

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 06

	2024	2023	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	38,133,953.03	56,058,653.32	82,603,358.64
Short term investments	223,652,783.60	205,838,132.34	144,088,917.46
Accounts receivable	302,972,280.31	295,423,320.69	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	1,345,819.37	1,590,858.74	1,084,071.68
Lease Receivable - current portion	427,769.84	1,048,559.43	428,387.87
Prepaid expenses and other current assets	6,083,728.45	5,172,292.92	10,980,515.04
Interfund Borrowings	0.00	0.00	0.00
Current Asset - Other	0.00	0.00	0.00
Total Current Assets	576,302,418.34	568,663,561.84	286,498,148.96
Noncurrent Assets			
Debt proceeds held by others	23,032,675.09	0.00	27,915,763.79
Long-term operating investments	0.00	0.00	0.00
Endowment and similar investments - campuses	598,286,733.06	574,995,573.85	597,475,722.10
Endowment and similar investments - affiliated entities	316,829,227.75	290,609,954.24	314,833,375.54
Pledges Receivable	10,204,754.14	7,231,379.48	10,204,754.14
Notes receivable	3,185,212.98	5,158,095.72	4,329,678.17
Lease Receivable, net of current portion	516,429.63	5,526,220.84	724,854.68
Property and equipment, net	1,160,745,315.51	1,113,939,947.73	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
Total Noncurrent Assets	2,113,882,619.16	1,998,174,652.86	2,116,712,977.92
Not Coded to Attribute			
Accounts not Coded - Account Type: 10	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL ASSETS	2,690,185,037.50	2,566,838,214.70	2,403,211,126.88
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	0.00	11,105,006.77	0.00
Acctg loss on debt refunding, net	9,538,543.66	4,992,299.11	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
TOTAL DEFERRED OUTFLOWS OF RESOURCES	23,509,175.92	33,170,904.72	23,922,527.92
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	46,883,381.81	22,993,454.09	72,182,419.35
Deposits and unearned revenues	27,656,184.87	21,728,509.74	50,307,468.52
Accrued employee benefits - current portion	7,607,828.45	6,955,632.30	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	26,417,231.52	17,298,126.39
Total Current Liabilities	115,959,113.75	90,824,218.02	161,580,800.33
Noncurrent Liabilities			
Obligations under life income agree	3,483,361.34	2,928,884.39	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	28,351,143.49	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	65,193,421.53	42,891,341.60	76,228,688.09
Derivative instruments - interest rate swaps	0.00	11,105,006.77	0.00
Long-term debt	345,024,507.20	330,046,191.94	362,509,522.02
Total Noncurrent Liabilities	508,929,678.89	497,865,641.18	538,781,710.39
TOTAL LIABILITIES	624,888,792.64	588,689,859.20	700,362,510.72
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	19,427,101.00	12,698,990.00	19,427,101.00
Acctg gain debt refunding, net	0.00	24,948.82	0.00
Deferred Inflows - Annuities	2,000,054.66	1,377,235.06	2,207,405.67
Deferred inflows - leases/SBITAs	905,491.02	7,254,050.81	1,120,269.07
TOTAL DEFERRED INFLOWS OF RESOURCES	22,332,646.68	21,355,224.69	22,754,775.74

		2024	2023	
		Year to Date Balance	Year to Date Balance	Final Balance
NET POSITION				
Net Investment in Plant		761,058,325.49	719,253,013.23	743,507,557.63
Restricted Nonexpendable				
	Historical gift value of endowment - campuses	149,140,513.45	145,918,812.24	148,030,062.20
	Historical gift value of endowment - affiliated entities	197,484,910.23	188,840,080.07	193,840,740.51
Restricted Expendable				
Campuses				
	Accumulated net gains on endowment	75,050,275.27	67,601,504.44	75,050,275.27
	Market value of funds functioning as endowment	16,885,611.52	16,340,902.23	16,883,111.52
	Grants, gifts and contracts	57,928,487.51	60,044,447.56	55,134,318.06
	Life income and annuity funds	21,034.85	17,153.96	21,034.85
	Loan funds	1,511,735.93	1,998,150.80	1,516,208.83
Affiliated Entities				
	Accumulated net gains on endowment	56,177,252.52	49,552,266.74	56,177,252.52
	Other - affiliated entities	77,713,978.69	74,103,276.89	76,839,254.83
Unrestricted		673,500,648.64	666,294,427.37	337,016,552.12
TOTAL NET POSITION		2,066,472,774.10	1,989,964,035.53	1,704,016,368.34
Not Coded to Attribute				
		0.00	0.00	0.00
Total Not Coded to Attribute		0.00	0.00	0.00
TOTAL		0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position		0.00	(0.00)	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 06

	2024	2023	
	Year to Date Balance	Year to Date Balance	Final Balance
ASSETS			
Current Assets			
Cash, cash equivalents, and operating investments	261,786,736.63	261,896,785.66	226,692,276.10
Accounts receivable	302,972,280.31	295,423,320.69	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	1,345,819.37	1,590,858.74	1,084,071.68
Lease Receivable - current portion	427,769.84	1,048,559.43	428,387.87
Prepaid expenses and other current assets	6,083,728.45	5,172,292.92	10,980,515.04
Total Current Assets	576,302,418.34	568,663,561.84	286,498,148.96
Noncurrent Assets			
Debt proceeds held by others for construction purposes	23,032,675.09	0.00	27,915,763.79
Long Term Investments	0.00	0.00	0.00
Endowment and similar investments - campuses	598,286,733.06	574,995,573.85	597,475,722.10
Endowment and similar investments - affiliated entities	316,829,227.75	290,609,954.24	314,833,375.54
Pledges Receivable	10,204,754.14	7,231,379.48	10,204,754.14
Notes receivable	3,185,212.98	5,158,095.72	4,329,678.17
Lease Receivable, net of current portion	516,429.63	5,526,220.84	724,854.68
Property and equipment, net	1,160,745,315.51	1,113,939,947.73	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
Total Noncurrent Assets	2,113,882,619.16	1,998,174,652.86	2,116,712,977.92
Not Coded to Attribute			
Accounts not Coded - Account Type: 10	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL ASSETS	2,690,185,037.50	2,566,838,214.70	2,403,211,126.88
DEFERRED OUTFLOWS OF RESOURCES			
Accum change in derivative value	0.00	11,105,006.77	0.00
Acctg loss on debt refunding, net	9,538,543.66	4,992,299.11	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
TOTAL DEFERRED OUTFLOWS OF RESOURCES	23,509,175.92	33,170,904.72	23,922,527.92
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	46,883,381.81	22,993,454.09	72,182,419.35
Deposits and unearned revenues	27,656,184.87	21,728,509.74	50,307,468.52
Accrued employee benefits - current portion	7,607,828.45	6,955,632.30	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	26,417,231.52	17,298,126.39
Total Current Liabilities	115,959,113.75	90,824,218.02	161,580,800.33
Noncurrent Liabilities			
Obligations under life income agree	3,483,361.34	2,928,884.39	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	28,351,143.49	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	65,193,421.53	42,891,341.60	76,228,688.09
Derivative instruments - interest rate swaps	0.00	11,105,006.77	0.00
Long-term debt	345,024,507.20	330,046,191.94	362,509,522.02
Total Noncurrent Liabilities	508,929,678.89	497,865,641.18	538,781,710.39
TOTAL LIABILITIES	624,888,792.64	588,689,859.20	700,362,510.72
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	19,427,101.00	12,698,990.00	19,427,101.00
Acctg gain debt refunding, net	0.00	24,948.82	0.00
Deferred Inflows - Annuities	2,000,054.66	1,377,235.06	2,207,405.67
Deferred inflows - leases/SBITAs	905,491.02	7,254,050.81	1,120,269.07
TOTAL DEFERRED INFLOWS OF RESOURCES	22,332,646.68	21,355,224.69	22,754,775.74
NET POSITION			
Net Investment in Plant	761,058,325.49	719,253,013.23	743,507,557.63
Restricted -			

	2024	2023	Final Balance
	Year to Date Balance	Year to Date Balance	
Nonexpendable	346,625,423.68	334,758,892.31	341,870,802.71
Expendable	285,288,376.29	269,657,702.62	281,621,455.88
Unrestricted	673,500,648.64	666,294,427.37	337,016,552.12
TOTAL NET POSITION	2,066,472,774.10	1,989,964,035.53	1,704,016,368.34
Not Coded to Attribute	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	(0.00)	0.00

	Prior Year to Date Balance	Prior Year Final Balance
ASSETS		
Current Assets		
Cash and cash equivalents	56,058,653.32	82,603,358.64
Short term investments	205,838,132.34	144,088,917.46
Accounts receivable	295,423,320.69	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	1,590,858.74	1,084,071.68
Lease Receivable - current portion	1,048,559.43	428,387.87
Prepaid expenses and other current assets	5,172,292.92	10,980,515.04
Interfund Borrowings	0.00	0.00
Current Asset - Other	0.00	0.00
Total Current Assets	568,663,561.84	286,498,148.96
Noncurrent Assets		
Debt proceeds held by others	0.00	27,915,763.79
Long-term operating investments	0.00	0.00
Endowment and similar investments - campuses	574,995,573.85	597,475,722.10
Endowment and similar investments - affiliated entities	290,609,954.24	314,833,375.54
Pledges Receivable	7,231,379.48	10,204,754.14
Notes receivable	5,158,095.72	4,329,678.17
Lease Receivable, net of current portion	5,526,220.84	724,854.68
Property and equipment, net	1,113,939,947.73	1,160,146,558.50
Other assets	0.00	0.00
Pension assets, net	713,481.00	1,082,271.00
Total Noncurrent Assets	1,998,174,652.86	2,116,712,977.92
Not Coded to Attribute		
Accounts not Coded - Account Type: 10	0.00	0.00
Total Not Coded to Attribute	0.00	0.00
TOTAL ASSETS	2,566,838,214.70	2,403,211,126.88
DEFERRED OUTFLOWS OF RESOURCES		
Accum change in derivative value	11,105,006.77	0.00
Acctg loss on debt refunding, net	4,992,299.11	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
TOTAL DEFERRED OUTFLOWS	33,170,904.72	23,922,527.92
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses	22,993,454.09	72,182,419.35
Deposits and unearned revenues	21,728,509.74	50,307,468.52
Accrued employee benefits - current portion	6,955,632.30	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	26,417,231.52	17,298,126.39
Total Current Liabilities	90,824,218.02	161,580,800.33
Noncurrent Liabilities		
Obligations under life income agree	2,928,884.39	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	42,891,341.60	76,228,688.09
Derivative instruments - interest rate swaps	11,105,006.77	0.00
Long-term debt	330,046,191.94	362,509,522.02
Total Noncurrent Liabilities	497,865,641.18	538,781,710.39
TOTAL LIABILITIES	588,689,859.20	700,362,510.72
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pensions	12,698,990.00	19,427,101.00
Acctg gain debt refunding, net	24,948.82	0.00
Deferred Inflows - Annuities	1,377,235.06	2,207,405.67
Deferred inflows - leases/SBITAs	7,254,050.81	1,120,269.07
TOTAL DEFERRED INFLOWS	21,355,224.69	22,754,775.74
NET POSITION		

University System of New Hampshire
Statement of Net Position as of Fiscal Year 2024 Fiscal Period 06

	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			
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	761,058,325.49	0.00
Restricted Nonexpendable																							
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	7,850,744.89	141,289,768.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149,140,513.45
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,235,985.45	195,248,924.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	197,484,910.23
Restricted Expendable																							
Campuses																							
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,948,581.51	58,101,693.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,050,275.27
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,885,611.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,885,611.52
Grants, gifts and contracts	0.00	0.00	0.00	0.00	53,354,349.23	3,752,226.30	821,911.98	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	57,928,487.51
Life income and annuity funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,034.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,034.85
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,511,735.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,511,735.93
Affiliated Entities																							
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	532,238.97	55,645,013.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,177,252.52
Other - affiliated entities	0.00	0.00	0.00	0.00	20,444,957.52	0.00	0.00	0.00	0.00	0.00	153,654.85	0.00	57,115,366.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,713,978.69
Unrestricted	161,823,228.32	236,195,690.61	232,160,939.88	(72,334,060.61)	0.00	0.00	0.00	1,197,535.24	0.00	1,207,411.17	0.00	102,046,347.02	0.00	0.00	0.00	0.00	11,111,897.55	91,659.46	0.00	0.00	0.00	0.00	673,500,648.64
TOTAL NET POSITION	161,823,228.32	236,195,690.61	232,160,939.88	(72,334,060.61)	73,799,306.75	3,752,226.30	821,911.98	1,197,535.24	1,511,735.93	1,207,411.17	174,689.70	102,046,347.02	74,000,977.84	27,567,550.82	450,285,400.65	761,058,325.49	11,111,897.55	91,659.46	0.00	0.00	0.00	0.00	2,066,472,774.10
Not Coded to Attribute																							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Assets - Liabilities) - Net Position	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	0.00	0.00

		Prior Year to Date Balance	Prior Year Final Balance
Net Investment in Plant		719,253,013.23	743,507,557.63
Restricted Nonexpendable			
	Historical gift value of endowment - campuses	145,918,812.24	148,030,062.20
	Historical gift value of endowment - affiliated entities	188,840,080.07	193,840,740.51
Restricted Expendable			
Campuses	Accumulated net gains on endowment	67,601,504.44	75,050,275.27
	Market value of funds functioning as endowment	16,340,902.23	16,883,111.52
	Grants, gifts and contracts	60,044,447.56	55,134,318.06
	Life income and annuity funds	17,153.96	21,034.85
	Loan funds	1,998,150.80	1,516,208.83
Affiliated Entities	Accumulated net gains on endowment	49,552,266.74	56,177,252.52
	Other - affiliated entities	74,103,276.89	76,839,254.83
Unrestricted		666,294,427.37	337,016,552.12
	TOTAL NET POSITION	1,989,964,035.53	1,704,016,368.34
Not Coded to Attribute			
		0.00	0.00
	Total Not Coded to Attribute	0.00	0.00
	TOTAL	0.00	0.00
	(Assets - Liabilities) - Net Position	(0.00)	0.00

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	
ASSETS																					
Current Assets																					
Cash and cash equivalents	(23,268,455.34)	161,538,738.70	161,877,506.18	(33,386.01)	41,646,703.83	(6,395,573.66)	297,214.87	1,893.87	1,895,931.11	0.00	0.00	(7,400,000.00)	2,500.00	0.00	161,994.35	(1,879,901.05)	(6,083,012.70)	87,964.00	0.00	0.00	
Short term investments	155,543.13	639,353.74	0.00	0.00	446,137.88	0.00	0.00	0.00	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	209,859,795.44	1,247,559.17	49,600.37	0.00	1,620.00	25,375,573.78	1,376,662.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,736.73	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	32,816.65	0.00	0.00	0.00	0.00	
Prepaid expenses and other current assets	2,551,272.28	1,731,940.86	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	
Total Current Assets	189,298,155.51	165,157,592.47	161,972,756.47	(33,386.01)	42,094,461.71	18,980,000.12	1,673,877.36	1,893.87	2,854,403.39	0.00	0.00	(7,400,000.00)	2,500.00	0.00	161,994.35	(1,847,084.40)	(6,004,275.97)	87,964.00	0.00	0.00	
Noncurrent Assets																					
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	23,032,675.09	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	24,595,525.72	132,062,590.72	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	1,663,237.59	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	365,051.73	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	0.00	0.00	0.00	0.00	0.00	785,868,980.83	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	
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,663,237.59	0.00	0.00	22,194,067.41	14,416,068.28	24,595,525.72	132,062,590.72	809,266,707.65	0.00	0.00	0.00	0.00	
Not Coded to Attribute																					
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	
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL ASSETS	189,298,155.51	165,157,592.47	161,972,756.47	(33,386.01)	42,094,461.71	18,980,000.12	1,673,877.36	1,893.87	4,517,640.98	0.00	0.00	14,794,067.41	14,418,568.28	24,595,525.72	132,224,585.07	807,419,623.25	(6,004,275.97)	87,964.00	0.00	0.00	
DEFERRED OUTFLOWS OF RESOURCES																					
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	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	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	630,628.05	0.00	0.00	0.00	0.00	
LIABILITIES																					
Current Liabilities																					
Accounts payable and accrued expenses	5,233,134.31	1,868,587.10	2,407,810.32	33,158.15	(44,644.68)	3,781,465.85	11,341.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188,195.95	3,356,765.20	0.00	0.00	0.00	
Deposits and unearned revenues	1,731,807.83	5,999,960.00	1,360,047.75	0.00	0.00	11,518,801.69	840,624.37	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	6,493,242.89	0.00	0.00	0.00	0.00	
Total Current Liabilities	7,120,485.27	10,037,296.21	3,767,858.07	4,982,487.15	(44,644.68)	15,300,267.54	851,965.38	1,893.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,645,114.78	3,356,765.20	0.00	0.00	0.00	
Noncurrent Liabilities																					
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	627,094.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,957,728.94	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	158,117,557.60	0.00	0.00	0.00	0.00	
Total Noncurrent Liabilities	13,370,247.20	627,094.01	0.00	40,515,029.00	0.00	0.00	0.00	0.00	3,845,491.67	0.00	0.00	0.00	0.00	0.00	0.00	200,616,564.54	0.00	0.00	0.00	0.00	
TOTAL LIABILITIES	20,490,732.47	10,664,390.22	3,767,858.07	45,497,516.15	(44,644.68)	15,300,267.54	851,965.38	1,893.87	3,845,491.67	0.00	0.00	0.00	0.00	0.00	0.00	212,261,679.32	3,356,765.20	0.00	0.00	0.00	
DEFERRED INFLOWS OF RESOURCES																					
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	379,435.75	0.00	0.00	0.00	0.00	
TOTAL DEFERRED INFLOWS OF RESOURCES	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	379,435.75	0.00	0.00	0.00	0.00	
NET POSITION																					
Net Investment in Plant																					
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	595,409,136.23	0.00	0.00	0.00	0.00	
Restricted Nonexpendable																					
Historical gift value of endowment - campuses	0.00																				

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS			
Current Assets			
Cash and cash equivalents	322,450,118.15	318,736,749.71	323,148,168.65
Short term investments	1,241,034.75	1,175,336.78	1,229,599.97
Accounts receivable	237,989,547.98	232,054,685.42	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	32,816.65	638,823.84	32,862.89
Prepaid expenses and other current assets	4,328,863.06	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
Total Current Assets	567,000,852.87	555,882,943.89	371,230,301.01
Noncurrent Assets			
Debt proceeds held by others	23,032,675.09	0.00	27,894,751.48
Endowment and similar investments - campuses	193,268,252.13	176,722,647.25	184,178,601.76
Notes receivable	1,663,237.59	2,981,582.14	2,352,850.33
Lease Receivable, net of current portion	365,051.73	3,186,105.60	380,736.34
Property and equipment, net	785,868,980.83	735,979,977.67	784,880,809.40
Other assets	0.00	0.00	0.00
Total Noncurrent Assets	1,004,198,197.37	918,870,312.66	999,687,749.31
Not Coded to Attribute			
Accounts not Coded - Account Type: 10	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL ASSETS	1,571,199,050.24	1,474,753,256.55	1,370,918,050.32
DEFERRED OUTFLOWS OF RESOURCES			
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
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,862,572.24	10,887,874.72	8,862,572.24
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	16,835,813.21	8,429,240.82	32,487,668.82
Deposits and unearned revenues	21,453,135.51	14,996,564.36	36,809,441.05
Accrued employee benefits - current portion	2,324,292.24	1,669,640.73	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	6,493,242.89	6,120,835.21	11,298,432.89
Total Current Liabilities	57,019,488.79	39,836,345.46	92,727,544.97
Noncurrent Liabilities			
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	13,997,341.21	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	40,957,728.94	17,711,324.05	49,489,764.92
Long-term debt	158,117,557.60	141,381,074.05	158,947,774.42
Total Noncurrent Liabilities	258,974,426.42	230,702,729.30	268,929,272.09
TOTAL LIABILITIES	315,993,915.21	270,539,074.76	361,656,817.06
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pensions	13,322,952.98	8,396,097.98	13,322,952.98
Deferred inflows - leases/SBITAs	379,435.75	4,227,844.63	397,322.95
TOTAL DEFERRED INFLOWS OF RESOURCES	13,702,388.73	12,623,942.61	13,720,275.93
NET POSITION			
Net Investment in Plant	595,409,136.23	564,694,889.82	584,098,947.17
Restricted Nonexpendable			
Historical gift value of endowment - campuses	98,539,218.93	87,793,905.63	89,287,574.21
Restricted Expendable			
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	14,418,568.28	13,986,180.94	14,416,068.28
Grants, gifts and contracts	46,640,750.95	49,440,545.49	44,349,099.57
Life income and annuity funds	0.00	0.00	0.00
Loan funds	672,149.31	1,074,281.47	716,955.66
Unrestricted	436,404,602.98	432,257,260.76	213,253,992.82
TOTAL NET POSITION	1,250,365,318.54	1,202,478,113.90	1,004,403,529.57
Not Coded to Attribute			
	0.00	0.00	0.00

1D - UNH - Durham

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Funds Not Coded to 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
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00

	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Total Not Coded to Attribute	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 06

	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	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
	U	D	A	W	G	P1	P2	Z	L	LU	Q2	T2	N	X				
ASSETS																		
Current Assets																		
Cash and cash equivalents	(20,122,637.72)	3,218,276.84	192,234.21	(8,401.55)	1,536,858.30	307,597.71	(41.55)	2,989.60	680,781.14	59,211.76	0.00	0.00	0.00	0.00	0.00	(14,133,131.26)	(14,228,553.74)	(28,241,337.59)
Short term investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable	(88,937.40)	0.00	0.00	0.00	0.00	18,600.91	41.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(70,294.94)	(86,298.36)	(84,239.68)
Notes receivable - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,657.80	0.00	0.00	0.00	0.00	0.00	0.00	34,657.80	28,239.48	42,910.11
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	0.00	0.00	18,463.25	54,783.47
Total Current Assets	(20,211,575.12)	3,218,276.84	192,234.21	(8,401.55)	1,536,858.30	326,198.62	0.00	2,989.60	715,438.94	59,211.76	0.00	0.00	0.00	0.00	0.00	(14,168,768.40)	(14,268,149.37)	(28,227,883.69)
Noncurrent Assets																		
Endowment and similar investments - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,954.45	0.00	0.00	0.00	0.00	0.00	0.00	22,954.45	12,487.92	22,954.45
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,421,346.16	0.00	7,421,346.16	7,924,010.19	7,690,002.29	
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
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,954.45	0.00	0.00	0.00	7,421,346.16	0.00	7,444,300.61	7,936,498.11	7,712,956.74	
TOTAL ASSETS	(20,211,575.12)	3,218,276.84	192,234.21	(8,401.55)	1,536,858.30	326,198.62	0.00	2,989.60	738,393.39	59,211.76	0.00	0.00	7,421,346.16	0.00	(6,724,467.79)	(6,331,651.26)	(20,514,926.95)	
LIABILITIES																		
Current Liabilities																		
Accounts payable and accrued expenses	34,087.29	3,357.90	0.00	16,914.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,359.94	175,203.77	365,412.88
Deposits and unearned revenues	54,220.00	0.00	1,200.00	0.00	0.00	294,456.87	0.00	2,989.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352,866.47	481,051.01	587,956.63
Accrued employee benefits - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	88,307.29	3,357.90	1,200.00	16,914.75	0.00	294,456.87	0.00	2,989.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	407,226.41	656,254.78	953,369.51
Noncurrent Liabilities																		
Government advances refundable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	364,688.06	0.00	0.00	0.00	0.00	0.00	0.00	364,688.06	419,758.84	364,688.06
Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postretirement medical benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	364,688.06	0.00	0.00	0.00	0.00	0.00	0.00	364,688.06	419,758.84	364,688.06
TOTAL LIABILITIES	88,307.29	3,357.90	1,200.00	16,914.75	0.00	294,456.87	0.00	2,989.60	364,688.06	0.00	0.00	0.00	0.00	0.00	0.00	771,914.47	1,076,013.62	1,318,057.57
NET POSITION																		
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,421,346.16	0.00	7,421,346.16	7,924,010.19	7,690,002.29	
Restricted Nonexpendable																		
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Expendable																		
Campuses																		
Accumulated net gains on endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Market value of funds functioning as endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants, gifts and contracts	0.00	0.00	0.00	0.00	1,536,858.30	31,741.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,568,600.05	1,296,471.35	1,072,487.04
Loan funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	373,705.33	0.00	0.00	0.00	0.00	0.00	0.00	373,705.33	315,204.89	334,127.61
Unrestricted	(20,299,882.41)	3,214,918.94	191,034.21	(25,316.30)	0.00	0.00	0.00	0.00	0.00	59,211.76	0.00	0.00	0.00	0.00	0.00	(16,860,033.80)	(16,943,351.31)	(30,929,601.46)
TOTAL NET POSITION	(20,299,882.41)	3,214,918.94	191,034.21	(25,316.30)	1,536,858.30	31,741.75	0.00	0.00	373,705.33	59,211.76	0.00	0.00	7,421,346.16	0.00	(7,496,382.26)	(7,407,664.88)	(21,832,984.52)	
Not Coded to Attribute																		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 06

	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				
ASSETS																
Current Assets																
Cash and cash equivalents	(30,101,021.96)	878,681.78	(10,401.07)	0.00	741,258.81	(458,191.02)	0.00	0.00	0.00	(27,194.44)	0.00	3,695.46	(28,973,172.44)	(27,051,521.76)	(34,003,335.22)	
Accounts receivable	16,072.61	12,901.50	0.00	0.00	0.00	490,639.46	0.00	0.00	0.00	0.00	0.00	0.00	519,613.57	107,175.73	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	321,737.54	0.00	0.00	321,737.54	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	
Total Current Assets	(30,084,949.35)	891,583.28	(10,401.07)	0.00	741,258.81	32,448.44	0.00	0.00	0.00	294,543.10	0.00	3,695.46	(28,131,821.33)	(26,944,346.03)	(33,427,097.76)	
Noncurrent Assets																
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	(18,141.21)	0.00	0.00	(18,141.21)	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	28,322,768.28	0.00	0.00	28,322,768.28	24,338,028.65	23,457,492.37	
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	1,962,869.63	38,985.38	1,769,935.12	28,304,627.07	0.00	0.00	32,076,417.20	26,333,756.90	25,513,872.50	
TOTAL ASSETS	(30,084,949.35)	891,583.28	(10,401.07)	0.00	741,258.81	32,448.44	1,962,869.63	38,985.38	1,769,935.12	28,599,170.17	0.00	3,695.46	3,944,595.87	(610,589.13)	(7,913,225.26)	
DEFERRED OUTFLOWS OF RESOURCES																
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	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	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	
LIABILITIES																
Current Liabilities																
Accounts payable and accrued expenses	9,830.68	2,584.72	55,919.18	0.00	0.00	3,217.24	0.00	0.00	0.00	59,427.10	0.00	0.00	130,978.92	137,622.99	393,893.34	
Deposits and unearned revenues	20,936.34	0.00	0.00	0.00	0.00	43,714.08	0.00	0.00	0.00	0.00	0.00	0.00	64,650.42	65,589.77	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	
Total Current Liabilities	30,767.02	2,584.72	55,919.18	301,254.00	0.00	46,931.32	0.00	0.00	0.00	999,465.58	0.00	0.00	1,436,921.82	1,090,930.35	1,477,298.29	
Noncurrent Liabilities																
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	19,261,140.88	0.00	0.00	19,261,140.88	20,188,172.84	19,720,544.91	
Total Noncurrent Liabilities	260,055.31	0.00	0.00	2,466,056.00	0.00	0.00	0.00	0.00	0.00	19,261,140.88	0.00	0.00	21,987,252.19	21,485,242.41	20,849,922.22	
TOTAL LIABILITIES	290,822.33	2,584.72	55,919.18	2,767,310.00	0.00	46,931.32	0.00	0.00	0.00	20,260,606.46	0.00	0.00	23,424,174.01	22,576,172.76	22,327,220.51	
DEFERRED INFLOWS OF RESOURCES																
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	291,533.33	0.00	0.00	291,533.33	0.00	0.00	
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	736,266.02	0.00	0.00	0.00	0.00	0.00	291,533.33	0.00	0.00	1,027,799.35	180,155.02	285,869.02	
NET POSITION																
Net Investment in Plant																
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,047,030.38	0.00	0.00	8,047,030.38	3,309,662.80	2,736,129.51	
Restricted Nonexpendable																
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	
Restricted Expendable																
Campuses																
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	741,258.81	(14,482.88)	0.00	0.00	0.00	0.00	0.00	0.00	726,775.93	336,912.51	382,664.00	
Unrestricted	(30,375,771.68)	888,998.56	(66,320.25)	(2,984,153.21)	0.00	0.00	1,962,869.63	0.00	0.00	0.00	(0.00)	3,695.46	(30,570,681.49)	(26,884,891.86)	(33,561,987.99)	
TOTAL NET POSITION	(30,375,771.68)	888,998.56	(66,320.25)	(2,984,153.21)	741,258.81	(14,482.88)	1,962,869.63	38,985.38	1,769,935.12	8,047,030.38	(0.00)	3,695.46	(19,987,954.68)	(23,147,564.10)	(30,349,683.98)	
Not Coded to Attribute																
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)	0.00	

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
Total Current Assets	0.00	0.00	0.00	0.00
TOTAL ASSETS	0.00	0.00	0.00	0.00
NET POSITION				
Restricted Expendable				
Affiliated Entities				
Other - affiliated entities	0.00	0.00	0.00	0.00
TOTAL NET POSITION	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00

4F - UNH Foundation

	Current Funds D	Current Funds G	Endowment and Similar Funds M	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T1	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS												
Current Assets												
Cash and cash equivalents	2,045,125.31	6,554,119.64	0.00	0.00	0.00	50.00	1,300,414.74	0.00	0.00	9,899,709.69	19,572,813.89	9,417,867.74
Short term investments	122,324.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	122,324.13	113,719.20	122,324.13
Accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pledges receivable - current portion	0.00	3,686,083.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,686,083.74	3,531,744.40	3,686,083.74
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
Total Current Assets	2,167,449.44	10,240,203.38	0.00	0.00	0.00	50.00	1,300,414.74	0.00	0.00	13,708,117.56	23,218,277.49	13,226,275.61
Noncurrent Assets												
Long-term operating investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar investments - affiliated entities	0.00	0.00	5,961,031.85	1,437,407.57	45,907,444.79	2,768,174.42	224,904,355.02	0.00	0.00	280,978,413.65	258,168,689.00	279,072,427.09
Pledges Receivable	0.00	10,204,754.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,204,754.14	7,204,605.44	10,204,754.14
Notes receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property and equipment, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
Total Noncurrent Assets	0.00	10,204,754.14	5,961,031.85	1,437,407.57	45,907,444.79	2,768,174.42	224,904,355.02	0.00	0.00	291,183,167.79	265,373,294.44	289,277,181.23
TOTAL ASSETS	2,167,449.44	20,444,957.52	5,961,031.85	1,437,407.57	45,907,444.79	2,768,224.42	226,204,769.76	0.00	0.00	304,891,285.35	288,591,571.93	302,503,456.84
LIABILITIES												
Current Liabilities												
Accounts payable and accrued expenses	381,974.44	0.00	377,877.43	0.00	0.00	0.00	0.00	0.00	0.00	759,851.87	623,160.52	2,932,490.75
Deposits and unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term debt - current portion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	381,974.44	0.00	377,877.43	0.00	0.00	0.00	0.00	0.00	0.00	759,851.87	623,160.52	2,932,490.75
Noncurrent Liabilities												
Obligations under life income agree	0.00	0.00	3,429,444.91	0.00	0.00	0.00	0.00	0.00	0.00	3,429,444.91	2,871,444.57	3,514,679.27
Accrued employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Liabilities	0.00	0.00	3,429,444.91	0.00	0.00	0.00	0.00	0.00	0.00	3,429,444.91	2,871,444.57	3,514,679.27
TOTAL LIABILITIES	381,974.44	0.00	3,807,322.34	0.00	0.00	0.00	0.00	0.00	0.00	4,189,296.78	3,494,605.09	6,447,170.02
DEFERRED INFLOWS OF RESOURCES												
Deferred Inflows - Annuities	0.00	0.00	2,000,054.66	0.00	0.00	0.00	0.00	0.00	0.00	2,000,054.66	1,377,235.06	2,207,405.67
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	2,000,054.66	0.00	0.00	0.00	0.00	0.00	0.00	2,000,054.66	1,377,235.06	2,207,405.67
NET POSITION												
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Nonexpendable												
Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	0.00	2,235,985.45	177,128,171.24	0.00	0.00	179,364,156.69	172,880,564.06	175,856,128.62
Restricted Expendable												
Affiliated Entities	0.00	0.00	0.00	0.00	0.00	532,238.97	49,076,598.52	0.00	0.00	49,608,837.49	43,969,130.74	49,608,837.49
Other - affiliated entities	0.00	20,444,957.52	153,654.85	0.00	45,907,444.79	0.00	0.00	0.00	0.00	66,506,057.16	63,154,922.66	65,631,333.30
Unrestricted	1,785,475.00	0.00	0.00	1,437,407.57	0.00	0.00	0.00	0.00	0.00	3,222,882.57	3,715,114.32	2,752,581.74
TOTAL NET POSITION	1,785,475.00	20,444,957.52	153,654.85	1,437,407.57	45,907,444.79	2,768,224.42	226,204,769.76	0.00	0.00	298,701,933.91	283,719,731.78	293,848,881.15
Not Coded to Attribute												
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	(0.00)	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)	0.00

40 - UNH Foundation 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
Total Current Assets	0.00	0.00	0.00	0.00
TOTAL ASSETS	0.00	0.00	0.00	0.00

NET POSITION

Restricted Expendable

Campuses

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

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 06

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			
ASSETS																		
Current Assets																		
Cash and cash equivalents	(34,441,609.89)	21,906,074.91	31,306,952.33	(18,375.50)	5,195,062.37	(56,938.85)	455,529.23	(163,072.34)	0.00	0.00	0.00	0.00	45,437.95	(64,176.68)	2,439,822.46	26,604,705.99	32,289,388.60	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	28,292,903.46	15,617.31	512,000.00	0.00	0.00	1,162,135.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,600.00	30,009,255.84	28,762,812.15	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	43,267.70	0.00	43,267.70	148,209.70	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	53,884.35	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
Total Current Assets	(6,026,710.08)	21,927,929.53	31,818,952.33	(18,375.50)	5,195,062.37	1,105,196.22	825,960.18	(238,218.91)	0.00	0.00	0.00	0.00	45,437.95	(20,908.98)	2,466,422.46	57,080,747.57	61,388,600.03	27,585,928.56
Noncurrent Assets																		
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	34,112,079.21	0.00	0.00	36,642,017.57	35,062,986.41	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	(6,104.08)	1,374,040.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,367,935.92	1,915,063.32	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	69,310.02	0.00	69,310.02	773,731.18	90,586.60
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	157,419,473.64	0.00	157,419,473.64	156,788,279.52	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
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	(6,104.08)	1,374,040.00	48,676.63	443,374.48	1,887,137.74	150,749.51	34,112,079.21	157,488,783.66	0.00	195,498,737.15	194,566,834.47	193,478,757.14
TOTAL ASSETS	(6,026,710.08)	21,927,929.53	31,818,952.33	(18,375.50)	5,195,062.37	1,105,196.22	819,856.10	1,135,821.09	48,676.63	443,374.48	1,887,137.74	150,749.51	34,157,517.16	157,467,874.68	2,466,422.46	252,579,484.72	255,955,434.50	221,064,685.70
DEFERRED OUTFLOWS OF RESOURCES																		
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
TOTAL DEFERRED OUTFLOWS OF RESOURCES	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	412,150.00	0.00	1,960,218.00	2,285,790.00	1,960,218.00
LIABILITIES																		
Current Liabilities																		
Accounts payable and accrued expenses	789,963.15	50,010.54	736,951.96	0.00	1,401.48	14,836.57	0.00	0.00	2,593.58	0.00	0.00	0.00	0.00	9,467.06	18,146.71	1,623,371.05	843,436.59	4,448,351.62
Deposits and unearned revenues	135,272.00	94,821.15	1,417,450.00	0.00	96.00	989,516.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,637,155.42	3,041,041.02	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	926,482.63	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	2,658,480.06	0.00	2,658,480.06	2,551,008.69	5,112,048.06
Total Current Liabilities	925,235.15	920,283.40	2,154,401.96	845,728.00	1,497.48	1,004,352.84	0.00	0.00	2,593.58	0.00	0.00	0.00	0.00	2,800,679.33	18,146.71	8,672,918.45	8,216,966.70	16,724,982.59
Noncurrent Liabilities																		
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	989,228.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,880,419.50	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,718,973.59	0.00	1,718,973.59	1,038,176.89	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	73,626,695.00	0.00	73,626,695.00	78,734,963.06	73,721,429.00
Total Noncurrent Liabilities	1,891,191.28	989,228.22	0.00	6,923,099.00	0.00	0.00	506,216.07	0.00	41,468.95	0.00	0.00	0.00	0.00	76,293,668.59	0.00	86,644,872.11	93,896,548.85	86,802,995.60
TOTAL LIABILITIES	2,816,426.43	1,909,511.62	2,154,401.96	7,768,827.00	1,497.48	1,004,352.84	506,216.07	0.00	44,062.53	0.00	0.00	0.00	0.00	79,094,347.92	18,146.71	95,317,790.56	102,113,515.55	103,527,978.19
DEFERRED INFLOWS OF RESOURCES																		
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	109,672.32	0.00	109,672.32	1,050,008.65	131,606.76
TOTAL DEFERRED INFLOWS OF RESOURCES	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	109,672.32	0.00	2,187,246.32	2,415,745.65	2,209,180.76
NET POSITION																		
Net Investment in Plant																		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,676,004.44	0.00	78,676,004.44	73,759,424.24	74,371,148.38
Restricted Nonexpendable																		
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	25,600,908.98	0.00	0.00	25,707,264.24	25,269,156.21	25,438,964.64
Restricted Expendable																		
Campuses																		
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 06

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			
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	(0.00)	0.00	0.00

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				
ASSETS																				
Current Assets																				
Cash and cash equivalents	(1,642,264.39)	(1,586,304.93)	44,237,796.07	(64,396.99)	3,662,652.03	(795,110.73)	24,033.83	303,964.86	12,378.32	0.00	0.00	0.00	0.00	92,054.24	3.00	16,819,845.92	61,064,651.23	52,660,092.52	45,632,329.41	
Short term investments	187,797.36	0.00	0.00	0.00	19,917.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	207,715.11	152,232.74	207,089.58	
Accounts receivable	32,642,048.75	4,427.62	11,215.88	0.00	40.00	516,900.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,600.00	33,217,232.30	31,660,808.41	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	29,947.95	0.00	29,947.95	181,931.45	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	377,578.93	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	
Total Current Assets	31,194,829.72	(1,334,752.34)	44,249,011.95	(70,841.99)	3,682,609.78	(278,210.68)	24,033.83	361,369.77	12,378.32	0.00	0.00	0.00	0.00	92,054.24	29,950.95	16,862,445.92	94,824,879.47	85,321,327.62	48,219,465.25	
Noncurrent Assets																				
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	31,115,360.45	0.00	0.00	38,064,985.18	36,018,576.68	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	131,085.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	131,085.02	248,962.34	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	100,209.09	0.00	100,209.09	1,588,991.59	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	177,131,484.50	0.00	177,131,484.50	176,622,614.32	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	
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	131,085.02	0.00	29,798.04	6,340,187.16	526,588.36	53,051.17	31,115,360.45	177,231,693.59	0.00	215,427,763.79	214,479,144.93	213,429,766.54	
TOTAL ASSETS	31,194,829.72	(1,334,752.34)	44,249,011.95	(70,841.99)	3,682,609.78	(278,210.68)	24,033.83	492,454.79	12,378.32	29,798.04	6,340,187.16	526,588.36	53,051.17	31,207,414.69	177,261,644.54	16,862,445.92	310,252,643.26	299,800,472.55	261,649,231.79	
DEFERRED OUTFLOWS OF RESOURCES																				
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)	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	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	(10,124.79)	0.00	1,675,981.21	1,990,509.31	1,675,981.21	
LIABILITIES																				
Current Liabilities																				
Accounts payable and accrued expenses	660,591.86	6,510.46	2,753.32	5,252.66	8,584.94	178.22	0.00	0.00	0.00	929.81	0.00	0.00	0.00	0.00	930.54	20,811.49	706,543.30	642,112.75	2,286,277.49	
Deposits and unearned revenues	1,840,253.24	897,598.89	79,481.48	0.00	0.00	(257,141.87)	34,218.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,594,410.33	2,872,561.41	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	245,872.07	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	2,242,504.10	0.00	2,242,504.10	2,177,675.50	4,394,524.10	
Total Current Liabilities	2,688,642.46	1,100,660.70	82,234.80	939,919.66	8,584.94	(256,963.65)	34,218.59	0.00	0.00	929.81	0.00	0.00	0.00	0.00	2,329,916.97	20,811.49	6,948,955.77	6,905,802.26	14,571,485.63	
Noncurrent Liabilities																				
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	13,377.29	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	123,062.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,860,258.23	0.00	1,860,258.23	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	162,201.56	0.00	162,201.56	1,213.62	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	79,089,421.75	0.00	79,089,421.75	83,466,143.85	79,134,649.75	
Total Noncurrent Liabilities	1,737,195.55	123,062.68	0.00	7,651,151.00	0.00	0.00	0.00	340,213.53	0.00	12,447.48	0.00	0.00	0.00	0.00	80,062,823.31	0.00	89,926,893.55	96,063,439.95	90,075,666.92	
TOTAL LIABILITIES	4,425,838.01	1,223,723.38	82,234.80	8,591,070.66	8,584.94	(256,963.65)	34,218.59	340,213.53	0.00	13,377.29	0.00	0.00	0.00	0.00	82,392,740.28	20,811.49	96,875,849.32	102,969,242.21	104,647,152.55	
DEFERRED INFLOWS OF RESOURCES																				
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	124,849.62	0.00	124,849.62	1,878,306.49	140,787.84	
TOTAL DEFERRED INFLOWS OF RESOURCES	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	124,849.62	0.00	2,251,539.62	3,277,252.49	2,267,477.84	
NET POSITION																				
Net Investment in Plant																				
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,733,929.85	0.00	94,733,929.85	90,000,836.87	90,873,647.96	
Restricted Nonexpendable																				
Historical gift value of endowment - campuses	0.00	0.00	0.00	0.00	0.0															

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 06

6P - Plymouth State University

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date 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				
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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 06

	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			
ASSETS													
Current Assets													
Cash and cash equivalents	25,672,100.75	312,219.90	0.00	0.00	27,402.20	(847,043.00)	0.00	0.00	86,069.20	0.00	25,250,749.05	27,564,431.80	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	887,300.03	0.00	0.00	0.00	0.00	936,138.22	2,797,273.55	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	79,594.44	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
Total Current Assets	25,747,482.84	294,009.33	0.00	0.00	27,402.20	40,257.03	0.00	0.00	86,069.20	0.00	26,195,220.60	30,449,633.12	27,967,275.15
Noncurrent Assets													
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	10,188,043.21	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	(22,607.53)	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	7,286,857.60	7,088,003.71
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,452,293.28	17,827,080.88
TOTAL ASSETS	25,747,482.84	294,009.33	0.00	0.00	27,402.20	40,257.03	0.00	0.00	86,069.20	0.00	26,195,220.60	47,901,926.40	45,794,356.03
DEFERRED OUTFLOWS OF RESOURCES													
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
TOTAL DEFERRED OUTFLOWS OF RESOURCES	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
LIABILITIES													
Current Liabilities													
Accounts payable and accrued expenses	10,386.66	0.00	0.00	0.00	0.00	1,058.01	0.00	0.00	0.00	0.00	11,444.67	39,188.35	199,696.04
Deposits and unearned revenues	129,758.75	0.00	0.00	0.00	3,349.91	63,560.52	0.00	0.00	0.00	0.00	196,669.18	109,581.27	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	21,970.11	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
Total Current Liabilities	140,145.41	0.00	0.00	0.00	3,349.91	64,618.53	0.00	0.00	0.00	0.00	208,113.85	436,766.09	688,062.94
Noncurrent Liabilities													
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	894,652.86	858,996.15
Total Noncurrent Liabilities	388,276.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00	396,276.65	3,282,799.77	2,896,280.32
TOTAL LIABILITIES	528,422.06	0.00	0.00	0.00	3,349.91	64,618.53	0.00	0.00	8,000.00	0.00	604,390.50	3,719,565.86	3,584,343.26
DEFERRED INFLOWS OF RESOURCES													
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	97,891.04	450,551.52
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	387,230.04	900,948.52
NET POSITION													
Net Investment in Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,069.20	0.00	78,069.20	6,274,479.70	6,160,381.50
Restricted Nonexpendable													
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)	8,571,029.20	8,670,037.54
Restricted Expendable													
Campuses													
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	24,052.29	(24,361.50)	0.00	0.00	0.00	0.00	(309.21)	1,071,200.91	1,182,774.98
Unrestricted	25,219,060.78	294,009.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,513,070.11	26,671,303.96	23,708,436.07
TOTAL NET POSITION	25,219,060.78	294,009.33	0.00	0.00	24,052.29	(24,361.50)	0.00	(0.00)	78,069.20	0.00	25,590,830.10	44,203,010.50	41,651,856.25
Not Coded to Attribute													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00

9Y - Chancellor & System Office

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance	
	U	D	W	G	P1	Z	Q1	Q2	T1	T2	N	X				
ASSETS																
Current Assets																
Cash and cash equivalents	15,365,816.42	(140,352,773.66)	1.00	45,483.71	0.00	0.00	(249,424,905.24)	0.00	(18,224.97)	0.00	9,094,771.41	1,183,028.54	(364,106,802.79)	(353,562,530.78)	(284,545,659.79)	
Short term investments	0.00	213,940,119.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,031,581.49	0.00	221,971,701.43	204,316,962.15	142,419,895.60	
Accounts receivable	370,787.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	370,787.34	126,863.79	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	422,234.28	1,058,144.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,480,378.61	2,656,196.85	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	
Total Current Assets	16,158,838.04	74,645,490.61	1.00	45,483.71	0.00	0.00	(249,424,905.24)	0.00	(18,224.97)	0.00	17,126,352.90	1,183,028.54	(140,283,935.41)	(146,462,507.99)	(140,106,964.58)	
Noncurrent Assets																
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	4,581,262.10	0.00	4,581,262.10	5,000,179.78	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	
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	1,082,271.00	326,493,346.01	14,331.76	0.00	32,010.28	4,581,262.10	0.00	332,203,221.15	320,721,252.83	334,024,665.13	
TOTAL ASSETS	16,158,838.04	74,645,490.61	1.00	45,483.71	0.00	1,082,271.00	77,068,440.77	14,331.76	(18,224.97)	32,010.28	21,707,615.00	1,183,028.54	191,919,285.74	174,258,744.84	193,917,700.55	
DEFERRED OUTFLOWS OF RESOURCES																
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	9,538,543.66	0.00	9,538,543.66	4,992,299.11	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	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	67,870.00	193,695.00	0.00	0.00	690,873.00	0.00	0.00	0.00	0.00	9,538,543.66	0.00	10,490,981.66	17,379,497.88	10,904,333.66	
LIABILITIES																
Current Liabilities																
Accounts payable and accrued expenses	14,543,240.38	4,095,337.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,122,441.41	0.00	26,761,018.85	12,103,488.30	29,068,628.41	
Deposits and unearned revenues	375,522.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18,224.97)	0.00	0.00	0.00	357,297.54	162,120.90	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	4,091,666.76	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	8,233,899.34	0.00	8,233,899.34	15,567,712.12	(3,506,878.66)	
Total Current Liabilities	14,918,762.89	8,219,072.85	116,886.00	0.00	0.00	0.00	0.00	0.00	(18,224.97)	0.00	17,269,140.02	0.00	40,505,636.79	33,057,991.86	31,505,565.65	
Noncurrent Liabilities																
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	8,271,260.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,964,792.59	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	3,093,376.56	0.00	3,093,376.56	3,057,801.34	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	34,190,832.85	0.00	34,190,832.85	26,464,010.98	50,705,668.85	
Total Noncurrent Liabilities	693,531.76	8,271,260.83	956,823.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,284,209.41	0.00	47,205,825.00	49,143,677.49	65,348,205.91	
TOTAL LIABILITIES	15,612,294.65	16,490,333.68	1,073,709.00	0.00	0.00	0.00	0.00	0.00	(18,224.97)	0.00	54,553,349.43	0.00	87,711,461.79	82,201,669.35	96,853,771.56	
DEFERRED INFLOWS OF RESOURCES																
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	24,948.82	0.00	
TOTAL DEFERRED INFLOWS OF RESOURCES	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	1,093,663.82	1,163,618.00	
NET POSITION																
Net Investment in Plant																
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(23,307,190.77)	0.00	(23,307,190.77)	(26,710,290.39)	(22,422,699.18)	
Restricted Nonexpendable																
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	
Restricted Expendable																
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	45,483.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,483.71	43,962.41	43,819.36	
Unrestricted																
	546,543.39	58,028,294.93	(1,283,475.00)	0.00	0.00	1,207,720.00	77,068,440.77	0.00	0.00	0.00	0.00	1,183,028.54	136,750,552.63	134,964,713.35	129,137,182.43	
TOTAL NET POSITION	546,543.39	58,028,294.93	(1,283,475.00)	45,483.71	0.00	1,207,720.00	77,068,440.77	14,331.76	0.00	32,010.28	(23,307,190.77)	1,183,028.54	113,535,187.61	108,342,909.55	106,804,644.65	
Not Coded to Attribute																
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	(0.00)	(0.00)	(0.00)	

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 06

	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
ASSETS									
Current Assets									
Cash and cash equivalents	289,279,918.14	26,645,437.40	61,064,651.23	25,250,749.05	0.00	(364,106,802.79)	38,133,953.03	56,058,653.32	82,603,358.64
Short term investments	1,363,358.88	110,008.18	207,715.11	0.00	0.00	221,971,701.43	223,652,783.60	205,838,132.34	144,088,917.46
Accounts receivable	238,438,866.61	30,009,255.84	33,217,232.30	936,138.22	0.00	370,787.34	302,972,280.31	295,423,320.69	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	993,130.08	295,284.38	57,404.91	0.00	0.00	0.00	1,345,819.37	1,590,858.74	1,084,071.68
Lease Receivable - current portion	354,554.19	43,267.70	29,947.95	0.00	0.00	0.00	427,769.84	1,048,559.43	428,387.87
Prepaid expenses and other current assets	4,328,863.06	18,225.48	247,927.97	8,333.33	0.00	1,480,378.61	6,083,728.45	5,172,292.92	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
Total Current Assets	538,444,774.70	57,121,478.98	94,824,879.47	26,195,220.60	0.00	(140,283,935.41)	576,302,418.34	568,663,561.84	286,498,148.96
Noncurrent Assets									
Debt proceeds held by others	23,032,675.09	0.00	0.00	0.00	0.00	0.00	23,032,675.09	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	197,040,042.26	36,642,017.57	38,064,985.18	0.00	0.00	326,539,688.05	598,286,733.06	574,995,573.85	597,475,722.10
Endowment and similar investments - affiliated entities	297,106,562.64	19,722,665.11	0.00	0.00	0.00	0.00	316,829,227.75	290,609,954.24	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	1,686,192.04	1,367,935.92	131,085.02	0.00	0.00	0.00	3,185,212.98	5,158,095.72	4,329,678.17
Lease Receivable, net of current portion	346,910.52	69,310.02	100,209.09	0.00	0.00	0.00	516,429.63	5,526,220.84	724,854.68
Property and equipment, net	821,613,095.27	157,419,473.64	177,131,484.50	0.00	0.00	4,581,262.10	1,160,745,315.51	1,113,939,947.73	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
Total Noncurrent Assets	1,351,030,231.96	215,221,402.26	215,427,763.79	0.00	0.00	332,203,221.15	2,113,882,619.16	1,998,174,652.86	2,116,712,977.92
Not Coded to Attribute									
Accounts not Coded - Account Type: 10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	1,889,475,006.66	272,342,881.24	310,252,643.26	26,195,220.60	0.00	191,919,285.74	2,690,185,037.50	2,566,838,214.70	2,403,211,126.88
DEFERRED OUTFLOWS OF RESOURCES									
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	9,538,543.66	9,538,543.66	4,992,299.11	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
TOTAL DEFERRED OUTFLOWS OF RESOURCES	9,381,995.05	1,960,218.00	1,675,981.21	0.00	0.00	10,490,981.66	23,509,175.92	33,170,904.72	23,922,527.92
LIABILITIES									
Current Liabilities									
Accounts payable and accrued expenses	17,781,003.94	1,623,371.05	706,543.30	11,444.67	0.00	26,761,018.85	46,883,381.81	22,993,454.09	72,182,419.35
Deposits and unearned revenues	21,870,652.40	2,637,155.42	2,594,410.33	196,669.18	0.00	357,297.54	27,656,184.87	21,728,509.74	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	6,955,632.30	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	6,493,242.89	2,658,480.06	2,242,504.10	0.00	0.00	8,233,899.34	19,628,126.39	26,417,231.52	17,298,126.39
Total Current Liabilities	59,623,488.89	8,672,918.45	6,948,955.77	208,113.85	0.00	40,505,636.79	115,959,113.75	90,824,218.02	161,580,800.33
Noncurrent Liabilities									
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	2,928,884.39	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	14,257,396.52	2,880,419.50	1,860,258.23	388,276.65	0.00	8,964,792.59	28,351,143.49	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	60,218,869.82	1,718,973.59	162,201.56	0.00	0.00	3,093,376.56	65,193,421.53	42,891,341.60	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	158,117,557.60	73,626,695.00	79,089,421.75	0.00	0.00	34,190,832.85	345,024,507.20	330,046,191.94	362,509,522.02
Total Noncurrent Liabilities	284,755,811.58	86,644,872.11	89,926,893.55	396,276.65	0.00	47,205,825.00	508,929,678.89	497,865,641.18	538,781,710.39
TOTAL LIABILITIES	344,379,300.47	95,317,790.56	96,875,849.32	604,390.50	0.00	87,711,461.79	624,888,792.64	588,689,859.20	700,362,510.72
DEFERRED INFLOWS OF RESOURCES									
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	24,948.82	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	670,969.08	109,672.32	124,849.62	0.00	0.00	0.00	905,491.02	7,254,050.81	1,120,269.07
TOTAL DEFERRED INFLOWS OF RESOURCES	16,730,242.74	2,187,246.32	2,251,539.62	0.00	0.00	1,163,618.00	22,332,646.68	21,355,224.69	22,754,775.74
NET POSITION									
Net Investment in Plant									
	610,877,512.77	78,676,004.44	94,733,929.85	78,069.20	0.00	(23,307,190.77)	761,058,325.49	719,253,013.23	743,507,557.63
Restricted Nonexpendable									
Historical gift value of endowment - campuses	100,275,537.58	25,707,264.24	25,058,978.20	(1,912,770.31)	0.00	11,503.74	149,140,513.45	145,918,812.24	148,030,062.20
Historical gift value of endowment - affiliated entities	183,339,706.52	14,145,203.71	0.00	0.00	0.00	0.00	197,484,910.23	188,840,080.07	193,840,740.51

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 06

	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
Restricted Expendable									
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	14,457,553.66	1,887,137.74	526,588.36	0.00	0.00	14,331.76	16,885,611.52	16,340,902.23	16,883,111.52
Grants, gifts and contracts	48,936,126.93	5,294,408.27	3,652,777.81	(309.21)	0.00	45,483.71	57,928,487.51	60,044,447.56	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	17,153.96	21,034.85
Loan funds	1,045,854.64	313,640.03	152,241.26	0.00	0.00	0.00	1,511,735.93	1,998,150.80	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	77,713,978.69	0.00	0.00	0.00	0.00	0.00	77,713,978.69	74,103,276.89	76,839,254.83
Unrestricted	392,196,770.26	36,581,444.00	82,458,811.64	25,513,070.11	0.00	136,750,552.63	673,500,648.64	666,294,427.37	337,016,552.12
TOTAL NET POSITION	1,537,747,458.50	176,798,062.36	212,801,235.53	25,590,830.10	0.00	113,535,187.61	2,066,472,774.10	1,989,964,035.53	1,704,016,368.34
Not Coded to Attribute									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	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 06

	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
ASSETS																		
Current Assets																		
Cash and cash equivalents	322,450,118.15	(14,133,131.26)	(28,973,172.44)	0.00	0.00	9,899,709.69	36,394.00	0.00	26,604,705.99	40,731.41	61,064,651.23	25,250,749.05	0.00	0.00	(364,106,802.79)	38,133,953.03	56,058,653.32	82,603,358.64
Short term investments	1,241,034.75	0.00	0.00	0.00	0.00	122,324.13	0.00	0.00	110,008.18	0.00	207,715.11	0.00	0.00	0.00	221,971,701.43	223,652,783.60	205,838,132.34	144,088,917.46
Accounts receivable	237,989,547.98	(70,294.94)	519,613.57	0.00	0.00	0.00	0.00	0.00	30,009,255.84	0.00	33,217,232.30	936,138.22	0.00	0.00	370,787.34	302,972,280.31	295,423,320.69	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	34,657.80	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	1,345,819.37	1,590,858.74	1,084,071.68
Lease Receivable - current portion	32,816.65	0.00	321,737.54	0.00	0.00	0.00	0.00	0.00	43,267.70	0.00	29,947.95	0.00	0.00	0.00	0.00	427,769.84	1,048,559.43	428,387.87
Prepaid expenses and other current assets	4,328,863.06	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	1,480,378.61	6,083,728.45	5,172,292.92	10,980,515.04
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
Total Current Assets	567,000,852.87	(14,168,768.40)	(28,131,821.33)	0.00	0.00	13,708,117.56	36,394.00	0.00	57,080,747.57	40,731.41	94,824,879.47	26,195,220.60	0.00	0.00	(140,283,935.41)	576,302,418.34	568,663,561.84	286,498,148.96
Noncurrent Assets																		
Debt proceeds held by others	23,032,675.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,032,675.09	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	193,268,252.13	0.00	3,771,790.13	0.00	0.00	0.00	0.00	0.00	36,642,017.57	0.00	38,064,985.18	0.00	0.00	0.00	326,539,688.05	598,286,733.06	574,995,573.85	597,475,722.10
Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	0.00	280,978,413.65	16,128,148.99	0.00	0.00	19,722,665.11	0.00	0.00	0.00	0.00	0.00	316,829,227.75	290,609,954.24	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	1,663,237.59	22,954.45	0.00	0.00	0.00	0.00	0.00	0.00	1,367,935.92	0.00	131,085.02	0.00	0.00	0.00	0.00	3,185,212.98	5,158,095.72	4,329,678.17
Lease Receivable, net of current portion	365,051.73	0.00	(18,141.21)	0.00	0.00	0.00	0.00	0.00	69,310.02	0.00	100,209.09	0.00	0.00	0.00	0.00	516,429.63	5,526,220.84	724,854.68
Property and equipment, net	785,868,980.83	7,421,346.16	28,322,768.28	0.00	0.00	0.00	0.00	0.00	157,419,473.64	0.00	177,131,484.50	0.00	0.00	0.00	4,581,262.10	1,160,745,315.51	1,113,939,947.73	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
Total Noncurrent Assets	1,004,198,197.37	7,444,300.61	32,076,417.20	0.00	0.00	291,183,167.79	16,128,148.99	0.00	195,498,737.15	19,722,665.11	215,427,763.79	0.00	0.00	0.00	332,203,221.15	2,113,882,619.16	1,998,174,652.86	2,116,712,977.92
Not Coded to Attribute																		
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
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	1,571,199,050.24	(6,724,467.79)	3,944,595.87	0.00	0.00	304,891,285.35	16,164,542.99	0.00	252,579,484.72	19,763,396.52	310,252,643.26	26,195,220.60	0.00	0.00	191,919,285.74	2,690,185,037.50	2,566,838,214.70	2,403,211,126.88
DEFERRED OUTFLOWS OF RESOURCES																		
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	9,538,543.66	9,538,543.66	4,992,299.11	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	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,862,572.24	0.00	519,422.81	0.00	0.00	0.00	0.00	0.00	1,960,218.00	0.00	1,675,981.21	0.00	0.00	0.00	10,490,981.66	23,509,175.92	33,170,904.72	23,922,527.92
LIABILITIES																		
Current Liabilities																		
Accounts payable and accrued expenses	16,835,813.21	54,359.94	130,978.92	0.00	0.00	759,851.87	0.00	0.00	1,623,371.05	0.00	706,543.30	11,444.67	0.00	0.00	26,761,018.85	46,883,381.81	22,993,454.09	72,182,419.35
Deposits and unearned revenues	21,453,135.51	352,866.47	64,650.42	0.00	0.00	0.00	0.00	0.00	2,637,155.42	0.00	2,594,410.33	196,669.18	0.00	0.00	357,297.54	27,656,184.87	21,728,509.74	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	6,955,632.30	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	6,493,242.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,658,480.06	0.00	2,242,504.10	0.00	0.00	0.00	8,233,899.34	19,628,126.39	26,417,231.52	17,298,126.39
Total Current Liabilities	57,019,488.79	407,226.41	1,436,921.82	0.00	0.00	759,851.87	0.00	0.00	8,672,918.45	0.00	6,948,955.77	208,113.85	0.00	0.00	40,505,636.79	115,959,113.75	90,824,218.02	161,580,800.33
Noncurrent Liabilities																		
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	2,928,884.39	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	13,997,341.21	0.00	260,055.31	0.00	0.00	0.00	0.00	0.00	2,880,419.50	0.00	1,860,258.23	388,276.65	0.00	0.00	8,964,792.59	28,351,143.49	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	40,957,728.94	0.00	19,261,140.88	0.00	0.00	0.00	0.00	0.00	1,718,973.59	0.00	162,201.56	0.00	0.00	0.00	3,093,376.56	65,193,421.53	42,891,341.60	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	11,105,006.77	0.00	
Long-term debt	158,117,557.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,626,695.00	0.00	79,089,421.75	0.00	0.00	0.00	34,190,832.85	345,024,507.20	330,046,191.94	362,509,522.02
Total Noncurrent Liabilities	258,974,426.42	364,688.06																

University System of New Hampshire
 Statement of Net Position as of Fiscal Year 2024 Fiscal Period 06

	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	Chancellor & System Office	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
Campuses																		
Market value of funds functioning as endowment	14,418,568.28	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	16,885,611.52	16,340,902.23	16,883,111.52
Grants, gifts and contracts	46,640,750.95	1,568,600.05	726,775.93	0.00	0.00	0.00	0.00	0.00	5,294,408.27	0.00	3,652,777.81	(309.21)	0.00	0.00	45,483.71	57,928,487.51	60,044,447.56	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	17,153.96	21,034.85
Loan funds	672,149.31	373,705.33	0.00	0.00	0.00	0.00	0.00	0.00	313,640.03	0.00	152,241.26	0.00	0.00	0.00	0.00	1,511,735.93	1,998,150.80	1,516,208.83
Affiliated Entities																		
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	66,506,057.16	11,207,921.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,713,978.69	74,103,276.89	76,839,254.83
Unrestricted	436,404,602.98	(16,860,033.80)	(30,570,681.49)	0.00	0.00	3,222,882.57	0.00	0.00	36,550,594.59	30,849.41	82,458,811.64	25,513,070.11	0.00	0.00	136,750,552.63	673,500,648.64	666,294,427.37	337,016,552.12
TOTAL NET POSITION	1,250,365,318.54	(7,496,382.26)	(19,987,954.68)	0.00	0.00	298,701,933.91	16,164,542.99	0.00	157,034,665.84	19,763,396.52	212,801,235.53	25,590,830.10	0.00	0.00	113,535,187.61	2,066,472,774.10	1,989,964,035.53	1,704,016,368.34
Not Coded to Attribute																		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Not Coded to Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Difference (Assets - Liabilities) - Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00