

	2013		2012
	Year To Date Activity	Year To Date Activity	Final Activity
OPERATING REVENUES			
Resident tuition	182,015,880.31	159,552,391.61	159,539,931.61
Nonresident tuition	223,456,249.50	203,682,852.96	203,682,852.96
Continuing education tuition	19,325,941.66	29,863,708.74	29,876,168.74
Student fees revenue	26,422,879.12	34,579,053.24	34,579,713.24
Total tuition and fees	451,220,950.59	427,678,006.55	427,678,666.55
Less: student financial aid - grants and contracts	(31,897,114.11)	(31,289,699.90)	(31,289,699.90)
Less: student financial aid - all other	(99,445,455.35)	(90,734,012.32)	(90,734,012.32)
Net tuition and fees	319,878,381.13	305,654,294.33	305,654,954.33
Grants and contracts - direct revenues	121,862,753.42	135,770,764.47	136,146,379.16
Grants and contracts - facilities & administrative recovery	19,821,598.64	20,880,872.13	20,880,251.49
Sales of auxiliary services	197,615,152.79	194,987,577.45	195,002,825.33
Other operating revenue	24,294,506.20	24,394,335.53	24,433,667.57
Total Operating Revenues	683,472,392.18	681,687,843.91	682,118,077.88
OPERATING EXPENSES			
Employee compensation and benefits - grants and contracts	59,260,743.85	60,474,418.44	60,474,650.94
Employee compensation and benefits - all other	393,102,093.23	376,945,428.56	400,133,442.89
Supplies and services - grants and contracts	48,630,608.93	65,544,546.35	63,820,992.71
Supplies and services - all others	154,472,949.84	170,215,705.37	149,079,558.12
Utilities	19,465,274.54	18,018,143.39	18,017,902.53
Depreciation	52,002,616.13	50,912,402.91	51,058,470.57
Total Operating Expenses	726,934,286.52	742,110,645.02	742,585,017.76
Operating loss	(43,461,894.34)	(60,422,801.11)	(60,466,939.88)
NONOPERATING REVENUES (EXPENSES)			
State of New Hampshire general appropriations	53,647,218.45	50,950,071.00	50,950,071.00
Federal Pell grants	25,208,764.56	24,803,686.39	24,982,347.39
Gifts	7,280,266.07	9,571,589.28	8,912,696.28
Operating investment income, net	2,367,339.89	7,416,131.65	7,429,607.13
Endowment return used for operations	18,126,539.34	13,662,060.90	13,723,677.99
Interest expense, net	(18,991,826.48)	(20,328,011.18)	(20,021,360.34)
Other nonoperating revenue (expense)	346,602.66	480,773.69	480,773.69
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	44,523,010.15	26,133,500.62	25,990,873.26
OTHER CHANGES IN NET POSITION			
State of New Hampshire capital appropriations	6,804,459.47	26,360,130.05	26,340,272.62
Plant gifts, grants and other changes, net	5,319,525.27	5,983,437.07	6,853,587.51
Endowment and similar gifts	11,805,859.74	4,008,201.43	4,044,152.43
Endowment return, net of amount used for operations	20,150,072.54	(28,615,621.70)	(17,954,126.28)
Other changes in net assets	(0.00)	0.00	(6,437,079.73)
Total Other Changes in Net Position	44,079,917.02	7,736,146.85	12,846,806.55
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	88,602,927.17	33,869,647.47	38,837,679.81
Net Position at beginning of fiscal year	1,048,924,568.52	1,010,086,888.71	1,010,086,888.71
NET POSITION AT END OF YEAR	1,137,527,495.69	1,043,956,536.18	1,048,924,568.52

	2013	2012	
	Year To Date Activity	Year To Date Activity	Final Activity
OPERATING REVENUES			
Resident tuition	182,015,880.31	159,552,391.61	159,539,931.61
Nonresident tuition	223,456,249.50	203,682,852.96	203,682,852.96
Continuing education tuition	19,325,941.66	29,863,708.74	29,876,168.74
Student fees revenue	26,422,879.12	34,579,053.24	34,579,713.24
Total tuition and fees	451,220,950.59	427,678,006.55	427,678,666.55
Less: student financial aid - grants and contracts	(31,897,114.11)	(31,289,699.90)	(31,289,699.90)
Less: student financial aid - all other	(99,445,455.35)	(90,734,012.32)	(90,734,012.32)
Net tuition and fees	319,878,381.13	305,654,294.33	305,654,954.33
Grants and contracts - direct revenues	121,862,753.42	135,770,764.47	136,146,379.16
Grants and contracts - facilities & administrative recovery	19,821,598.64	20,880,872.13	20,880,251.49
Sales of auxiliary services	197,615,152.79	194,987,577.45	195,002,825.33
Other operating revenue	24,294,506.20	24,394,335.53	24,433,667.57
Total Operating Revenues	683,472,392.18	681,687,843.91	682,118,077.88
OPERATING EXPENSES			
Employee compensation and benefits - grants and contracts	59,260,743.85	60,474,418.44	60,474,650.94
Employee compensation and benefits - all other	393,102,093.23	376,945,428.56	400,133,442.89
Supplies and services - grants and contracts	48,630,608.93	65,544,546.35	63,820,992.71
Supplies and services - all others	154,472,949.84	170,215,705.37	149,079,558.12
Utilities	19,465,274.54	18,018,143.39	18,017,902.53
Depreciation	52,002,616.13	50,912,402.91	51,058,470.57
Total Operating Expenses	726,934,286.52	742,110,645.02	742,585,017.76
Operating loss	(43,461,894.34)	(60,422,801.11)	(60,466,939.88)
NONOPERATING REVENUES (EXPENSES)			
State of New Hampshire general appropriations	53,647,218.45	50,950,071.00	50,950,071.00
Federal Pell grants	25,208,764.56	24,803,686.39	24,982,347.39
Gifts - campuses	2,222,715.02	1,063,951.98	1,046,983.98
Gifts - affiliated entities	5,053,551.05	8,507,637.30	7,865,712.30
Operating investment income, net	2,367,339.89	7,416,131.65	7,429,607.13
Endowment return used for operations	18,126,539.34	13,662,060.90	13,723,677.99
Interest expense, net	(18,991,826.48)	(20,328,011.18)	(20,021,360.34)
Other nonoperating revenue (expense)	346,602.66	480,773.69	480,773.69
Gifts - no subcampus assigned	4,000.00	0.00	0.00
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	44,523,010.15	26,133,500.62	25,990,873.26
OTHER CHANGES IN NET POSITION			
State of New Hampshire capital appropriations	6,804,459.47	26,360,130.05	26,340,272.62
Plant gifts, grants and other changes, net	5,319,525.27	5,983,437.07	6,853,587.51
Endowment and similar gifts - campuses	1,147,780.60	1,044,703.22	1,044,703.22
Endowment and similar gifts - affiliated entities	10,658,079.14	2,963,498.21	2,999,449.21
Endowment return, net of amount used for operations - campuses	13,877,936.27	(17,101,946.54)	(10,284,943.16)
Endowment return, net of amount used for operations - affiliated entities	6,272,136.27	(11,513,675.16)	(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	88,602,927.17	33,869,647.47	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	1,137,527,495.69	1,043,956,536.18	1,048,924,568.52

	2013	2012	
	Year To Date Activity	Year To Date Activity	Final Activity
OPERATING REVENUES			
Resident tuition	182,015,880.31	159,552,391.61	159,539,931.61
Nonresident tuition	223,456,249.50	203,682,852.96	203,682,852.96
Continuing education tuition	19,325,941.66	29,863,708.74	29,876,168.74
Student fees revenue	26,422,879.12	34,579,053.24	34,579,713.24
Total tuition and fees	451,220,950.59	427,678,006.55	427,678,666.55
Less: student financial aid - grants and contracts	(31,897,114.11)	(31,289,699.90)	(31,289,699.90)
Less: student financial aid - all other	(99,445,455.35)	(90,734,012.32)	(90,734,012.32)
Net tuition and fees	319,878,381.13	305,654,294.33	305,654,954.33
Grants and contracts - direct revenues	121,862,753.42	135,770,764.47	136,146,379.16
Grants and contracts - facilities & administrative recovery	19,821,598.64	20,880,872.13	20,880,251.49
Sales of auxiliary services	197,615,152.79	194,987,577.45	195,002,825.33
Other operating revenue	24,294,506.20	24,394,335.53	24,433,667.57
Total Operating Revenues	683,472,392.18	681,687,843.91	682,118,077.88
OPERATING EXPENSES			
Salaries & Wages	344,725,399.85	337,702,926.47	337,741,190.18
Fringe Benefits	107,637,437.23	99,716,920.53	122,866,903.65
Supplies and services - grants and contracts	48,630,608.93	65,544,546.35	63,820,992.71
Supplies and services - all others	154,472,949.84	170,215,705.37	149,079,558.12
Utilities	19,465,274.54	18,018,143.39	18,017,902.53
Depreciation	52,002,616.13	50,912,402.91	51,058,470.57
Total Operating Expenses	726,934,286.52	742,110,645.02	742,585,017.76
Operating loss	(43,461,894.34)	(60,422,801.11)	(60,466,939.88)
NONOPERATING REVENUES (EXPENSES)			
State of New Hampshire general appropriations	53,647,218.45	50,950,071.00	50,950,071.00
Federal Pell grants	25,208,764.56	24,803,686.39	24,982,347.39
Gifts - campuses	2,222,715.02	1,063,951.98	1,046,983.98
Gifts - affiliated entities	5,053,551.05	8,507,637.30	7,865,712.30
Operating investment income, net	2,367,339.89	7,416,131.65	7,429,607.13
Endowment return used for operations	18,126,539.34	13,662,060.90	13,723,677.99
Interest expense, net	(18,991,826.48)	(20,328,011.18)	(20,021,360.34)
Other nonoperating revenue (expense)	346,602.66	480,773.69	480,773.69
Gifts - no subcampus assigned	4,000.00	0.00	0.00
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	44,523,010.15	26,133,500.62	25,990,873.26
OTHER CHANGES IN NET POSITION			
State of New Hampshire capital appropriations	6,804,459.47	26,360,130.05	26,340,272.62
Plant gifts, grants and other changes, net	5,319,525.27	5,983,437.07	6,853,587.51
Endowment and similar gifts - campuses	1,147,780.60	1,044,703.22	1,044,703.22
Endowment and similar gifts - affiliated entities	10,658,079.14	2,963,498.21	2,999,449.21
Endowment return, net of amount used for operations - campuses	13,877,936.27	(17,101,946.54)	(10,284,943.16)
Endowment return, net of amount used for operations - affiliated entities	6,272,136.27	(11,513,675.16)	(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	88,602,927.17	33,869,647.47	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	1,137,527,495.69	1,043,956,536.18	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: 12

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/System	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
OPERATING REVENUES									
Resident tuition	115,537,960.37	25,368,665.06	29,054,019.88	12,055,235.00	0.00	0.00	182,015,880.31	159,552,391.61	159,539,931.61
Nonresident tuition	149,907,274.32	39,516,957.59	32,670,887.59	1,361,130.00	0.00	0.00	223,456,249.50	203,682,852.96	203,682,852.96
Continuing education tuition	13,146,591.16	3,085,106.67	2,459,691.33	634,552.50	0.00	0.00	19,325,941.66	29,863,708.74	29,876,168.74
Student fees revenue	14,702,127.73	5,710,061.50	5,276,185.29	734,504.60	0.00	0.00	26,422,879.12	34,579,053.24	34,579,713.24
Total tuition and fees	293,293,953.58	73,680,790.82	69,460,784.09	14,785,422.10	0.00	0.00	451,220,950.59	427,678,006.55	427,678,666.55
Less: student financial aid - grants and contracts	(17,380,828.58)	(4,976,664.00)	(5,244,513.48)	(4,295,108.05)	0.00	0.00	(31,897,114.11)	(31,289,699.90)	(31,289,699.90)
Less: student financial aid - all other	(77,545,981.82)	(10,841,297.00)	(10,328,035.83)	(715,363.70)	0.00	(14,777.00)	(99,445,455.35)	(90,734,012.32)	(90,734,012.32)
Net tuition and fees	198,367,143.18	57,862,829.82	53,888,234.78	9,774,950.35	0.00	(14,777.00)	319,878,381.13	305,654,294.33	305,654,954.33
Grants and contracts - direct revenues	114,139,081.31	2,627,498.04	3,445,285.21	1,591,447.14	0.00	59,441.72	121,862,753.42	135,770,764.47	136,146,379.16
Grants and contracts - facilities & administrative recovery	19,308,715.09	196,499.11	305,892.40	10,492.04	0.00	0.00	19,821,598.64	20,880,872.13	20,880,251.49
Sales of auxiliary services	133,351,729.56	36,862,487.85	27,400,935.38	0.00	0.00	0.00	197,615,152.79	194,987,577.45	195,002,825.33
Other operating revenue	17,267,669.58	3,316,584.54	2,914,013.25	259,485.16	0.00	536,753.67	24,294,506.20	24,394,335.53	24,433,667.57
Total Operating Revenues	482,434,338.72	100,865,899.36	87,954,361.02	11,636,374.69	0.00	581,418.39	683,472,392.18	681,687,843.91	682,118,077.88
OPERATING EXPENSES									
Employee compensation and benefits - grants and contracts	55,349,529.37	1,658,077.15	1,662,757.65	592,298.97	0.00	(1,919.29)	59,260,743.85	60,474,418.44	60,474,650.94
Employee compensation and benefits - all other	271,255,242.18	61,121,696.78	57,771,534.09	9,844,642.12	0.00	(6,891,021.94)	393,102,093.23	376,945,428.56	400,133,442.89
Supplies and services - grants and contracts	47,043,320.10	427,215.59	1,021,912.36	82,437.64	0.00	55,723.24	48,630,608.93	65,544,546.35	63,820,992.71
Supplies and services - all others	104,516,467.47	30,802,419.46	22,721,509.33	3,839,790.12	0.00	(7,407,236.54)	154,472,949.84	170,215,705.37	149,079,558.12
Utilities	8,045,553.00	5,225,588.18	6,047,046.08	118,665.61	0.00	28,421.67	19,465,274.54	18,018,143.39	18,017,902.53
Depreciation	35,948,253.13	8,145,762.73	6,763,194.74	299,150.99	0.00	846,254.54	52,002,616.13	50,912,402.91	51,058,470.57
Total Operating Expenses	522,158,365.25	107,380,759.89	95,987,954.25	14,776,985.45	0.00	(13,369,778.32)	726,934,286.52	742,110,645.02	742,585,017.76
Operating loss	(39,724,026.53)	(6,514,860.53)	(8,033,593.23)	(3,140,610.76)	0.00	13,951,196.71	(43,461,894.34)	(60,422,801.11)	(60,466,939.88)
NONOPERATING REVENUES (EXPENSES)									
State of New Hampshire general appropriations	37,553,052.91	7,242,374.49	7,296,021.71	1,555,769.34	0.00	0.00	53,647,218.45	50,950,071.00	50,950,071.00
Federal Pell grants	12,707,755.06	4,597,011.00	4,520,093.00	3,383,905.50	0.00	0.00	25,208,764.56	24,803,686.39	24,982,347.39
Gifts - campuses	266,896.34	1,215,248.06	717,713.10	22,466.66	0.00	390.86	2,222,715.02	1,063,951.98	1,046,983.98
Gifts - affiliated entities	5,053,489.02	62.03	0.00	0.00	0.00	0.00	5,053,551.05	8,507,637.30	7,865,712.30
Operating investment income, net	3,709,612.56	962,631.11	795,793.47	71,902.05	0.00	(3,172,599.30)	2,367,339.89	7,416,131.65	7,429,607.13
Endowment return used for operations	10,446,177.69	718,922.43	310,276.23	103,706.65	0.00	6,547,456.34	18,126,539.34	13,662,060.90	13,723,677.99
Interest expense, net	(12,186,036.02)	(4,383,477.61)	(3,917,195.11)	0.00	0.00	1,494,882.26	(18,991,826.48)	(20,328,011.18)	(20,021,360.34)
Other nonoperating revenue (expense)	0.00	0.00	0.00	0.00	0.00	346,602.66	346,602.66	480,773.69	480,773.69
Gifts - no subcampus assigned	0.00	4,000.00	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	17,826,921.03	3,841,910.98	1,689,109.17	1,997,139.44	0.00	19,167,929.53	44,523,010.15	26,133,500.62	25,990,873.26
OTHER CHANGES IN NET POSITION									
State of New Hampshire capital appropriations	6,804,459.47	0.00	0.00	0.00	0.00	0.00	6,804,459.47	26,360,130.05	26,340,272.62
Plant gifts, grants and other changes, net	4,864,417.41	473,470.32	(14,762.06)	(4,036.64)	0.00	436.24	5,319,525.27	5,983,437.07	6,853,587.51
Endowment and similar gifts - campuses	173,956.09	624,859.03	296,965.48	52,000.00	0.00	0.00	1,147,780.60	1,044,703.22	1,044,703.22
Endowment and similar gifts - affiliated entities	10,627,380.90	30,698.24	0.00	0.00	0.00	0.00	10,658,079.14	2,963,498.21	2,999,449.21
Endowment return, net of amount used for operations - campuses	2,948,347.19	338,879.50	326,090.76	34,824.24	0.00	10,229,794.58	13,877,936.27	(17,101,946.54)	(10,284,943.16)
Endowment return, net of amount used for operations - affiliated entities	5,871,676.62	399,931.57	0.00	0.00	528.08	0.00	6,272,136.27	(11,513,675.16)	(7,669,183.12)
Other changes in net assets	0.00	0.00	0.00	0.00	(0.00)	0.00	(0.00)	0.00	(6,437,079.73)
Transfers, net	5,170,251.57	403,733.27	1,141,659.00	196,695.11	0.00	(6,912,338.95)	0.00	0.00	(0.00)
Accounts Not Coded to Ausrecna Attribute	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCREASE (DECREASE) IN NET POSITION	54,287,410.28	6,113,482.91	3,439,062.35	2,276,622.15	528.08	22,485,821.40	88,602,927.17	33,869,647.47	38,837,679.81
NET POSITION AT BEGINNING OF YEAR	713,448,330.04	135,939,117.14	90,250,745.15	10,203,516.99	0.00	99,082,859.20	1,048,924,568.52	1,010,086,888.71	1,010,086,888.71
NET POSITION AT END OF YEAR	767,735,740.32	142,052,600.05	93,689,807.50	12,480,139.14	528.08	121,568,680.60	1,137,527,495.69	1,043,956,536.18	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: 12

	UNH - Durham	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	USNH Executive Allocation	USNH Central Services Alloc	Funds Not Coded to Fsubcamp Attribute	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity	
OPERATING REVENUES																			
Resident tuition	106,326,894.00	9,211,066.37	0.00	0.00	0.00	0.00	25,368,665.06	0.00	29,054,019.88	12,055,235.00	0.00	0.00	0.00	0.00	0.00	182,015,880.31	159,552,391.61	159,539,931.61	
Nonresident tuition	149,597,619.07	309,655.25	0.00	0.00	0.00	0.00	39,516,957.59	0.00	32,670,887.59	1,361,130.00	0.00	0.00	0.00	0.00	0.00	223,456,249.50	203,682,852.96	203,682,852.96	
Continuing education tuition	12,064,053.41	1,082,537.75	0.00	0.00	0.00	0.00	3,085,106.67	0.00	2,459,691.33	634,552.50	0.00	0.00	0.00	0.00	0.00	19,325,941.66	29,863,708.74	29,876,168.74	
Student fees revenue	14,374,351.23	327,776.50	0.00	0.00	0.00	0.00	5,710,061.50	0.00	5,276,185.29	734,504.60	0.00	0.00	0.00	0.00	0.00	26,422,879.12	34,579,053.24	34,579,713.24	
Total tuition and fees	282,362,917.71	10,931,035.87	0.00	0.00	0.00	0.00	73,680,790.82	0.00	69,460,784.09	14,785,422.10	0.00	0.00	0.00	0.00	0.00	451,220,950.59	427,678,006.55	427,678,666.55	
Less: student financial aid - grants and contracts	(17,291,828.58)	(89,000.00)	0.00	0.00	0.00	0.00	(4,976,664.00)	0.00	(5,244,513.48)	(4,295,108.05)	0.00	0.00	0.00	0.00	0.00	(31,897,114.11)	(31,289,699.90)	(31,289,699.90)	
Less: student financial aid - all other	(76,974,725.99)	(568,855.83)	0.00	0.00	(2,400.00)	0.00	(10,841,297.00)	0.00	(10,328,035.83)	(715,363.70)	0.00	0.00	(14,777.00)	0.00	0.00	(99,445,455.35)	(90,734,012.32)	(90,734,012.32)	
Net tuition and fees	188,096,363.14	10,273,180.04	0.00	0.00	(2,400.00)	0.00	57,862,829.82	0.00	53,888,234.78	9,774,950.35	0.00	0.00	(14,777.00)	0.00	0.00	319,878,381.13	305,654,294.33	305,654,954.33	
Grants and contracts - direct revenues	114,040,596.58	98,484.73	0.00	0.00	0.00	0.00	2,627,498.04	0.00	3,445,285.21	1,591,447.14	0.00	0.00	59,441.72	0.00	0.00	121,862,753.42	135,770,764.47	136,146,379.16	
Grants and contracts - facilities & administrative recovery	19,308,818.42	(103.33)	0.00	0.00	0.00	0.00	196,499.11	0.00	305,892.40	10,492.04	0.00	0.00	0.00	0.00	0.00	19,821,598.64	20,880,872.13	20,880,251.49	
Sales of auxiliary services	133,351,729.56	0.00	0.00	0.00	0.00	0.00	36,862,487.85	0.00	27,400,935.38	0.00	0.00	0.00	0.00	0.00	0.00	197,615,152.79	194,987,577.45	195,002,825.33	
Other operating revenue	17,027,225.08	227,114.50	0.00	0.00	13,330.00	0.00	3,316,584.54	0.00	2,914,013.25	259,485.16	0.00	0.00	66,122.08	470,631.59	0.00	24,294,506.20	24,394,335.53	24,433,667.57	
Total Operating Revenues	471,824,732.78	10,598,675.94	0.00	0.00	10,930.00	0.00	100,865,899.36	0.00	87,954,361.02	11,636,374.69	0.00	0.00	110,786.80	470,631.59	0.00	683,472,392.18	681,687,843.91	682,118,077.88	
OPERATING EXPENSES																			
Employee compensation and benefits - grants and contracts	55,340,729.37	8,800.00	0.00	0.00	0.00	0.00	1,658,077.15	0.00	1,662,757.65	592,298.97	0.00	0.00	2,899.90	(4,819.19)	0.00	59,260,743.85	60,474,418.44	60,474,650.94	
Employee compensation and benefits - all other	256,729,763.70	10,186,044.44	0.00	0.00	4,339,434.04	0.00	61,121,696.78	0.00	57,771,534.09	9,844,642.12	0.00	0.00	8,820,034.34	(15,711,056.28)	0.00	393,102,093.23	376,945,428.56	400,133,442.89	
Supplies and services - grants and contracts	47,032,329.67	10,990.43	0.00	0.00	0.00	0.00	427,215.59	0.00	1,021,912.36	82,437.64	0.00	0.00	55,723.24	0.00	0.00	48,630,608.93	65,544,546.35	63,820,992.71	
Supplies and services - all others	102,876,813.15	3,154,880.70	0.00	0.00	(1,515,226.38)	0.00	30,802,419.46	0.00	22,721,509.33	3,839,790.12	0.00	0.00	(8,832,265.40)	1,425,028.86	0.00	154,472,949.84	170,215,705.37	149,079,558.12	
Utilities	7,819,346.26	226,206.74	0.00	0.00	0.00	0.00	5,225,588.18	0.00	6,047,046.08	118,665.61	0.00	0.00	28,421.67	0.00	0.00	19,465,274.54	18,018,143.39	18,017,902.53	
Depreciation	35,702,574.63	245,678.50	0.00	0.00	0.00	0.00	8,145,762.73	0.00	6,763,194.74	299,150.99	0.00	0.00	60,783.65	785,470.89	0.00	52,002,616.13	50,912,402.91	51,058,470.57	
Total Operating Expenses	505,501,556.78	13,832,600.81	0.00	0.00	2,824,207.66	0.00	107,380,759.89	0.00	95,987,954.25	14,776,985.45	0.00	0.00	135,597.40	(13,505,375.72)	0.00	726,934,286.52	742,110,645.02	742,585,017.76	
Operating loss	(33,676,824.00)	(3,233,924.87)	0.00	0.00	(2,813,277.66)	0.00	(6,514,860.53)	0.00	(8,033,593.23)	(3,140,610.76)	0.00	0.00	(24,810.60)	13,976,007.31	0.00	(43,461,894.34)	(60,422,801.11)	(60,466,939.88)	
NONOPERATING REVENUES (EXPENSES)																			
State of New Hampshire general appropriations	35,785,704.91	1,767,348.00	0.00	0.00	0.00	0.00	7,242,374.49	0.00	7,296,021.71	1,555,769.34	0.00	0.00	0.00	0.00	0.00	53,647,218.45	50,950,071.00	50,950,071.00	
Federal Pell grants	12,707,755.06	0.00	0.00	0.00	0.00	0.00	4,597,011.00	0.00	4,520,093.00	3,383,905.50	0.00	0.00	0.00	0.00	0.00	25,208,764.56	24,803,686.39	24,982,347.39	
Gifts - campuses	5,221,561.12	75,230.55	0.00	0.00	0.00	(5,029,895.33)	1,215,248.06	0.00	717,713.10	22,466.66	0.00	0.00	390.86	0.00	0.00	2,222,715.02	1,063,951.98	1,046,983.98	
Gifts - affiliated entities	0.00	0.00	0.00	0.00	5,053,489.02	0.00	0.00	62.03	0.00	0.00	475,686.35	(475,686.35)	0.00	0.00	0.00	5,053,551.05	8,507,637.30	7,865,712.30	
Operating investment income, net	3,695,951.16	0.00	0.00	0.00	13,661.40	0.00	961,838.00	793.11	795,793.47	71,902.05	0.00	0.00	(3,172,599.30)	0.00	0.00	2,367,339.89	7,416,131.65	7,429,607.13	
Endowment return used for operations	9,153,055.56	55,457.35	0.00	(5,307,382.18)	6,545,046.96	0.00	718,922.43	0.00	310,276.23	103,706.65	0.00	0.00	5,430,806.35	1,116,649.99	0.00	18,126,539.34	13,662,060.90	13,723,677.99	
Interest expense, net	(12,026,780.93)	0.00	0.00	0.00	(159,255.09)	0.00	(4,383,477.61)	0.00	(3,917,195.11)	0.00	0.00	0.00	1,494,882.26	0.00	0.00	(18,991,826.48)	(20,328,011.18)	(20,021,360.34)	
Other nonoperating revenue (expense)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	346,602.66	0.00	0.00	346,602.66	480,773.69	480,773.69	
Gifts - no subcampus 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	4,000.00	0.00	4,000.00	0.00	0.00	
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	20,860,422.88	(1,335,888.97)	0.00	(5,307,382.18)	8,639,664.63	(5,029,895.33)	3,837,055.84	855.14	1,689,109.17	1,997,139.44	475,686.35	(475,686.35)	4,075,272.23	15,092,657.30	4,000.00	44,523,010.15	26,133,500.62	25,990,873.26	
OTHER CHANGES IN NET POSITION																			
State of New Hampshire capital appropriations	6,804,459.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,804,459.47	26,360,130.05	26,340,272.62	
Plant gifts, grants and other changes, net	4,762,776.65	0.00	0.00	0.00	5,643,463.24	(5,541,822.48)	473,470.32	0.00	(14,762.06)	(4,036.64)	0.00	0.00	436.24	0.00	0.00	5,319,525.27	5,983,437.07	6,853,587.51	
Endowment and similar gifts - campuses	173,956.09	0.00	0.00	0.00	0.00	0.00	624,859.03	0.00	296,965.48	52,000.00	0.00	0.00	0.00	0.00	0.00	1,147,780.60	1,044,703.22	1,044,703.22	
Endowment and similar gifts - affiliated entities	0.00	0.00	0.00	0.00	10,627,380.90	0.00	0.00	30,698.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,658,079.14	2,963,498.21	2,999,449.21	
Endowment return, net of amount used for operations - campuses	2,911,199.89	37,147.30	0.00	0.00	0.00	0.00	338,879.50	0.00	326,090.76	34,824.24	0.00	0.00	8,762,397.63	1,467,396.95	0.00	13,877,936.27	(17,101,946.54)	(10,284,943.16)	
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	0.00	5,307,382.18	564,294.44	0.00	0.00	399,931.57	0.00	0.00	26,196.64	(25,686.56)	0.00	0.00	0.00	6,272,136.27	(11,513,675.16)	(7,669,183.12)	
Other changes in net assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,493,664.05)	5,493,664.05	0.00	0.00	0.00	(0.00)	0.00	(6,437,079.73)	
Transfers, net	435,074.98	282,837.06	0.00	0.00	(6,119,378.28)	10,571,717.81	403,733.27	0.00	1,141,659.00	196,695.11	0.00	0.00	(8,170,057.86)	1,257,718.91	0.00	0.00	0.00	(0.00)	
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	0.00	0.00	0.00	0.00	0.00	
NET INCREASE (DECREASE) IN NET POSITION	35,947,889.96	(1,015,904.61)	0.00	0.00	19,355,424.93	0.00	5,677,997.96	431,484.95	3,439,062.35	2,276,622.15	(4,991,781.06)	4,992,309.14	4,668,048.24	17,817,773.16	4,000.00	88,602,927.17	33,869,647.47	38,837,679.81	
NET POSITION AT BEGINNING OF YEAR	577,929,873.86	4,971,850.41	0.00	0.00	130,546,605.77	0.00	130,235,710.38	5,703,406.76	90,250,745.15	10,203,516.99	6,437,079.73	(6,437,079.73)	41,386,040.77	57,696,818.43	0.00	1,048,924,568.52	1,010,086,888.71	1,010,086,888.71	
NET POSITION AT END OF YEAR	613,877,763.82	3,955,945.80	0.00	0.00	149,902,030.70	0.00	135,913,708.34	6,134,891.71	93,689,807.50	12,480,139.14									

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year: 2013 Fiscal Period: 12

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	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X				
OPERATING REVENUES																					
Resident tuition	106,326,894.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,326,894.00	98,403,874.28	98,391,414.28
Nonresident tuition	149,591,819.07	5,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149,597,619.07	133,179,080.40	133,179,080.40
Continuing education tuition	12,042,019.96	22,033.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,064,053.41	10,937,363.93	10,949,823.93
Student fees revenue	12,921,871.94	1,452,479.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,374,351.23	19,505,847.71	19,505,747.71
Total tuition and fees	280,882,604.97	1,480,312.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	282,362,917.71	262,026,166.32	262,026,066.32
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(17,291,828.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(17,291,828.58)	(17,351,239.45)	(17,351,239.45)
Less: student financial aid - all other	(68,895,589.38)	(180,627.78)	(2,180,955.78)	0.00	(5,642,616.80)	(74,936.25)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(76,974,725.99)	(69,082,346.00)	(69,082,346.00)
Net tuition and fees	211,987,015.59	1,299,684.96	(2,180,955.78)	0.00	(5,642,616.80)	107,860,495.78	6,180,100.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188,096,363.14	175,592,580.87	175,592,480.87
Grants and contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	0.00	6,180,100.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114,040,596.58	126,534,740.69	127,066,566.50
Grants and contracts - facilities & administrative recovery	19,275,370.53	33,447.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,308,818.42	20,360,646.14	20,359,047.94
Sales of auxiliary services	0.00	0.00	133,351,729.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133,351,729.56	128,194,347.83	128,203,960.81
Other operating revenue	4,606,965.48	9,679,401.37	845.00	0.00	1,699,384.13	449,968.59	0.00	456.44	301,782.89	450.00	0.00	0.00	0.00	0.00	0.00	0.00	287,971.18	17,027,225.08	16,109,123.15	16,075,709.01	
Total Operating Revenues	235,869,351.60	11,012,534.22	131,171,618.78	0.00	(3,943,232.67)	90,943,699.54	6,180,100.80	456.44	301,782.89	450.00	0.00	0.00	0.00	0.00	0.00	0.00	287,971.18	17,027,225.08	471,824,732.78	466,791,438.68	467,297,765.13
OPERATING EXPENSES																					
Employee compensation and benefits - grants and contracts	0.00	0.00	0.00	0.00	0.00	50,574,355.93	4,766,373.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,340,729.37	56,371,218.94	56,371,451.44
Employee compensation and benefits - all other	187,170,420.31	22,808,007.41	39,883,699.01	1,678,982.35	3,219,724.67	1,924,775.87	13,887.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,266.28	256,729,763.70	255,174,887.84	253,744,216.69	
Supplies and services - grants and contracts	0.00	0.00	0.00	0.00	0.00	45,842,024.24	1,122,444.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,861.03	47,032,329.67	62,132,963.17	60,710,204.49	
Supplies and services - all others	40,655,148.45	(6,273,879.40)	53,117,464.29	180,923.30	3,957,535.59	1,548,871.21	56,808.47	2,560.24	315,013.32	(45.00)	0.00	0.00	0.00	475.34	150,384.48	9,165,552.86	102,876,813.15	109,614,706.40	94,310,022.59		
Utilities	4,363,078.05	631,751.25	2,797,683.47	328.90	8,200.60	5,225.42	13,078.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,819,346.26	6,013,238.14	6,012,909.24		
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,702,574.63	0.00	35,702,574.63	34,413,869.89	34,390,424.43	
Total Operating Expenses	232,188,646.81	17,165,879.26	95,798,846.77	1,860,234.55	7,185,460.86	99,895,252.67	5,972,592.68	2,560.24	315,013.32	(45.00)	0.00	0.00	0.00	475.34	35,852,959.11	9,263,680.17	9,263,680.17	505,501,586.78	523,720,884.38	505,539,228.88	
Operating loss	3,680,704.79	(6,153,345.04)	35,372,772.01	(1,860,234.55)	(11,128,693.53)	(8,951,553.13)	207,508.12	(2,103.80)	(13,230.43)	495.00	0.00	0.00	0.00	0.00	(475.34)	(35,852,959.11)	(8,975,708.99)	(33,676,824.00)	(56,929,445.70)	(38,241,463.75)	
NONOPERATING REVENUES (EXPENSES)																					
State of New Hampshire general appropriations	35,785,704.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,785,704.91	33,892,501.00	33,892,501.00
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	12,707,755.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,707,755.06	12,762,621.87	12,762,621.87
Gifts - campuses	0.00	796,470.59	0.00	0.00	4,425,090.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,221,561.12	4,558,790.22	4,008,790.22
Operating investment income, net	3,671,172.74	0.00	0.00	0.00	19,136.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,641.81	3,695,951.16	3,671,172.37	3,669,225.09	
Endowment return used for operations	0.00	1,621,199.62	0.00	0.00	7,531,339.54	0.00	0.00	0.00	0.00	516.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,153,055.56	9,201,986.59	9,201,986.59	
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,026,780.93)	0.00	(12,026,780.93)	(12,617,629.66)	(12,476,570.26)	
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	43,137,582.44	(3,735,674.83)	35,372,772.01	(1,860,234.55)	846,873.15	3,756,201.93	207,508.12	(2,103.80)	(13,230.43)	1,011.40	0.00	0.00	0.00	0.00	(475.34)	(47,879,740.04)	(8,970,067.18)	20,860,422.88	(5,460,003.31)	12,817,090.76	
OTHER CHANGES IN NET POSITION																					
State of New Hampshire capital appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,804,459.47	6,804,459.47	15,871,269.43	15,851,412.00	
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	145,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(993,006.86)	5,610,783.51	4,762,776.65	12,752,969.05	13,336,457.03	
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	50.00	1,310.00	172,596.09	0.00	0.00	173,956.09	441,467.77	441,467.77	
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.03	143,816.01	263,258.70	1,114,356.22	1,389,754.93	0.00	0.00	2,911,199.89	(7,651,159.22)	(4,842,023.82)	
Transfers, net	(34,186,807.58)	8,888,917.45	(34,956,022.34)	0.00	(468,961.01)	(4,515,173.99)	235,616.16	0.00	0.00	0.00	0.00	898,705.04	4,350.00	0.00	0.00	62,743,971.56	1,790,479.69	435,074.98	(3,725,912.46)	(3,725,912.46)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
NET INCREASE (DECREASE) IN NET POSITION	8,950,774.86	5,153,242.62	416,749.67	(1,860,234.55)	522,912.14	(758,972.06)	443,124.28	(2,103.80)	(13,230.43)	1,011.40	14.03	1,042,521.05	267,658.70	1,115,666.22	1,561,875.68	13,871,224.66	5,235,655.49	35,947,889.96	12,228,631.26	33,878,491.28	
NET POSITION AT BEGINNING OF YEAR	23,116,566.04	43,454,705.89	16,998,593.17	(36,814,407.00)	18,592,028.60	2,112,440.77	174,828.29	0.00	4,016,485.04	80,645.42	10,027.55	5,744,226.40	10,817,554.28	19,391,027.47	53,231,832.71	378,037,884.38	38,965,434.85	577,929,873.86	544,051,382.58	544,051,382.58	
NET POSITION AT END OF YEAR	32,067,340.90	48,607,948.51	17,415,342.84	(38,674,641.55)	19,114,940.74	1,353,468.71	617,952.57	(2,103.80)	4,003,254.61	81,656.82	10,041.58	6,786,747.45	11,085,212.98	20,506,693.69	54,793,708.39	391,909,109.04	44,201,090.34	613,877,763.82	556,280,013.84	577,929,873.86	

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year: 2013 Fiscal Period: 12

UNH - Manchester

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	Q1	Q2	T2	N	X			
OPERATING REVENUES														
Resident tuition	9,211,066.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,211,066.37	9,025,099.75	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	1,082,537.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,082,537.75	1,193,317.00	1,193,317.00
Student fees revenue	211,751.50	116,025.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	327,776.50	457,634.00	457,634.00
Total tuition and fees	10,815,010.87	116,025.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,931,035.87	11,014,053.00	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	(567,355.83)	0.00	0.00	0.00	(1,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	(568,855.83)	(400,779.15)	(400,779.15)
Net tuition and fees	10,247,655.04	116,025.00	0.00	0.00	(1,500.00)	(89,000.00)	0.00	0.00	0.00	0.00	0.00	10,273,180.04	10,566,523.85	10,566,523.85
Grants and contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	98,484.73	0.00	0.00	0.00	0.00	0.00	98,484.73	52,481.95	52,481.95
Grants and contracts - facilities & administrative recovery	(103.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(103.33)	(786.43)	(786.43)
Other operating revenue	222,164.78	1,549.72	0.00	0.00	3,200.00	(50.00)	0.00	0.00	0.00	0.00	250.00	227,114.50	242,432.81	266,792.81
Total Operating Revenues	10,469,716.49	117,574.72	0.00	0.00	1,700.00	9,434.73	0.00	0.00	0.00	0.00	250.00	10,598,675.94	10,860,652.18	10,885,012.18
OPERATING EXPENSES														
Employee compensation and benefits - grants and contracts	0.00	0.00	0.00	0.00	0.00	8,800.00	0.00	0.00	0.00	0.00	0.00	8,800.00	2,023.75	2,023.75
Employee compensation and benefits - all other	10,032,802.46	114,770.17	0.00	33,276.01	5,195.80	0.00	0.00	0.00	0.00	0.00	0.00	10,186,044.44	9,792,709.39	9,790,963.39
Supplies and services - grants and contracts	0.00	0.00	0.00	0.00	0.00	684.73	0.00	0.00	0.00	0.00	10,305.70	10,990.43	3,708.20	3,708.20
Supplies and services - all others	2,778,384.16	205,072.09	0.00	(0.01)	12,792.75	0.00	0.00	0.00	0.00	0.00	158,631.71	3,154,880.70	2,776,779.41	2,789,513.39
Utilities	226,206.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	226,206.74	206,623.37	206,623.37
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	245,678.50	0.00	245,678.50	235,193.90	236,562.38
Total Operating Expenses	13,037,393.36	319,842.26	0.00	33,276.00	17,988.55	9,484.73	0.00	0.00	0.00	245,678.50	168,937.41	13,832,600.81	13,017,038.02	13,029,394.48
Operating loss	(2,567,676.87)	(202,267.54)	0.00	(33,276.00)	(16,288.55)	(50.00)	0.00	0.00	0.00	(245,678.50)	(168,687.41)	(3,233,924.87)	(2,156,385.84)	(2,144,382.30)
NONOPERATING REVENUES (EXPENSES)														
State of New Hampshire general appropriations	1,767,348.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,767,348.00	1,767,348.00	1,767,348.00
Gifts - campuses	0.00	0.00	0.00	0.00	75,230.55	0.00	0.00	0.00	0.00	0.00	0.00	75,230.55	19,588.00	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	55,772.69	55,772.69
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	(800,328.87)	(149,301.07)	0.00	(33,276.00)	61,432.88	(50.00)	0.00	0.00	0.00	(245,678.50)	(168,687.41)	(1,335,888.97)	(313,677.15)	(301,673.61)
OTHER CHANGES IN NET POSITION														
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	(414,067.41)	352,070.75	0.00	0.00	(6,305.70)	(5,334.39)	0.00	21,000.00	0.00	253,863.60	81,610.21	282,837.06	2,528,788.21	2,528,788.21
NET INCREASE (DECREASE) IN NET POSITION	(1,214,396.28)	202,769.68	0.00	(33,276.00)	55,127.18	(5,384.39)	35,312.16	21,561.83	1,273.31	8,185.10	(87,077.20)	(1,015,904.61)	2,071,484.58	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	(590,643.86)	372,168.56	0.00	(823,195.00)	217,865.91	0.00	1,520,081.73	37,847.37	54,812.81	3,080,981.57	86,026.71	3,955,945.80	4,901,918.47	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				
NONOPERATING REVENUES (EXPENSES)				
Endowment return used for operations	(5,307,382.18)	(5,307,382.18)	(5,213,704.06)	(5,213,704.06)
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	(5,307,382.18)	(5,307,382.18)	(5,213,704.06)	(5,213,704.06)
OTHER CHANGES IN NET POSITION				
Endowment return, net of amount used for operations - affiliated entities	5,307,382.18	5,307,382.18	5,213,704.06	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 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	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
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	3,305.00	10,025.00	0.00	0.00	0.00	0.00	0.00	0.00	13,330.00	8,402.00	8,402.00
Total Operating Revenues	905.00	10,025.00	0.00	0.00	0.00	0.00	0.00	0.00	10,930.00	8,402.00	8,402.00
OPERATING EXPENSES											
Employee compensation and benefits - all other	4,339,199.90	234.14	0.00	0.00	0.00	0.00	0.00	0.00	4,339,434.04	3,833,924.21	3,808,924.21
Supplies and services - all others	(1,637,751.99)	89,225.50	33,079.55	0.00	0.00	0.00	220.56	0.00	(1,515,226.38)	(812,879.56)	(797,927.11)
Total Operating Expenses	2,701,447.91	89,459.64	33,079.55	0.00	0.00	0.00	220.56	0.00	2,824,207.66	3,021,044.65	3,010,997.10
Operating loss	(2,700,542.91)	(79,434.64)	(33,079.55)	0.00	0.00	0.00	(220.56)	0.00	(2,813,277.66)	(3,012,642.65)	(3,002,595.10)
NONOPERATING REVENUES (EXPENSES)											
Gifts - affiliated entities	22,933.41	5,030,555.61	0.00	0.00	0.00	0.00	0.00	0.00	5,053,489.02	5,663,190.19	5,021,762.19
Operating investment income, net	12,214.95	0.00	1,446.45	0.00	0.00	0.00	0.00	0.00	13,661.40	26,614.59	34,238.01
Endowment return used for operations	1,236,234.48	5,308,812.48	0.00	0.00	0.00	0.00	0.00	0.00	6,545,046.96	6,502,337.62	6,502,337.62
Interest expense, net	0.00	0.00	(159,255.09)	0.00	0.00	0.00	0.00	0.00	(159,255.09)	(139,626.61)	(139,626.61)
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	(1,429,160.07)	10,259,933.45	(190,888.19)	0.00	0.00	0.00	(220.56)	0.00	8,639,664.63	9,039,873.14	8,416,116.11
OTHER CHANGES IN NET POSITION											
Plant gifts, grants and other changes, net	0.00	5,643,463.24	0.00	0.00	0.00	0.00	0.00	0.00	5,643,463.24	5,599,744.15	6,241,174.15
Endowment and similar gifts - affiliated entities	0.00	0.00	(352,480.06)	148,882.49	60.30	104,975.00	10,725,943.17	0.00	10,627,380.90	2,838,092.70	2,838,092.70
Endowment return, net of amount used for operations - affiliated entities	0.00	(5,307,382.18)	430,495.06	11,506.04	102,299.64	70,019.27	5,257,356.61	0.00	564,294.44	(16,642,922.14)	(12,721,512.15)
Transfers, net	1,281,861.14	(10,617,858.17)	0.00	117,579.35	0.00	0.00	3,099,039.40	0.00	(6,119,378.28)	(16,075,108.79)	(16,075,108.79)
NET INCREASE (DECREASE) IN NET POSITION	(147,298.93)	(21,843.66)	(112,873.19)	277,967.88	102,359.94	174,994.27	19,082,118.62	0.00	19,355,424.93	(15,240,320.94)	(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	2,582,027.78	1,664,683.93	1,888,010.41	482,772.68	2,497,663.76	1,826,185.65	138,960,686.49	0.00	149,902,030.70	126,607,522.81	130,546,605.77

UNH Foundation Offset

	Current Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
G				
NONOPERATING REVENUES (EXPENSES)				
Gifts - campuses	(5,029,895.33)	(5,029,895.33)	(5,149,579.20)	(4,616,572.20)
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	(5,029,895.33)	(5,029,895.33)	(5,149,579.20)	(4,616,572.20)
OTHER CHANGES IN NET POSITION				
Plant gifts, grants and other changes, net	(5,541,822.48)	(5,541,822.48)	(12,667,740.76)	(13,200,747.76)
Transfers, net	10,571,717.81	10,571,717.81	17,817,319.96	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

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year: 2013 Fiscal Period: 12

Keene State College

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	L	LU	M	Q1	Q2	T1	T2	N	X			
OPERATING REVENUES																		
Resident tuition	24,355,969.59	1,012,695.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,368,665.06	24,340,045.92	24,340,045.92
Nonresident tuition	39,516,957.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,516,957.59	38,614,664.43	38,614,664.43
Continuing education tuition	2,927,404.17	157,702.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,085,106.67	2,906,761.41	2,906,761.41
Student fees revenue	2,687,268.77	3,022,792.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,710,061.50	7,272,129.53	7,272,129.53
Total tuition and fees	69,487,600.12	4,193,190.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,680,790.82	73,133,601.29	73,133,601.29
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(4,976,664.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,976,664.00)	(4,939,444.00)	(4,939,444.00)
Less: student financial aid - all other	(9,936,632.00)	(61,443.00)	0.00	0.00	(834,522.00)	(8,700.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,841,297.00)	(10,026,654.00)	(10,026,654.00)
Net tuition and fees	59,550,968.12	4,131,747.70	0.00	0.00	(834,522.00)	(4,985,364.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,862,829.82	58,167,503.29	58,167,503.29
Grants and contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	2,627,498.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,627,498.04	2,552,755.76	2,552,755.76
Grants and contracts - facilities & administrative recovery	196,499.11	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	196,499.11	222,200.10	222,200.10
Sales of auxiliary services	0.00	0.00	36,862,487.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,862,487.85	37,509,234.53	37,514,869.43
Other operating revenue	527,245.07	2,245,823.71	0.00	0.00	50,137.00	0.00	74,850.52	28,276.39	0.00	0.00	0.00	0.00	0.00	188,261.45	201,990.40	3,316,584.54	2,910,025.59	2,828,116.70
Total Operating Revenues	60,274,712.30	6,377,571.41	36,862,487.85	0.00	(784,385.00)	(2,357,865.96)	74,850.52	28,276.39	0.00	0.00	0.00	0.00	0.00	188,261.45	201,990.40	100,865,899.36	101,361,719.27	101,285,445.28
OPERATING EXPENSES																		
Employee compensation and benefits - grants and contracts	0.00	0.00	0.00	0.00	0.00	1,658,077.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,658,077.15	1,766,904.99	1,766,904.99
Employee compensation and benefits - all other	51,733,429.86	2,853,385.73	5,794,495.05	268,611.00	219,007.31	231,515.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,252.48	61,121,696.78	58,489,303.15	58,475,213.15
Supplies and services - grants and contracts	0.00	0.00	0.00	0.00	0.00	427,215.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	427,215.59	363,980.91	329,456.11
Supplies and services - all others	3,471,789.51	4,402,318.70	20,772,597.64	0.00	281,330.68	27,017.90	131,317.72	18,054.19	0.00	0.00	0.00	0.00	0.00	0.00	1,697,993.12	30,802,419.46	35,744,062.24	31,313,051.17
Utilities	5,164,931.63	(417.54)	52,037.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,036.78	5,225,588.18	5,470,708.29	5,470,708.29
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,145,762.73	0.00	8,145,762.73	7,661,762.54	7,662,069.19
Total Operating Expenses	60,370,151.00	7,255,286.89	26,619,130.00	268,611.00	500,337.99	2,343,825.99	131,317.72	18,054.19	0.00	0.00	0.00	0.00	0.00	8,145,762.73	1,728,282.38	107,380,759.89	109,496,722.12	105,017,402.90
Operating loss	(95,438.70)	(877,715.48)	10,243,357.85	(268,611.00)	(1,284,722.99)	(4,701,691.95)	(56,467.20)	10,222.20	0.00	0.00	0.00	0.00	0.00	(7,957,501.28)	(1,526,291.98)	(6,514,860.53)	(8,135,002.85)	(3,731,957.62)
NONOPERATING REVENUES (EXPENSES)																		
State of New Hampshire general appropriations	7,242,374.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,242,374.49	6,904,650.00	6,904,650.00
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	4,597,011.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,597,011.00	4,560,191.00	4,560,191.00
Gifts - campuses	0.00	462,787.54	0.00	0.00	752,460.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,215,248.06	910,595.94	910,595.94
Operating investment income, net	958,152.56	0.00	0.00	0.00	5,685.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	961,838.00	936,533.10	936,533.10
Endowment return used for operations	115,610.26	0.00	0.00	0.00	603,312.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	718,922.43	651,848.49	651,848.49
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,383,477.61)	0.00	(4,383,477.61)	(4,515,942.33)	(4,479,144.23)
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	8,218,698.61	(414,927.94)	10,243,357.85	(268,611.00)	76,735.14	(104,680.95)	(56,467.20)	10,222.20	0.00	0.00	0.00	0.00	0.00	(12,340,978.89)	(1,526,291.98)	3,837,055.84	1,312,873.35	5,752,716.68
OTHER CHANGES IN NET POSITION																		
State of New Hampshire capital appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	31,780.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	441,690.32	473,470.32	178,465.01	178,465.01
Endowment and similar gifts - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	624,809.03	0.00	0.00	0.00	624,859.03	238,672.45	238,672.45
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,401.04	0.00	14,775.96	7,730.35	313,972.15	0.00	0.00	338,879.50	(1,104,250.91)	(642,089.59)
Transfers, net	(5,975,567.04)	368,658.87	(10,059,749.45)	0.00	(301,081.54)	113,182.46	0.00	0.00	(8,383.70)	0.00	28,925.78	0.00	0.00	12,478,326.84	3,759,421.05	403,733.27	105,635.51	105,635.51
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	0.00	0.00	0.00	0.00	0.00
NET INCREASE (DECREASE) IN NET POSITION	2,243,131.57	(46,269.07)	183,608.40	(268,611.00)	(192,566.40)	8,501.51	(56,467.20)	10,222.20	(5,982.66)	0.00	43,751.74	7,730.35	938,781.18	137,347.95	2,674,819.39	5,677,997.96	731,395.41	5,633,400.06
NET POSITION AT BEGINNING OF YEAR	9,284,039.23	9,750,769.76	9,630,766.74	(6,376,521.50)	2,083,597.09	88,059.58	1,608,606.02	1,177,980.57	44,472.36	0.00	581,198.48	109,012.78	11,690,255.69	82,866,956.07	7,696,517.51	130,235,710.38	124,602,310.32	124,602,310.32
NET POSITION AT END OF YEAR	11,527,170.80	9,704,500.69	9,814,375.14	(6,645,132.50)	1,891,030.69	96,561.09	1,552,138.82	1,188,202.77	38,489.70	0.00	624,950.22	116,743.13	12,629,036.87	83,004,304.02	10,371,336.90	135,913,708.34	125,333,705.73	130,235,710.38

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						
Supplies and services - all others	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
NONOPERATING REVENUES (EXPENSES)						
Gifts - affiliated entities	62.03	0.00	0.00	62.03	192.51	192.51
Operating investment income, net	793.11	0.00	0.00	793.11	2,966.42	10,620.42
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	855.14	0.00	0.00	855.14	3,158.93	10,812.93
OTHER CHANGES IN NET POSITION						
Endowment and similar gifts - affiliated entities	0.00	0.00	30,698.24	30,698.24	125,405.51	161,356.51
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	399,931.57	399,931.57	(6,189.94)	(115,809.98)
Transfers, net	0.00	0.00	0.00	0.00	0.00	0.00
NET INCREASE (DECREASE) IN NET POSITION	855.14	0.00	430,629.81	431,484.95	122,374.50	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	11,258.78	0.00	6,123,632.93	6,134,891.71	5,769,421.80	5,703,406.76

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year: 2013 Fiscal Period: 12

Plymouth State University

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	U	D	A	W	G	P1	Z	L	LU	M	Q1	Q2	T1	T2	N	X			
OPERATING REVENUES																			
Resident tuition	29,054,019.88	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	29,054,019.88	27,783,371.66	27,783,371.66
Nonresident tuition	32,670,887.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,670,887.59	31,551,105.88	31,551,105.88
Continuing education tuition	2,430,733.33	28,958.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,459,691.33	2,307,292.40	2,307,292.40
Student fees revenue	3,214,864.67	2,061,320.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,276,185.29	6,739,792.01	6,739,792.01
Total tuition and fees	67,370,505.47	2,090,278.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,460,784.09	68,381,561.95	68,381,561.95
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(5,244,513.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,244,513.48)	(5,119,934.41)	(5,119,934.41)
Less: student financial aid - all other	(9,907,249.32)	(33,956.50)	0.00	0.00	(370,120.01)	(14,210.00)	(2,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,328,035.83)	(10,655,261.42)	(10,655,261.42)
Net tuition and fees	57,463,256.15	2,056,322.12	0.00	0.00	(370,120.01)	(5,258,723.48)	(2,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,888,234.78	52,606,366.12	52,606,366.12
Grants and contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	3,445,285.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,445,285.21	3,577,139.87	3,420,928.75
Grants and contracts - facilities & administrative recovery	305,892.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	305,892.40	281,162.79	282,140.35
Sales of auxiliary services	0.00	0.00	27,400,935.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,400,935.38	29,283,995.09	29,283,995.09
Other operating revenue	1,114,368.88	1,323,610.31	0.00	0.00	213,054.07	43,382.00	8,071.50	51,461.60	0.00	0.00	153,000.00	0.00	0.00	0.00	0.00	7,064.89	2,914,013.25	3,063,192.55	3,066,016.35
Total Operating Revenues	58,883,517.43	3,379,932.43	27,400,935.38	0.00	(157,065.94)	(1,770,056.27)	5,571.50	51,461.60	0.00	0.00	153,000.00	0.00	0.00	0.00	0.00	7,064.89	87,954,361.02	88,811,856.42	88,659,446.66
OPERATING EXPENSES																			
Employee compensation and benefits - grants and contracts	0.00	0.00	0.00	0.00	0.00	1,662,757.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,662,757.65	1,533,225.10	1,533,225.10
Employee compensation and benefits - all other	52,411,130.45	1,475,364.52	3,550,092.72	275,049.72	12,981.87	46,914.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,771,534.09	55,101,191.94	55,184,359.95
Supplies and services - grants and contracts	0.00	0.00	0.00	0.00	0.00	1,021,912.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,021,912.36	1,294,772.23	1,138,561.11
Supplies and services - all others	(369,751.33)	4,024,917.70	17,158,763.48	(746.72)	401,031.94	6,699.27	3,512.77	77,712.42	0.00	0.00	0.00	0.00	0.00	0.00	998,193.22	421,176.58	22,721,509.33	24,828,260.31	23,835,218.03
Utilities	6,018,535.13	0.00	0.00	0.00	0.00	536.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,974.71	6,047,046.08	5,982,639.21	5,982,639.21
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,763,194.74	0.00	6,763,194.74	6,709,644.76	6,709,418.09
Total Operating Expenses	58,059,914.25	5,500,282.22	20,708,856.20	274,303.00	414,013.81	2,738,820.33	3,512.77	77,712.42	0.00	0.00	153,000.00	0.00	0.00	0.00	6,763,194.74	449,151.29	95,987,954.25	95,449,733.55	94,383,421.49
Operating loss	823,603.18	(2,120,349.79)	6,692,079.18	(274,303.00)	(571,079.75)	(4,508,876.60)	2,058.73	(26,250.82)	0.00	0.00	153,000.00	0.00	0.00	0.00	(7,761,387.96)	(442,086.40)	(8,033,593.23)	(6,637,877.13)	(5,723,974.83)
NONOPERATING REVENUES (EXPENSES)																			
Slate of New Hampshire general appropriations	7,296,021.71	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	0.00	0.00	7,296,021.71	6,916,314.00	6,916,314.00
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	4,520,093.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,520,093.00	4,439,199.00	4,439,199.00
Gifts - campuses	0.00	397,691.40	0.00	0.00	323,521.70	0.00	(3,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	717,713.10	710,221.83	710,221.83
Operating investment income, net	795,755.00	0.00	0.00	0.00	38.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	795,793.47	682,816.10	682,961.44
Endowment return used for operations	83,406.29	22,833.11	0.00	0.00	204,036.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	310,276.23	235,689.51	297,306.60
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,917,195.11)	0.00	(3,917,195.11)	(4,138,847.47)	(4,010,054.13)
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	8,998,786.18	(1,699,825.28)	6,692,079.18	(274,303.00)	(43,482.75)	11,216.40	(1,441.27)	(26,250.82)	0.00	0.00	153,000.00	0.00	0.00	0.00	(11,678,583.07)	(442,086.40)	1,689,109.17	2,207,515.84	3,311,973.91
OTHER CHANGES IN NET POSITION																			
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	4,445.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(19,207.06)	0.00	(14,762.06)	5,925.63	5,925.63
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	296,965.48	0.00	0.00	296,965.48	364,563.00	364,563.00
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	409.79	170,552.67	4,971.69	954.40	149,202.21	0.00	0.00	326,090.76	(690,560.63)	(362,366.27)
Transfers, net	(8,541,465.01)	1,296,002.29	(7,079,127.50)	0.00	173,084.03	(9,774.13)	0.00	0.00	0.00	0.00	229,035.60	0.00	0.00	0.00	12,562,375.64	2,511,528.08	1,141,659.00	607,725.20	607,725.20
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	0.00	0.00	0.00	0.00	0.00	0.00
NET INCREASE (DECREASE) IN NET POSITION	457,321.17	(403,822.99)	(387,048.32)	(274,303.00)	134,046.28	1,442.27	(1,441.27)	(26,250.82)	0.00	409.79	552,588.27	4,971.69	954.40	446,167.69	864,585.51	2,069,441.68	3,439,062.35	2,495,169.04	3,927,821.47
NET POSITION AT BEGINNING OF YEAR	7,081,450.52	12,172,502.69	5,803,166.04	(6,511,639.00)	994,632.96	135,739.39	0.00	936,093.76	28,813.73	(1,369.72)	2,158,310.28	209,044.52	40,129.40	5,723,346.35	49,596,967.67	11,883,556.56	90,250,745.15	86,322,923.68	86,322,923.68
NET POSITION AT END OF YEAR	7,538,771.69	11,768,679.70	5,416,117.72	(6,785,942.00)	1,128,679.24	137,181.66	(1,441.27)	909,842.94	28,813.73	(959.93)	2,710,898.55	214,016.21	41,083.80	6,169,514.04	50,461,553.18	13,952,998.24	93,689,807.50	88,818,092.72	90,250,745.15

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	12,055,235.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,055,235.00	0.00	0.00
Nonresident tuition	1,361,130.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,361,130.00	0.00	0.00
Continuing education tuition	634,552.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	634,552.50	12,518,974.00	12,518,974.00
Student fees revenue	714,862.60	0.00	0.00	0.00	19,642.00	0.00	0.00	0.00	0.00	0.00	734,504.60	603,649.99	604,409.99
Total tuition and fees	14,765,780.10	0.00	0.00	0.00	19,642.00	0.00	0.00	0.00	0.00	0.00	14,785,422.10	13,122,623.99	13,123,383.99
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(4,295,108.05)	0.00	0.00	0.00	0.00	(4,295,108.05)	(3,832,332.04)	(3,832,332.04)
Less: student financial aid - all other	(357,487.25)	0.00	0.00	0.00	(116,746.50)	(241,129.95)	0.00	0.00	0.00	0.00	(715,363.70)	(554,431.75)	(554,431.75)
Net tuition and fees	14,408,292.85	0.00	0.00	0.00	(97,104.50)	(4,536,238.00)	0.00	0.00	0.00	0.00	9,774,950.35	8,735,860.20	8,736,620.20
Grants and contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	1,591,447.14	0.00	0.00	0.00	0.00	1,591,447.14	1,419,801.46	1,419,801.46
Grants and contracts - facilities & administrative recovery	10,492.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,492.04	17,649.53	17,649.53
Other operating revenue	110,578.88	40,731.28	0.00	0.00	108,175.00	0.00	0.00	0.00	0.00	0.00	259,485.16	208,184.05	208,184.05
Total Operating Revenues	14,529,363.77	40,731.28	0.00	0.00	11,070.50	(2,944,790.86)	0.00	0.00	0.00	0.00	11,636,374.69	10,381,495.24	10,382,255.24
OPERATING EXPENSES													
Employee compensation and benefits - grants and contracts	0.00	0.00	0.00	0.00	0.00	592,298.97	0.00	0.00	0.00	0.00	592,298.97	701,651.34	701,651.34
Employee compensation and benefits - all other	9,499,845.91	75,174.33	0.00	23,862.00	106,995.38	138,764.50	0.00	0.00	0.00	0.00	9,844,642.12	9,046,732.17	9,050,486.97
Supplies and services - grants and contracts	0.00	0.00	0.00	0.00	0.00	82,437.64	0.00	0.00	0.00	0.00	82,437.64	103,720.82	103,720.82
Supplies and services - all others	3,672,055.43	34,289.90	0.00	0.00	54,850.60	24,557.00	0.00	0.00	0.00	54,237.19	3,839,790.12	3,866,613.62	3,274,212.22
Utilities	116,165.53	0.00	0.00	0.00	0.00	2,500.08	0.00	0.00	0.00	0.00	118,665.61	106,708.35	106,708.35
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	299,150.99	0.00	299,150.99	179,284.78	179,284.78
Total Operating Expenses	13,288,066.87	109,464.23	0.00	23,862.00	161,645.98	840,558.19	0.00	0.00	299,150.99	54,237.19	14,776,985.45	14,004,711.08	13,416,064.48
Operating loss	1,241,296.90	(68,732.95)	0.00	(23,862.00)	(150,575.48)	(3,785,349.05)	0.00	0.00	(299,150.99)	(54,237.19)	(3,140,610.76)	(3,623,215.84)	(3,033,809.24)
NONOPERATING REVENUES (EXPENSES)													
State of New Hampshire general appropriations	1,555,769.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,555,769.34	1,469,258.00	1,469,258.00
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	3,383,905.50	0.00	0.00	0.00	0.00	3,383,905.50	3,041,674.52	3,220,335.52
Gifts - campuses	0.00	0.00	0.00	0.00	22,466.66	0.00	0.00	0.00	0.00	0.00	22,466.66	13,579.78	13,604.78
Operating investment income, net	71,902.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,902.05	75,112.00	75,112.00
Endowment return used for operations	146.05	0.00	0.00	0.00	103,560.60	0.00	0.00	0.00	0.00	0.00	103,706.65	91,125.55	91,125.55
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	2,869,114.34	(68,732.95)	0.00	(23,862.00)	(24,548.22)	(401,443.55)	0.00	0.00	(299,150.99)	(54,237.19)	1,997,139.44	1,067,534.01	1,835,626.61
OTHER CHANGES IN NET POSITION													
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,036.64)	0.00	(4,036.64)	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	(915,331.50)	230,097.02	0.00	0.00	43,017.43	405,464.11	0.00	0.00	236,607.31	196,840.74	196,695.11	177,499.73	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	1,953,782.84	161,364.07	0.00	(23,862.00)	18,469.21	4,020.56	303.87	86,520.37	(66,580.32)	142,603.55	2,276,622.15	1,060,640.81	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	4,033,716.29	1,832,553.69	204,840.35	(590,317.00)	153,126.72	4,759.50	13,081.00	2,085,939.49	2,733,002.37	2,009,436.73	12,480,139.14	9,360,444.52	10,203,516.99

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year: 2013 Fiscal Period: 12

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	1,375,437.84	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	1,868,889.06	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	3,244,326.90	3,244,326.90
OPERATING EXPENSES													
Employee compensation and benefits - grants and contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,371.42	94,371.42
Employee compensation and benefits - all other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,269,953.76	2,269,159.09
Supplies and services - grants and contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,386,994.12	1,276,935.08
Supplies and services - all others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,178,531.71	2,401,417.50
Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210,258.05	210,346.09
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	842,175.98	842,175.98
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	6,982,285.04	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	(3,737,958.14)	(3,850,078.26)
NONOPERATING 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	2,844,254.60	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	1,314.55	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	39,903.22	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	(852,485.77)	(965,102.89)
OTHER CHANGES IN NET POSITION													
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	26,196.64	0.00	0.00	0.00	0.00	0.00	26,196.64	(78,267.14)	(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	58,311.11	58,311.11
NET INCREASE (DECREASE) IN NET POSITION	5,891.10	(278,607.12)	(355,038.15)	0.00	1,445,298.67	(31,497.32)	(869,570.25)	(42,348.11)	(4,543,438.75)	(322,471.13)	(4,991,781.06)	(758,367.81)	(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	1,445,298.67	0.00	0.00	0.00	0.00	0.00	1,445,298.67	6,338,755.30	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												
Supplies and services - all 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
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
NONOPERATING 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
OTHER CHANGES IN NET POSITION												
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	0.00	(25,668.56)	0.00	0.00	0.00	0.00	0.00	(25,668.56)	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	(1,444,770.59)	31,497.32	869,570.25	42,348.11	4,543,438.75	322,471.13	4,992,309.14	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	(1,444,770.59)	0.00	0.00	0.00	0.00	0.00	(1,444,770.59)	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: 12

USNH Executive Allocation

	Current Funds U	Current Funds D	Current Funds W	Current Funds G	Current Funds P1	Endowment and Similar Funds Q1	Endowment and Similar Funds Q2	Endowment and Similar Funds T2	Plant Funds N	Plant Funds X	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
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	59,441.72	0.00	0.00	0.00	0.00	0.00	59,441.72	258,406.90	258,406.90
Other operating revenue	5,801.94	60,320.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,122.08	16,869.62	16,869.62
Total Operating Revenues	(7,875.06)	60,320.14	0.00	(1,100.00)	59,441.72	0.00	0.00	0.00	0.00	0.00	110,786.80	260,736.52	260,736.52
OPERATING EXPENSES													
Employee compensation and benefits - grants and contracts	0.00	0.00	0.00	0.00	2,899.90	0.00	0.00	0.00	0.00	0.00	2,899.90	0.00	0.00
Employee compensation and benefits - all other	8,266,669.21	514,513.13	38,310.00	542.00	0.00	0.00	0.00	0.00	0.00	0.00	8,820,034.34	8,754,197.92	9,333,858.67
Supplies and services - grants and contracts	0.00	0.00	0.00	0.00	55,287.00	0.00	0.00	0.00	0.00	436.24	55,723.24	258,406.90	258,406.90
Supplies and services - all others	(9,641,149.96)	711,573.02	0.00	81.52	0.00	0.00	0.00	0.00	3,500.00	93,730.02	(8,832,265.40)	(9,244,446.63)	(9,310,027.54)
Utilities	28,421.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,421.67	27,967.98	27,967.98
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	48,968.36	217,033.02
Total Operating Expenses	(1,346,059.08)	1,226,086.15	38,310.00	623.52	58,186.90	0.00	0.00	0.00	64,283.65	94,166.26	135,597.40	(154,905.47)	527,239.03
Operating loss	1,338,184.02	(1,165,766.01)	(38,310.00)	(1,723.52)	1,254.82	0.00	0.00	0.00	(64,283.65)	(94,166.26)	(24,810.60)	415,641.99	(266,502.51)
NONOPERATING REVENUES (EXPENSES)													
Gifts - campuses	0.00	390.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	390.86	755.41	755.41
Operating investment income, net	0.00	(3,172,599.30)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,172,599.30)	2,019,587.16	2,019,587.16
Endowment return used for operations	0.00	5,428,142.58	0.00	2,663.77	0.00	0.00	0.00	0.00	0.00	0.00	5,430,806.35	1,000,248.04	1,000,248.04
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,494,882.26	0.00	1,494,882.26	1,084,034.89	1,084,034.89
Other nonoperating revenue (expense)	0.00	346,602.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	346,602.66	480,773.69	480,773.69
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	1,338,184.02	1,436,770.79	(38,310.00)	940.25	1,254.82	0.00	0.00	0.00	1,430,598.61	(94,166.26)	4,075,272.23	5,001,041.18	4,318,896.68
OTHER CHANGES IN NET POSITION													
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	436.24	436.24	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	(467,485.41)	(20,096,566.49)	0.00	0.00	(1,254.82)	4,408,712.72	0.00	0.00	7,986,536.14	0.00	(8,170,057.86)	(5,410,295.35)	(5,410,295.35)
NET INCREASE (DECREASE) IN NET POSITION	870,698.61	(18,659,795.70)	(38,310.00)	940.25	0.00	13,170,034.09	335.95	740.31	9,417,134.75	(93,730.02)	4,668,048.24	(5,000,522.08)	(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	1,714,768.98	(27,536,064.88)	(947,757.00)	25,020.63	0.07	58,942,014.19	10,185.73	22,446.40	12,013,438.96	1,810,035.93	46,054,089.01	40,316,317.57	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: 12

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													
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	0.00	0.00
Other operating revenue	0.00	0.00	0.00	462,741.59	7,890.00	0.00	0.00	0.00	0.00	0.00	470,631.59	(32,783.30)	94,687.97
Total Operating Revenues	0.00	0.00	0.00	462,741.59	7,890.00	0.00	0.00	0.00	0.00	0.00	470,631.59	(32,783.30)	94,687.97
OPERATING EXPENSES													
Employee compensation and benefits - grants and contracts	0.00	0.00	0.00	(4,819.19)	0.00	0.00	0.00	0.00	0.00	0.00	(4,819.19)	5,022.90	5,022.90
Employee compensation and benefits - all other	(15,641,896.86)	0.00	0.00	0.00	0.00	(144,099.00)	0.00	0.00	0.00	74,939.58	(15,711,056.28)	(25,517,471.82)	(1,523,739.23)
Supplies and services - all others	792,243.88	0.00	0.00	0.00	11,202.73	0.00	0.00	0.00	0.00	621,582.25	1,425,028.86	1,264,077.87	1,264,077.87
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	785,470.89	0.00	785,470.89	821,502.70	821,502.70
Total Operating Expenses	(14,849,652.98)	0.00	0.00	(4,819.19)	11,202.73	(144,099.00)	0.00	0.00	785,470.89	696,521.83	(13,505,375.72)	(23,426,868.35)	566,864.24
Operating loss	14,849,652.98	0.00	0.00	467,560.78	(3,312.73)	144,099.00	0.00	0.00	(785,470.89)	(696,521.83)	13,976,007.31	23,394,085.05	(472,176.27)
NONOPERATING 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	15.36	15.36
Endowment return used for operations	227,016.64	0.00	889,633.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,116,649.99	1,096,853.25	1,096,853.25
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	15,076,669.62	0.00	889,633.35	467,560.78	(3,312.73)	144,099.00	0.00	0.00	(785,470.89)	(696,521.83)	15,092,657.30	24,490,953.66	624,692.34
OTHER CHANGES IN NET POSITION													
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	1,136,842.15	0.00	(889,633.35)	(2,998,944.40)	0.00	2,314,450.56	0.00	0.00	0.00	1,695,003.95	1,257,718.91	3,916,036.88	3,916,036.88
Accounts Not Coded to Ausrecona 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	16,213,511.77	0.00	0.00	(2,531,383.62)	(3,312.73)	3,208,287.57	0.00	717,658.94	(785,470.89)	998,482.12	17,817,773.16	36,159,162.70	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	36,444,696.29	0.00	0.00	(111,716.81)	(3,312.73)	10,574,280.23	0.00	23,819,322.77	1,979,714.21	2,811,607.63	75,514,591.59	80,230,343.42	57,696,818.43

Funds Not Coded to Fsubcamp Attribute

	Current Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
G				
NONOPERATING REVENUES (EXPENSES)				
Gifts - no subcampus assigned	4,000.00	4,000.00	0.00	0.00
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	4,000.00	4,000.00	0.00	0.00
NET INCREASE (DECREASE) IN NET POSITION	4,000.00	4,000.00	0.00	0.00
NET POSITION AT BEGINNING OF YEAR	0.00	0.00	0.00	0.00
NET POSITION AT END OF YEAR	4,000.00	4,000.00	0.00	0.00

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year: 2013 Fiscal Period: 12

	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	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity	
	U	D	A	W	G	P1	P2	Z	L	LU	M	Q1	Q2	T1	T2	N	X					
OPERATING REVENUES																						
Resident tuition	181,003,184.84	1,012,695.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182,015,880.31	159,552,391.61	159,539,931.61	
Nonresident tuition	223,450,449.50	5,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	223,456,249.50	203,682,852.96	203,682,852.96	
Continuing education tuition	19,117,247.71	208,693.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,325,941.66	29,863,708.74	29,876,168.74	
Student fees revenue	19,750,619.48	6,652,617.64	0.00	0.00	19,642.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,422,879.12	34,579,053.24	34,579,713.24	
Total tuition and fees	443,321,501.53	7,879,807.06	0.00	0.00	19,642.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	451,220,950.59	427,678,006.55	427,678,666.55	
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(31,897,114.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(31,897,114.11)	(31,289,699.90)	(31,289,699.90)	
Less: student financial aid - all other	(89,677,990.78)	(278,427.28)	(2,180,955.78)	0.00	(6,966,605.31)	(338,976.20)	0.00	(2,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(99,445,455.35)	(90,734,012.32)	(90,734,012.32)	
Net tuition and fees	353,643,510.75	7,601,379.78	(2,180,955.78)	0.00	(6,946,963.31)	(32,236,090.31)	0.00	(2,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	319,878,381.13	305,654,294.33	305,654,954.33	
Grants and contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	115,682,652.62	6,180,100.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,862,753.42	135,770,764.47	136,146,379.16	
Grants and contracts - facilities & administrative recovery	19,788,150.75	33,447.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,821,598.64	20,880,872.13	20,880,251.49	
Sales of auxiliary services	0.00	0.00	197,615,152.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	197,615,152.79	194,987,577.45	195,002,625.33	
Other operating revenue	6,587,125.03	13,354,741.53	845.00	0.00	2,083,975.20	956,042.18	0.00	16,417.94	428,095.01	28,726.39	0.00	153,000.00	0.00	0.00	0.00	0.00	0.00	188,261.45	497,276.47	24,294,506.20	24,394,335.53	24,433,667.57
Total Operating Revenues	380,018,786.53	20,989,569.20	195,435,042.01	0.00	(4,862,988.11)	84,402,604.49	6,180,100.80	13,917.94	428,095.01	28,726.39	0.00	153,000.00	0.00	0.00	0.00	0.00	0.00	188,261.45	497,276.47	683,472,392.18	681,687,843.91	682,118,077.88
OPERATING EXPENSES																						
Employee compensation and benefits - grants and contracts	0.00	0.00	0.00	0.00	0.00	54,494,370.41	4,766,373.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,260,743.85	60,474,418.44	60,474,650.94	
Employee compensation and benefits - all other	319,114,298.20	16,538,518.33	49,228,286.78	2,318,091.08	3,564,681.17	2,341,970.53	13,887.80	0.00	0.00	0.00	(144,099.00)	0.00	0.00	0.00	0.00	0.00	0.00	126,458.34	393,102,093.23	376,945,428.56	400,133,442.89	
Supplies and services - grants and contracts	0.00	0.00	0.00	0.00	0.00	47,429,561.56	1,122,444.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,602.97	48,630,608.93	65,544,546.35	63,820,992.71	
Supplies and services - all other	40,566,476.26	2,258,783.90	91,048,825.41	180,176.57	4,796,648.58	1,607,145.38	56,808.47	17,275.74	524,043.46	18,009.19	33,079.55	0.00	0.00	695.90	1,152,077.70	12,212,903.73	154,472,949.84	170,215,705.37	154,472,949.84	170,215,705.37	149,079,558.12	
Utilities	15,917,338.75	631,333.71	2,849,720.78	328.90	8,200.60	8,261.74	13,078.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,011.49	19,465,274.54	18,018,143.39	19,465,274.54	18,018,143.39	18,017,902.53	
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,002,616.13	0.00	0.00	52,002,616.13	0.00	51,058,470.57	
Total Operating Expenses	375,598,113.21	19,428,635.94	143,126,832.97	2,498,596.55	8,369,630.35	105,881,309.62	5,972,592.68	17,275.74	524,043.46	18,009.19	33,079.55	(144,099.00)	0.00	0.00	695.90	53,154,693.83	12,454,976.53	728,934,286.52	742,110,645.02	742,585,017.76	742,585,017.76	
Operating loss	4,420,673.32	1,560,933.26	52,308,209.04	(2,498,596.55)	(13,232,518.46)	(21,478,705.13)	207,508.12	(3,357.80)	(95,948.45)	10,717.20	(33,079.55)	297,099.00	0.00	0.00	(695.90)	(52,966,432.38)	(11,957,700.06)	(43,461,894.34)	(60,422,801.11)	(60,466,939.88)	(60,466,939.88)	
NONOPERATING REVENUES (EXPENSES)																						
State of New Hampshire general appropriations	53,647,218.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,647,218.45	50,950,071.00	50,950,071.00	
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	25,208,764.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,208,764.56	24,803,686.39	24,982,347.39	
Gifts - campuses	0.00	1,657,340.39	0.00	0.00	568,874.63	0.00	0.00	(3,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,222,715.02	1,063,951.98	1,046,983.98	
Gifts - affiliated entities	0.00	22,995.44	0.00	0.00	5,030,555.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,053,551.05	8,507,637.30	7,865,712.30	
Operating investment income, net	5,494,982.35	(3,159,591.24)	0.00	0.00	24,860.52	0.00	0.00	0.00	0.00	0.00	1,446.45	0.00	0.00	0.00	0.00	0.00	5,641.81	2,367,339.89	7,416,131.65	7,429,607.13	7,429,607.13	
Endowment return used for operations	199,162.60	8,588,392.90	0.00	0.00	9,338,467.44	0.00	0.00	0.00	0.00	516.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,126,539.34	13,662,060.90	13,723,677.99	
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(159,255.09)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18,991,826.48)	(20,328,011.18)	(20,021,360.34)	
Other nonoperating revenue (expense)	0.00	346,602.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	346,602.66	480,773.69	480,773.69	
Gifts - no subcampus assigned	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00	
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	63,762,036.72	9,016,673.41	52,308,209.04	(2,498,596.55)	1,734,239.74	3,730,059.43	207,508.12	(6,857.80)	(95,948.45)	11,233.60	(190,888.19)	297,099.00	0.00	0.00	(695.90)	(71,799,003.77)	(11,952,058.25)	44,523,010.15	26,133,500.62	25,990,873.26	25,990,873.26	
OTHER CHANGES IN NET POSITION																						
State of New Hampshire capital appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,804,459.47	6,804,459.47	26,360,130.05	26,340,272.62	
Plant gifts, grants and other changes, net	0.00	0.00	0.00	0.00	282,865.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,016,250.56)	6,052,910.07	5,319,525.27	5,983,437.07	6,853,587.51	6,853,587.51	
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	100.00	0.00	0.00	0.00	0.00	0.00	0.00	1,147,780.60	1,044,703.22	1,044,703.22	
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	(352,480.06)	148,882.49	60.30	104,975.00	10,756,641.41	0.00	0.00	0.00	10,658,079.14	2,963,498.21	2,999,449.21	
Endowment return, net of amount used for operations - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,824.86	9,880,740.22	284,208.00	1,123,040.97	2,607,122.22	0.00	0.00	0.00	13,877,936.27	(17,101,946.54)	(10,284,943.16)	
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	528.08	0.00	0.00	430,495.06	11,506.04	102,299.64	70,019.27	5,657,288.18	0.00	0.00	0.00	6,272,136.27	(11,513,675.16)	(7,669,183.12)	
Other changes in net 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	(6,437,079.73)	
Transfers, net	(50,500,723.95)	(6,542,116.82)	(52,094,89																			

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_e
A	A01RESTU	Resident tuition
A	A04NRTUI	Nonresident tuitio
A	A06CNTED	Continuing educa
A	A07STFEE	Student fees reve
A	A10SFNAD	Less: stu
A	A10SFNAD	Less: stu
A	A15GVGRC	Grants and contra
A	A15GVGRC	Grants and contra
A	A25AXREV	Sales of auxiliary
A	A30OTHRV	Other operating re
B	B05SALWG	Employee compe
B	B05SALWG	Employee compe
B	B10FRNGE	Employee compe
B	B10FRNGE	Employee compe
B	B20SUPPLY	Supplies and serv
B	B20SUPPLY	Supplies and serv
B	B25UTILY	Utilities
B	B35DEPRE	Depreciation
C	C05STAPR	State of New Han
C	C08FPELL	Federal Pell grant
C	C10PVGFT	Gifts - campuses
C	C10PVGFT	Gifts - affiliated er
C	C10PVGFT	Gifts - no subcam
C	C20INVIC	Operating investn
C	C25EPYOT	Endowment return
C	C30INTDT	Interest expense,
C	C40OTHEX	Other nonoperatir
D	D05STAPR	State of New Han
D	D15PLGGC	Plant gifts, grants
D	D20ENDGF	Endowment and s
D	D20ENDGF	Endowment and s
D	D30GNLSS	Endowment return
D	D30GNLSS	Endowment return
D	D35YIELD	Endowment return
D	D35YIELD	Endowment return
D	D40SITEM	Other changes in
D	D45RESER	Addition to - use c
E	B50MTRAN	Transfers, net
E	B55NTRAN	Transfers, net
E		Accounts Not Coc

