

	2014	2013	
	Year to Date Activity	Year to Date Activity	Final Activity
<b>OPERATING REVENUES</b>			
Resident tuition	89,785,030.68	93,935,263.36	182,015,880.31
Nonresident tuition	121,074,341.76	116,068,411.07	223,456,249.50
Tuition and Fees	0.00	0.00	0.00
Continuing education tuition	11,901,000.87	11,466,535.29	19,325,941.66
Student fees revenue	13,393,588.55	13,846,577.43	26,422,879.12
<b>Total tuition and fees</b>	<b>236,153,961.86</b>	<b>235,316,787.15</b>	<b>451,220,950.59</b>
Less: student financial aid - grants and contracts	(16,138,308.75)	(15,310,576.60)	(31,897,114.11)
Less: student financial aid - all other	(53,429,568.93)	(50,789,603.28)	(99,442,955.35)
<b>Net tuition and fees</b>	<b>166,586,084.18</b>	<b>169,216,607.27</b>	<b>319,880,881.13</b>
Grant and Contracts - direct revenues	36,750,530.71	43,923,262.92	120,565,353.12
Grant and Contracts - facilities and administrative recovery	6,470,391.21	6,658,219.87	19,765,226.05
Sales of auxiliary services	102,552,664.37	100,051,228.48	197,614,711.79
Other operating revenue	10,457,564.14	8,718,538.24	24,477,585.00
<b>Total Operating Revenues</b>	<b>322,817,234.61</b>	<b>328,567,856.78</b>	<b>682,303,757.09</b>
<b>OPERATING EXPENSES</b>			
Instruction	65,902,829.79	63,288,024.53	217,216,996.80
Research & Sponsored Programs	36,216,157.27	43,024,378.39	121,826,058.41
Public Service	3,029,211.16	2,453,247.90	7,152,434.55
Academic Support	16,752,006.68	14,766,348.27	60,218,098.30
Student Services	10,405,905.21	9,946,442.03	32,990,376.28
Institutional Support	29,964,550.63	27,207,511.53	49,973,147.12
Operations and Maintenance	10,383,704.35	18,576,540.10	44,722,502.79
Student Financial Aid	888,820.43	792,895.81	1,186,733.59
Auxiliary Services	49,939,366.85	47,924,114.11	142,485,912.87
Depreciation	16,365,860.10	16,929,137.90	49,423,451.39
Nonoperating Funds	950.79	3,655.06	(143,627.40)
No Program Code Assigned	(3,863,327.82)	50,000.54	0.00
<b>Total Operating Expenses</b>	<b>235,986,035.44</b>	<b>244,962,296.17</b>	<b>727,052,084.70</b>
Operating loss	86,831,199.17	83,605,560.61	(44,748,327.61)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
State of New Hampshire general appropriations	23,000,000.00	17,763,300.00	53,647,218.45
Federal Pell grants	12,458,869.70	12,303,654.61	25,209,839.56
Gifts - campuses	564,279.22	528,968.65	1,809,718.01
Gifts - affiliated entities	1,786,077.41	1,010,472.75	11,185,778.38
Operating investment income, net	863,673.65	2,678,172.05	2,377,596.33
Endowment return used for operations	5,481,134.40	4,129,937.82	18,126,539.34
Interest expense, net	(6,457,774.40)	(6,779,766.90)	(18,992,529.79)
Other nonoperating revenue (expense)	90,953.62	19,195.95	346,602.66
<b>NET INCOME BEFORE OTHER CHANGES IN NET POSITION</b>	<b>124,618,412.77</b>	<b>115,259,495.54</b>	<b>48,962,435.33</b>
<b>OTHER CHANGES IN NET ASSETS</b>			
State of New Hampshire capital appropriations	0.00	3,003,873.16	6,804,459.47
Plant gifts, grants and other changes, net	126,830.83	(2,422,657.61)	7,286,613.17
Endowment and similar gifts - campuses	1,370,007.63	320,416.30	1,147,780.60
Endowment and similar gifts - affiliated entities	1,470,978.27	2,153,162.95	10,813,966.04
Endowment return, net of amount used for operations - campuses	768,806.86	600,463.77	25,973,670.73
Endowment return, net of amount used for operations - affiliated entities	(163,586.62)	260,538.71	10,927,586.18
Other changes in net assets	0.00	0.00	(0.00)
<b>Total Other Changes in Net Position</b>	<b>3,573,036.97</b>	<b>3,915,797.28</b>	<b>62,954,076.19</b>
Transfers, net	0.00	0.00	0.00
Accounts Not Coded to Ausrecna Attribute	0.00	0.00	0.00

	2014	2013	
	Year to Date Activity	Year to Date Activity	Final Activity
INCREASE (DECREASE) IN NET POSTION	128,191,449.74	119,175,292.82	111,916,511.52
NET POSITION AT BEGINNING OF YEAR	1,160,841,080.04	1,048,924,568.52	1,048,924,568.52
NET POSITION AT END OF YEAR	1,289,032,529.78	1,168,099,861.34	1,160,841,080.04

University System of New Hampshire  
 Statement of Revenues, Expenses and Changes in Net Position  
 As of Fiscal Year 2014 Fiscal Period 04

	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/System	Funds Not Coded to attribute	Total Year to Date Activity	Prior Year to Date Activity	Prior Year Final Activity
<b>OPERATING REVENUES</b>										
Resident tuition	55,825,130.75	11,915,655.68	15,443,869.25	6,600,375.00	0.00	0.00	0.00	89,785,030.68	93,935,263.36	182,015,880.31
Nonresident tuition	81,581,362.07	21,575,954.69	17,066,315.00	850,710.00	0.00	0.00	0.00	121,074,341.76	116,068,411.07	223,456,249.50
Tuition and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Continuing education tuition	9,965,525.90	592,465.60	1,223,059.37	119,950.00	0.00	0.00	0.00	11,901,000.87	11,466,535.29	19,325,941.66
Student fees revenue	7,516,523.89	2,804,295.75	2,690,083.91	382,685.00	0.00	0.00	0.00	13,393,588.55	13,846,577.43	26,422,879.12
Total tuition and fees	154,888,542.61	36,888,371.72	36,423,327.53	7,953,720.00	0.00	0.00	0.00	236,153,961.86	235,316,787.15	451,220,950.59
Less: student financial aid - grants and contracts	(9,168,410.55)	(2,629,604.00)	(2,884,993.00)	(1,455,301.20)	0.00	0.00	0.00	(16,138,308.75)	(15,310,576.60)	(31,897,114.11)
Less: student financial aid - all other	(41,706,611.83)	(5,706,976.00)	(5,794,576.80)	(214,011.30)	0.00	(7,393.00)	0.00	(53,429,568.93)	(50,789,603.28)	(99,442,955.35)
Net tuition and fees	104,013,520.23	28,551,791.72	27,743,757.73	6,284,407.50	0.00	(7,393.00)	0.00	166,586,084.18	169,216,607.27	319,880,881.13
Grant and Contracts - direct revenues	34,400,107.52	1,026,597.58	907,967.90	415,857.78	0.00	(0.07)	0.00	36,750,530.71	43,923,262.92	120,565,353.12
Grant and Contracts - facilities and administrative recovery	6,308,528.30	60,650.07	98,448.33	2,764.51	0.00	0.00	0.00	6,470,391.21	6,658,219.87	19,765,226.05
Sales of auxiliary services	69,347,045.98	19,137,647.69	14,067,970.70	0.00	0.00	0.00	0.00	102,552,664.37	100,051,228.48	197,614,711.79
Other operating revenue	7,578,125.94	1,621,409.18	1,091,653.70	161,532.70	0.00	4,842.62	0.00	10,457,564.14	8,718,538.24	24,477,585.00
<b>Total Operating Revenues</b>	<b>221,647,327.97</b>	<b>50,398,096.24</b>	<b>43,909,798.36</b>	<b>6,864,562.49</b>	<b>0.00</b>	<b>(2,550.45)</b>	<b>0.00</b>	<b>322,817,234.61</b>	<b>328,567,856.78</b>	<b>682,303,757.09</b>
<b>OPERATING EXPENSES</b>										
Instruction	42,823,855.18	10,898,735.18	10,261,462.05	1,918,777.38	0.00	0.00	0.00	65,902,829.79	63,288,024.53	217,216,996.80
Research & Sponsored Programs	34,601,284.08	764,519.46	799,353.61	51,000.12	0.00	0.00	0.00	36,216,157.27	43,024,378.39	121,826,058.41
Public Service	2,924,187.85	854.96	104,168.35	0.00	0.00	0.00	0.00	3,029,211.16	2,453,247.90	7,152,434.55
Academic Support	9,685,489.37	2,986,697.09	3,186,330.21	816,552.37	0.00	76,937.64	0.00	16,752,006.68	14,766,348.27	60,218,098.30
Student Services	5,076,379.01	2,541,219.20	2,133,431.18	654,875.82	0.00	0.00	0.00	10,405,905.21	9,946,442.03	32,990,376.28
Institutional Support	24,166,858.67	2,586,741.08	(1,624,639.13)	478,689.56	0.00	4,356,900.45	0.00	29,964,550.63	27,207,511.53	49,973,147.12
Operations and Maintenance	2,897,762.44	2,480,200.47	3,621,095.76	595,466.12	0.00	789,179.56	0.00	10,383,704.35	18,576,540.10	44,722,502.79
Student Financial Aid	633,933.96	61,480.25	173,501.33	19,904.89	0.00	0.00	0.00	888,820.43	792,895.81	1,186,733.59
Auxiliary Services	35,429,798.32	8,277,383.60	6,232,184.93	0.00	0.00	0.00	0.00	49,939,366.85	47,924,114.11	142,485,912.87
Depreciation	11,072,149.93	2,722,177.17	2,195,040.96	96,240.32	0.00	280,251.72	0.00	16,365,860.10	16,929,137.90	49,423,451.39
Nonoperating Funds	246.46	0.00	429.49	0.00	0.00	274.84	0.00	950.79	3,655.06	(143,627.40)
No Program Code Assigned	(13,577,558.96)	(3,170,378.72)	13,116.36	539.50	0.00	12,870,954.00	0.00	(3,863,327.82)	50,000.54	0.00
<b>Total Operating Expenses</b>	<b>155,734,386.31</b>	<b>30,149,629.74</b>	<b>27,095,475.10</b>	<b>4,632,046.08</b>	<b>0.00</b>	<b>18,374,498.21</b>	<b>0.00</b>	<b>235,986,035.44</b>	<b>244,962,296.17</b>	<b>727,052,084.70</b>
Operating loss	65,912,941.66	20,248,466.50	16,814,323.26	2,232,516.41	0.00	(18,377,048.66)	0.00	86,831,199.17	83,605,560.61	(44,748,327.61)
<b>NONOPERATING REVENUES (EXPENSES)</b>										
State of New Hampshire general appropriations	15,889,190.00	3,123,613.00	3,205,563.00	781,634.00	0.00	0.00	0.00	23,000,000.00	17,763,300.00	53,647,218.45
Federal Pell grants	6,512,803.70	2,359,410.00	2,380,000.00	1,206,656.00	0.00	0.00	0.00	12,458,869.70	12,303,654.61	25,209,839.56
Gifts - campuses	173,802.37	181,202.08	205,908.45	3,169.67	0.00	196.65	0.00	564,279.22	528,968.65	1,809,718.01
Gifts - affiliated entities	1,786,077.41	0.00	0.00	0.00	0.00	0.00	0.00	1,786,077.41	1,010,472.75	11,185,778.38
Operating investment income, net	1,258,473.75	320,670.00	295,978.00	36,049.00	0.00	(1,047,497.10)	0.00	863,673.65	2,678,172.05	2,377,596.33
Endowment return used for operations	3,039,265.55	401,614.19	120,620.63	36,611.53	0.00	1,883,022.50	0.00	5,481,134.40	4,129,937.82	18,126,539.34
Interest expense, net	(3,750,276.69)	(1,412,254.16)	(1,273,738.28)	0.00	0.00	(21,505.27)	0.00	(6,457,774.40)	(6,779,766.90)	(18,992,529.79)
Other nonoperating revenue (expense)	0.00	0.00	0.00	0.00	0.00	90,953.62	0.00	90,953.62	19,195.95	346,602.66
<b>NET INCOME BEFORE OTHER CHANGES IN NET POSITION</b>	<b>90,822,277.75</b>	<b>25,222,721.61</b>	<b>21,748,655.06</b>	<b>4,296,636.61</b>	<b>0.00</b>	<b>(17,471,878.26)</b>	<b>0.00</b>	<b>124,618,412.77</b>	<b>115,259,495.54</b>	<b>48,962,435.33</b>

University System of New Hampshire  
 Statement of Revenues, Expenses and Changes in Net Position  
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	UNH - Durham, Manchester and UNHF	Keene State College	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	Chancellor's Office/System	Funds Not Coded to attribute	Total Year to Date Activity	Prior Year to Date Activity	Prior Year Final Activity
<b>OTHER CHANGES IN NET ASSETS</b>										
State of New Hampshire capital appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,003,873.16	6,804,459.47
Plant gifts, grants and other changes, net	123,807.88	3,022.95	0.00	0.00	0.00	0.00	0.00	126,830.83	(2,422,657.61)	7,286,613.17
Endowment and similar gifts - campuses	718,645.94	237,463.74	310,331.97	103,565.98	0.00	0.00	0.00	1,370,007.63	320,416.30	1,147,780.60
Endowment and similar gifts - affiliated entities	1,479,473.27	(8,495.00)	0.00	0.00	0.00	0.00	0.00	1,470,978.27	2,153,162.95	10,813,966.04
Endowment return, net of amount used for operations - campuses	768,806.86	0.00	0.00	0.00	0.00	0.00	0.00	768,806.86	600,463.77	25,973,670.73
Endowment return, net of amount used for operations - affiliated entities	(262,821.62)	99,235.00	0.00	0.00	0.00	0.00	0.00	(163,586.62)	260,538.71	10,927,586.18
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)
<b>Total Other Changes in Net Position</b>	<b>2,827,912.33</b>	<b>331,226.69</b>	<b>310,331.97</b>	<b>103,565.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,573,036.97</b>	<b>3,915,797.28</b>	<b>62,954,076.19</b>
Transfers, net	14,329,044.98	3,527,432.48	4,381,345.54	1,152,791.69	0.00	(23,390,614.69)	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
<b>INCREASE (DECREASE) IN NET POSTION</b>	<b>107,979,235.06</b>	<b>29,081,380.78</b>	<b>26,440,332.57</b>	<b>5,552,994.28</b>	<b>(0.00)</b>	<b>(40,862,492.95)</b>	<b>0.00</b>	<b>128,191,449.74</b>	<b>119,175,292.82</b>	<b>111,916,511.52</b>
<b>NET POSITION AT BEGINNING OF YEAR</b>	<b>784,352,742.93</b>	<b>142,695,389.08</b>	<b>93,964,612.05</b>	<b>12,577,798.69</b>	<b>0.00</b>	<b>127,250,537.29</b>	<b>0.00</b>	<b>1,160,841,080.04</b>	<b>1,048,924,568.52</b>	<b>1,048,924,568.52</b>
<b>NET POSITION AT END OF YEAR</b>	<b>892,331,977.99</b>	<b>171,776,769.86</b>	<b>120,404,944.62</b>	<b>18,130,792.97</b>	<b>(0.00)</b>	<b>86,388,044.34</b>	<b>0.00</b>	<b>1,289,032,529.78</b>	<b>1,168,099,861.34</b>	<b>1,160,841,080.04</b>



University System of New Hampshire  
 Statement of Revenues, Expenses and Changes in Net Position  
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	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
<b>INCREASE (DECREASE) IN NET POSTIO</b>	103,241,233.18	3,017,004.86	0.00	0.00	1,720,997.02	0.00	28,990,640.78	90,740.00	26,440,332.57	5,552,994.28	597.26	(597.26)	172,732.29	(41,035,225.24)	0.00	128,191,449.74	119,175,292.82	111,916,511.52
<b>NET POSITION AT BEGINNING OF YEAR</b>	621,617,327.35	3,907,399.14	0.00	0.00	158,828,016.44	0.00	136,560,497.37	6,134,891.71	93,964,612.05	12,577,798.69	1,493,667.38	(1,493,667.38)	53,799,277.77	73,451,259.52	0.00	1,160,841,080.04	1,048,924,568.52	1,048,924,568.52
<b>NET POSITION AT END OF YEAR</b>	<b>724,858,560.53</b>	<b>6,924,404.00</b>	<b>0.00</b>	<b>0.00</b>	<b>160,549,013.46</b>	<b>0.00</b>	<b>165,551,138.15</b>	<b>6,225,631.71</b>	<b>120,404,944.62</b>	<b>18,130,792.97</b>	<b>1,494,264.64</b>	<b>(1,494,264.64)</b>	<b>53,972,010.06</b>	<b>32,416,034.28</b>	<b>0.00</b>	<b>1,289,032,529.78</b>	<b>1,168,099,861.34</b>	<b>1,160,841,080.04</b>



University System of New Hampshire  
 Statement of Revenues, Expenses and Changes in Net Position  
 As of Fiscal Year 2014 Fiscal Period 04

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			
<b>OPERATING REVENUES</b>														
Resident tuition	4,682,615.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,682,615.00	4,689,144.00	9,211,066.37
Nonresident tuition	219,849.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	219,849.25	123,797.25	309,655.25
Continuing education tuition	831,946.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	831,946.25	893,847.00	1,082,537.75
Student fees revenue	124,754.50	58,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	183,629.50	161,527.50	327,776.50
Total tuition and fees	5,859,165.00	58,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,918,040.00	5,868,315.75	10,931,035.87
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(72,700.00)	0.00	0.00	0.00	0.00	0.00	(72,700.00)	(42,500.00)	(89,000.00)
Less: student financial aid - all other	(309,334.88)	0.00	0.00	0.00	(750.00)	0.00	0.00	0.00	0.00	0.00	0.00	(310,084.88)	(291,763.66)	(568,855.83)
Net tuition and fees	5,549,830.12	58,875.00	0.00	0.00	(750.00)	(72,700.00)	0.00	0.00	0.00	0.00	0.00	5,535,255.12	5,534,052.09	10,273,180.04
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	85,404.60	0.00	0.00	0.00	0.00	0.00	85,404.60	48,984.73	98,484.73
Grant and Contracts - facilities and 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	(24.17)	(103.33)
Other operating revenue	98,367.21	1,905.00	0.00	0.00	3,375.00	0.00	0.00	0.00	0.00	0.00	0.00	103,647.21	101,948.46	228,414.50
<b>Total Operating Revenues</b>	<b>5,648,197.33</b>	<b>60,780.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,625.00</b>	<b>12,704.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,724,306.93</b>	<b>5,684,961.11</b>	<b>10,599,975.94</b>
<b>OPERATING EXPENSES</b>														
Instruction	1,879,516.31	46,287.71	0.00	0.00	4,391.08	0.00	0.00	0.00	0.00	0.00	0.00	1,930,195.10	1,764,061.70	6,291,729.14
Research & Sponsored Programs	0.00	0.00	0.00	0.00	0.00	12,704.60	0.00	0.00	0.00	0.00	0.00	12,704.60	6,484.73	9,484.73
Academic Support	736,403.34	3,570.39	0.00	0.00	2,339.08	0.00	0.00	0.00	0.00	0.00	0.00	742,312.81	988,890.80	3,015,324.34
Student Services	432,986.58	50,658.74	0.00	0.00	1,881.79	0.00	0.00	0.00	0.00	0.00	0.00	485,527.11	579,582.93	1,847,664.55
Institutional Support	633,958.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	633,958.41	627,162.03	1,119,504.63
Operations and Maintenance	394,392.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,218.17	82,977.76	478,587.95	515,233.23	1,411,751.37
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	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,611.92	0.00	80,611.92	76,539.52	241,976.85
No Program Code Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,742.39	141,742.39	9,824.74	0.00
<b>Total Operating Expenses</b>	<b>4,077,256.66</b>	<b>100,516.84</b>	<b>0.00</b>	<b>0.00</b>	<b>8,611.95</b>	<b>12,704.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81,830.09</b>	<b>224,720.15</b>	<b>4,505,640.29</b>	<b>4,567,779.68</b>	<b>13,937,435.61</b>
Operating loss	1,570,940.67	(39,736.84)	0.00	0.00	(5,986.95)	0.00	0.00	0.00	0.00	(81,830.09)	(224,720.15)	1,218,666.64	1,117,181.43	(3,337,459.67)
<b>NONOPERATING REVENUES (EXPENSES)</b>														
State of New Hampshire general appropriations	1,383,190.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,383,190.00	589,116.00	1,767,348.00
Gifts - campuses	0.00	0.00	0.00	0.00	80,800.00	0.00	0.00	0.00	0.00	0.00	0.00	80,800.00	10,745.00	75,230.55
Endowment return used for operations	0.00	55,186.21	0.00	0.00	3,364.01	0.00	0.00	0.00	0.00	0.00	0.00	58,550.22	13,864.34	55,457.35
<b>NET INCOME BEFORE OTHER CHANGES IN NET POSTION</b>	<b>2,954,130.67</b>	<b>15,449.37</b>	<b>0.00</b>	<b>0.00</b>	<b>78,177.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(81,830.09)</b>	<b>(224,720.15)</b>	<b>2,741,206.86</b>	<b>1,730,906.77</b>	<b>(1,439,423.77)</b>
<b>OTHER CHANGES IN NET ASSETS</b>														
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,135.44
<b>Total Other Changes in Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>92,135.44</b>
Transfers, net	37,798.00	(150,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	388,000.00	275,798.00	513,110.75	282,837.06
<b>INCREASE (DECREASE) IN NET POSTION</b>	<b>2,991,928.67</b>	<b>(134,550.63)</b>	<b>0.00</b>	<b>0.00</b>	<b>78,177.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(81,830.09)</b>	<b>163,279.85</b>	<b>3,017,004.86</b>	<b>2,244,017.52</b>	<b>(1,064,451.27)</b>
<b>NET POSITION AT BEGINNING OF YEAR</b>	<b>(694,178.66)</b>	<b>372,168.56</b>	<b>0.00</b>	<b>(823,195.00)</b>	<b>217,865.91</b>	<b>0.00</b>	<b>1,571,910.54</b>	<b>39,137.81</b>	<b>56,681.70</b>	<b>3,080,981.57</b>	<b>86,026.71</b>	<b>3,907,399.14</b>	<b>4,971,850.41</b>	<b>4,971,850.41</b>
<b>NET POSITION AT END OF YEAR</b>	<b>2,297,750.01</b>	<b>237,617.93</b>	<b>0.00</b>	<b>(823,195.00)</b>	<b>296,042.97</b>	<b>0.00</b>	<b>1,571,910.54</b>	<b>39,137.81</b>	<b>56,681.70</b>	<b>2,999,151.48</b>	<b>249,306.56</b>	<b>6,924,404.00</b>	<b>7,215,867.93</b>	<b>3,907,399.14</b>





**UNH Foundation Capital Offset**

	Current Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
G				
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Endowment return used for operations	(5,853,925.43)	(5,853,925.43)	(1,279,803.95)	(5,368,259.13)
<b>NET INCOME BEFORE OTHER CHANGES IN NET POSTION</b>	<b>(5,853,925.43)</b>	<b>(5,853,925.43)</b>	<b>(1,279,803.95)</b>	<b>(5,368,259.13)</b>
<b>OTHER CHANGES IN NET ASSETS</b>				
Endowment return, net of amount used for operations - affiliated entities	5,853,925.43	5,853,925.43	1,279,803.95	5,368,259.13
<b>Total Other Changes in Net Position</b>	<b>5,853,925.43</b>	<b>5,853,925.43</b>	<b>1,279,803.95</b>	<b>5,368,259.13</b>
<b>INCREASE (DECREASE) IN NET POSTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION AT BEGINNING OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION AT END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

University System of New Hampshire  
 Statement of Revenues, Expenses and Changes in Net Position  
 As of Fiscal Year 2014 Fiscal Period 04

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			
<b>OPERATING REVENUES</b>											
Less: student financial aid - all other	(1,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,500.00)	(1,200.00)	(2,400.00)
Net tuition and fees	(1,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,500.00)	-1,200	-2,400
Other operating revenue	240.00	(75.00)	0.00	0.00	0.00	0.00	0.00	0.00	165.00	2,825.00	13,330.00
<b>Total Operating Revenues</b>	<b>(1,260.00)</b>	<b>(75.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,335.00)</b>	<b>1,625.00</b>	<b>10,930.00</b>
<b>OPERATING EXPENSES</b>											
Institutional Support	(96,945.75)	77,982.50	0.00	0.00	0.00	0.00	0.00	0.00	(18,963.25)	735,938.26	4,677,015.06
Nonoperating Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84.41	471.60
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
<b>Total Operating Expenses</b>	<b>(96,945.75)</b>	<b>77,982.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(18,963.25)</b>	<b>736,022.67</b>	<b>4,677,486.66</b>
Operating loss	95,685.75	(78,057.50)	0.00	0.00	0.00	0.00	0.00	0.00	17,628.25	(734,397.67)	(4,666,556.66)
<b>NONOPERATING REVENUES (EXPENSES)</b>											
Gifts - affiliated entities	328,686.08	1,457,391.33	0.00	0.00	0.00	0.00	0.00	0.00	1,786,077.41	1,010,472.75	11,185,716.35
Operating investment income, net	788.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	788.64	2,403.74	13,661.40
Endowment return used for operations	348,510.38	6,188,399.51	0.00	0.00	0.00	0.00	0.00	0.00	6,536,909.89	1,588,918.15	6,605,923.91
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(43,532.29)	(159,958.40)
<b>NET INCOME BEFORE OTHER CHANGES IN NET POSTION</b>	<b>773,670.85</b>	<b>7,567,733.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,341,404.19</b>	<b>1,823,864.68</b>	<b>12,978,786.60</b>
<b>OTHER CHANGES IN NET ASSETS</b>											
Plant gifts, grants and other changes, net	0.00	254,951.20	0.00	0.00	0.00	0.00	0.00	0.00	254,951.20	157,533.00	5,448,871.24
Endowment and similar gifts - affiliated entities	0.00	0.00	0.00	0.00	0.00	0.00	1,479,473.27	0.00	1,479,473.27	1,713,427.60	10,783,267.88
Endowment return, net of amount used for operations - affiliated entities	0.00	(6,116,758.78)	0.00	0.00	0.00	0.00	11.73	0.00	(6,116,747.05)	(1,123,204.31)	5,159,395.40
<b>Total Other Changes in Net Position</b>	<b>0.00</b>	<b>(5,861,807.58)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,479,485.00</b>	<b>0.00</b>	<b>(4,382,322.58)</b>	<b>747,756.29</b>	<b>21,391,534.52</b>
Transfers, net	(794,425.55)	(1,448,659.04)	0.00	0.00	0.00	0.00	5,000.00	0.00	(2,238,084.59)	(538,387.55)	(6,088,910.45)
<b>INCREASE (DECREASE) IN NET POSTION</b>	<b>(20,754.70)</b>	<b>257,266.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,484,485.00</b>	<b>0.00</b>	<b>1,720,997.02</b>	<b>2,033,233.42</b>	<b>28,281,410.67</b>
<b>NET POSITION AT BEGINNING OF YEAR</b>	<b>2,742,552.79</b>	<b>5,648,313.93</b>	<b>1,710,209.94</b>	<b>495,848.56</b>	<b>9,293,177.28</b>	<b>1,886,825.65</b>	<b>137,051,088.29</b>	<b>0.00</b>	<b>158,828,016.44</b>	<b>130,546,605.77</b>	<b>130,546,605.77</b>
<b>NET POSITION AT END OF YEAR</b>	<b>2,721,798.09</b>	<b>5,905,580.65</b>	<b>1,710,209.94</b>	<b>495,848.56</b>	<b>9,293,177.28</b>	<b>1,886,825.65</b>	<b>138,535,573.29</b>	<b>0.00</b>	<b>160,549,013.46</b>	<b>132,579,839.19</b>	<b>158,828,016.44</b>

**UNH Foundation Offset**

	Current Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
G				
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Gifts - campuses	(1,443,659.04)	(1,443,659.04)	(1,014,863.87)	(5,311,508.64)
Endowment return used for operations	(262,833.35)	(262,833.35)	0.00	0.00
<b>NET INCOME BEFORE OTHER CHANGES IN NET POSTION</b>	<b>(1,706,492.39)</b>	<b>(1,706,492.39)</b>	<b>(1,014,863.87)</b>	<b>(5,311,508.64)</b>
<b>OTHER CHANGES IN NET ASSETS</b>				
Plant gifts, grants and other changes, net	0.00	0.00	0.00	(5,541,822.48)
Endowment return, net of amount used for operations - campuses	262,833.35	262,833.35	0.00	0.00
<b>Total Other Changes in Net Position</b>	<b>262,833.35</b>	<b>262,833.35</b>	<b>0.00</b>	<b>(5,541,822.48)</b>
Transfers, net	1,443,659.04	1,443,659.04	1,014,863.87	10,853,331.12
<b>INCREASE (DECREASE) IN NET POSTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>
<b>NET POSITION AT BEGINNING OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION AT END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>



**Keene Endowment Association**

	Current Funds	Current Funds	Endowment and Similar Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	D	G	T2			
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Gifts - affiliated entities	0.00	0.00	0.00	0.00	0.00	62.03
Operating investment income, net	0.00	0.00	0.00	0.00	0.00	793.11
<b>NET INCOME BEFORE OTHER CHANGES IN NET POSTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>855.14</b>
<b>OTHER CHANGES IN NET ASSETS</b>						
Endowment and similar gifts - affiliated entities	0.00	0.00	(8,495.00)	(8,495.00)	(35,951.00)	30,698.16
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	99,235.00	99,235.00	101,966.00	399,931.65
<b>Total Other Changes in Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>90,740.00</b>	<b>90,740.00</b>	<b>66,015.00</b>	<b>430,629.81</b>
Transfers, net	0.00	0.00	0.00	0.00	0.00	0.00
<b>INCREASE (DECREASE) IN NET POSTION</b>	<b>0.00</b>	<b>0.00</b>	<b>90,740.00</b>	<b>90,740.00</b>	<b>66,015.00</b>	<b>431,484.95</b>
<b>NET POSITION AT BEGINNING OF YEAR</b>	<b>11,258.78</b>	<b>0.00</b>	<b>6,123,632.93</b>	<b>6,134,891.71</b>	<b>5,703,406.76</b>	<b>5,703,406.76</b>
<b>NET POSITION AT END OF YEAR</b>	<b>11,258.78</b>	<b>0.00</b>	<b>6,214,372.93</b>	<b>6,225,631.71</b>	<b>5,769,421.76</b>	<b>6,134,891.71</b>



University System of New Hampshire  
 Statement of Revenues, Expenses and Changes in Net Position  
 As of Fiscal Year 2014 Fiscal Period 04

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			
<b>OPERATING REVENUES</b>													
Resident tuition	6,600,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,600,375.00	6,485,270.00	12,055,235.00
Nonresident tuition	850,710.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	850,710.00	750,520.00	1,361,130.00
Continuing education tuition	119,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,950.00	113,190.00	634,552.50
Student fees revenue	379,346.00	0.00	0.00	0.00	3,339.00	0.00	0.00	0.00	0.00	0.00	382,685.00	361,399.00	734,504.60
Total tuition and fees	7,950,381.00	0.00	0.00	0.00	3,339.00	0.00	0.00	0.00	0.00	0.00	7,953,720.00	7,710,379.00	14,785,422.10
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(1,455,301.20)	0.00	0.00	0.00	0.00	(1,455,301.20)	(1,446,874.30)	(4,295,108.05)
Less: student financial aid - all other	(150,226.50)	0.00	0.00	0.00	(20,898.00)	(42,886.80)	0.00	0.00	0.00	0.00	(214,011.30)	(210,317.70)	(715,363.70)
Net tuition and fees	7,800,154.50	0.00	0.00	0.00	(17,559.00)	(1,498,188.00)	0.00	0.00	0.00	0.00	6,284,407.50	6,053,187	9,774,950.35
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	415,857.78	0.00	0.00	0.00	0.00	415,857.78	409,599.35	1,591,447.14
Grant and Contracts - facilities and administrative recovery	2,764.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,764.51	4,842.60	10,492.04
Other operating revenue	92,089.33	4,871.37	0.00	0.00	64,572.00	0.00	0.00	0.00	0.00	0.00	161,532.70	120,178.12	259,485.16
<b>Total Operating Revenues</b>	<b>7,895,008.34</b>	<b>4,871.37</b>	<b>0.00</b>	<b>0.00</b>	<b>47,013.00</b>	<b>(1,082,330.22)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,864,562.49</b>	<b>6,587,807.07</b>	<b>11,636,374.69</b>
<b>OPERATING EXPENSES</b>													
Instruction	1,724,792.85	0.00	0.00	0.00	51,019.83	142,964.70	0.00	0.00	0.00	0.00	1,918,777.38	2,003,362.02	5,357,919.47
Research & Sponsored Programs	0.00	0.00	0.00	0.00	0.00	51,000.12	0.00	0.00	0.00	0.00	51,000.12	228,618.72	659,388.49
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	0.00
Academic Support	773,104.58	3,717.20	0.00	0.00	0.00	39,730.59	0.00	0.00	0.00	0.00	816,552.37	805,581.44	2,447,662.37
Student Services	654,875.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	654,875.82	676,900.22	2,181,294.85
Institutional Support	528,360.75	(50,331.70)	0.00	0.00	660.51	0.00	0.00	0.00	0.00	0.00	478,689.56	724,765.74	2,232,540.61
Operations and Maintenance	575,819.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,613.82	16,032.65	595,466.12	318,164.61	1,490,850.29
Student Financial Aid	0.00	0.00	0.00	0.00	0.00	19,904.89	0.00	0.00	0.00	0.00	19,904.89	36,813.33	91,363.34
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96,240.32	0.00	96,240.32	68,383.90	289,874.81
No Program Code Assigned	0.00	0.00	0.00	0.00	0.00	539.50	0.00	0.00	0.00	0.00	539.50	4,792.60	0.00
<b>Total Operating Expenses</b>	<b>4,256,953.65</b>	<b>(46,614.50)</b>	<b>0.00</b>	<b>0.00</b>	<b>51,680.34</b>	<b>254,139.80</b>	<b>0.00</b>	<b>0.00</b>	<b>99,854.14</b>	<b>16,032.65</b>	<b>4,632,046.08</b>	<b>4,867,382.58</b>	<b>14,750,894.23</b>
Operating loss	3,638,054.69	51,485.87	0.00	0.00	(4,667.34)	(1,336,470.02)	0.00	0.00	(99,854.14)	(16,032.65)	2,232,516.41	1,720,424.49	(3,114,519.54)
<b>NONOPERATING REVENUES (EXPENSES)</b>													
State of New Hampshire general appropriations	781,634.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	781,634.00	515,135.10	1,555,769.34
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	1,206,656.00	0.00	0.00	0.00	0.00	1,206,656.00	1,264,161.50	3,383,905.50
Gifts - campuses	0.00	0.00	0.00	0.00	3,169.67	0.00	0.00	0.00	0.00	0.00	3,169.67	13,752.00	22,466.66
Operating investment income, net	36,049.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,049.00	24,006.05	71,902.05
Endowment return used for operations	167.40	0.00	0.00	0.00	36,444.13	0.00	0.00	0.00	0.00	0.00	36,611.53	25,926.67	103,706.65
<b>NET INCOME BEFORE OTHER CHANGES IN NET POSTION</b>	<b>4,455,905.09</b>	<b>51,485.87</b>	<b>0.00</b>	<b>0.00</b>	<b>34,946.46</b>	<b>(129,814.02)</b>	<b>0.00</b>	<b>0.00</b>	<b>(99,854.14)</b>	<b>(16,032.65)</b>	<b>4,296,636.61</b>	<b>3,563,405.81</b>	<b>2,023,230.66</b>
<b>OTHER CHANGES IN NET ASSETS</b>													
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	(4,036.64)
Endowment and similar gifts - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,565.98	0.00	0.00	103,565.98	50,000.00	52,000.00
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	0.00	0.00	0.00	106,392.57
<b>Total Other Changes in Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>103,565.98</b>	<b>0.00</b>	<b>0.00</b>	<b>103,565.98</b>	<b>50,000.00</b>	<b>154,355.93</b>
Transfers, net	(125,200.61)	(12,241.00)	0.00	0.00	0.00	99,200.61	0.00	1,191,032.69	21,768.00	(21,768.00)	1,152,791.69	80,338.36	196,695.11
<b>INCREASE (DECREASE) IN NET POSTION</b>	<b>4,330,704.48</b>	<b>39,244.87</b>	<b>0.00</b>	<b>0.00</b>	<b>34,946.46</b>	<b>(30,613.41)</b>	<b>0.00</b>	<b>1,294,598.67</b>	<b>(78,086.14)</b>	<b>(37,800.65)</b>	<b>5,552,994.28</b>	<b>3,693,744.17</b>	<b>2,374,281.70</b>
<b>NET POSITION AT BEGINNING OF YEAR</b>	<b>2,555,175.72</b>	<b>2,287,185.48</b>	<b>204,840.35</b>	<b>(590,317.00)</b>	<b>153,126.72</b>	<b>4,759.50</b>	<b>13,527.01</b>	<b>2,157,061.81</b>	<b>2,733,002.37</b>	<b>3,059,436.73</b>	<b>12,577,798.69</b>	<b>10,203,516.99</b>	<b>10,203,516.99</b>
<b>NET POSITION AT END OF YEAR</b>	<b>6,885,880.20</b>	<b>2,326,430.35</b>	<b>204,840.35</b>	<b>(590,317.00)</b>	<b>188,073.18</b>	<b>(25,853.91)</b>	<b>13,527.01</b>	<b>3,451,660.48</b>	<b>2,654,916.23</b>	<b>3,021,636.08</b>	<b>18,130,792.97</b>	<b>13,897,261.16</b>	<b>12,577,798.69</b>



University System of New Hampshire  
 Statement of Revenues, Expenses and Changes in Net Position  
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**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			
<b>OPERATING REVENUES</b>													
Grant 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OPERATING EXPENSES</b>													
Public Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283.88	0.00
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	0.00
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
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
<b>Total Operating Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>283.88</b>	<b>0.00</b>
Operating loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(283.88)	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>													
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	475,686.35
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	1,352.07
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	0.00	0.00
<b>NET INCOME BEFORE OTHER CHANGES IN NET POSTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(283.88)</b>	<b>477,038.42</b>
<b>OTHER CHANGES IN NET ASSETS</b>													
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	(2,870,960.88)	0.00
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	475,686.35	0.00
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	0.00	0.00	597.26	0.00	0.00	0.00	0.00	0.00	597.26	1,973.07	73,213.28
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	(5,493,664.05)
<b>Total Other Changes in Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>597.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>597.26</b>	<b>(2,393,301.46)</b>	<b>(5,420,450.77)</b>
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	0.00
<b>INCREASE (DECREASE) IN NET POSTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>597.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>597.26</b>	<b>(2,393,585.34)</b>	<b>(4,943,412.35)</b>
<b>NET POSITION AT BEGINNING OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,493,667.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,493,667.38</b>	<b>6,437,079.73</b>	<b>6,437,079.73</b>
<b>NET POSITION AT END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,494,264.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,494,264.64</b>	<b>4,043,494.39</b>	<b>1,493,667.38</b>

University System of New Hampshire  
 Statement of Revenues, Expenses and Changes in Net Position  
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**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			
<b>OPERATING EXPENSES</b>												
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
<b>Total Operating Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
<b>NONOPERATING REVENUES (EXPENSES)</b>												
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	(475,686.35)
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	(1,352.07)
<b>NET INCOME BEFORE OTHER CHANGES IN NET POSTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(477,038.42)</b>
<b>OTHER CHANGES IN NET ASSETS</b>												
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	0.00	(597.26)	0.00	0.00	0.00	0.00	0.00	(597.26)	0.00	(73,213.28)
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	5,493,664.05
<b>Total Other Changes in Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(597.26)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(597.26)</b>	<b>0.00</b>	<b>5,420,450.77</b>
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
<b>INCREASE (DECREASE) IN NET POSTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(597.26)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(597.26)</b>	<b>0.00</b>	<b>4,943,412.35</b>
<b>NET POSITION AT BEGINNING OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,493,667.38)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,493,667.38)</b>	<b>(6,437,079.73)</b>	<b>(6,437,079.73)</b>
<b>NET POSITION AT END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,494,264.64)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,494,264.64)</b>	<b>(6,437,079.73)</b>	<b>(1,493,667.38)</b>

University System of New Hampshire  
 Statement of Revenues, Expenses and Changes in Net Position  
 As of Fiscal Year 2014 Fiscal Period 04

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			
<b>OPERATING REVENUES</b>													
Less: student financial aid - all other	(6,841.00)	0.00	0.00	(552.00)	0.00	0.00	0.00	0.00	0.00	0.00	(7,393.00)	(7,388.50)	(14,777.00)
Net tuition and fees	(6,841.00)	0.00	0.00	(552.00)	0.00	0.00	0.00	0.00	0.00	0.00	(7,393.00)	-7,388.5	-14,777
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	(0.07)	0.00	0.00	0.00	0.00	0.00	(0.07)	44,801.90	59,441.72
Other operating revenue	4,842.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,842.62	51,611.41	68,037.64
<b>Total Operating Revenues</b>	<b>(1,998.38)</b>	<b>0.00</b>	<b>0.00</b>	<b>(552.00)</b>	<b>(0.07)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,550.45)</b>	<b>89,024.81</b>	<b>112,702.36</b>
<b>OPERATING EXPENSES</b>													
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	(40,319.09)
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	(9,436.38)
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	(5,147.12)
Academic Support	76,937.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,937.64	118,946.94	362,936.57
Student Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,801.90	53,039.78
Institutional Support	(995,309.00)	75,957.09	0.00	0.00	0.00	0.00	0.00	0.00	(500.00)	0.00	(919,851.91)	(785,732.57)	(905,271.18)
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,418.76	0.00	6,418.76	30,449.96	28,019.37
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,261.32	0.00	20,261.32	20,261.32	60,783.65
No Program Code Assigned	0.00	12,869,284.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,869,284.00	0.00	0.00
<b>Total Operating Expenses</b>	<b>(918,371.36)</b>	<b>12,945,241.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,180.08</b>	<b>0.00</b>	<b>12,053,049.81</b>	<b>(571,272.45)</b>	<b>(455,394.40)</b>
Operating loss	916,372.98	(12,945,241.09)	0.00	(552.00)	(0.07)	0.00	0.00	0.00	(26,180.08)	0.00	(12,055,600.26)	660,297.26	568,096.76
<b>NONOPERATING REVENUES (EXPENSES)</b>													
Gifts - campuses	0.00	196.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196.65	9.32	414.16
Operating investment income, net	0.00	(1,047,497.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,047,497.10)	822,238.71	(3,172,599.30)
Endowment return used for operations	0.00	1,823,272.92	0.00	1,833.47	0.00	0.00	0.00	0.00	0.00	0.00	1,825,106.39	789,837.13	5,430,806.35
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(21,505.27)	0.00	(21,505.27)	(435,770.44)	1,494,882.26
Other nonoperating revenue (expense)	0.00	90,953.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,953.62	19,195.95	346,602.66
<b>NET INCOME BEFORE OTHER CHANGES IN NET POSTION</b>	<b>916,372.98</b>	<b>(12,078,315.00)</b>	<b>0.00</b>	<b>1,281.47</b>	<b>(0.07)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(47,685.35)</b>	<b>0.00</b>	<b>(11,208,345.97)</b>	<b>1,855,807.93</b>	<b>4,668,202.89</b>
<b>OTHER CHANGES IN NET ASSETS</b>													
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	436.24
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	0.00	0.00	15,948,906.73
<b>Total Other Changes in Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,949,342.97</b>
Transfers, net	(44,500.07)	10,538,035.82	0.00	0.00	0.07	1,131,177.27	0.00	0.00	(243,634.83)	0.00	11,381,078.26	(1,853,208.03)	(8,204,308.86)
<b>INCREASE (DECREASE) IN NET POSTION</b>	<b>871,872.91</b>	<b>(1,540,279.18)</b>	<b>0.00</b>	<b>1,281.47</b>	<b>0.00</b>	<b>1,131,177.27</b>	<b>0.00</b>	<b>0.00</b>	<b>(291,320.18)</b>	<b>0.00</b>	<b>172,732.29</b>	<b>2,599.90</b>	<b>12,413,237.00</b>
<b>NET POSITION AT BEGINNING OF YEAR</b>	<b>1,717,248.17</b>	<b>(26,999,629.41)</b>	<b>(947,757.00)</b>	<b>25,020.63</b>	<b>0.00</b>	<b>66,127,410.66</b>	<b>10,533.02</b>	<b>23,211.74</b>	<b>11,940,031.96</b>	<b>1,903,208.00</b>	<b>53,799,277.77</b>	<b>41,386,040.77</b>	<b>41,386,040.77</b>
<b>NET POSITION AT END OF YEAR</b>	<b>2,589,121.08</b>	<b>(28,539,908.59)</b>	<b>(947,757.00)</b>	<b>26,302.10</b>	<b>0.00</b>	<b>67,258,587.93</b>	<b>10,533.02</b>	<b>23,211.74</b>	<b>11,648,711.78</b>	<b>1,903,208.00</b>	<b>53,972,010.06</b>	<b>41,388,640.67</b>	<b>53,799,277.77</b>

University System of New Hampshire  
 Statement of Revenues, Expenses and Changes in Net Position  
 As of Fiscal Year 2014 Fiscal Period 04

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			
<b>OPERATING REVENUES</b>													
Grant 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.00	701,014.53
<b>Total Operating Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>120.00</b>	<b>701,014.53</b>
<b>OPERATING EXPENSES</b>													
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	(5,761,645.70)
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	(1,353,838.90)
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	(739,131.75)
Academic Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,102,272.19)
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	(735,393.43)
Institutional Support	5,276,752.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,276,752.36	(2,707,715.36)	(628,419.09)
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.91	781,530.89	782,760.80	137,325.13	(276,720.25)
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	259,990.40	0.00	259,990.40	260,873.83	782,188.97
Nonoperating Funds	0.00	0.00	0.00	0.00	274.84	0.00	0.00	0.00	0.00	0.00	274.84	3,487.00	(144,099.00)
No Program Code Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,670.00	1,670.00	0.00	0.00
<b>Total Operating Expenses</b>	<b>5,276,752.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>274.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>261,220.31</b>	<b>783,200.89</b>	<b>6,321,448.40</b>	<b>(2,306,029.40)</b>	<b>(9,959,331.34)</b>
Operating loss	(5,276,752.36)	0.00	0.00	0.00	(274.84)	0.00	0.00	0.00	(261,220.31)	(783,200.89)	(6,321,448.40)	2,306,149.40	10,660,345.87
<b>NONOPERATING REVENUES (EXPENSES)</b>													
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	(10.00)	0.00
Endowment return used for operations	57,916.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,916.11	279,162.51	1,116,649.99
<b>NET INCOME BEFORE OTHER CHANGES IN NET POSTION</b>	<b>(5,218,836.25)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(274.84)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(261,220.31)</b>	<b>(783,200.89)</b>	<b>(6,263,532.29)</b>	<b>2,585,301.91</b>	<b>11,776,995.86</b>
<b>OTHER CHANGES IN NET ASSETS</b>													
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	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	0.00	0.00	0.00	0.00	0.00	0.00	2,812,031.45
<b>Total Other Changes in Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,812,031.45</b>
Transfers, net	(12,112,124.00)	0.00	0.00	0.00	0.00	693,463.86	0.00	(24,631,467.92)	0.00	1,278,435.11	(34,771,692.95)	(840,688.16)	1,165,413.78
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
<b>INCREASE (DECREASE) IN NET POSTION</b>	<b>(17,330,960.25)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(274.84)</b>	<b>693,463.86</b>	<b>0.00</b>	<b>(24,631,467.92)</b>	<b>(261,220.31)</b>	<b>495,234.22</b>	<b>(41,035,225.24)</b>	<b>1,744,613.75</b>	<b>15,754,441.09</b>
<b>NET POSITION AT BEGINNING OF YEAR</b>	<b>32,887,856.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,106,769.58</b>	<b>0.00</b>	<b>24,631,467.92</b>	<b>2,013,557.46</b>	<b>2,811,607.63</b>	<b>73,451,259.52</b>	<b>57,696,818.43</b>	<b>57,696,818.43</b>
<b>NET POSITION AT END OF YEAR</b>	<b>15,556,896.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(274.84)</b>	<b>11,800,233.44</b>	<b>0.00</b>	<b>0.00</b>	<b>1,752,337.15</b>	<b>3,306,841.85</b>	<b>32,416,034.28</b>	<b>59,441,432.18</b>	<b>73,451,259.52</b>

**Funds Not Coded to Fsubcamp Attribute**

	Funds Not Coded to Fgrpmaj Attribute	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	P1			
<b>OPERATING REVENUES</b>				
Less: student financial aid - all other	0.00	0.00	0.00	0.00
Net tuition and fees	0.00	0.00	0	0
<b>Total Operating Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OPERATING EXPENSES</b>				
No Program Code Assigned	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Operating loss	0.00	0.00	0.00	0.00
<b>NET INCOME BEFORE OTHER CHANGES IN NET POSTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>INCREASE (DECREASE) IN NET POSTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION AT BEGINNING OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION AT END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



Ausrecna	Auscrena Description	Substr	v_ausrecna	Custom Description - grants and affiliated	Sort
A01RESTU	Resident tuition	A	A01RESTU	Resident tuition	A01
A04NRTUI	Nonresident tuition	A	A04NRTUI	Nonresident tuition	A04
A05TUFEE	Tuition and Fees	A	A05TUFEE	Tuition and Fees	A05
A06CNTED	Continuing education tuition	A	A06CNTED	Continuing education tuition	A06
A07STFEE	Student fees revenue	A	A07STFEE	Student fees revenue	A07
A10SFNAD	Student financial aid	A	A10SFNAD	Less: student financial aid - all other	A10Z
A15GVGRC	Grant and Contracts	A	A15GVGRC	Less: student financial aid - grants and contracts	A10
A25AXREV	Sales of auxiliary services	A	A15GVGRC	Grant and Contracts - direct revenues	A15
A30OTHRV	Other operating revenue	A	A25AXREV	Grant and Contracts - facilities and administrative recovery	A15
B05SALWG	Salaries & Wages	A	A30OTHRV	Sales of auxiliary services	A25
B10FRNGE	Fringe Benefits	B	B05SALWG	Other operating revenue	A30
B20SUPPLY	Supplies & Services	B	B10FRNGE	Employee compensation and benefits - all other	B05Z
B25UTILY	Utilities	B	B05SALWG	Employee compensation and benefits - grants and contracts	B05
B35DEPRE	Depreciation	B	B10FRNGE	Employee compensation and benefits - all other	B05Z
B50MTRAN	Mandatory transfers	B	B10FRNGE	Employee compensation and benefits - grants and contracts	B05
B55NTRAN	Non-mandatory transfers	B	B20SUPPLY	Supplies & Services - all other	B20Z
C05STAPR	State of New Hampshire general appropriations	B	B20SUPPLY	Supplies & Services - grants and contracts	B20
C08FPELL	Federal Pell grants	B	B25UTILY	Utilities	B25
C10PVGFT	Gifts	C	B35DEPRE	Depreciation	B35
C20INVIC	Operating investment income, net	C	C05STAPR	State of New Hampshire general appropriations	C05
C25EPYOT	Endowment return used for operations	C	C08FPELL	Federal Pell grants	C08
C30INTDT	Interest expense, net	C	C10PVGFT	Gifts - affiliated entities	C10Z
C40OTHEX	Other nonoperating revenue (expense)	C	C10PVGFT	Gifts - campuses	C10
D05STAPR	State of New Hampshire capital appropriations	C	C20INVIC	Operating investment income, net	C20
D15PLGGC	Plant gifts, grants and other changes, net	C	C25EPYOT	Endowment return used for operations	C25
D30GNLSS	Endowment gain (loss) - Net	D	C30INTDT	Interest expense, net	C30
D35YIELD	Gains to Support Distribution	D	C40OTHEX	Other nonoperating revenue (expense)	C40
D40SITEM	Other changes in net assets	D	D05STAPR	State of New Hampshire capital appropriations	D05
		D	D15PLGGC	Plant gifts, grants and other changes, net	D15
		D	D20ENDGF	Endowment and similar gifts - affiliated entities	D20Z
		D	D20ENDGF	Endowment and similar gifts - campuses	D20
		D	D30GNLSS	Endowment return, net of amount used for operations - affiliated entities	D30Z
		D	D30GNLSS	Endowment return, net of amount used for operations - campuses	D30
		D	D35YIELD	Endowment return, net of amount used for operations - affiliated entities	D30Z
		D	D35YIELD	Endowment return, net of amount used for operations - campuses	D30
		D	D40SITEM	Other changes in net assets	D40
		E	B50MTRAN	Transfers, net	D50
		E	B55NTRAN	Transfers, net	D50
		E		Accounts Not Coded to Ausrecna Attribute	D99