.36)</b>	<b>0.00</b>	<b>(256,833,280.24)</b>	<b>0.00</b>	<b>20,000.00</b>	<b>1,295,583.13</b>	<b>13,708,888.17</b>	<b>16,282,546.70</b>	<b>295,596.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>398,459,203.61</b>	
<b>Noncurrent Assets</b>																							
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,520,338.50	0.00	0.00	0.00	0.00	0.00	24,520,338.50	
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,474.67	357,433,844.69	16,883,111.52	24,636,269.88	198,711,174.07	0.00	0.00	0.00	0.00	0.00	0.00	597,742,874.83	
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,961,031.85	1,437,407.57	57,115,366.32	2,748,174.42	248,859,149.24	0.00	0.00	0.00	0.00	0.00	0.00	316,121,129.40	
Pledges Receivable	0.00	0.00	0.00	0.00	10,204,754.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,204,754.14	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,930,158.47	1,382,432.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,312,590.94	
Lease Receivable, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	564,180.02	0.00	0.00	0.00	0.00	0.00	564,180.02	
Property and equipment, net	110,827.24	19,557.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,159,739,469.29	0.00	0.00	0.00	0.00	0.00	1,159,869,854.26	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pension assets, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,082,271.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,082,271.00	
<b>Total Noncurrent Assets</b>	<b>110,827.24</b>	<b>19,557.73</b>	<b>0.00</b>	<b>0.00</b>	<b>10,204,754.14</b>	<b>0.00</b>	<b>0.00</b>	<b>1,082,271.00</b>	<b>1,930,158.47</b>	<b>1,382,432.47</b>	<b>6,039,506.52</b>	<b>358,871,252.26</b>	<b>73,998,477.84</b>	<b>27,384,444.30</b>	<b>447,570,323.31</b>	<b>1,184,823,987.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,113,417,993.09</b>
<b>Not Coded to Attribute</b>																							
Accounts not Coded - Account Type: 10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL ASSETS</b>	<b>68,329,168.04</b>	<b>272,993,310.11</b>	<b>194,218,070.36</b>	<b>324,791.98</b>	<b>72,297,853.14</b>	<b>19,746,137.48</b>	<b>1,633,532.26</b>	<b>1,111,188.30</b>	<b>6,559,512.74</b>	<b>1,206,306.11</b>	<b>6,039,506.52</b>	<b>102,037,972.02</b>	<b>73,998,477.84</b>	<b>27,404,444.30</b>	<b>448,865,906.44</b>	<b>1,198,532,875.98</b>	<b>16,282,546.70</b>	<b>295,596.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,511,877,196.70</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																							
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,607,435.66	0.00	0.00	0.00	0.00	0.00	9,607,435.66	
Deferred Outflows-Pensions	0.00	67,870.00	0.00	12,179,236.00	0.00	0.00	0.00	690,873.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,937,979.00	
Deferred Outflows - ARO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,032,653.26	0.00	0.00	0.00	0.00	0.00	1,032,653.26	
<b>TOTAL DEFERRED OUTFLOWS</b>	<b>0.00</b>	<b>67,870.00</b>	<b>0.00</b>	<b>12,179,236.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>690,873.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,640,088.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,578,067.92</b>	
<b>LIABILITIES</b>																							
<b>Current Liabilities</b>																							
Accounts payable and accrued expenses	9,545,951.76	11,513,927.76	2,436,311.29	419,128.22	(63,427.49)	1,474,941.77	20,072.07	0.00	0.00	0.00	381,400.82	0.00	0.00	0.00	0.00	7,131,694.07	1,579,332.07	0.00	0.00	0.00	0.00	34,439,332.34	
Deposits and unearned revenues	12,776,809.63	6,977,547.01	3,453,494.89	0.00	3,121.78	13,580,009.02	744,611.99	39,102.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,574,696.38	
Accrued employee benefits - current portion	343,340.49	7,264,487.96	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	0.00	0.00	0.00	0.00	0.00	7,607,828.45	
Postretirement medical benefits- current portion	0.00	0.00	0.00	7,147,864.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,147,864.00	
Long-term Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,035,728.23	0.00	0.00	0.00	0.00	0.00	7,035,728.23	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,628,126.39	0.00	0.00	0.00	0.00	0.00	19,628,126.39	
<b>Total Current Liabilities</b>	<b>22,666,101.88</b>	<b>25,755,962.73</b>	<b>5,889,806.18</b>	<b>7,566,992.22</b>	<b>(60,305.71)</b>	<b>15,054,950.79</b>	<b>764,684.06</b>	<b>39,102.06</b>	<b>0.00</b>	<b>0.00</b>	<b>381,400.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,795,548.69</b>	<b>1,579,332.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>113,433,575.79</b>	
<b>Noncurrent Liabilities</b>																							
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,483,361.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,483,361.34	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,056,609.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,056,609.33	
Asset retirement and other obligations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,308,478.00	0.00	0.00	0.00	0.00	0.00	3,308,478.00	
Accrued employee benefits	18,340,497.75	10,194,888.50	0.00	0.00	0.0																		

	Prior Year to Date Balance	Prior Year Final Balance
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	45,472,305.68	82,603,358.64
Short term investments	228,326,266.71	144,088,917.46
Accounts receivable	110,044,361.69	43,626,814.53
Accounts receivable - State of NH appropriations	0.00	0.00
Pledges receivable - current portion	3,531,744.40	3,686,083.74
Notes receivable - current portion	1,590,954.83	1,084,071.68
Lease Receivable - current portion	1,049,439.79	428,387.87
Prepaid expenses and other current assets	4,883,780.02	10,980,515.04
Interfund Borrowings	0.00	0.00
Current Asset - Other	0.00	0.00
<b>Total Current Assets</b>	<b>394,898,853.12</b>	<b>286,498,148.96</b>
<b>Noncurrent Assets</b>		
Debt proceeds held by others	0.00	27,915,763.79
Long-term operating investments	0.00	0.00
Endowment and similar investments - campuses	574,650,930.06	597,475,722.10
Endowment and similar investments - affiliated entities	289,125,697.73	314,833,375.54
Pledges Receivable	7,231,379.48	10,204,754.14
Notes receivable	5,311,921.87	4,329,678.17
Lease Receivable, net of current portion	5,554,714.81	724,854.68
Property and equipment, net	1,116,918,699.88	1,160,146,558.50
Other assets	0.00	0.00
Pension assets, net	713,481.00	1,082,271.00
<b>Total Noncurrent Assets</b>	<b>1,999,506,824.83</b>	<b>2,116,712,977.92</b>
<b>Not Coded to Attribute</b>		
Accounts not Coded - Account Type: 10	0.00	0.00
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>2,394,405,677.95</b>	<b>2,403,211,126.88</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Accum change in derivative value	11,105,006.77	0.00
Acctg loss on debt refunding, net	5,080,770.11	9,951,895.66
Deferred Outflows-Pensions	15,948,385.00	12,937,979.00
Deferred Outflows - ARO	1,125,213.84	1,032,653.26
<b>TOTAL DEFERRED OUTFLOWS</b>	<b>33,259,375.72</b>	<b>23,922,527.92</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued expenses	36,574,651.05	72,182,419.35
Deposits and unearned revenues	30,487,236.15	50,307,468.52
Accrued employee benefits - current portion	7,859,090.22	7,609,193.84
Postretirement medical benefits- current portion	7,201,295.40	7,147,864.00
Long-term Leases & SBITAs - current portion	5,528,094.97	7,035,728.23
Long-term debt - current portion	26,429,811.32	17,298,126.39
<b>Total Current Liabilities</b>	<b>114,080,179.11</b>	<b>161,580,800.33</b>
<b>Noncurrent Liabilities</b>		
Obligations under life income agree	2,929,423.00	3,568,595.70
Government advances refundable	7,674,432.75	5,136,395.63
Asset retirement and other obligations	3,308,478.00	3,308,478.00
Accrued employee benefits	29,252,034.13	29,517,872.95
Postretirement medical benefits	70,659,271.60	58,512,158.00
Long-term Leases & SBITAs, net of current portion	43,094,077.20	76,228,688.09
Derivative instruments - interest rate swaps	11,105,006.77	0.00
Long-term debt	330,525,679.47	362,509,522.02
<b>Total Noncurrent Liabilities</b>	<b>498,548,402.92</b>	<b>538,781,710.39</b>
<b>TOTAL LIABILITIES</b>	<b>612,628,582.03</b>	<b>700,362,510.72</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows - Pensions	12,698,990.00	19,427,101.00
Acctg gain debt refunding, net	29,107.82	0.00
Deferred Inflows - Annuities	1,377,235.06	2,207,405.67
Deferred inflows - leases/SBITAs	7,289,324.57	1,120,269.07
<b>TOTAL DEFERRED INFLOWS</b>	<b>21,394,657.45</b>	<b>22,754,775.74</b>
<b>NET POSITION</b>		



		Prior Year to Date Balance	Prior Year Final Balance
<b>Net Investment in Plant</b>		720,004,015.88	743,507,557.63
<b>Restricted Nonexpendable</b>			
	Historical gift value of endowment - campuses	145,492,442.03	148,030,062.20
	Historical gift value of endowment - affiliated entities	187,333,549.37	193,840,740.51
<b>Restricted Expendable</b>			
Campuses	Accumulated net gains on endowment	67,601,504.44	75,050,275.27
	Market value of funds functioning as endowment	16,340,602.23	16,883,111.52
	Grants, gifts and contracts	61,396,543.79	55,134,318.06
	Life income and annuity funds	22,509.40	21,034.85
	Loan funds	1,984,988.11	1,516,208.83
Affiliated Entities	Accumulated net gains on endowment	49,552,266.74	56,177,252.52
	Other - affiliated entities	73,931,048.87	76,839,254.83
<b>Unrestricted</b>		469,982,343.33	337,016,552.12
	<b>TOTAL NET POSITION</b>	<b>1,793,641,814.19</b>	<b>1,704,016,368.34</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>



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 05

1D - UNH - Durham

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group	Funds Not Coded to Fund Group
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X	D	A	P1	
<b>ASSETS</b>																					
<b>Current Assets</b>																					
Cash and cash equivalents	60,907,415.46	165,412,604.86	112,922,723.33	386,620.07	40,762,950.50	(3,838,338.65)	761,405.35	1,893.87	1,783,003.79	0.00	0.00	(7,400,000.00)	0.00	0.00	178,665.49	(1,213,337.21)	(5,827,609.92)	291,900.92	0.00	0.00	
Short term investments	155,543.13	636,398.81	0.00	0.00	429,788.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts receivable	4,139,023.53	884,366.31	819,083.50	0.00	1,620.00	22,277,528.95	872,126.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,980.73	0.00	0.00	0.00	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	958,472.28	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,191.05	0.00	0.00	0.00	0.00	
Prepaid expenses and other current assets	2,469,571.18	1,293,441.97	45,649.92	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	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Current Assets</b>	<b>67,671,553.30</b>	<b>168,226,811.95</b>	<b>113,787,456.75</b>	<b>386,620.07</b>	<b>41,194,359.45</b>	<b>18,439,190.30</b>	<b>1,633,532.26</b>	<b>1,893.87</b>	<b>2,741,476.07</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,400,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>178,665.49</b>	<b>(1,178,146.16)</b>	<b>(5,752,629.19)</b>	<b>291,900.92</b>	<b>0.00</b>	<b>0.00</b>	
<b>Noncurrent Assets</b>																					
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,520,338.50	0.00	0.00	0.00	0.00	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,194,067.41	14,416,068.28	24,432,469.20	131,834,969.72	0.00	0.00	0.00	0.00	0.00	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,767,758.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	379,714.59	0.00	0.00	0.00	0.00	
Property and equipment, net	110,827.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	785,476,597.19	0.00	0.00	0.00	0.00	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Noncurrent Assets</b>	<b>110,827.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,767,758.19</b>	<b>0.00</b>	<b>0.00</b>	<b>22,194,067.41</b>	<b>14,416,068.28</b>	<b>24,432,469.20</b>	<b>131,834,969.72</b>	<b>810,376,650.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Not Coded to Attribute</b>																					
Accounts not Coded - Account Type: 10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL ASSETS</b>	<b>67,782,380.54</b>	<b>168,226,811.95</b>	<b>113,787,456.75</b>	<b>386,620.07</b>	<b>41,194,359.45</b>	<b>18,439,190.30</b>	<b>1,633,532.26</b>	<b>1,893.87</b>	<b>4,509,234.26</b>	<b>0.00</b>	<b>0.00</b>	<b>14,794,067.41</b>	<b>14,416,068.28</b>	<b>24,432,469.20</b>	<b>132,013,635.21</b>	<b>809,198,504.12</b>	<b>(5,752,629.19)</b>	<b>291,900.92</b>	<b>0.00</b>	<b>0.00</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																					
Deferred Outflows-Pensions	0.00	0.00	0.00	8,231,944.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows - ARO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	630,628.05	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>8,231,944.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>630,628.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>LIABILITIES</b>																					
<b>Current Liabilities</b>																					
Accounts payable and accrued expenses	4,054,161.13	1,886,761.43	2,367,370.44	407,465.47	(73,773.30)	1,467,418.22	20,072.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	225,407.12	1,510,623.14	0.00	0.00	0.00	
Deposits and unearned revenues	10,167,134.06	5,999,960.00	1,934,943.32	0.00	0.00	12,367,232.27	744,611.99	1,893.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accrued employee benefits - current portion	155,543.13	2,168,749.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Postretirement medical benefits-current portion	0.00	0.00	0.00	4,949,329.00	0.00	0.00	0.00	0.00	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 Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,963,675.94	0.00	0.00	0.00	0.00	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,294,107.89	0.00	0.00	0.00	0.00	
<b>Total Current Liabilities</b>	<b>14,376,838.32</b>	<b>10,055,470.54</b>	<b>4,302,313.76</b>	<b>5,356,794.47</b>	<b>(73,773.30)</b>	<b>13,834,650.49</b>	<b>764,684.06</b>	<b>1,893.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,483,190.95</b>	<b>1,510,623.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Noncurrent Liabilities</b>																					
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,845,491.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Asset retirement and other obligations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,541,278.00	0.00	0.00	0.00	0.00	
Accrued employee benefits	13,370,247.20	725,447.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Postretirement medical benefits	0.00	0.00	0.00	40,515,029.00	0.00	0.00	0.00	0.00	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 Leases & SBITAs, net of current portion	95,768.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,086,314.53	0.00	0.00	0.00	0.00	
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158,480,557.58	0.00	0.00	0.00	0.00	
<b>Total Noncurrent Liabilities</b>	<b>13,466,015.64</b>	<b>725,447.78</b>	<b>0.00</b>	<b>40,515,029.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,845,491.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>205,108,150.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL LIABILITIES</b>	<b>27,842,853.96</b>	<b>10,780,918.32</b>	<b>4,302,313.76</b>	<b>45,871,823.47</b>	<b>(73,773.30)</b>	<b>13,834,650.49</b>	<b>764,684.06</b>	<b>1,893.87</b>	<b>3,845,491.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>217,591,341.06</b>	<b>1,510,623.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>																					
Deferred Inflows - Pensions	0.00	0.00	0.00	13,322,952.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred inflows - leases/SBITAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	382,416.95	0.00	0.00	0.00	0.00	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,322,952.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>382,416.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>NET POSITION</b>																					
<b>Net Investment in Plant</b>																					
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,557,612.06	90,607,600.49	0.00	0.00	0.00	0.00	0.00	
<b>Restricted Nonexpendable</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	365,129,897.86	337,336,641.31	323,148,168.65
Short term investments	1,221,730.89	1,164,148.56	1,229,599.97
Accounts receivable	29,068,729.93	32,126,317.94	38,264,905.45
Accounts receivable - State of NH appropriations	0.00	0.00	0.00
Pledges receivable - current portion	0.00	0.00	0.00
Notes receivable - current portion	958,472.28	1,219,511.93	958,472.28
Lease Receivable - current portion	35,191.05	640,101.38	32,862.89
Prepaid expenses and other current assets	3,808,663.07	2,057,836.21	7,596,291.77
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>400,222,685.08</b>	<b>374,544,557.33</b>	<b>371,230,301.01</b>
<b>Noncurrent Assets</b>			
Debt proceeds held by others	24,520,338.50	0.00	27,894,751.48
Endowment and similar investments - campuses	192,877,574.61	176,519,960.04	184,178,601.76
Notes receivable	1,767,758.19	3,100,203.87	2,352,850.33
Lease Receivable, net of current portion	379,714.59	3,207,685.06	380,736.34
Property and equipment, net	785,587,424.43	737,231,455.47	784,880,809.40
Other assets	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>1,005,132,810.32</b>	<b>920,059,304.44</b>	<b>999,687,749.31</b>
<b>Not Coded to Attribute</b>			
Accounts not Coded - Account Type: 10	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 ASSETS</b>	<b>1,405,355,495.40</b>	<b>1,294,603,861.77</b>	<b>1,370,918,050.32</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows-Pensions	8,231,944.19	10,223,014.19	8,231,944.19
Deferred Outflows - ARO	630,628.05	664,860.53	630,628.05
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>8,862,572.24</b>	<b>10,887,874.72</b>	<b>8,862,572.24</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	11,865,505.72	5,809,640.46	32,487,668.82
Deposits and unearned revenues	31,215,775.51	24,085,118.85	36,809,441.05
Accrued employee benefits - current portion	2,324,292.24	1,803,437.09	2,284,938.00
Postretirement medical benefits-current portion	4,949,329.00	5,089,343.67	4,949,329.00
Long-term Leases & SBITAs - current portion	4,963,675.94	3,530,720.67	4,897,735.21
Long-term debt - current portion	7,294,107.89	6,884,397.21	11,298,432.89
<b>Total Current Liabilities</b>	<b>62,612,686.30</b>	<b>47,202,657.95</b>	<b>92,727,544.97</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	3,845,491.67
Asset retirement and other obligations	1,541,278.00	1,541,278.00	1,541,278.00
Accrued employee benefits	14,095,694.98	15,071,766.56	14,589,934.08
Postretirement medical benefits	40,515,029.00	49,224,813.33	40,515,029.00
Long-term Leases & SBITAs, net of current portion	45,182,082.97	17,825,976.53	49,489,764.92
Long-term debt	158,480,557.58	141,724,087.58	158,947,774.42
<b>Total Noncurrent Liabilities</b>	<b>263,660,134.20</b>	<b>231,160,395.31</b>	<b>268,929,272.09</b>
<b>TOTAL LIABILITIES</b>	<b>326,272,820.50</b>	<b>278,363,053.26</b>	<b>361,656,817.06</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows - Pensions	13,322,952.98	8,396,097.98	13,322,952.98
Deferred inflows - leases/SBITAs	382,416.95	4,248,373.57	397,322.95
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>13,705,369.93</b>	<b>12,644,471.55</b>	<b>13,720,275.93</b>
<b>NET POSITION</b>			
<b>Net Investment in Plant</b>	<b>591,855,374.16</b>	<b>564,731,930.38</b>	<b>584,098,947.17</b>
<b>Restricted Nonexpendable</b>			
Historical gift value of endowment - campuses	98,165,212.55	87,567,927.30	89,287,574.21
<b>Restricted Expendable</b>			
Campuses			
Accumulated net gains on endowment	58,280,891.86	53,231,049.79	58,280,891.86
Market value of funds functioning as endowment	14,416,068.28	13,986,180.94	14,416,068.28
Grants, gifts and contracts	46,741,520.76	50,850,267.34	44,349,099.57
Life income and annuity funds	0.00	0.00	0.00
Loan funds	663,742.59	1,066,609.09	716,955.66
<b>Unrestricted</b>	<b>264,117,067.01</b>	<b>243,050,246.84</b>	<b>213,253,992.82</b>
<b>TOTAL NET POSITION</b>	<b>1,074,239,877.21</b>	<b>1,014,484,211.68</b>	<b>1,004,403,529.57</b>
<b>Not Coded to Attribute</b>			
	0.00	0.00	0.00



	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
<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 2024 Fiscal Period 05

	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	Funds Not Coded to Fund Group	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
	U	D	A	W	G	P1	Q1	Q2	T2	N	X	D				
<b>ASSETS</b>																
<b>Current Assets</b>																
Cash and cash equivalents	(33,945,124.96)	825,742.40	(9,866.17)	0.00	741,188.91	(651,394.29)	0.00	0.00	0.00	(27,194.44)	0.00	3,695.46	(33,062,953.09)	(29,818,404.21)	(34,003,335.22)	
Accounts receivable	(6,956.06)	9,382.50	0.00	0.00	0.00	671,251.37	0.00	0.00	0.00	0.00	0.00	0.00	673,677.81	124,865.50	197,645.49	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	321,817.73	0.00	0.00	321,817.73	0.00	0.00	
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	0.00	0.00	378,591.97	
<b>Total Current Assets</b>	<b>(33,952,081.02)</b>	<b>835,124.90</b>	<b>(9,866.17)</b>	<b>0.00</b>	<b>741,188.91</b>	<b>19,857.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>294,623.29</b>	<b>0.00</b>	<b>3,695.46</b>	<b>(32,067,457.55)</b>	<b>(29,693,538.71)</b>	<b>(33,427,097.76)</b>	
<b>Noncurrent Assets</b>																
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	1,962,869.63	38,985.38	1,769,935.12	0.00	0.00	0.00	3,771,790.13	1,995,728.25	2,056,380.13	
Lease Receivable, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,890.86	0.00	0.00	8,890.86	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	28,539,400.44	0.00	0.00	28,539,400.44	24,514,242.52	23,457,492.37	
<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>1,962,869.63</b>	<b>38,985.38</b>	<b>1,769,935.12</b>	<b>28,548,291.30</b>	<b>0.00</b>	<b>0.00</b>	<b>32,320,081.43</b>	<b>26,509,970.77</b>	<b>25,513,872.50</b>	
<b>TOTAL ASSETS</b>	<b>(33,952,081.02)</b>	<b>835,124.90</b>	<b>(9,866.17)</b>	<b>0.00</b>	<b>741,188.91</b>	<b>19,857.08</b>	<b>1,962,869.63</b>	<b>38,985.38</b>	<b>1,769,935.12</b>	<b>28,842,914.59</b>	<b>0.00</b>	<b>3,695.46</b>	<b>252,623.88</b>	<b>(3,183,567.94)</b>	<b>(7,913,225.26)</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																
Deferred Outflows-Pensions	0.00	0.00	0.00	519,422.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	519,422.81	219,352.81	176,630.81	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>519,422.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>519,422.81</b>	<b>219,352.81</b>	<b>176,630.81</b>	
<b>LIABILITIES</b>																
<b>Current Liabilities</b>																
Accounts payable and accrued expenses	25,116.77	2,462.94	38,702.18	0.00	0.00	1,258.65	0.00	0.00	0.00	59,654.43	0.00	0.00	127,194.97	106,426.07	393,893.34	
Deposits and unearned revenues	(4,601.99)	0.00	0.00	0.00	0.00	32,714.08	0.00	0.00	0.00	0.00	0.00	0.00	28,112.09	27,510.55	37,169.47	
Postretirement medical benefits-current portion	0.00	0.00	0.00	301,254.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	301,254.00	109,201.59	106,197.00	
Long-term Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	940,038.48	0.00	0.00	940,038.48	778,516.00	940,038.48	
<b>Total Current Liabilities</b>	<b>20,514.78</b>	<b>2,462.94</b>	<b>38,702.18</b>	<b>301,254.00</b>	<b>0.00</b>	<b>33,972.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>999,692.91</b>	<b>0.00</b>	<b>0.00</b>	<b>1,396,599.54</b>	<b>1,021,654.21</b>	<b>1,477,298.29</b>	
<b>Noncurrent Liabilities</b>																
Accrued employee benefits	260,055.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260,055.31	240,864.16	260,055.31	
Postretirement medical benefits	0.00	0.00	0.00	2,466,056.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,466,056.00	1,056,205.41	869,322.00	
Long-term Leases & SBITAs, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,338,369.45	0.00	0.00	19,338,369.45	20,251,797.92	19,720,544.91	
<b>Total Noncurrent Liabilities</b>	<b>260,055.31</b>	<b>0.00</b>	<b>0.00</b>	<b>2,466,056.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,338,369.45</b>	<b>0.00</b>	<b>0.00</b>	<b>22,064,480.76</b>	<b>21,548,867.49</b>	<b>20,849,922.22</b>	
<b>TOTAL LIABILITIES</b>	<b>280,570.09</b>	<b>2,462.94</b>	<b>38,702.18</b>	<b>2,767,310.00</b>	<b>0.00</b>	<b>33,972.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,338,062.36</b>	<b>0.00</b>	<b>0.00</b>	<b>23,461,080.30</b>	<b>22,570,521.70</b>	<b>22,327,220.51</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>																
Deferred Inflows - Pensions	0.00	0.00	0.00	736,266.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	736,266.02	180,155.02	285,869.02	
Deferred inflows - leases/SBITAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	318,036.36	0.00	0.00	318,036.36	0.00	0.00	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>736,266.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>318,036.36</b>	<b>0.00</b>	<b>0.00</b>	<b>1,054,302.38</b>	<b>180,155.02</b>	<b>285,869.02</b>	
<b>NET POSITION</b>																
<b>Net Investment in Plant</b>																
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,186,815.87	0.00	0.00	8,186,815.87	3,422,064.42	2,736,129.51	
<b>Restricted Nonexpendable</b>																
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,736,318.65	0.00	0.00	0.00	1,736,318.65	38,364.50	38,364.50	
<b>Restricted Expendable</b>																
<b>Campuses</b>																
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,616.47	0.00	0.00	0.00	33,616.47	31,493.42	33,616.47	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,985.38	0.00	0.00	0.00	0.00	38,985.38	20,894.53	21,529.53	
Grants, gifts and contracts	0.00	0.00	0.00	0.00	741,188.91	(14,115.65)	0.00	0.00	0.00	0.00	0.00	0.00	727,073.26	339,186.02	382,664.00	
<b>Unrestricted</b>	<b>(34,232,651.11)</b>	<b>832,661.96</b>	<b>(48,568.35)</b>	<b>(2,984,153.21)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,962,869.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,695.46</b>	<b>(34,466,145.62)</b>	<b>(29,566,894.74)</b>	<b>(33,561,987.99)</b>	
<b>TOTAL NET POSITION</b>	<b>(34,232,651.11)</b>	<b>832,661.96</b>	<b>(48,568.35)</b>	<b>(2,984,153.21)</b>	<b>741,188.91</b>	<b>(14,115.65)</b>	<b>1,962,869.63</b>	<b>38,985.38</b>	<b>1,769,935.12</b>	<b>8,186,815.87</b>	<b>0.00</b>	<b>3,695.46</b>	<b>(23,743,335.99)</b>	<b>(25,714,891.85)</b>	<b>(30,349,683.98)</b>	
<b>Not Coded to Attribute</b>																
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	









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>













40 - UNH Foundation Offset

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

G

**ASSETS**

**Current Assets**

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

**NET POSITION**

**Restricted Expendable**

Campuses

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



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 05

5K - Keene State College

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	L	LU	M	Q1	Q2	T1	T2	N	X			
<b>ASSETS</b>																		
<b>Current Assets</b>																		
Cash and cash equivalents	(37,880,990.36)	22,655,761.42	32,884,749.99	(0.50)	5,080,344.29	(72,854.87)	441,197.40	(172,569.87)	0.00	0.00	0.00	0.00	41,610.71	(64,176.68)	2,940,467.15	25,853,538.68	31,204,997.77	24,877,678.95
Short term investments	110,008.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,008.18	79,881.47	110,008.18
Accounts receivable	35,411,967.51	14,117.31	512,000.00	0.00	0.00	1,234,020.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,600.00	37,198,705.57	35,265,000.96	1,981,196.63
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	370,430.95	(75,146.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	295,284.38	54,423.76	25,284.38
Lease Receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,278.30	0.00	43,278.30	148,218.06	43,330.82
Prepaid expenses and other current assets	11,988.17	6,237.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,225.48	23,884.35	548,429.60
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>(2,347,026.50)</b>	<b>22,676,116.04</b>	<b>33,396,749.99</b>	<b>(0.50)</b>	<b>5,080,344.29</b>	<b>1,161,165.88</b>	<b>811,628.35</b>	<b>(247,716.44)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,610.71</b>	<b>(20,898.38)</b>	<b>2,967,067.15</b>	<b>63,519,040.59</b>	<b>66,776,406.37</b>	<b>27,585,928.56</b>
<b>Noncurrent Assets</b>																		
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,676.63	443,374.48	1,887,137.74	150,749.51	34,070,468.50	0.00	0.00	36,600,406.86	35,013,550.29	36,419,109.67
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,774.04	0.00
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	6,768.64	1,382,432.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,389,201.11	1,934,844.00	1,782,284.38
Lease Receivable, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,882.43	0.00	72,882.43	776,575.36	90,586.60
Property and equipment, net	0.00	19,557.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,643,219.45	0.00	157,662,777.18	157,482,752.63	155,186,776.49
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>19,557.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,768.64</b>	<b>1,382,432.47</b>	<b>48,676.63</b>	<b>443,374.48</b>	<b>1,887,137.74</b>	<b>150,749.51</b>	<b>34,070,468.50</b>	<b>157,716,101.88</b>	<b>0.00</b>	<b>195,725,267.58</b>	<b>195,234,496.32</b>	<b>193,478,757.14</b>
<b>TOTAL ASSETS</b>	<b>(2,347,026.50)</b>	<b>22,695,673.77</b>	<b>33,396,749.99</b>	<b>(0.50)</b>	<b>5,080,344.29</b>	<b>1,161,165.88</b>	<b>818,396.99</b>	<b>1,134,716.03</b>	<b>48,676.63</b>	<b>443,374.48</b>	<b>1,887,137.74</b>	<b>150,749.51</b>	<b>34,112,079.21</b>	<b>157,695,203.50</b>	<b>2,967,067.15</b>	<b>259,244,308.17</b>	<b>262,010,902.69</b>	<b>221,064,685.70</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																		
Deferred Outflows-Pensions	0.00	0.00	0.00	1,548,068.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,548,068.00	1,835,740.00	1,548,068.00
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	412,150.00	0.00	412,150.00	450,050.00	412,150.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,548,068.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>412,150.00</b>	<b>0.00</b>	<b>1,960,218.00</b>	<b>2,285,790.00</b>	<b>1,960,218.00</b>
<b>LIABILITIES</b>																		
<b>Current Liabilities</b>																		
Accounts payable and accrued expenses	841,752.79	48,932.77	12,129.73	0.00	3,462.46	3,158.10	0.00	0.00	2,593.58	0.00	0.00	0.00	0.00	7,732.65	14,162.68	933,924.76	759,027.12	4,448,351.62
Deposits and unearned revenues	112,153.00	62,517.41	1,451,592.09	0.00	(228.13)	1,058,403.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,684,437.63	2,891,795.98	5,411,728.07
Accrued employee benefits - current portion	0.00	775,451.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	775,451.71	1,565,898.26	776,817.10
Postretirement medical benefits-current portion	0.00	0.00	0.00	845,728.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	845,728.00	779,781.48	845,728.00
Long-term Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,732.21	0.00	132,732.21	75,216.29	130,309.74
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,067,408.06	0.00	3,067,408.06	2,953,408.49	5,112,048.06
<b>Total Current Liabilities</b>	<b>953,905.79</b>	<b>886,901.89</b>	<b>1,463,721.82</b>	<b>845,728.00</b>	<b>3,234.33</b>	<b>1,061,561.36</b>	<b>0.00</b>	<b>0.00</b>	<b>2,593.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,207,872.92</b>	<b>14,162.68</b>	<b>8,439,682.37</b>	<b>9,025,127.62</b>	<b>16,724,982.59</b>
<b>Noncurrent Liabilities</b>																		
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,468.95	0.00	0.00	0.00	0.00	0.00	0.00	41,468.95	44,062.53	41,468.95
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	506,216.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	506,216.07	785,423.39	586,002.37
Asset retirement and other obligations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	948,000.00	0.00	948,000.00	948,000.00	948,000.00
Accrued employee benefits	1,891,191.28	1,052,184.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,943,376.01	4,078,248.46	3,271,159.03
Postretirement medical benefits	0.00	0.00	0.00	6,923,099.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,923,099.00	8,267,674.52	6,923,099.00
Long-term Leases & SBITAs, net of current portion	0.00	16,806.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,538,093.48	0.00	1,554,900.21	1,042,031.99	1,311,837.25
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,642,484.00	0.00	73,642,484.00	78,751,382.06	73,721,429.00
<b>Total Noncurrent Liabilities</b>	<b>1,891,191.28</b>	<b>1,068,991.46</b>	<b>0.00</b>	<b>6,923,099.00</b>	<b>0.00</b>	<b>0.00</b>	<b>506,216.07</b>	<b>0.00</b>	<b>41,468.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>76,128,577.48</b>	<b>0.00</b>	<b>86,559,544.24</b>	<b>93,916,822.95</b>	<b>86,802,995.60</b>
<b>TOTAL LIABILITIES</b>	<b>2,845,097.07</b>	<b>1,955,893.35</b>	<b>1,463,721.82</b>	<b>7,768,827.00</b>	<b>3,234.33</b>	<b>1,061,561.36</b>	<b>506,216.07</b>	<b>0.00</b>	<b>44,062.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>79,336,450.40</b>	<b>14,162.68</b>	<b>94,999,226.61</b>	<b>102,941,950.57</b>	<b>103,527,978.19</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>																		
Deferred Inflows - Pensions	0.00	0.00	0.00	2,077,574.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,077,574.00	1,365,737.00	2,077,574.00
Deferred inflows - leases/SBITAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,328.06	0.00	113,328.06	1,054,792.15	131,606.76
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,077,574.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>113,328.06</b>	<b>0.00</b>	<b>2,190,902.06</b>	<b>2,420,529.15</b>	<b>2,209,180.76</b>
<b>NET POSITION</b>																		
<b>Net Investment in Plant</b>																		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,657,575.04	0.00	78,657,575.04	74,029,690.27	74,371,148.38
<b>Restricted Nonexpendable</b>																		
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,355.26	25,555,471.03	0.00	0.00	25,661,826.29	25,231,299.08	25,438,964.64
<b>Restricted Expendable</b>																		
<b>Campuses</b>																		
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,394.25	8,556,608.18	0.00	0.00	8,601,002.43	7,517,214.94	8,601,002.43
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,887,137.74	0.00	0.00	0.00	0.00	1,887,137.74	1,793,273.57	



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 05

	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>









University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 05

6P - Plymouth State University

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	Z	L	LU	M	Q1	Q2	T1	T2	N	X				
<b>ASSETS</b>																				
<b>Current Assets</b>																				
Cash and cash equivalents	(750,600.17)	(1,519,958.30)	46,862,857.07	(55,383.59)	3,516,444.84	(747,561.60)	24,033.83	303,530.05	12,378.32	0.00	0.00	0.00	0.00	111,570.00	1.00	17,858,376.20	65,615,687.65	50,491,532.41	45,632,329.41	
Short term investments	187,797.36	0.00	0.00	0.00	18,792.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	206,589.61	152,232.74	207,089.58	
Accounts receivable	37,282,333.22	4,427.62	20,943.74	0.00	40.00	488,076.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,704.00	37,822,525.43	39,510,200.59	1,712,908.64	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,404.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,404.91	288,683.57	57,404.91	
Lease Receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,955.32	0.00	29,955.32	181,520.06	29,990.99	
Prepaid expenses and other current assets	7,248.00	247,124.97	0.00	(6,445.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	247,927.97	258,994.85	579,741.72	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Current Assets</b>	<b>36,726,778.41</b>	<b>(1,268,405.71)</b>	<b>46,883,800.81</b>	<b>(61,828.59)</b>	<b>3,535,277.09</b>	<b>(259,484.75)</b>	<b>24,033.83</b>	<b>360,934.96</b>	<b>12,378.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>111,570.00</b>	<b>29,956.32</b>	<b>17,885,080.20</b>	<b>103,980,090.89</b>	<b>90,883,164.22</b>	<b>48,219,465.25</b>	
<b>Noncurrent Assets</b>																				
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,798.04	6,340,187.16	526,588.36	53,051.17	31,003,790.45	0.00	0.00	37,953,415.18	35,942,174.95	37,681,678.79	
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,677.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,677.19	262,581.68	171,589.01	
Lease Receivable, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,692.14	0.00	102,692.14	1,591,072.94	114,718.27	
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	176,112,307.52	0.00	176,112,307.52	177,368,746.74	175,461,780.47	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>132,677.19</b>	<b>0.00</b>	<b>29,798.04</b>	<b>6,340,187.16</b>	<b>526,588.36</b>	<b>53,051.17</b>	<b>31,003,790.45</b>	<b>176,214,999.66</b>	<b>0.00</b>	<b>214,301,092.03</b>	<b>215,164,576.31</b>	<b>213,429,766.54</b>	
<b>TOTAL ASSETS</b>	<b>36,726,778.41</b>	<b>(1,268,405.71)</b>	<b>46,883,800.81</b>	<b>(61,828.59)</b>	<b>3,535,277.09</b>	<b>(259,484.75)</b>	<b>24,033.83</b>	<b>493,612.15</b>	<b>12,378.32</b>	<b>29,798.04</b>	<b>6,340,187.16</b>	<b>526,588.36</b>	<b>53,051.17</b>	<b>31,115,360.45</b>	<b>176,244,955.98</b>	<b>17,885,080.20</b>	<b>318,281,182.92</b>	<b>306,047,740.53</b>	<b>261,649,231.79</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																				
Deferred Outflows-Pensions	0.00	0.00	0.00	1,686,106.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,686,106.00	1,980,206.00	1,686,106.00	
Deferred Outflows - ARO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,124.79)	0.00	(10,124.79)	10,303.31	(10,124.79)	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,686,106.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(10,124.79)</b>	<b>0.00</b>	<b>1,675,981.21</b>	<b>1,990,509.31</b>	<b>1,675,981.21</b>	
<b>LIABILITIES</b>																				
<b>Current Liabilities</b>																				
Accounts payable and accrued expenses	787,544.57	6,406.61	18,108.94	0.00	6,104.45	2,384.67	0.00	0.00	0.00	929.81	0.00	0.00	0.00	0.00	922.78	54,546.25	876,948.08	696,708.03	2,286,277.49	
Deposits and unearned revenues	1,917,901.26	915,069.60	65,759.48	0.00	0.00	(249,916.27)	34,218.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,683,032.66	2,757,763.32	6,485,186.00	
Accrued employee benefits - current portion	187,797.36	196,551.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384,348.71	365,453.68	384,348.71	
Postretirement medical benefits-current portion	0.00	0.00	0.00	934,667.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	934,667.00	899,329.53	934,667.00	
Long-term Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,482.33	0.00	86,482.33	68,251.00	86,482.33	
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,601,174.10	0.00	2,601,174.10	2,519,606.50	4,394,524.10	
<b>Total Current Liabilities</b>	<b>2,893,243.19</b>	<b>1,118,027.56</b>	<b>83,868.42</b>	<b>934,667.00</b>	<b>6,104.45</b>	<b>(247,531.60)</b>	<b>34,218.59</b>	<b>0.00</b>	<b>0.00</b>	<b>929.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,688,579.21</b>	<b>54,546.25</b>	<b>7,566,652.88</b>	<b>7,307,112.06</b>	<b>14,571,485.63</b>	
<b>Noncurrent Liabilities</b>																				
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,447.48	0.00	0.00	0.00	0.00	0.00	0.00	12,447.48	13,915.90	12,447.48	
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	340,213.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	340,213.53	696,777.21	340,213.53	
Asset retirement and other obligations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	811,200.00	0.00	811,200.00	811,200.00	811,200.00	
Accrued employee benefits	1,737,195.55	140,139.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,877,334.57	2,081,037.51	1,964,244.93	
Postretirement medical benefits	0.00	0.00	0.00	7,651,151.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,651,151.00	8,993,690.47	7,651,151.00	
Long-term Leases & SBITAs, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	172,828.97	0.00	172,828.97	6,892.57	161,760.23	
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,096,959.75	0.00	79,096,959.75	83,476,648.85	79,134,649.75	
<b>Total Noncurrent Liabilities</b>	<b>1,737,195.55</b>	<b>140,139.02</b>	<b>0.00</b>	<b>7,651,151.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>340,213.53</b>	<b>0.00</b>	<b>12,447.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>80,080,988.72</b>	<b>0.00</b>	<b>89,962,135.30</b>	<b>96,080,162.51</b>	<b>90,075,666.92</b>	
<b>TOTAL LIABILITIES</b>	<b>4,630,438.74</b>	<b>1,258,166.58</b>	<b>83,868.42</b>	<b>8,585,818.00</b>	<b>6,104.45</b>	<b>(247,531.60)</b>	<b>34,218.59</b>	<b>340,213.53</b>	<b>0.00</b>	<b>13,377.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>82,769,567.93</b>	<b>54,546.25</b>	<b>97,528,788.18</b>	<b>103,387,274.57</b>	<b>104,647,152.55</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>																				
Deferred Inflows - Pensions	0.00	0.00	0.00	2,126,690.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,126,690.00	1,398,946.00	2,126,690.00	
Deferred inflows - leases/SBITAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,505.99	0.00	127,505.99	1,886,412.18	140,787.84	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,126,690.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>127,505.99</b>	<b>0.00</b>	<b>2,254,195.99</b>	<b>3,285,358.18</b>	<b>2,267,477.84</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>0.00</b>	<b>0.00</b>	<b>93,337,757.27</b>	<b>0.00</b>	<b>93,337,757.27</b>	<b>90,382,401.90</b>	<b>90,873,647.96</b>	
<b>Restricted Nonexpendable</b>																				
Historical gift value of endowment - campuses</																				



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 05

6P - Plymouth State University

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



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 05

7C - 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 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	25,681,985.45	312,219.90	0.00	0.00	27,402.50	(712,424.50)	0.00	0.00	86,069.20	0.00	25,395,252.55	27,408,199.31	26,286,797.08
Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable	67,048.76	(18,210.57)	0.00	0.00	0.00	767,602.23	0.00	0.00	0.00	0.00	816,440.42	3,017,984.34	1,343,486.57
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	0.00	0.00	0.00	79,600.29	322,203.17
Prepaid expenses and other current assets	8,333.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,333.33	8,333.33	14,788.33
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>25,757,367.54</b>	<b>294,009.33</b>	<b>0.00</b>	<b>0.00</b>	<b>27,402.50</b>	<b>55,177.73</b>	<b>0.00</b>	<b>0.00</b>	<b>86,069.20</b>	<b>0.00</b>	<b>26,220,026.30</b>	<b>30,514,117.27</b>	<b>27,967,275.15</b>
<b>Noncurrent Assets</b>													
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,171,924.48	10,600,263.70
Lease Receivable, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20,618.55)	138,813.47
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,320,595.17	7,088,003.71
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,471,901.10</b>	<b>17,827,080.88</b>
<b>TOTAL ASSETS</b>	<b>25,757,367.54</b>	<b>294,009.33</b>	<b>0.00</b>	<b>0.00</b>	<b>27,402.50</b>	<b>55,177.73</b>	<b>0.00</b>	<b>0.00</b>	<b>86,069.20</b>	<b>0.00</b>	<b>26,220,026.30</b>	<b>47,986,018.37</b>	<b>45,794,356.03</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>													
Deferred Outflows-Pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	407,880.00	342,792.00
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>0.00</b>	<b>0.00</b>	<b>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>342,792.00</b>
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts payable and accrued expenses	(290.96)	0.00	0.00	0.00	0.00	722.13	0.00	0.00	0.00	0.00	431.17	8,416.72	199,696.04
Deposits and unearned revenues	150,321.07	0.00	0.00	0.00	3,349.91	73,086.19	0.00	0.00	0.00	0.00	226,757.17	105,875.61	185,592.46
Accrued employee benefits - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,013.96	39,354.24
Postretirement medical benefits-current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,031.36	195,057.00
Long-term Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,995.00	68,363.20
<b>Total Current Liabilities</b>	<b>150,030.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,349.91</b>	<b>73,808.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>227,188.34</b>	<b>406,332.65</b>	<b>688,062.94</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	388,276.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	388,276.65	499,088.27	432,550.17
Postretirement medical benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,881,058.64	1,596,734.00
Long-term Leases & SBITAs, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900,144.13	858,996.15
<b>Total Noncurrent Liabilities</b>	<b>388,276.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>396,276.65</b>	<b>3,288,291.04</b>	<b>2,896,280.32</b>
<b>TOTAL LIABILITIES</b>	<b>538,306.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,349.91</b>	<b>73,808.32</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>623,464.99</b>	<b>3,694,623.69</b>	<b>3,584,343.26</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>													
Deferred Inflows - Pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	289,339.00	450,397.00
Deferred inflows - leases/SBITAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,746.67	450,551.52
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>389,085.67</b>	<b>900,948.52</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>78,069.20</b>	<b>0.00</b>	<b>78,069.20</b>	<b>6,302,849.05</b>	<b>6,160,381.50</b>
<b>Restricted Nonexpendable</b>													
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,912,770.31)	0.00	0.00	(1,912,770.31)	8,555,065.14	8,670,037.54
<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	1,912,770.31	0.00	0.00	1,912,770.31	1,598,055.74	1,912,770.31
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,940.99	17,455.85
Grants, gifts and contracts	0.00	0.00	0.00	0.00	24,052.59	(18,630.59)	0.00	0.00	0.00	0.00	5,422.00	1,111,292.84	1,182,774.98
<b>Unrestricted</b>	<b>25,219,060.78</b>	<b>294,009.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,513,070.11</b>	<b>26,725,985.25</b>	<b>23,708,436.07</b>
<b>TOTAL NET POSITION</b>	<b>25,219,060.78</b>	<b>294,009.33</b>	<b>0.00</b>	<b>0.00</b>	<b>24,052.59</b>	<b>(18,630.59)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>78,069.20</b>	<b>0.00</b>	<b>25,596,561.31</b>	<b>44,310,189.01</b>	<b>41,651,856.25</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 2024 Fiscal Period 05

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
	U	D	W	G	P1	Z	Q1	Q2	T1	T2	N	X				
<b>ASSETS</b>																
<b>Current Assets</b>																
Cash and cash equivalents	5,249,982.20	(188,672,527.41)	1.00	46,483.71	0.00	0.00	(249,433,280.24)	0.00	0.00	0.00	6,465,702.41	1,183,028.54	(425,160,609.79)	(366,024,622.39)	(284,545,659.79)	
Short term investments	0.00	264,044,128.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,031,581.49	0.00	272,075,709.98	226,816,284.74	142,419,895.60	
Accounts receivable	166,252.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	166,252.21	86,290.72	210,911.43	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid expenses and other current assets	289,331.42	1,058,144.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,347,475.75	2,527,481.28	1,807,888.18	
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Current Assets</b>	<b>5,705,565.83</b>	<b>76,429,745.41</b>	<b>1.00</b>	<b>46,483.71</b>	<b>0.00</b>	<b>0.00</b>	<b>(249,433,280.24)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,497,283.90</b>	<b>1,183,028.54</b>	<b>(151,571,171.85)</b>	<b>(136,594,565.65)</b>	<b>(140,106,964.58)</b>	
<b>Noncurrent Assets</b>																
Debt proceeds held by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,012.31	
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	326,493,346.01	14,331.76	0.00	32,010.28	0.00	0.00	326,539,688.05	315,007,592.05	326,539,688.05	
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,501,822.49	0.00	4,501,822.49	5,031,691.85	6,381,693.77	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pension assets, net	0.00	0.00	0.00	0.00	0.00	1,082,271.00	0.00	0.00	0.00	0.00	0.00	0.00	1,082,271.00	713,481.00	1,082,271.00	
<b>Total Noncurrent Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,082,271.00</b>	<b>326,493,346.01</b>	<b>14,331.76</b>	<b>0.00</b>	<b>32,010.28</b>	<b>4,501,822.49</b>	<b>0.00</b>	<b>332,123,781.54</b>	<b>320,752,764.90</b>	<b>334,024,665.13</b>	
<b>TOTAL ASSETS</b>	<b>5,705,565.83</b>	<b>76,429,745.41</b>	<b>1.00</b>	<b>46,483.71</b>	<b>0.00</b>	<b>1,082,271.00</b>	<b>77,060,065.77</b>	<b>14,331.76</b>	<b>0.00</b>	<b>32,010.28</b>	<b>18,999,106.39</b>	<b>1,183,028.54</b>	<b>180,552,609.69</b>	<b>184,158,199.25</b>	<b>193,917,700.55</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,105,006.77	0.00	
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,607,435.66	0.00	9,607,435.66	5,080,770.11	9,951,895.66	
Deferred Outflows-Pensions	0.00	67,870.00	193,695.00	0.00	0.00	690,873.00	0.00	0.00	0.00	0.00	0.00	0.00	952,438.00	1,282,192.00	952,438.00	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>67,870.00</b>	<b>193,695.00</b>	<b>0.00</b>	<b>0.00</b>	<b>690,873.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,607,435.66</b>	<b>0.00</b>	<b>10,559,873.66</b>	<b>17,467,968.88</b>	<b>10,904,333.66</b>	
<b>LIABILITIES</b>																
<b>Current Liabilities</b>																
Accounts payable and accrued expenses	3,804,995.18	9,195,560.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,837,977.09	0.00	19,838,532.57	28,510,548.64	29,068,628.41	
Deposits and unearned revenues	360,132.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	360,132.23	136,574.03	790,394.84	
Accrued employee benefits - current portion	0.00	4,123,735.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,123,735.79	4,098,287.23	4,123,735.79	
Postretirement medical benefits-current portion	0.00	0.00	116,886.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116,886.00	123,607.77	116,886.00	
Long-term Leases & SBITAs - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	912,799.27	0.00	912,799.27	1,009,396.01	912,799.27	
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	6,665,436.34	0.00	6,665,436.34	14,072,399.12	(3,506,878.66)	
<b>Total Current Liabilities</b>	<b>4,165,127.41</b>	<b>13,319,296.09</b>	<b>116,886.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,416,212.70</b>	<b>0.00</b>	<b>32,017,522.20</b>	<b>47,950,812.80</b>	<b>31,505,565.65</b>	
<b>Noncurrent Liabilities</b>																
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Asset retirement and other obligations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accrued employee benefits	693,531.76	8,277,116.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,970,648.73	7,281,029.17	8,999,929.43	
Postretirement medical benefits	0.00	0.00	956,823.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	956,823.00	1,235,829.23	956,823.00	
Long-term Leases & SBITAs, net of current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,120,219.87	0.00	3,120,219.87	3,067,234.06	4,685,784.63	
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,105,006.77	0.00	
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,379,138.85	0.00	34,379,138.85	26,573,560.98	50,705,668.85	
<b>Total Noncurrent Liabilities</b>	<b>693,531.76</b>	<b>8,277,116.97</b>	<b>956,823.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,499,358.72</b>	<b>0.00</b>	<b>47,426,830.45</b>	<b>49,262,660.21</b>	<b>65,348,205.91</b>	
<b>TOTAL LIABILITIES</b>	<b>4,858,659.17</b>	<b>21,596,413.06</b>	<b>1,073,709.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,915,571.42</b>	<b>0.00</b>	<b>79,444,352.65</b>	<b>97,213,473.01</b>	<b>96,853,771.56</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>																
Deferred Inflows - Pensions	0.00	194,732.00	403,462.00	0.00	0.00	565,424.00	0.00	0.00	0.00	0.00	0.00	0.00	1,163,618.00	1,068,715.00	1,163,618.00	
Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,107.82	0.00	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>194,732.00</b>	<b>403,462.00</b>	<b>0.00</b>	<b>0.00</b>	<b>565,424.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,163,618.00</b>	<b>1,097,822.82</b>	<b>1,163,618.00</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>(23,309,029.37)</b>	<b>0.00</b>	<b>(23,309,029.37)</b>	<b>(26,834,135.64)</b>	<b>(22,422,699.18)</b>	
<b>Restricted Nonexpendable</b>																
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,503.74	0.00	0.00	11,503.74	11,503.74	11,503.74	
<b>Restricted Expendable</b>																
Campuses																
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,506.54	0.00	0.00	20,506.54	19,250.87	20,506.54	
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,331.76	0.00	0.00	0.00	0.00	14,331.76	13,769.57	14,331.76	
Grants, gifts and contracts	0.00	0.00	0.00	46,483.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,483.71	43,962.41	43,819.36	
<b>Unrestricted</b>	<b>846,906.66</b>	<b>54,706,470.35</b>	<b>(1,283,475.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,207,720.00</b>	<b>77,060,065.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,183,028.54</b>	<b>133,720,716.32</b>	<b>130,060,521.35</b>	<b>129,137,182.43</b>	
<b>TOTAL NET POSITION</b>	<b>846,906.66</b>	<b>54,706,470.35</b>	<b>(1,283,475.00)</b>	<b>46,483.71</b>	<b>0.00</b>	<b>1,207,720.00</b>	<b>77,060,065.77</b>	<b>14,331.76</b>	<b>0.00</b>	<b>32,010.28</b>	<b>(23,309,029.37)</b>	<b>1,183,028.54</b>	<b>110,504,512.70</b>	<b>103,314,872.30</b>	<b>106,804,644.65</b>	
<b>Not Coded to Attribute</b>																
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Not Coded to Attribute</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Difference (Assets - Liabilities) - Net Position</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	



University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 05

	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>ASSETS</b>									
<b>Current Assets</b>									
Cash and cash equivalents	316,424,422.02	25,893,270.09	65,615,687.65	25,395,252.55	0.00	(425,160,609.79)	8,168,022.52	45,472,305.68	82,603,358.64
Short term investments	1,344,055.02	110,008.18	206,589.61	0.00	0.00	272,075,709.98	273,736,362.79	228,326,266.71	144,088,917.46
Accounts receivable	29,656,649.04	37,198,705.57	37,822,525.43	816,440.42	0.00	166,252.21	105,660,572.67	110,044,361.69	43,626,814.53
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pledges receivable - current portion	3,686,083.74	0.00	0.00	0.00	0.00	0.00	3,686,083.74	3,531,744.40	3,686,083.74
Notes receivable - current portion	994,604.60	295,284.38	57,404.91	0.00	0.00	0.00	1,347,293.89	1,590,954.83	1,084,071.68
Lease Receivable - current portion	357,008.78	43,278.30	29,955.32	0.00	0.00	0.00	430,242.40	1,049,439.79	428,387.87
Prepaid expenses and other current assets	3,808,663.07	18,225.48	247,927.97	8,333.33	0.00	1,347,475.75	5,430,625.60	4,883,780.02	10,980,515.04
Interfund Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>356,271,486.27</b>	<b>63,558,772.00</b>	<b>103,980,090.89</b>	<b>26,220,026.30</b>	<b>0.00</b>	<b>(151,571,171.85)</b>	<b>398,459,203.61</b>	<b>394,898,853.12</b>	<b>286,498,148.96</b>
<b>Noncurrent Assets</b>									
Debt proceeds held by others	24,520,338.50	0.00	0.00	0.00	0.00	0.00	24,520,338.50	0.00	27,915,763.79
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - campuses	196,649,364.74	36,600,406.86	37,953,415.18	0.00	0.00	326,539,688.05	597,742,874.83	574,650,930.06	597,475,722.10
Endowment and similar investments - affiliated entities	296,442,634.94	19,678,494.46	0.00	0.00	0.00	0.00	316,121,129.40	289,125,697.73	314,833,375.54
Pledges Receivable	10,204,754.14	0.00	0.00	0.00	0.00	0.00	10,204,754.14	7,231,379.48	10,204,754.14
Notes receivable	1,790,712.64	1,389,201.11	132,677.19	0.00	0.00	0.00	3,312,590.94	5,311,921.87	4,329,678.17
Lease Receivable, net of current portion	388,605.45	72,882.43	102,692.14	0.00	0.00	0.00	564,180.02	5,554,714.81	724,854.68
Property and equipment, net	821,592,947.07	157,662,777.18	176,112,307.52	0.00	0.00	4,501,822.49	1,159,869,854.26	1,116,918,699.88	1,160,146,558.50
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension assets, net	0.00	0.00	0.00	0.00	0.00	1,082,271.00	1,082,271.00	713,481.00	1,082,271.00
<b>Total Noncurrent Assets</b>	<b>1,351,589,357.48</b>	<b>215,403,762.04</b>	<b>214,301,092.03</b>	<b>0.00</b>	<b>0.00</b>	<b>332,123,781.54</b>	<b>2,113,417,993.09</b>	<b>1,999,506,824.83</b>	<b>2,116,712,977.92</b>
<b>Not Coded to Attribute</b>									
Accounts not Coded - Account Type: 10	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 ASSETS</b>	<b>1,707,860,843.75</b>	<b>278,962,534.04</b>	<b>318,281,182.92</b>	<b>26,220,026.30</b>	<b>0.00</b>	<b>180,552,609.69</b>	<b>2,511,877,196.70</b>	<b>2,394,405,677.95</b>	<b>2,403,211,126.88</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,105,006.77	0.00
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	9,607,435.66	9,607,435.66	5,080,770.11	9,951,895.66
Deferred Outflows-Pensions	8,751,367.00	1,548,068.00	1,686,106.00	0.00	0.00	952,438.00	12,937,979.00	15,948,385.00	12,937,979.00
Deferred Outflows - ARO	630,628.05	412,150.00	(10,124.79)	0.00	0.00	0.00	1,032,653.26	1,125,213.84	1,032,653.26
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>9,381,995.05</b>	<b>1,960,218.00</b>	<b>1,675,981.21</b>	<b>0.00</b>	<b>0.00</b>	<b>10,559,873.66</b>	<b>23,578,067.92</b>	<b>33,259,375.72</b>	<b>23,922,527.92</b>
<b>LIABILITIES</b>									
<b>Current Liabilities</b>									
Accounts payable and accrued expenses	12,789,495.76	933,924.76	876,948.08	431.17	0.00	19,838,532.57	34,439,332.34	36,574,651.05	72,182,419.35
Deposits and unearned revenues	31,620,336.69	2,684,437.63	2,683,032.66	226,757.17	0.00	360,132.23	37,574,696.38	30,487,236.15	50,307,468.52
Accrued employee benefits - current portion	2,324,292.24	775,451.71	384,348.71	0.00	0.00	4,123,735.79	7,607,828.45	7,859,090.22	7,609,193.84
Postretirement medical benefits-current portion	5,250,583.00	845,728.00	934,667.00	0.00	0.00	116,886.00	7,147,864.00	7,201,295.40	7,147,864.00
Long-term Leases & SBITAs - current portion	5,903,714.42	132,732.21	86,482.33	0.00	0.00	912,799.27	7,035,728.23	5,528,094.97	7,035,728.23
Long-term debt - current portion	7,294,107.89	3,067,408.06	2,601,174.10	0.00	0.00	6,665,436.34	19,628,126.39	26,429,811.32	17,298,126.39
<b>Total Current Liabilities</b>	<b>65,182,530.00</b>	<b>8,439,682.37</b>	<b>7,566,652.88</b>	<b>227,188.34</b>	<b>0.00</b>	<b>32,017,522.20</b>	<b>113,433,575.79</b>	<b>114,080,179.11</b>	<b>161,580,800.33</b>
<b>Noncurrent Liabilities</b>									
Obligations under life income agree	3,429,444.91	41,468.95	12,447.48	0.00	0.00	0.00	3,483,361.34	2,929,423.00	3,568,595.70
Government advances refundable	4,210,179.73	506,216.07	340,213.53	0.00	0.00	0.00	5,056,609.33	7,674,432.75	5,136,395.63
Asset retirement and other obligations	1,541,278.00	948,000.00	811,200.00	8,000.00	0.00	0.00	3,308,478.00	3,308,478.00	3,308,478.00
Accrued employee benefits	14,355,750.29	2,943,376.01	1,877,334.57	388,276.65	0.00	8,970,648.73	28,535,386.25	29,252,034.13	29,517,872.95
Postretirement medical benefits	42,981,085.00	6,923,099.00	7,651,151.00	0.00	0.00	956,823.00	58,512,158.00	70,659,271.60	58,512,158.00
Long-term Leases & SBITAs, net of current portion	64,520,452.42	1,554,900.21	172,828.97	0.00	0.00	3,120,219.87	69,368,401.47	43,094,077.20	76,228,688.09
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,105,006.77	0.00
Long-term debt	158,480,557.58	73,642,484.00	79,096,959.75	0.00	0.00	34,379,138.85	345,599,140.18	330,525,679.47	362,509,522.02
<b>Total Noncurrent Liabilities</b>	<b>289,518,747.93</b>	<b>86,559,544.24</b>	<b>89,962,135.30</b>	<b>396,276.65</b>	<b>0.00</b>	<b>47,426,830.45</b>	<b>513,863,534.57</b>	<b>498,548,402.92</b>	<b>538,781,710.39</b>
<b>TOTAL LIABILITIES</b>	<b>354,701,277.93</b>	<b>94,999,226.61</b>	<b>97,528,788.18</b>	<b>623,464.99</b>	<b>0.00</b>	<b>79,444,352.65</b>	<b>627,297,110.36</b>	<b>612,628,582.03</b>	<b>700,362,510.72</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Deferred Inflows - Pensions	14,059,219.00	2,077,574.00	2,126,690.00	0.00	0.00	1,163,618.00	19,427,101.00	12,698,990.00	19,427,101.00
Acctg gain debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,107.82	0.00
Deferred Inflows - Annuities	2,000,054.66	0.00	0.00	0.00	0.00	0.00	2,000,054.66	1,377,235.06	2,207,405.67
Deferred inflows - leases/SBITAs	700,453.31	113,328.06	127,505.99	0.00	0.00	0.00	941,287.36	7,289,324.57	1,120,269.07
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>16,759,726.97</b>	<b>2,190,902.06</b>	<b>2,254,195.99</b>	<b>0.00</b>	<b>0.00</b>	<b>1,163,618.00</b>	<b>22,368,443.02</b>	<b>21,394,657.45</b>	<b>22,754,775.74</b>
<b>NET POSITION</b>									
<b>Net Investment in Plant</b>	<b>607,508,312.23</b>	<b>78,657,575.04</b>	<b>93,337,757.27</b>	<b>78,069.20</b>	<b>0.00</b>	<b>(23,309,029.37)</b>	<b>756,272,684.37</b>	<b>720,004,015.88</b>	<b>743,507,557.63</b>
<b>Restricted Nonexpendable</b>									
Historical gift value of endowment - campuses	99,901,531.20	25,661,826.29	24,966,923.96	(1,912,770.31)	0.00	11,503.74	148,629,014.88	145,492,442.03	148,030,062.20
Historical gift value of endowment - affiliated entities	182,313,775.01	14,100,033.06	0.00	0.00	0.00	0.00	196,413,808.07	187,333,549.37	193,840,740.51

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 05

	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>Restricted Expendable</b>									
Campuses									
Accumulated net gains on endowment	58,314,508.33	8,601,002.43	6,201,487.66	1,912,770.31	0.00	20,506.54	75,050,275.27	67,601,504.44	75,050,275.27
Market value of funds functioning as endowment	14,455,053.66	1,887,137.74	526,588.36	0.00	0.00	14,331.76	16,883,111.52	16,340,602.23	16,883,111.52
Grants, gifts and contracts	49,039,876.50	5,176,714.48	3,517,219.49	5,422.00	0.00	46,483.71	57,785,716.18	61,396,543.79	55,134,318.06
Life income and annuity funds	0.00	4,614.10	16,420.75	0.00	0.00	0.00	21,034.85	22,509.40	21,034.85
Loan funds	1,037,323.87	312,180.92	153,398.62	0.00	0.00	0.00	1,502,903.41	1,984,988.11	1,516,208.83
Affiliated Entities									
Accumulated net gains on endowment	50,589,909.12	5,587,343.40	0.00	0.00	0.00	0.00	56,177,252.52	49,552,266.74	56,177,252.52
Other - affiliated entities	77,401,498.73	0.00	0.00	0.00	0.00	0.00	77,401,498.73	73,931,048.87	76,839,254.83
<b>Unrestricted</b>	205,220,045.25	43,744,195.91	91,454,383.85	25,513,070.11	0.00	133,720,716.32	499,652,411.44	469,982,343.33	337,016,552.12
<b>TOTAL NET POSITION</b>	<b>1,345,781,833.90</b>	<b>183,732,623.37</b>	<b>220,174,179.96</b>	<b>25,596,561.31</b>	<b>0.00</b>	<b>110,504,512.70</b>	<b>1,885,789,711.24</b>	<b>1,793,641,814.19</b>	<b>1,704,016,368.34</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 2024 Fiscal Period 05

	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	
<b>ASSETS</b>																			
<b>Current Assets</b>																			
Cash and cash equivalents	365,129,897.86	(25,261,818.61)	(33,062,953.09)	0.00	0.00	9,603,505.86	15,790.00	0.00	25,853,538.68	39,731.41	65,615,687.65	25,395,252.55	0.00	0.00	(425,160,609.79)	8,168,022.52	45,472,305.68	82,603,358.64	
Short term investments	1,221,730.89	0.00	0.00	0.00	0.00	122,324.13	0.00	0.00	110,008.18	0.00	206,589.61	0.00	0.00	0.00	272,075,709.98	273,736,362.79	228,326,266.71	144,088,917.46	
Accounts receivable	29,068,729.93	(85,758.70)	673,677.81	0.00	0.00	0.00	0.00	0.00	37,198,705.57	0.00	37,822,525.43	816,440.42	0.00	0.00	166,252.21	105,660,572.67	110,044,361.69	43,626,814.53	
Accounts receivable - State of NH appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pledges receivable - current portion	0.00	0.00	0.00	0.00	0.00	3,686,083.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,686,083.74	3,531,744.40	3,686,083.74	
Notes receivable - current portion	958,472.28	36,132.32	0.00	0.00	0.00	0.00	0.00	0.00	295,284.38	0.00	57,404.91	0.00	0.00	0.00	0.00	1,347,293.89	1,590,954.83	1,084,071.68	
Lease Receivable - current portion	35,191.05	0.00	321,817.73	0.00	0.00	0.00	0.00	0.00	43,278.30	0.00	29,955.32	0.00	0.00	0.00	0.00	430,242.40	1,049,439.79	428,387.87	
Prepaid expenses and other current assets	3,808,663.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,225.48	0.00	247,927.97	8,333.33	0.00	0.00	1,347,475.75	5,430,625.60	4,883,780.02	10,980,515.04	
Interfund Borrowwngs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Current Assets</b>	<b>400,222,685.08</b>	<b>(25,311,444.99)</b>	<b>(32,067,457.55)</b>	<b>0.00</b>	<b>0.00</b>	<b>13,411,913.73</b>	<b>15,790.00</b>	<b>0.00</b>	<b>63,519,040.59</b>	<b>39,731.41</b>	<b>103,980,090.89</b>	<b>26,220,026.30</b>	<b>0.00</b>	<b>0.00</b>	<b>(151,571,171.85)</b>	<b>398,459,203.61</b>	<b>394,898,853.12</b>	<b>286,498,148.96</b>	
<b>Noncurrent Assets</b>																			
Debt proceeds held by others	24,520,338.50	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	24,520,338.50	0.00	27,915,763.79	
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Endowment and similar investments - campuses	192,877,574.61	0.00	3,771,790.13	0.00	0.00	0.00	0.00	0.00	36,600,406.86	0.00	37,953,415.18	0.00	0.00	0.00	326,539,688.05	597,742,874.83	574,650,930.06	597,475,722.10	
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	280,318,150.95	16,124,483.99	0.00	0.00	19,678,494.46	0.00	0.00	0.00	0.00	0.00	316,121,129.40	289,125,697.73	314,833,375.54	
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	10,204,754.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,204,754.14	7,231,379.48	10,204,754.14	
Notes receivable	1,767,758.19	22,954.45	0.00	0.00	0.00	0.00	0.00	0.00	1,389,201.11	0.00	132,677.19	0.00	0.00	0.00	0.00	3,312,590.94	5,311,921.87	4,329,678.17	
Lease Receivable, net of current portion	379,714.59	0.00	8,890.86	0.00	0.00	0.00	0.00	0.00	72,882.43	0.00	102,692.14	0.00	0.00	0.00	0.00	564,180.02	5,554,714.81	724,854.68	
Property and equipment, net	785,587,424.43	7,466,122.20	28,539,400.44	0.00	0.00	0.00	0.00	0.00	157,662,777.18	0.00	176,112,307.52	0.00	0.00	0.00	4,501,822.49	1,159,869,854.26	1,116,918,699.88	1,160,146,558.50	
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pension assets, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,082,271.00	1,082,271.00	713,481.00	1,082,271.00	
<b>Total Noncurrent Assets</b>	<b>1,005,132,810.32</b>	<b>7,489,076.65</b>	<b>32,320,081.43</b>	<b>0.00</b>	<b>0.00</b>	<b>290,522,905.09</b>	<b>16,124,483.99</b>	<b>0.00</b>	<b>195,725,267.58</b>	<b>19,678,494.46</b>	<b>214,301,092.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>332,123,781.54</b>	<b>2,113,417,993.09</b>	<b>1,999,506,824.83</b>	<b>2,116,712,977.92</b>	
<b>Not Coded to Attribute</b>																			
Accounts not Coded - Account Type: 10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<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 ASSETS</b>	<b>1,405,355,495.40</b>	<b>(17,822,368.34)</b>	<b>252,623.88</b>	<b>0.00</b>	<b>0.00</b>	<b>303,934,818.82</b>	<b>16,140,273.99</b>	<b>0.00</b>	<b>259,244,308.17</b>	<b>19,718,225.87</b>	<b>318,281,182.92</b>	<b>26,220,026.30</b>	<b>0.00</b>	<b>0.00</b>	<b>180,552,609.69</b>	<b>2,511,877,196.70</b>	<b>2,394,405,677.95</b>	<b>2,403,211,126.88</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>																			
Accum change in derivative value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,105,006.77	0.00	
Acctg loss on debt refunding, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,607,435.66	9,607,435.66	5,080,770.11	9,951,895.66	
Deferred Outflows-Pensions	8,231,944.19	0.00	519,422.81	0.00	0.00	0.00	0.00	0.00	1,548,068.00	0.00	1,686,106.00	0.00	0.00	0.00	952,438.00	12,937,979.00	15,948,385.00	12,937,979.00	
Deferred Outflows - ARO	630,628.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	412,150.00	0.00	(10,124.79)	0.00	0.00	0.00	1,032,653.26	1,125,213.84	1,032,653.26		
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>8,862,572.24</b>	<b>0.00</b>	<b>519,422.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,960,218.00</b>	<b>0.00</b>	<b>1,675,981.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,559,873.66</b>	<b>23,578,067.92</b>	<b>33,259,375.72</b>	<b>23,922,527.92</b>	
<b>LIABILITIES</b>																			
<b>Current Liabilities</b>																			
Accounts payable and accrued expenses	11,865,505.72	46,719.68	127,194.97	0.00	0.00	750,075.39	0.00	0.00	933,924.76	0.00	876,948.08	431.17	0.00	0.00	19,838,532.57	34,439,332.34	36,574,651.05	72,182,419.35	
Deposits and unearned revenues	31,215,775.51	376,449.09	28,112.09	0.00	0.00	0.00	0.00	0.00	2,684,437.63	0.00	2,683,032.66	226,757.17	0.00	0.00	360,132.23	37,574,696.38	30,487,236.15	50,307,468.52	
Accrued employee benefits - current portion	2,324,292.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	775,451.71	0.00	384,348.71	0.00	0.00	0.00	4,123,735.79	7,607,828.45	7,859,090.22	7,609,193.84	
Postretirement medical benefits-current portion	4,949,329.00	0.00	301,254.00	0.00	0.00	0.00	0.00	0.00	845,728.00	0.00	934,667.00	0.00	0.00	0.00	116,886.00	7,147,864.00	7,201,295.40	7,147,864.00	
Long-term Leases & SBITAs - current portion	4,963,675.94	0.00	940,038.48	0.00	0.00	0.00	0.00	0.00	132,732.21	0.00	86,482.33	0.00	0.00	0.00	912,799.27	7,035,728.23	5,528,094.97	7,035,728.23	
Long-term debt - current portion	7,294,107.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,067,408.06	0.00	2,601,174.10	0.00	0.00	0.00	6,665,436.34	19,628,126.39	26,429,811.32	17,298,126.39	
<b>Total Current Liabilities</b>	<b>62,612,686.30</b>	<b>423,168.77</b>	<b>1,396,599.54</b>	<b>0.00</b>	<b>0.00</b>	<b>750,075.39</b>	<b>0.00</b>	<b>0.00</b>	<b>8,439,682.37</b>	<b>0.00</b>	<b>7,566,652.88</b>	<b>227,188.34</b>	<b>0.00</b>	<b>0.00</b>	<b>32,017,522.20</b>	<b>113,433,575.79</b>	<b>114,080,179.11</b>	<b>161,580,800.33</b>	
<b>Noncurrent Liabilities</b>																			
Obligations under life income agree	0.00	0.00	0.00	0.00	0.00	3,429,444.91	0.00	0.00	41,468.95	0.00	12,447.48	0.00	0.00	0.00	0.00	3,483,361.34	2,929,423.00	3,568,595.70	
Government advances refundable	3,845,491.67	364,688.06	0.00	0.00	0.00	0.00	0.00	0.00	506,216.07	0.00	340,213.53	0.00	0.00	0.00	0.00	5,056,609.33	7,674,432.75	5,136,395.63	
Asset retirement and other obligations	1,541,278.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	948,000.00	0.00	811,200.00	8,000.00	0.00	0.00	0.00	3,308,478.00	3,308,478.00	3,308,478.00	
Accrued employee benefits	14,095,694.98	0.00	260,055.31	0.00	0.00	0.00	0.00	0.00	2,943,376.01	0.00	1,877,334.57	388,276.65	0.00	0.00	8,970,648.73	28,535,386.25	29,252,034.13	29,517,872.95	
Postretirement medical benefits	40,515,029.00	0.00	2,466,056.00	0.00	0.00	0.00	0.00	0.00	6,923,099.00	0.00	7,651,151.00	0.00	0.00	0.00	956,823.00	58,512,158.00	70,659,271.60	58,512,158.00	
Long-term Leases & SBITAs, net of current portion	45,182,082.97	0.00	19,338,369.45	0.00	0.00	0.00	0.00	0.00	1,554,900.21	0.00	172,828.97	0.00	0.00	0.00	3,120,219.87	69,368,401.47	43,094,077.20	76,228,688.09	
Derivative instruments - interest rate swaps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,105,006.77	0.00	
Long-term debt	158,480,557.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,642,484.00	0.00	79,096,959.75	0.00	0.00	0.00	34,379,138.85	345,599,140.18	330,525,679.47	362,509,522.02	

University System of New Hampshire  
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 05

	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
<b>Campuses</b>																		
Market value of funds functioning as endowment	14,416,068.28	0.00	38,985.38	0.00	0.00	0.00	0.00	0.00	1,887,137.74	0.00	526,588.36	0.00	0.00	0.00	14,331.76	16,883,111.52	16,340,602.23	16,883,111.52
Grants, gifts and contracts	46,741,520.76	1,571,282.48	727,073.26	0.00	0.00	0.00	0.00	0.00	5,176,714.48	0.00	3,517,219.49	5,422.00	0.00	0.00	46,483.71	57,785,716.18	61,396,543.79	55,134,318.06
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,614.10	0.00	16,420.75	0.00	0.00	0.00	0.00	21,034.85	22,509.40	21,034.85
Loan funds	663,742.59	373,581.28	0.00	0.00	0.00	0.00	0.00	0.00	312,180.92	0.00	153,398.62	0.00	0.00	0.00	0.00	1,502,903.41	1,984,988.11	1,516,208.83
<b>Affiliated Entities</b>																		
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	49,608,837.49	981,071.63	0.00	0.00	5,587,343.40	0.00	0.00	0.00	0.00	0.00	56,177,252.52	49,552,266.74	56,177,252.52
Other - affiliated entities	0.00	0.00	0.00	0.00	0.00	66,193,577.20	11,207,921.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,401,498.73	73,931,048.87	76,839,254.83
<b>Unrestricted</b>	264,117,067.01	(28,021,211.13)	(34,466,145.62)	0.00	0.00	3,590,334.99	0.00	0.00	43,713,346.50	30,849.41	91,454,383.85	25,513,070.11	0.00	0.00	133,720,716.32	499,652,411.44	469,982,343.33	337,016,552.12
<b>TOTAL NET POSITION</b>	<b>1,074,239,877.21</b>	<b>(18,610,225.17)</b>	<b>(23,743,335.99)</b>	<b>0.00</b>	<b>0.00</b>	<b>297,755,243.86</b>	<b>16,140,273.99</b>	<b>0.00</b>	<b>164,014,397.50</b>	<b>19,718,225.87</b>	<b>220,174,179.96</b>	<b>25,596,561.31</b>	<b>0.00</b>	<b>0.00</b>	<b>110,504,512.70</b>	<b>1,885,789,711.24</b>	<b>1,793,641,814.19</b>	<b>1,704,016,368.34</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>