

	2013	2012	
	Year To Date Activity	Year To Date Activity	Final Activity
OPERATING REVENUES			
Resident tuition	181,955,530.83	159,620,570.51	159,539,931.61
Nonresident tuition	223,370,645.25	203,631,561.76	203,682,852.96
Continuing education tuition	18,608,403.81	28,965,159.37	29,876,168.74
Student fees revenue	26,223,500.68	34,402,140.71	34,579,713.24
Total Tuition and Fees	450,158,080.57	426,619,432.35	427,678,666.55
Less: student financial aid - grants and contracts	(31,342,046.91)	(30,693,004.54)	(31,289,699.90)
Less: student financial aid - all other	(98,842,769.53)	(90,239,704.66)	(90,734,012.32)
Net tuition and fees	319,973,264.13	305,686,723.15	305,654,954.33
Grants and contracts - direct revenues	101,042,467.58	109,572,327.68	136,146,379.16
Grants and contracts - facilities & administrative recovery	15,670,948.27	16,451,313.97	20,880,251.49
Sales of auxiliary services	192,758,148.44	190,624,615.99	195,002,825.33
Other operating revenue	20,851,762.95	20,170,331.67	24,433,667.57
Total Operating Revenues	650,296,591.37	642,505,312.46	682,118,077.88
OPERATING EXPENSES			
Instruction	194,583,597.10	190,586,401.04	219,212,859.84
Research & Sponsored Programs	99,049,266.69	109,326,737.34	136,169,196.56
Public Service	6,578,833.83	11,478,864.59	14,140,703.16
Academic Support	39,917,348.75	52,295,043.37	59,923,757.25
Student Services	27,429,875.02	25,982,671.95	32,685,265.39
Institutional Support	60,068,753.56	61,304,439.17	45,259,328.15
Operations and Maintenance	15,105,998.25	48,510,237.64	46,286,874.76
Student Financial Aid	2,757,891.31	2,642,403.20	1,629,168.15
Auxiliary Services	115,932,795.19	114,299,424.72	137,370,287.70
Depreciation	48,510,076.51	41,877,412.02	50,121,190.37
Nonoperating Funds	15,706.23	3,533.94	(212,200.82)
No Program Code Assigned	650,170.39	59,765.76	(1,412.75)
Total Operating Expenses	610,600,312.83	658,366,934.74	742,585,017.76
Operating loss	39,696,278.54	(15,861,622.28)	(60,466,939.88)
NONOPERATING REVENUES (EXPENSES)			
State of New Hampshire general appropriations	44,541,097.00	43,990,476.00	50,950,071.00
Federal Pell grants	24,784,219.59	24,484,534.03	24,982,347.39
Gifts - campuses	1,491,187.09	826,530.72	1,046,983.98
Gifts - affiliated entities	4,293,905.39	7,023,363.09	7,865,712.30
Operating investment income, net	3,304,685.75	5,802,359.99	7,429,607.13
Endowment return used for operations	13,672,064.88	10,203,682.06	13,723,677.99
Interest expense, net	(16,251,727.12)	(19,123,452.81)	(20,021,360.34)
Other nonoperating revenue (expense)	282,904.27	363,430.27	480,773.69
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	115,814,615.39	57,709,301.07	25,990,873.26
State of New Hampshire capital appropriations	6,804,459.47	23,293,703.38	26,340,272.62
Plant gifts, grants and other changes, net	292,892.58	1,275,283.14	6,853,587.51
Endowment and similar gifts - campuses	1,026,811.58	889,771.04	1,044,703.22
Endowment and similar gifts - affiliated entities	4,921,672.85	2,468,681.87	2,999,449.21
Endowment return, net of amount used for operations - campuses	14,202,243.62	(16,386,804.10)	(10,284,943.16)
Endowment return, net of amount used for operations - affiliated entities	5,764,056.01	(11,727,577.60)	(7,669,183.12)
Other changes in net assets	(0.00)	0.00	(6,437,079.73)
Transfers, net	0.00	0.00	0.00
Accounts Not Coded to Ausrecna Attribute	0.00	0.00	0.00
NET INCREASE (DECREASE) IN NET POSITION	148,826,751.50	57,522,358.80	38,837,679.81
NET POSITION AT BEGINNING OF YEAR	1,048,924,568.52	1,010,086,888.71	1,010,086,888.71
NET POSITION AT END OF YEAR	1,197,751,320.02	1,067,609,247.51	1,048,924,568.52

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year: 2013 Fiscal Period: 10

UNH - Manchester

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	Q1	Q2	T2	N	X			
OPERATING REVENUES														
Resident tuition	9,218,294.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,218,294.37	8,012,777.11	9,025,099.75
Nonresident tuition	309,655.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	309,655.25	338,002.25	338,002.25
Continuing education tuition	1,085,145.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,085,145.75	1,221,647.00	1,193,317.00
Student fees revenue	180,804.00	116,175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	296,979.00	450,407.00	457,634.00
Total Tuition and Fees	10,793,899.37	116,175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,910,074.37	10,022,833.36	11,014,053.00
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(89,000.00)	0.00	0.00	0.00	0.00	0.00	(89,000.00)	(46,750.00)	(46,750.00)
Less: student financial aid - all other	(563,081.08)	0.00	0.00	0.00	(1,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	(564,581.08)	(399,354.15)	(400,779.15)
Net tuition and fees	10,230,818.29	116,175.00	0.00	0.00	0.00	(89,000.00)	0.00	0.00	0.00	0.00	0.00	10,256,493.29	9,576,729.21	10,566,523.85
Grants and contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	96,684.73	0.00	0.00	0.00	0.00	0.00	96,684.73	51,236.14	52,481.95
Grants and contracts - facilities & administrative recovery	(66.93)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(66.93)	(521.80)	(786.43)
Other operating revenue	194,658.64	1,220.72	0.00	0.00	2,500.00	(50.00)	0.00	0.00	0.00	0.00	250.00	198,579.36	207,994.62	266,792.81
Total Operating Revenues	10,425,410.00	117,395.72	0.00	0.00	1,000.00	7,634.73	0.00	0.00	0.00	0.00	250.00	10,551,690.45	9,835,438.17	10,885,012.18
OPERATING EXPENSES														
Instruction	5,430,532.50	92,985.96	0.00	0.00	8,479.62	0.00	0.00	0.00	0.00	0.00	0.00	5,531,998.08	5,133,720.01	5,775,747.33
Research & Sponsored Programs	0.00	0.00	0.00	0.00	0.00	6,484.73	0.00	0.00	0.00	0.00	0.00	6,484.73	4,486.14	5,731.95
Academic Support	2,386,050.83	54,363.69	0.00	(0.01)	6,208.98	0.00	0.00	0.00	0.00	0.00	0.00	2,446,623.49	2,220,545.16	2,720,432.81
Student Services	1,369,379.98	127,032.33	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	1,496,612.31	1,414,441.48	1,800,278.80
Institutional Support	1,213,206.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,213,206.60	183,144.45	1,278,915.34
Operations and Maintenance	988,097.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(210,819.06)	389,627.84	1,166,906.37	1,001,929.07	1,216,404.34
Student Financial Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38.85	38.85
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	448,151.60	0.00	448,151.60	45,196.35	231,845.06
No Program Code Assigned	0.00	0.00	0.00	0.01	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	1,200.01	379.76	0.00
Total Operating Expenses	11,387,267.50	274,381.98	0.00	0.00	14,888.60	7,684.73	0.00	0.00	0.00	237,332.54	389,627.84	12,311,183.19	10,003,881.27	13,029,394.48
Operating loss	(961,857.50)	(156,986.26)	0.00	0.00	(13,888.60)	(50.00)	0.00	0.00	0.00	(237,332.54)	(389,377.84)	(1,759,492.74)	(168,443.10)	(2,144,382.30)
NON-OPERATING REVENUES (EXPENSES)														
State of New Hampshire general appropriations	1,472,790.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,472,790.00	1,472,790.00	1,767,348.00
Gifts - campuses	0.00	0.00	0.00	0.00	61,895.55	0.00	0.00	0.00	0.00	0.00	0.00	61,895.55	19,243.00	19,588.00
Endowment return used for operations	0.00	52,966.47	0.00	0.00	2,490.88	0.00	0.00	0.00	0.00	0.00	0.00	55,457.35	41,829.54	55,772.69
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	510,932.50	(104,019.79)	0.00	0.00	50,497.83	(50.00)	0.00	0.00	0.00	(237,332.54)	(389,377.84)	(169,349.84)	1,365,419.44	(301,673.61)
CAPITAL ADDITIONS (DEDUCTIONS)														
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	35,312.16	561.83	1,273.31	0.00	0.00	37,147.30	(143,626.48)	(85,698.08)
Transfers, net	11,055.04	239,103.00	0.00	0.00	(21,000.00)	0.00	0.00	21,000.00	0.00	8,810.00	266,369.02	525,337.06	(90,204.32)	2,528,788.21
NET INCREASE (DECREASE) IN NET POSITION	521,987.54	135,083.21	0.00	0.00	29,497.83	(50.00)	35,312.16	21,561.83	1,273.31	(228,522.54)	(123,008.82)	393,134.52	1,131,588.64	2,141,416.52
NET POSITION AT BEGINNING OF YEAR	623,752.42	169,398.88	0.00	(789,919.00)	162,738.73	5,384.39	1,484,769.57	16,285.54	53,539.50	3,072,796.47	173,103.91	4,971,850.41	2,830,433.89	2,830,433.89
NET POSITION AT END OF YEAR	1,145,739.96	304,482.09	0.00	(789,919.00)	192,236.56	5,334.39	1,520,081.73	37,847.37	54,812.81	2,844,273.93	50,095.09	5,364,984.93	3,962,022.53	4,971,850.41

UNH Foundation Capital Offset

	Current Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
G				
NON-OPERATING REVENUES (EXPENSES)				
Endowment return used for operations	(5,307,382.18)	(5,307,382.18)	(3,910,279.53)	(5,213,704.06)
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	(5,307,382.18)	(5,307,382.18)	(3,910,279.53)	(5,213,704.06)
CAPITAL ADDITIONS (DEDUCTIONS)				
Endowment return, net of amount used for operations - affiliated entities	5,307,382.18	5,307,382.18	3,910,279.53	5,213,704.06
NET INCREASE (DECREASE) IN NET POSITION	0.00	0.00	0.00	0.00
NET POSITION AT BEGINNING OF YEAR	0.00	0.00	0.00	0.00
NET POSITION AT END OF YEAR	0.00	0.00	0.00	0.00

UNH Foundation

	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	D	G	M	Q1	Q2	T1	T2	N			
OPERATING REVENUES											
Less: student financial aid - all other	(2,400.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,400.00)	0.00	0.00
Net tuition and fees	(2,400.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,400.00)	0.00	0.00
Other operating revenue	3,185.00	5,525.00	0.00	0.00	0.00	0.00	0.00	0.00	8,710.00	8,402.00	8,402.00
Total Operating Revenues	785.00	5,525.00	0.00	0.00	0.00	0.00	0.00	0.00	6,310.00	8,402.00	8,402.00
OPERATING EXPENSES											
Institutional Support	2,038,999.83	41,711.28	17,181.80	0.00	0.00	0.00	0.00	0.00	2,097,892.91	4,302,095.58	3,010,997.10
Nonoperating Funds	0.00	0.00	131.45	0.00	0.00	0.00	220.56	0.00	352.01	0.00	0.00
No Program Code Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	2,038,999.83	41,711.28	17,313.25	0.00	0.00	0.00	220.56	0.00	2,098,244.92	4,302,095.58	3,010,997.10
Operating loss	(2,038,214.83)	(36,186.28)	(17,313.25)	0.00	0.00	0.00	(220.56)	0.00	(2,091,934.92)	(4,293,693.58)	(3,002,595.10)
NON-OPERATING REVENUES (EXPENSES)											
Gifts - affiliated entities	8.44	4,293,896.95	0.00	0.00	0.00	0.00	0.00	0.00	4,293,905.39	4,677,351.09	5,021,762.19
Operating investment income, net	6,616.38	0.00	1,041.87	0.00	0.00	0.00	0.00	0.00	7,658.25	23,784.23	34,238.01
Endowment return used for operations	927,175.86	5,308,454.92	0.00	0.00	0.00	0.00	0.00	0.00	6,235,630.78	4,876,754.76	6,502,337.62
Interest expense, net	0.00	0.00	(82,301.26)	0.00	0.00	0.00	0.00	0.00	(82,301.26)	(70,660.89)	(139,626.61)
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	(1,104,414.15)	9,566,165.59	(98,572.64)	0.00	0.00	0.00	(220.56)	0.00	8,362,958.24	5,213,535.61	8,416,116.11
CAPITAL ADDITIONS (DEDUCTIONS)											
Plant gifts, grants and other changes, net	0.00	590,909.24	0.00	0.00	0.00	0.00	0.00	0.00	590,909.24	360,065.15	6,241,174.15
Endowment and similar gifts - affiliated entities	0.00	0.00	(182,241.20)	148,882.49	60.30	5,000.00	4,985,922.26	0.00	4,957,623.85	2,468,681.87	2,838,092.70
Endowment return, net of amount used for operations - affiliated entities	0.00	(5,307,382.18)	220,908.45	11,506.04	102,299.64	70,019.27	5,257,356.61	0.00	354,707.83	(15,561,451.47)	(12,721,512.15)
Transfers, net	1,215,774.49	(4,555,736.82)	0.00	0.00	0.00	0.00	100,095.00	0.00	(3,239,867.33)	(8,532,033.24)	(16,075,108.79)
NET INCREASE (DECREASE) IN NET POSITION	111,360.34	293,955.83	(59,905.39)	160,388.53	102,359.94	75,019.27	10,343,153.31	0.00	11,026,331.83	(16,051,202.08)	(11,301,237.98)
NET POSITION AT BEGINNING OF YEAR	2,729,326.71	1,686,527.59	2,000,883.60	204,804.80	2,395,303.82	1,651,191.38	119,878,567.87	0.00	130,546,605.77	141,847,843.75	141,847,843.75
NET POSITION AT END OF YEAR	2,840,687.05	1,980,483.42	1,940,978.21	365,193.33	2,497,663.76	1,726,210.65	130,221,721.18	0.00	141,572,937.60	125,796,641.67	130,546,605.77

UNH Foundation Offset

	Current Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
G				
NON-OPERATING REVENUES (EXPENSES)				
Gifts - campuses	(3,973,337.98)	(3,973,337.98)	(4,419,046.50)	(4,616,572.20)
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	(3,973,337.98)	(3,973,337.98)	(4,419,046.50)	(4,616,572.20)
CAPITAL ADDITIONS (DEDUCTIONS)				
Plant gifts, grants and other changes, net	(485,803.84)	(485,803.84)	(7,317,471.97)	(13,200,747.76)
Transfers, net	4,459,141.82	4,459,141.82	11,736,518.47	17,817,319.96
NET INCREASE (DECREASE) IN NET POSITION	0.00	0.00	0.00	0.00
NET POSITION AT BEGINNING OF YEAR	0.00	0.00	0.00	0.00
NET POSITION AT END OF YEAR	0.00	0.00	0.00	0.00

Keene Endowment Association

	Current Funds D	Current Funds G	Endowment and Similar Funds T2	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
OPERATING EXPENSES						
Institutional Support	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Operating loss	0.00	0.00	0.00	0.00	0.00	0.00
NON-OPERATING REVENUES (EXPENSES)						
Gifts - affiliated entities	0.00	0.00	0.00	0.00	0.00	192.51
Operating investment income, net	0.00	0.00	0.00	0.00	0.00	10,620.42
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	0.00	0.00	0.00	0.00	0.00	10,812.93
CAPITAL ADDITIONS (DEDUCTIONS)						
Endowment and similar gifts - affiliated entities	0.00	0.00	(35,951.00)	(35,951.00)	0.00	161,356.51
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	101,966.00	101,966.00	0.00	(115,809.98)
Transfers, net	0.00	0.00	0.00	0.00	0.00	0.00
NET INCREASE (DECREASE) IN NET POSITION	0.00	0.00	66,015.00	66,015.00	0.00	56,359.46
NET POSITION AT BEGINNING OF YEAR	10,403.64	0.00	5,693,003.12	5,703,406.76	5,647,047.30	5,647,047.30
NET POSITION AT END OF YEAR	10,403.64	0.00	5,759,018.12	5,769,421.76	5,647,047.30	5,703,406.76

Granite State College

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	Q2	T2	N	X			
OPERATING REVENUES													
Resident tuition	12,062,120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,062,120.00	0.00	0.00
Nonresident tuition	1,353,660.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,353,660.00	0.00	0.00
Continuing education tuition	278,575.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	278,575.00	12,395,170.00	12,518,974.00
Student fees revenue	702,687.60	0.00	0.00	0.00	18,268.00	0.00	0.00	0.00	0.00	0.00	720,955.60	588,505.99	604,409.99
Total Tuition and Fees	14,397,042.60	0.00	0.00	0.00	18,268.00	0.00	0.00	0.00	0.00	0.00	14,415,310.60	12,983,675.99	13,123,383.99
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(3,786,075.70)	0.00	0.00	0.00	0.00	(3,786,075.70)	(3,237,217.14)	(3,832,332.04)
Less: student financial aid - all other	(254,320.46)	0.00	0.00	0.00	(116,601.00)	(104,617.80)	0.00	0.00	0.00	0.00	(475,539.26)	(389,940.55)	(554,431.75)
Net tuition and fees	14,142,722.14	0.00	0.00	0.00	(98,333.00)	(3,890,693.50)	0.00	0.00	0.00	0.00	10,153,695.64	9,356,518.30	8,736,620.20
Grants and contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	932,891.20	0.00	0.00	0.00	0.00	932,891.20	1,019,483.03	1,419,801.46
Grants and contracts - facilities & administrative recovery	9,107.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,107.81	14,205.79	17,649.53
Other operating revenue	91,992.26	8,856.99	0.00	0.00	106,447.00	0.00	0.00	0.00	0.00	0.00	207,296.25	194,251.92	208,184.05
Total Operating Revenues	14,243,822.21	8,856.99	0.00	0.00	8,114.00	(2,957,802.30)	0.00	0.00	0.00	0.00	11,302,990.90	10,584,459.04	10,382,255.24
OPERATING EXPENSES													
Instruction	4,086,823.65	0.00	0.00	0.00	130,219.18	1,078.91	0.00	0.00	0.00	0.00	4,218,121.74	5,089,763.22	5,527,722.78
Research & Sponsored Programs	0.00	0.00	0.00	0.00	1,165.90	536,965.85	0.00	0.00	0.00	0.00	538,131.75	229,856.58	312,996.31
Public Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00
Academic Support	1,870,208.23	4,271.78	0.00	0.00	0.00	74,113.78	0.00	0.00	0.00	0.00	1,948,593.79	1,822,646.55	2,429,803.83
Student Services	1,667,403.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,667,403.49	1,295,412.86	1,749,105.80
Institutional Support	1,692,913.43	91,433.21	0.00	0.00	1,311.85	0.00	0.00	0.00	0.00	0.00	1,785,656.49	1,635,968.28	1,885,442.19
Operations and Maintenance	1,249,283.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(140,680.64)	146,832.56	1,255,435.81	381,684.59	1,234,309.31
Student Financial Aid	0.00	0.00	0.00	0.00	0.00	76,513.46	0.00	0.00	0.00	0.00	76,513.46	63,405.73	96,649.48
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285,139.92	0.00	285,139.92	115,536.47	179,045.61
No Program Code Assigned	1,100.91	(5,000.00)	0.00	(3,115.68)	0.00	0.00	0.00	0.00	12,230.70	0.00	5,215.93	0.00	239.17
Total Operating Expenses	10,567,733.60	90,704.99	0.00	(3,115.68)	132,696.93	688,672.00	0.00	0.00	156,689.98	146,832.56	11,780,214.38	10,634,274.28	13,416,064.48
Operating loss	3,676,088.61	(81,848.00)	0.00	3,115.68	(124,582.93)	(3,646,474.30)	0.00	0.00	(156,689.98)	(146,832.56)	(477,223.48)	(49,815.24)	(3,033,809.24)
NON-OPERATING REVENUES (EXPENSES)													
State of New Hampshire general appropriations	1,291,691.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,291,691.66	1,269,062.00	1,469,258.00
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	3,001,321.50	0.00	0.00	0.00	0.00	3,001,321.50	2,782,961.38	3,220,335.52
Gifts - campuses	0.00	0.00	0.00	0.00	19,244.66	0.00	0.00	0.00	0.00	0.00	19,244.66	10,229.78	13,604.78
Operating investment income, net	59,928.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,928.05	62,594.00	75,112.00
Endowment return used for operations	109.53	0.00	0.00	0.00	77,670.48	0.00	0.00	0.00	0.00	0.00	77,780.01	68,344.20	91,125.55
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	5,027,817.85	(81,848.00)	0.00	3,115.68	(27,667.79)	(645,152.80)	0.00	0.00	(156,689.98)	(146,832.56)	3,972,742.40	4,143,376.12	1,835,626.61
CAPITAL ADDITIONS (DEDUCTIONS)													
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar gifts - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,000.00	0.00	0.00	52,000.00	0.00	0.00
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	303.87	34,520.37	0.00	0.00	34,824.24	(184,392.93)	(109,413.06)
Transfers, net	(677,355.00)	242,754.00	0.00	0.00	32,263.08	232,304.00	0.00	0.00	78,773.00	260,778.00	169,517.08	133,338.66	177,499.73
Accounts Not Coded to Ausreca 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
NET INCREASE (DECREASE) IN NET POSITION	4,350,462.85	160,906.00	0.00	3,115.68	4,595.29	(412,848.80)	303.87	86,520.37	(77,916.98)	113,945.44	4,229,083.72	4,092,321.85	1,903,713.28
NET POSITION AT BEGINNING OF YEAR	2,079,933.45	1,671,189.62	204,840.35	(566,455.00)	134,657.51	738.94	12,777.13	1,999,419.12	2,799,582.69	1,866,833.18	10,203,516.99	8,299,803.71	8,299,803.71
NET POSITION AT END OF YEAR	6,430,396.30	1,832,095.62	204,840.35	(563,339.32)	139,252.80	(412,109.86)	13,081.00	2,085,939.49	2,721,665.71	1,980,778.62	14,432,600.71	12,392,125.56	10,203,516.99

New Hampshire Public Television (NHPTV)

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	D	W	G	P1	Z	M	Q1	T2	N	X			
OPERATING REVENUES													
Grants and contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,337,135.28	1,375,437.84
Grants and contracts - facilities & administrative recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other operating revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,210,129.87	1,868,889.06
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,547,265.15	3,244,326.90
OPERATING EXPENSES													
Public Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,155,236.60	6,243,342.23
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111,169.60	16,396.06
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	719,109.11	834,666.87
No Program Code Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,985,515.31	7,094,405.16
Operating loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,438,250.16)	(3,850,078.26)
NON-OPERATING REVENUES (EXPENSES)													
State of New Hampshire general appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts - affiliated entities	0.00	0.00	0.00	0.00	475,686.35	0.00	0.00	0.00	0.00	0.00	475,686.35	2,346,012.00	2,843,757.60
Operating investment income, 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	1,314.55
Endowment return used for operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,325.34	39,903.22
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	0.00	0.00	0.00	0.00	475,686.35	0.00	0.00	0.00	0.00	0.00	475,686.35	(1,063,912.82)	(965,102.89)
CAPITAL ADDITIONS (DEDUCTIONS)													
State of New Hampshire capital appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114,073.99	292,313.45
Endowment and similar gifts - 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
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	0.00	0.00	27,394.21	0.00	0.00	0.00	0.00	0.00	27,394.21	(76,405.66)	(45,565.05)
Other changes in net assets	5,891.10	(278,607.12)	(355,038.15)	0.00	943,415.68	(31,497.32)	(869,570.25)	(42,348.11)	(4,543,438.75)	(322,471.13)	(5,493,664.05)	0.00	0.00
Transfers, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,726.11	58,311.11
NET INCREASE (DECREASE) IN NET POSITION	5,891.10	(278,607.12)	(355,038.15)	0.00	1,446,496.24	(31,497.32)	(869,570.25)	(42,348.11)	(4,543,438.75)	(322,471.13)	(4,990,583.49)	(993,518.38)	(660,043.38)
NET POSITION AT BEGINNING OF YEAR	(5,891.10)	278,607.12	355,038.15	0.00	0.00	31,497.32	869,570.25	42,348.11	4,543,438.75	322,471.13	6,437,079.73	7,097,123.11	7,097,123.11
NET POSITION AT END OF YEAR	0.00	0.00	0.00	0.00	1,446,496.24	0.00	0.00	0.00	0.00	0.00	1,446,496.24	6,103,604.73	6,437,079.73

NHPB Disaffiliation

	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	D	W	G	Z	M	Q1	T2	N	X			
OPERATING EXPENSES												
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NON-OPERATING REVENUES (EXPENSES)												
Gifts - affiliated entities	0.00	0.00	0.00	(475,686.35)	0.00	0.00	0.00	0.00	0.00	(475,686.35)	0.00	0.00
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	0.00	0.00	0.00	(475,686.35)	0.00	0.00	0.00	0.00	0.00	(475,686.35)	0.00	0.00
CAPITAL ADDITIONS (DEDUCTIONS)												
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	0.00	(27,394.21)	0.00	0.00	0.00	0.00	0.00	(27,394.21)	0.00	0.00
Other changes in net assets	(5,891.10)	278,607.12	355,038.15	(943,415.68)	31,497.32	869,570.25	42,348.11	4,543,438.75	322,471.13	5,493,664.05	0.00	(6,437,079.73)
Transfers, 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
NET INCREASE (DECREASE) IN NET POSITION	(5,891.10)	278,607.12	355,038.15	(1,446,496.24)	31,497.32	869,570.25	42,348.11	4,543,438.75	322,471.13	4,990,583.49	0.00	(6,437,079.73)
NET POSITION AT BEGINNING OF YEAR	5,891.10	(278,607.12)	(355,038.15)	0.00	(31,497.32)	(869,570.25)	(42,348.11)	(4,543,438.75)	(322,471.13)	(6,437,079.73)	0.00	0.00
NET POSITION AT END OF YEAR	0.00	0.00	0.00	(1,446,496.24)	0.00	0.00	0.00	0.00	0.00	(1,446,496.24)	0.00	(6,437,079.73)

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year: 2013 Fiscal Period: 10

USNH Executive Allocation

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	W	G	P1	Q1	Q2	T2	N	X			
OPERATING REVENUES													
Less: student financial aid - all other	(13,677.00)	0.00	0.00	(1,100.00)	0.00	0.00	0.00	0.00	0.00	0.00	(14,777.00)	(14,540.00)	(14,540.00)
Net tuition and fees	(13,677.00)	0.00	0.00	(1,100.00)	0.00	0.00	0.00	0.00	0.00	0.00	(14,777.00)	(14,540.00)	(14,540.00)
Grants and contracts - direct revenues	0.00	0.00	0.00	0.00	58,186.90	0.00	0.00	0.00	0.00	0.00	58,186.90	46,625.00	258,406.90
Other operating revenue	5,456.94	60,320.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,777.08	25,729.62	16,869.62
Total Operating Revenues	(8,220.06)	60,320.14	0.00	(1,100.00)	58,186.90	0.00	0.00	0.00	0.00	0.00	109,186.98	57,814.62	260,736.52
OPERATING EXPENSES													
Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	332,917.69
Research & Sponsored Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,916.91
Public Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,490.71
Academic Support	346,493.13	(17,284.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	329,209.13	594,276.49	752,195.91
Student Services	0.00	0.00	0.00	0.00	58,186.90	0.00	0.00	0.00	0.00	0.00	58,186.90	45,125.00	147,416.45
Institutional Support	(1,428,039.75)	1,177,169.64	0.00	81.52	0.00	0.00	0.00	0.00	250.00	0.00	(250,538.59)	(1,398,975.39)	(608,951.75)
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,746.93	50,547.95	74,294.88	27,897.59	(435,779.91)
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,783.65	0.00	60,783.65	182,258.30	217,033.02
No Program Code Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,182.07	43,182.07	0.00	0.00
Total Operating Expenses	(1,081,546.62)	1,159,885.64	0.00	81.52	58,186.90	0.00	0.00	0.00	84,780.58	93,730.02	315,118.04	(549,418.01)	527,239.03
Operating loss	1,073,326.56	(1,099,565.50)	0.00	(1,181.52)	0.00	0.00	0.00	0.00	(84,780.58)	(93,730.02)	(205,931.06)	607,232.63	(266,502.51)
NON-OPERATING REVENUES (EXPENSES)													
Gifts - campuses	0.00	360.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	360.21	755.41	755.41
Operating investment income, net	0.00	(1,307,657.43)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,307,657.43)	1,332,200.76	2,019,587.16
Endowment return used for operations	0.00	4,071,106.95	0.00	2,382.33	0.00	0.00	0.00	0.00	0.00	0.00	4,073,489.28	750,186.03	1,000,248.04
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	804,197.16	0.00	804,197.16	(1,379,936.59)	1,084,034.89
Other nonoperating revenue (expense)	0.00	282,904.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	282,904.27	363,430.27	480,773.69
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	1,073,326.56	1,947,148.50	0.00	1,200.81	0.00	0.00	0.00	0.00	719,416.58	(93,730.02)	3,647,362.43	1,673,868.51	4,318,896.68
CAPITAL ADDITIONS (DEDUCTIONS)													
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	8,761,321.37	335.95	740.31	0.00	0.00	8,762,397.63	(4,591,267.91)	(2,839,400.21)
Transfers, net	(864,240.23)	(14,300,069.37)	0.00	0.00	0.00	3,314,909.16	0.00	0.00	5,773,221.41	170,000.00	(5,906,179.03)	(3,396,077.22)	(5,410,295.35)
NET INCREASE (DECREASE) IN NET POSITION	209,086.33	(12,352,920.87)	0.00	1,200.81	0.00	12,076,230.53	335.95	740.31	6,492,637.99	76,269.98	6,503,581.03	(6,313,476.62)	(3,930,798.88)
NET POSITION AT BEGINNING OF YEAR	844,070.37	(8,876,269.18)	(909,447.00)	24,080.38	0.07	45,771,980.10	9,849.78	21,706.09	2,596,304.21	1,903,765.95	41,386,040.77	45,316,839.65	45,316,839.65
NET POSITION AT END OF YEAR	1,053,156.70	(21,229,190.05)	(909,447.00)	25,281.19	0.07	57,848,210.63	10,185.73	22,446.40	9,088,942.20	1,980,035.93	47,889,621.80	39,003,363.03	41,386,040.77

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year: 2013 Fiscal Period: 10

USNH Central Services Alloc

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	D	W	G	P1	Z	Q1	T1	T2	N	X			
OPERATING REVENUES													
Other operating revenue	0.00	0.00	0.00	462,741.59	7,510.00	0.00	0.00	0.00	0.00	0.00	470,251.59	(32,783.30)	94,687.97
Total Operating Revenues	0.00	0.00	0.00	462,741.59	7,510.00	0.00	0.00	0.00	0.00	0.00	470,251.59	(32,783.30)	94,687.97
OPERATING EXPENSES													
Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(675,109.12)
Research & Sponsored Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(158,004.77)
Public Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(86,184.06)
Academic Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117,105.06	(12,171.03)
Student Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(86,184.06)
Institutional Support	(14,032,648.41)	0.00	0.00	(4,819.19)	0.00	0.00	0.00	0.00	0.00	0.00	(14,037,467.60)	(9,444,559.35)	546,460.93
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,074.73	444,597.81	447,672.54	391,046.47	430,694.47
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	651,582.14	0.00	651,582.14	667,320.08	819,350.38
Nonoperating Funds	0.00	0.00	0.00	0.00	11,187.85	0.00	0.00	0.00	0.00	0.00	11,187.85	581.55	(211,988.50)
No Program Code Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	(14,032,648.41)	0.00	0.00	(4,819.19)	11,187.85	0.00	0.00	0.00	654,656.87	444,597.81	(12,927,025.07)	(8,268,506.19)	566,864.24
Operating loss	14,032,648.41	0.00	0.00	467,560.78	(3,677.85)	0.00	0.00	0.00	(654,656.87)	(444,597.81)	13,397,276.66	8,235,722.89	(472,176.27)
NON-OPERATING REVENUES (EXPENSES)													
Gifts - 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
Operating investment income, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.94	15.36
Endowment return used for operations	170,262.48	0.00	667,225.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	837,487.53	822,639.96	1,096,853.25
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	14,202,910.89	0.00	667,225.05	467,560.78	(3,677.85)	0.00	0.00	0.00	(654,656.87)	(444,597.81)	14,234,764.19	9,058,376.79	624,692.34
CAPITAL ADDITIONS (DEDUCTIONS)													
State of New Hampshire capital appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,488,860.62	10,488,860.62
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment and similar gifts - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	749,738.01	0.00	717,658.94	0.00	0.00	1,467,396.95	(2,736,688.46)	(1,403,952.13)
Transfers, net	(639,367.72)	0.00	(667,225.05)	0.00	0.00	1,959,925.17	0.00	0.00	0.00	1,460,772.80	2,114,105.20	3,070,019.19	3,916,036.88
Accounts Not Coded to Ausrecna 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
NET INCREASE (DECREASE) IN NET POSITION	13,563,543.17	0.00	0.00	467,560.78	(3,677.85)	2,709,663.18	0.00	717,658.94	(654,656.87)	1,016,174.99	17,816,266.34	19,880,568.14	13,625,637.71
NET POSITION AT BEGINNING OF YEAR	20,231,184.52	0.00	0.00	2,419,666.81	0.00	7,365,992.66	0.00	23,101,663.83	2,765,185.10	1,813,125.51	57,696,818.43	44,071,180.72	44,071,180.72
NET POSITION AT END OF YEAR	33,794,727.69	0.00	0.00	2,887,227.59	(3,677.85)	10,075,655.84	0.00	23,819,322.77	2,110,528.23	2,829,300.50	75,513,084.77	63,951,748.86	57,696,818.43

Funds Not Coded to Fsubcamp Attribute

	Funds Not Coded to Fsubcamp Attribute	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	P1			
OPERATING REVENUES				
Less: student financial aid - all other	0.00	0.00	0.00	0.00
Net tuition and fees	0.00	0.00	0.00	0.00
Grants and contracts - direct revenues	161,617.19	161,617.19	0.00	0.00
Total Operating Revenues	161,617.19	161,617.19	0.00	0.00
OPERATING EXPENSES				
No Program Code Assigned	174,829.92	174,829.92	0.00	0.00
Total Operating Expenses	174,829.92	174,829.92	0.00	0.00
Operating loss	(13,212.73)	(13,212.73)	0.00	0.00
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	(13,212.73)	(13,212.73)	0.00	0.00
Transfers, net	15,822.29	15,822.29	0.00	0.00
NET INCREASE (DECREASE) IN NET POSITION	2,609.56	2,609.56	0.00	0.00
NET POSITION AT BEGINNING OF YEAR	0.00	0.00	0.00	0.00
NET POSITION AT END OF YEAR	2,609.56	2,609.56	0.00	0.00

Ausrecna	Ausrecna Value Desc
A01RESTU	Resident tuition
A04NRTUI	Nonresident tuition
A06CNTED	Continuing education tuition
A07STFEE	Student fees revenue
A10SFNAD	Student financial aid
A15GVGRC	Grant and Contracts
A25AXREV	Sales of auxiliary services
A30OTHRV	Other operating revenue
B05SALWG	Salaries & Wages
B10FRNGE	Fringe Benefits
B20SUPPLY	Supplies & Services
B25UTILY	Utilities
B35DEPRE	Depreciation
B50MTRAN	Mandatory transfers
B55NTRAN	Non-mandatory transfers
C05STAPR	State of New Hampshire general appropriations
C08FPELL	Federal Pell grants
C10PVGFT	Gifts
C20INVIC	Operating investment income, net
C25EPYOT	Endowment return used for operations
C30INTDT	Interest expense, net
C40OTHEX	Other nonoperating revenue (expense)
D05STAPR	State of New Hampshire capital appropriations
D15PLGGC	Plant gifts, grants and other changes, net
D30GNLSS	Endowment gain (loss) - Net
D35YIELD	Gains to Support Distribution
D40SITEM	Other changes in net assets
D45RESER	Addition to - use of reserves

v_substrng	v_ausrecna	v_null_affiliated_ausrecna
A	A01RESTU	Resident tuition
A	A04NRTUI	Nonresident tuition
A	A06CNTED	Continuing education tuition
A	A07STFEE	Student fees revenue
A	A10SFNAD	Less: student financial aid - grants and contracts
A	A10SFNAD	Less: student financial aid - all other
A	A15GVGRC	Grants and contracts - direct revenues
A	A15GVGRC	Grants and contracts - facilities & administrative recovery
A	A25AXREV	Sales of auxiliary services
A	A30OTHRV	Other operating revenue
B	B05SALWG	Employee compensation and benefits - all other
B	B05SALWG	Employee compensation and benefits - grants and contra
B	B10FRNGE	Employee compensation and benefits - all other
B	B10FRNGE	Employee compensation and benefits - grants and contra
B	B20SUPPLY	Supplies and services - all others
B	B20SUPPLY	Supplies and services - grants and contracts
B	B25UTILY	Utilities
B	B35DEPRE	Depreciation
C	C05STAPR	State of New Hampshire general appropriations
C	C08FPELL	Federal Pell grants
C	C10PVGFT	Gifts - campuses
C	C10PVGFT	Gifts - affiliated entities
C	C20INVIC	Operating investment income, net
C	C25EPYOT	Endowment return used for operations
C	C30INTDT	Interest expense, net
C	C40OTHEX	Other nonoperating revenue (expense)
D	D05STAPR	State of New Hampshire capital appropriations
D	D15PLGGC	Plant gifts, grants and other changes, net
D	D20ENDGF	Endowment and similar gifts - campuses
D	D20ENDGF	Endowment and similar gifts - affiliated entities
D	D30GNLSS	Endowment return, net of amount used for operations - ca
D	D30GNLSS	Endowment return, net of amount used for operations - af
D	D35YIELD	Endowment return, net of amount used for operations - ca
D	D35YIELD	Endowment return, net of amount used for operations - af
D	D40SITEM	Other changes in net assets
D	D45RESER	Addition to - use of reserves
E	B50MTRAN	Transfers, net
E	B55NTRAN	Transfers, net
E		Accounts Not Coded to Ausrecna Attribute