

	2015	2014	
	Year to Date Activity	Year to Date Activity	Final Activity
OPERATING REVENUES			
Resident tuition	87,669,554.96	96,043,126.68	176,872,568.10
Nonresident tuition	132,907,131.16	121,074,341.76	242,436,837.53
Continuing education tuition	12,272,071.27	12,088,463.87	19,847,909.87
Student fees revenue	13,865,281.68	13,415,347.30	26,107,797.08
Total tuition and fees	246,714,039.07	242,621,279.61	465,265,112.58
Less: student financial aid - grants and contracts	(15,712,857.35)	(16,138,308.75)	(33,654,319.16)
Less: student financial aid - all other	(59,815,942.74)	(55,623,169.48)	(110,561,023.72)
Net tuition and fees	171,185,238.98	170,859,801.38	321,049,769.70
Grant and Contracts - direct revenues	36,399,986.75	36,790,354.41	106,317,505.84
Grant and Contracts - facilities and administrative recovery	6,630,449.22	6,493,999.78	19,755,917.66
Sales of auxiliary services	105,019,359.22	102,601,453.81	202,804,356.99
Other operating revenue	11,663,188.79	10,562,528.56	26,983,679.99
Total Operating Revenues	330,898,222.96	327,308,137.94	676,911,230.18
OPERATING EXPENSES			
Instruction	65,910,083.40	67,410,663.44	231,468,564.87
Research & Sponsored Programs	36,705,421.21	36,493,897.86	110,008,135.39
Public Service	3,000,400.06	3,031,018.21	7,978,197.07
Academic Support	19,868,948.01	17,463,759.69	66,437,366.71
Student Services	11,037,745.28	10,478,617.70	34,759,219.65
Institutional Support	33,507,230.88	26,650,265.11	55,399,044.44
Operations and Maintenance	27,446,890.59	9,951,744.70	43,336,128.74
Student Financial Aid	871,834.13	946,726.31	1,894,275.51
Auxiliary Services	51,363,535.35	50,001,314.61	148,716,917.73
Depreciation	18,489,101.66	17,294,172.55	56,085,863.69
Nonoperating Funds	918.25	950.79	(214,367.70)
No Program Code Assigned	2,579,531.05	337,101.04	(485,641.62)
Total Operating Expenses	270,781,639.87	240,060,232.01	755,383,704.48
Operating loss	60,116,583.09	87,247,905.93	(78,472,474.30)
NONOPERATING REVENUES (EXPENSES)			
State of New Hampshire general appropriations	28,000,000.00	23,000,000.00	69,000,000.00
Federal Pell grants	12,322,788.84	12,458,869.70	25,915,141.69
Gifts - campuses	330,266.91	746,982.76	2,447,891.08
Gifts - affiliated entities	1,617,002.87	1,786,077.41	9,263,101.97
Operating investment income, net	(290,395.00)	980,006.76	4,423,975.58
Endowment return used for operations	6,330,046.04	5,481,134.43	22,248,261.43
Interest expense, net	(3,595,141.96)	(6,610,695.32)	(18,785,909.16)
Other nonoperating revenue (expense)	102,645.36	90,953.62	362,759.81
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	104,933,796.15	125,181,235.29	36,402,748.10
OTHER CHANGES IN NET ASSETS			
State of New Hampshire capital appropriations	1,175,166.06	0.00	5,996,467.65
Plant gifts, grants and other changes, net	470,453.38	126,830.83	3,790,699.63
Endowment and similar gifts - campuses	1,927,492.57	1,370,007.63	5,300,394.80
Endowment and similar gifts - affiliated entities	859,934.03	1,696,960.48	5,586,984.71
Endowment return, net of amount used for operations - campuses	1,288,694.57	2,063,599.34	53,654,609.14
Endowment return, net of amount used for operations - affiliated entities	(2,033,276.32)	(167,586.62)	18,231,656.74
Other changes in net assets	0.00	0.00	0.00
Total Other Changes in Net Position	3,688,464.29	5,089,811.66	92,560,812.67
Transfers, net	(0.00)	0.00	0.00
Accounts Not Coded to Ausrecna Attribute	0.00	0.00	0.00

	2015		2014	
	Year to Date Activity	Year to Date Activity	Year to Date Activity	Final Activity
INCREASE (DECREASE) IN NET POSTION	108,622,260.44	130,271,046.95		128,963,560.77
NET POSITION AT BEGINNING OF YEAR	1,318,310,680.10	1,189,347,119.33	1,189,347,119.33	1,189,347,119.33
NET POSITION AT END OF YEAR	1,426,932,940.54	1,319,618,166.28	1,319,618,166.28	1,318,310,680.10

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2015 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	Total Year to Date Activity	Prior Year to Date Activity	Prior Year Final Activity
OPERATING REVENUES									
Resident tuition	54,864,006.50	11,646,299.71	13,948,568.75	7,210,680.00	0.00	0.00	87,669,554.96	96,043,126.68	176,872,568.10
Nonresident tuition	93,019,367.97	22,751,586.15	16,158,732.04	977,445.00	0.00	0.00	132,907,131.16	121,074,341.76	242,436,837.53
Continuing education tuition	10,106,150.53	601,912.79	1,454,542.95	109,465.00	0.00	0.00	12,272,071.27	12,088,463.87	19,847,909.87
Student fees revenue	8,113,187.18	2,923,953.47	2,395,901.03	432,240.00	0.00	0.00	13,865,281.68	13,415,347.30	26,107,797.08
Total tuition and fees	166,102,712.18	37,923,752.12	33,957,744.77	8,729,830.00	0.00	0.00	246,714,039.07	242,621,279.61	465,265,112.58
Less: student financial aid - grants and contracts	(8,916,781.25)	(2,684,983.00)	(2,560,418.50)	(1,550,674.60)	0.00	0.00	(15,712,857.35)	(16,138,308.75)	(33,654,319.16)
Less: student financial aid - all other	(47,754,903.06)	(6,533,859.00)	(5,171,221.46)	(346,115.22)	0.00	(9,844.00)	(59,815,942.74)	(55,623,169.48)	(110,561,023.72)
Net tuition and fees	109,431,027.87	28,704,910.12	26,226,104.81	6,833,040.18	0.00	(9,844.00)	171,185,238.98	170,859,801.38	321,049,769.7
Grant and Contracts - direct revenues	33,832,968.39	1,222,650.22	897,439.85	446,552.25	0.00	376.04	36,399,986.75	36,790,354.41	106,317,505.84
Grant and Contracts - facilities and administrative recovery	6,417,657.16	110,250.80	99,884.90	2,656.36	0.00	0.00	6,630,449.22	6,493,999.78	19,755,917.66
Sales of auxiliary services	72,057,602.28	20,190,962.32	12,770,794.62	0.00	0.00	0.00	105,019,359.22	102,601,453.81	202,804,356.99
Other operating revenue	8,895,365.41	1,509,049.56	1,037,019.89	219,933.93	0.00	1,820.00	11,663,188.79	10,562,528.56	26,983,679.99
Total Operating Revenues	230,634,621.11	51,737,823.02	41,031,244.07	7,502,182.72	0.00	(7,647.96)	330,898,222.96	327,308,137.94	676,911,230.18
OPERATING EXPENSES									
Instruction	44,483,455.66	10,143,011.28	9,139,485.89	2,144,130.57	0.00	0.00	65,910,083.40	67,410,663.44	231,468,564.87
Research & Sponsored Programs	34,893,599.89	963,030.49	774,175.26	74,615.57	0.00	0.00	36,705,421.21	36,493,897.86	110,008,135.39
Public Service	2,895,499.45	500.00	104,350.55	50.06	0.00	0.00	3,000,400.06	3,031,018.21	7,978,197.07
Academic Support	11,100,737.34	3,727,461.37	4,137,751.63	862,680.85	0.00	40,316.82	19,868,948.01	17,463,759.69	66,437,366.71
Student Services	5,333,572.75	3,063,494.38	2,289,745.09	350,933.06	0.00	0.00	11,037,745.28	10,478,617.70	34,759,219.65
Institutional Support	15,675,043.38	1,103,727.13	100,812.88	822,073.37	0.00	15,805,574.12	33,507,230.88	26,650,265.11	55,399,044.44
Operations and Maintenance	10,064,068.32	4,057,082.39	7,653,005.36	5,134,100.46	0.00	538,634.06	27,446,890.59	9,951,744.70	43,336,128.74
Student Financial Aid	652,774.98	100,574.24	118,013.91	471.00	0.00	0.00	871,834.13	946,726.31	1,894,275.51
Auxiliary Services	36,207,840.48	8,606,790.85	6,548,904.02	0.00	0.00	0.00	51,363,535.35	50,001,314.61	148,716,917.73
Depreciation	13,284,867.68	2,831,549.45	2,174,227.22	97,550.83	0.00	100,906.48	18,489,101.66	17,294,172.55	56,085,863.69
Nonoperating Funds	624.23	0.00	49.17	0.00	0.00	244.85	918.25	950.79	(214,367.70)
No Program Code Assigned	2,487,029.55	35,188.37	26,472.73	16,387.27	0.00	14,453.13	2,579,531.05	337,101.04	(485,641.62)
Total Operating Expenses	177,079,113.71	34,632,409.95	33,066,993.71	9,502,993.04	0.00	16,500,129.46	270,781,639.87	240,060,232.01	755,383,704.48
Operating loss	53,555,507.40	17,105,413.07	7,964,250.36	(2,000,810.32)	0.00	(16,507,777.42)	60,116,583.09	87,247,905.93	(78,472,474.30)
NONOPERATING REVENUES (EXPENSES)									
State of New Hampshire general appropriations	19,131,668.00	3,799,536.00	3,958,452.00	1,110,344.00	0.00	0.00	28,000,000.00	23,000,000.00	69,000,000.00
Federal Pell grants	6,512,382.84	2,391,003.00	2,165,656.00	1,253,747.00	0.00	0.00	12,322,788.84	12,458,869.70	25,915,141.69
Gifts - campuses	(31,557.70)	163,142.56	190,650.39	7,967.00	0.00	64.66	330,266.91	746,982.76	2,447,891.08
Gifts - affiliated entities	1,617,002.87	0.00	0.00	0.00	0.00	0.00	1,617,002.87	1,786,077.41	9,263,101.97
Operating investment income, net	1,288,824.35	344,831.00	304,812.00	43,828.00	0.00	(2,272,690.35)	(290,395.00)	980,006.76	4,423,975.58
Endowment return used for operations	3,743,734.09	460,234.09	135,376.61	41,243.75	0.00	1,949,457.50	6,330,046.04	5,481,134.43	22,248,261.43
Interest expense, net	(3,529,275.01)	(1,359,839.08)	(1,229,475.72)	0.00	0.00	2,523,447.85	(3,595,141.96)	(6,610,695.32)	(18,785,909.16)
Other nonoperating revenue (expense)	0.00	0.00	0.00	0.00	0.00	102,645.36	102,645.36	90,953.62	362,759.81
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	82,288,286.84	22,904,320.64	13,489,721.64	456,319.43	0.00	(14,204,852.40)	104,933,796.15	125,181,235.29	36,402,748.1

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2015 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	Total Year to Date Activity	Prior Year to Date Activity	Prior Year Final Activity
OTHER CHANGES IN NET ASSETS									
State of New Hampshire capital appropriations	652,728.12	22,437.94	0.00	500,000.00	0.00	0.00	1,175,166.06	0.00	5,996,467.65
Plant gifts, grants and other changes, net	434,564.26	15,728.12	46,337.76	0.00	0.00	(26,176.76)	470,453.38	126,830.83	3,790,699.63
Endowment and similar gifts - campuses	1,114,749.46	311,645.44	353,164.56	147,933.11	0.00	0.00	1,927,492.57	1,370,007.63	5,300,394.80
Endowment and similar gifts - affiliated entities	968,947.03	(109,013.00)	0.00	0.00	0.00	0.00	859,934.03	1,696,960.48	5,586,984.71
Endowment return, net of amount used for operations - campuses	1,288,694.57	0.00	0.00	0.00	0.00	0.00	1,288,694.57	2,063,599.34	53,654,609.14
Endowment return, net of amount used for operations - affiliated entities	(1,835,157.32)	(198,119.00)	0.00	0.00	0.00	0.00	(2,033,276.32)	(167,586.62)	18,231,656.74
Other changes in net assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Changes in Net Position	2,624,526.12	42,679.50	399,502.32	647,933.11	0.00	(26,176.76)	3,688,464.29	5,089,811.66	92,560,812.67
Transfers, net	889,478.84	22,193.88	1,571,738.76	22,412.56	0.00	(2,505,824.04)	(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
INCREASE (DECREASE) IN NET POSTION	85,802,291.80	22,969,194.02	15,460,962.72	1,126,665.10	0.00	(16,736,853.20)	108,622,260.44	130,271,046.95	128,963,560.77
NET POSITION AT BEGINNING OF YEAR	897,296,329.95	154,313,416.04	102,905,095.86	17,481,206.90	0.01	146,314,631.34	1,318,310,680.10	1,189,347,119.33	1,189,347,119.33
NET POSITION AT END OF YEAR	983,098,621.75	177,282,610.06	118,366,058.58	18,607,872.00	0.01	129,577,778.14	1,426,932,940.54	1,319,618,166.28	1,318,310,680.10

	Total Year to Date Activity	Prior Year to Date Activity	Prior Year Final Activity
OPERATING REVENUES			
Resident tuition	87,669,554.96	96,043,126.68	176,872,568.10
Nonresident tuition	132,907,131.16	121,074,341.76	242,436,837.53
Continuing education tuition	12,272,071.27	12,088,463.87	19,847,909.87
Student fees revenue	13,865,281.68	13,415,347.30	26,107,797.08
Total tuition and fees	246,714,039.07	242,621,279.61	465,265,112.58
Less: student financial aid - grants and contracts	(15,712,857.35)	(16,138,308.75)	(33,654,319.16)
Less: student financial aid - all other	(59,815,942.74)	(55,623,169.48)	(110,561,023.72)
Net tuition and fees	171,185,238.98	170,859,801.38	321,049,769.70
Grant and Contracts - direct revenues	36,399,986.75	36,790,354.41	106,317,505.84
Grant and Contracts - facilities and administrative recovery	6,630,449.22	6,493,999.78	19,755,917.66
Sales of auxiliary services	105,019,359.22	102,601,453.81	202,804,356.99
Other operating revenue	11,663,188.79	10,562,528.56	26,983,679.99
Total Operating Revenues	330,898,222.96	327,308,137.94	676,911,230.18
OPERATING EXPENSES			
Instruction	65,910,083.40	67,410,663.44	231,468,564.87
Research & Sponsored Programs	36,705,421.21	36,493,897.86	110,008,135.39
Public Service	3,000,400.06	3,031,018.21	7,978,197.07
Academic Support	19,868,948.01	17,463,759.69	66,437,366.71
Student Services	11,037,745.28	10,478,617.70	34,759,219.65
Institutional Support	33,507,230.88	26,650,265.11	55,399,044.44
Operations and Maintenance	27,446,890.59	9,951,744.70	43,336,128.74
Student Financial Aid	871,834.13	946,726.31	1,894,275.51
Auxiliary Services	51,363,535.35	50,001,314.61	148,716,917.73
Depreciation	18,489,101.66	17,294,172.55	56,085,863.69
Nonoperating Funds	918.25	950.79	(214,367.70)
No Program Code Assigned	2,579,531.05	337,101.04	(485,641.62)
Total Operating Expenses	270,781,639.87	240,060,232.01	755,383,704.48
Operating loss	60,116,583.09	87,247,905.93	(78,472,474.30)
NONOPERATING REVENUES (EXPENSES)			
State of New Hampshire general appropriations	28,000,000.00	23,000,000.00	69,000,000.00
Federal Pell grants	12,322,788.84	12,458,869.70	25,915,141.69
Gifts - campuses	330,266.91	746,982.76	2,447,891.08
Gifts - affiliated entities	1,617,002.87	1,786,077.41	9,263,101.97
Operating investment income, net	(290,395.00)	980,006.76	4,423,975.58
Endowment return used for operations	6,330,046.04	5,481,134.43	22,248,261.43
Interest expense, net	(3,595,141.96)	(6,610,695.32)	(18,785,909.16)
Other nonoperating revenue (expense)	102,645.36	90,953.62	362,759.81
NET INCOME BEFORE OTHER CHANGES IN NET POSITION	104,933,796.15	125,181,235.29	36,402,748.1
OTHER CHANGES IN NET ASSETS			
State of New Hampshire capital appropriations	1,175,166.06	0.00	5,996,467.65
Plant gifts, grants and other changes, net	470,453.38	126,830.83	3,790,699.63
Endowment and similar gifts - campuses	1,927,492.57	1,370,007.63	5,300,394.80
Endowment and similar gifts - affiliated entities	859,934.03	1,696,960.48	5,586,984.71
Endowment return, net of amount used for operations - campuses	1,288,694.57	2,063,599.34	53,654,609.14
Endowment return, net of amount used for operations - affiliated entities	(2,033,276.32)	(167,586.62)	18,231,656.74
Other changes in net assets	0.00	0.00	0.00
Total Other Changes in Net Position	3,688,464.29	5,089,811.66	92,560,812.67
Transfers, net	(0.00)	0.00	0.00
Accounts Not Coded to Ausreca Attribute	0.00	0.00	0.00

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2015 Fiscal Period 04

	UNH - Durham	UNH School of Law	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation - UNH School of Law	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	Granite State College	New Hampshire Public Television (NHPTV)	NHPB Disaffiliation	USNH Executive Allocation	USNH Central Services Alloc
INCREASE (DECREASE) IN NET POSTIO	80,294,187.62	1,155,302.76	1,898,956.29	0.00	0.00	2,442,834.91	11,010.22	(0.00)	23,276,326.02	(307,132.00)	15,460,962.72	1,126,665.10	(378.94)	378.94	(5,933,534.13)	(10,803,319.07)
NET POSITION AT BEGINNING OF YEAR	684,152,242.79	11,498,399.25	2,952,827.37	0.00	0.00	184,747,730.09	13,945,130.45	0.00	147,218,444.68	7,094,971.36	102,905,095.86	17,481,206.90	1,672,114.25	(1,672,114.24)	99,936,643.06	46,377,988.28
NET POSITION AT END OF YEAR	764,446,430.41	12,653,702.01	4,851,783.66	0.00	0.00	187,190,565.00	13,956,140.67	(0.00)	170,494,770.70	6,787,839.36	118,366,058.58	18,607,872.00	1,671,735.31	(1,671,735.30)	94,003,108.93	35,574,669.21

	Total Year to Date Activity	Prior Year to Date Activity	Prior Year Final Activity
INCREASE (DECREASE) IN NET POSTIOI	108,622,260.44	130,271,046.95	128,963,560.77
NET POSITION AT BEGINNING OF YEAR	1,318,310,680.10	1,189,347,119.33	1,189,347,119.33
NET POSITION AT END OF YEAR	1,426,932,940.54	1,319,618,166.28	1,318,310,680.10

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2015 Fiscal Period 04

UNH School of Law

	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Current Funds	Loan Funds	Loan Funds	Endowment and Similar Funds	Endowment and Similar Funds	Plant Funds	Plant Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity	
	U	D	A	W	G	P1	L	LU	Q2	T2	N	X				
OPERATING REVENUES																
Resident tuition	1,239,668.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,239,668.25	6,258,096.00	3,752,372.00	
Nonresident tuition	3,851,970.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,851,970.81	0.00	8,582,172.00	
Continuing education tuition	(4,353.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,353.00)	187,463.00	630,783.00	
Student fees revenue	3,694.00	12,172.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,866.50	21,758.75	62,256.00	
Total tuition and fees	5,090,980.06	12,172.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,103,152.56	6,467,317.75	13,027,583.00	
Less: student financial aid - all other	(2,014,658.00)	0.00	0.00	0.00	(69,650.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,084,308.00)	(2,193,600.55)	(4,556,950.55)	
Net tuition and fees	3,076,322.06	12,172.50	0.00	0.00	(69,650.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,018,844.56	4,273,717.2	8,470,632.45	
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	10,221.24	0.00	0.00	0.00	0.00	0.00	0.00	10,221.24	39,823.70	186,045.87	
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	0.00	23,608.57	16,733.35	
Sales of auxiliary services	0.00	218.93	10,799.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,018.76	48,789.44	114,181.71	
Other operating revenue	46,195.99	1,549.16	0.00	0.00	0.00	0.00	7,602.12	338.14	0.00	0.00	0.00	0.00	55,685.41	104,964.42	192,556.34	
Total Operating Revenues	3,122,518.05	13,940.59	10,799.83	0.00	(69,650.00)	10,221.24	7,602.12	338.14	0.00	0.00	0.00	0.00	3,095,769.97	4,490,903.33	8,980,149.72	
OPERATING EXPENSES																
Instruction	1,458,497.19	0.00	0.00	0.00	104,025.65	599.63	0.00	0.00	0.00	0.00	0.00	0.00	1,563,122.47	1,502,980.69	5,123,545.59	
Research & Sponsored Programs	722.80	0.00	0.00	0.00	0.00	26,029.55	0.00	0.00	0.00	0.00	0.00	0.00	26,752.35	620.00	45,135.01	
Academic Support	793,445.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	793,445.40	673,017.13	2,623,105.00	
Student Services	377,953.19	6,018.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	383,971.40	395,966.44	1,254,303.29	
Institutional Support	1,087,851.27	(111,996.18)	0.00	0.00	(761.41)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	975,093.68	923,855.51	2,441,526.35	
Operations and Maintenance	163,250.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,889.61	0.00	192,140.08	128,738.23	705,893.84	
Student Financial Aid	0.00	0.00	0.00	0.00	0.00	(114.75)	5,566.79	0.00	0.00	0.00	0.00	0.00	5,452.04	57,905.88	683,005.43	
Auxiliary Services	0.00	0.00	1,205.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,205.84	61,482.76	171,917.45	
No Program Code Assigned	1,703.10	228.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	218,320.67	(22,176.40)	198,076.13	278,486.61	761,222.64	
Total Operating Expenses	3,883,423.42	(105,749.21)	1,205.84	0.00	103,264.24	26,514.43	5,566.79	0.00	0.00	0.00	218,320.67	6,713.21	4,139,259.39	4,023,053.25	13,809,654.60	
Operating loss	(760,905.37)	119,689.80	9,593.99	0.00	(172,914.24)	(16,293.19)	2,035.33	338.14	0.00	0.00	(218,320.67)	(6,713.21)	(1,043,489.42)	467,850.08	(4,829,504.88)	
NONOPERATING REVENUES (EXPENSES)																
Gifts - campuses	0.00	0.00	0.00	0.00	116,731.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116,731.94	182,703.54	934,173.75	
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	0.00	116,333.11	3,410.56	
Endowment return used for operations	0.00	620,156.67	0.00	0.00	723,102.85	0.00	32,015.15	0.00	0.00	0.00	0.00	0.00	1,375,274.67	(725,692.98)	876,104.49	
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	(152,920.92)	(204,824.57)	
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	(760,905.37)	739,846.47	9,593.99	0.00	666,920.55	(16,293.19)	34,050.48	338.14	0.00	0.00	(218,320.67)	(6,713.21)	448,517.19	(111,727.17)	(3,220,640.65)	
OTHER CHANGES IN NET ASSETS																
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	(213,466.49)	
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	1,294,792.48	555,688.47	
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,294,792.48	342,221.98	
Transfers, net	2,221,377.84	(1,588,923.88)	(668.39)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,176.40	52,823.60	706,785.57	(3,142.94)	874,997.66	
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	
INCREASE (DECREASE) IN NET POSTION	1,460,472.47	(849,077.41)	8,925.60	0.00	666,920.55	(16,293.19)	34,050.48	338.14	0.00	0.00	(196,144.27)	46,110.39	1,155,302.76	1,179,922.37	(2,003,421.01)	
NET POSITION AT BEGINNING OF YEAR	(5,790,067.68)	1,788,808.99	104,751.68	0.00	2,250,663.70	0.00	270,026.29	235,492.25	0.00	0.00	12,579,896.02	58,828.00	11,498,399.25	13,501,820.26	13,501,820.26	
NET POSITION AT END OF YEAR	(4,329,595.21)	939,731.58	113,677.28	0.00	2,917,584.25	(16,293.19)	304,076.77	235,830.39	0.00	0.00	12,383,751.75	104,938.39	12,653,702.01	14,681,742.63	11,498,399.25	

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2015 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			
OPERATING REVENUES														
Resident tuition	4,384,554.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,384,554.00	4,682,615.00	9,003,951.50
Nonresident tuition	156,995.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156,995.00	219,849.25	435,988.75
Continuing education tuition	800,364.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800,364.00	831,946.25	1,054,553.25
Student fees revenue	136,833.50	54,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191,433.50	183,629.50	316,459.50
Total tuition and fees	5,478,746.50	54,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,533,346.50	5,918,040.00	10,810,953.00
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(53,500.00)	0.00	0.00	0.00	0.00	0.00	(53,500.00)	(72,700.00)	(140,100.00)
Less: student financial aid - all other	(457,436.75)	0.00	0.00	0.00	(750.00)	0.00	0.00	0.00	0.00	0.00	0.00	(458,186.75)	(310,084.88)	(667,751.38)
Net tuition and fees	5,021,309.75	54,600.00	0.00	0.00	(750.00)	(53,500.00)	0.00	0.00	0.00	0.00	0.00	5,021,659.75	5,535,255.12	10,003,101.62
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	107,560.75	0.00	0.00	0.00	0.00	0.00	107,560.75	85,404.60	182,820.10
Grant and Contracts - facilities and administrative recovery	10,235.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,235.35	0.00	9,068.34
Other operating revenue	101,633.37	15.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	101,798.37	103,647.21	230,023.56
Total Operating Revenues	5,133,178.47	54,615.00	0.00	0.00	(600.00)	54,060.75	0.00	0.00	0.00	0.00	0.00	5,241,254.22	5,724,306.93	10,425,013.62
OPERATING EXPENSES														
Instruction	1,756,576.62	33,409.40	0.00	0.00	2,248.10	2,528.38	0.00	0.00	0.00	0.00	0.00	1,794,762.50	1,930,195.10	6,643,720.50
Research & Sponsored Programs	0.00	0.00	0.00	0.00	0.00	44,301.81	0.00	0.00	0.00	0.00	0.00	44,301.81	12,704.60	37,814.31
Academic Support	797,339.44	2,542.12	0.00	0.00	17,925.35	0.00	0.00	0.00	0.00	0.00	0.00	817,806.91	742,312.81	2,325,318.58
Student Services	423,488.31	53,193.31	0.00	0.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00	477,131.62	485,527.11	1,474,624.36
Institutional Support	632,702.80	102,677.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	735,380.55	633,958.41	1,327,084.61
Operations and Maintenance	433,049.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,140.62	445,189.87	619,112.17	1,554,838.46
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	78,836.85	0.00	78,836.85	81,830.09	241,401.45
No Program Code Assigned	0.00	235.77	0.00	0.00	4,500.00	7,230.56	0.00	0.00	0.00	0.00	0.00	11,966.33	0.00	0.00
Total Operating Expenses	4,043,156.42	192,058.35	0.00	0.00	25,123.45	54,060.75	0.00	0.00	0.00	78,836.85	12,140.62	4,405,376.44	4,505,640.29	13,604,802.27
Operating loss	1,090,022.05	(137,443.35)	0.00	0.00	(25,723.45)	(0.00)	0.00	0.00	0.00	(78,836.85)	(12,140.62)	835,877.78	1,218,666.64	(3,179,788.65)
NONOPERATING REVENUES (EXPENSES)														
State of New Hampshire general appropriations	778,116.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	778,116.00	1,383,190.00	2,267,998.00
Gifts - campuses	0.00	0.00	0.00	0.00	8,493.56	0.00	0.00	0.00	0.00	0.00	0.00	8,493.56	80,800.00	148,752.57
Endowment return used for operations	0.00	57,766.56	0.00	0.00	3,521.30	0.00	0.00	0.00	0.00	0.00	0.00	61,287.86	58,550.22	58,550.22
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	1,868,138.05	(79,676.79)	0.00	0.00	(13,708.59)	(0.00)	0.00	0.00	0.00	(78,836.85)	(12,140.62)	1,683,775.20	2,741,206.86	(704,487.86)
OTHER CHANGES IN NET ASSETS														
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	203,849.86
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	203,849.86
Transfers, net	26,898.00	15,496.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	172,787.09	215,181.09	275,798.00	(453,933.77)
INCREASE (DECREASE) IN NET POSTION	1,895,036.05	(64,180.79)	0.00	0.00	(13,708.59)	(0.00)	0.00	0.00	0.00	(78,836.85)	160,646.47	1,898,956.29	3,017,004.86	(954,571.77)
NET POSITION AT BEGINNING OF YEAR	(1,826,261.71)	321,012.34	0.00	(823,195.00)	283,414.60	2,500.00	1,764,048.19	43,921.69	63,610.03	2,975,275.98	148,501.25	2,952,827.37	3,907,399.14	3,907,399.14
NET POSITION AT END OF YEAR	68,774.34	256,831.55	0.00	(823,195.00)	269,706.01	2,500.00	1,764,048.19	43,921.69	63,610.03	2,896,439.13	309,147.72	4,851,783.66	6,924,404.00	2,952,827.37

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	0.00	0.00	(5,853,925.43)	(6,169,996.89)
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	0.00	0.00	(5,853,925.43)	(6,169,996.89)
OTHER CHANGES IN NET ASSETS				
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	5,853,925.43	6,169,996.89
Total Other Changes in Net Position	0.00	0.00	5,853,925.43	6,169,996.89
INCREASE (DECREASE) IN NET POSTION	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 2015 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			
OPERATING REVENUES											
Less: student financial aid - all other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,500.00)	0.00
Net tuition and fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,500	0
Other operating revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165.00	3,061.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,335.00)	3,061.00
OPERATING EXPENSES											
Institutional Support	563,329.04	24,692.62	0.00	0.00	0.00	0.00	0.00	0.00	588,021.66	(18,963.25)	2,152,585.79
Nonoperating Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.81
No Program Code Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	563,329.04	24,692.62	0.00	0.00	0.00	0.00	0.00	0.00	588,021.66	(18,963.25)	2,152,610.60
Operating loss	(563,329.04)	(24,692.62)	0.00	0.00	0.00	0.00	0.00	0.00	(588,021.66)	17,628.25	(2,149,549.60)
NONOPERATING REVENUES (EXPENSES)											
Gifts - affiliated entities	75.53	1,616,927.34	0.00	0.00	0.00	0.00	0.00	0.00	1,617,002.87	1,786,077.41	10,253,991.62
Operating investment income, net	0.00	0.00	405.92	0.00	0.00	0.00	0.00	0.00	405.92	788.64	16,011.61
Endowment return used for operations	444,242.02	1,803,170.20	0.00	0.00	0.00	0.00	0.00	0.00	2,247,412.22	6,536,909.89	7,956,991.08
Interest expense, net	0.00	0.00	(3,393.92)	0.00	0.00	0.00	0.00	0.00	(3,393.92)	0.00	(52,536.64)
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	(119,011.49)	3,395,404.92	(2,988.00)	0.00	0.00	0.00	0.00	0.00	3,273,405.43	8,341,404.19	16,024,908.07
OTHER CHANGES IN NET ASSETS											
Plant gifts, grants and other changes, net	0.00	517,208.64	0.00	0.00	0.00	0.00	0.00	0.00	517,208.64	254,951.20	3,627,697.86
Endowment and similar gifts - affiliated entities	0.00	0.00	2,962.96	0.00	0.00	0.00	954,973.85	0.00	957,936.81	1,479,473.27	5,285,234.71
Endowment return, net of amount used for operations - affiliated entities	0.00	(1,780,857.54)	(54,299.78)	0.00	0.00	0.00	0.00	0.00	(1,835,157.32)	(6,116,747.05)	10,578,399.16
Total Other Changes in Net Position	0.00	(1,263,648.90)	(51,336.82)	0.00	0.00	0.00	954,973.85	0.00	(360,011.87)	(4,382,322.58)	19,491,331.73
Transfers, net	1,194,142.09	(1,702,200.74)	0.00	0.00	0.00	0.00	37,500.00	0.00	(470,558.65)	(2,238,084.59)	(9,596,526.15)
INCREASE (DECREASE) IN NET POSTION	1,075,130.60	429,555.28	(54,324.82)	0.00	0.00	0.00	992,473.85	0.00	2,442,834.91	1,720,997.02	25,919,713.65
NET POSITION AT BEGINNING OF YEAR	2,751,467.04	8,873,628.45	2,229,068.92	556,838.65	10,557,017.43	2,205,887.31	157,573,822.29	0.00	184,747,730.09	158,828,016.44	158,828,016.44
NET POSITION AT END OF YEAR	3,826,597.64	9,303,183.73	2,174,744.10	556,838.65	10,557,017.43	2,205,887.31	158,566,296.14	0.00	187,190,565.00	160,549,013.46	184,747,730.09

UNH Foundation - UNH School of Law

	Current Funds	Endowment and Similar Funds	Endowment and Similar Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	G	Q2	T2			
OPERATING EXPENSES						
Institutional Support	0.00	0.00	0.00	0.00	0.00	256.27
No Program Code Assigned	0.00	0.00	0.00	0.00	51,143.32	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	51,143.32	256.27
Operating loss	0.00	0.00	0.00	0.00	(51,143.32)	(256.27)
NONOPERATING REVENUES (EXPENSES)						
Gifts - affiliated entities	0.00	0.00	0.00	0.00	0.00	(991,090.65)
Operating investment income, net	0.00	0.00	0.00	0.00	0.00	1.66
Endowment return used for operations	0.00	0.00	0.00	0.00	725,693.01	0.00
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	0.00	0.00	0.00	0.00	674,549.69	(991,345.26)
OTHER CHANGES IN NET ASSETS						
Endowment and similar gifts - affiliated entities	0.00	0.00	11,010.22	11,010.22	225,982.21	83,632.83
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	0.00	0.00	(4,000.00)	742,342.11
Total Other Changes in Net Position	0.00	0.00	11,010.22	11,010.22	221,982.21	825,974.94
Transfers, net	0.00	0.00	0.00	0.00	3,142.94	(893,718.26)
INCREASE (DECREASE) IN NET POSTION	0.00	0.00	11,010.22	11,010.22	899,674.84	(1,059,088.58)
NET POSITION AT BEGINNING OF YEAR	0.00	9,979,896.42	3,965,234.03	13,945,130.45	15,004,219.03	15,004,219.03
NET POSITION AT END OF YEAR	0.00	9,979,896.42	3,976,244.25	13,956,140.67	15,903,893.87	13,945,130.45

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	(1,699,700.74)	(1,699,700.74)	(1,443,659.04)	(8,331,053.31)
Endowment return used for operations	(1,780,857.54)	(1,780,857.54)	(262,833.35)	(255,392.97)
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	(3,480,558.28)	(3,480,558.28)	(1,706,492.39)	(8,586,446.28)
OTHER CHANGES IN NET ASSETS				
Plant gifts, grants and other changes, net	(25,000.00)	(25,000.00)	0.00	(2,313,226.20)
Endowment return, net of amount used for operations - campuses	1,780,857.54	1,780,857.54	262,833.35	255,392.97
Total Other Changes in Net Position	1,755,857.54	1,755,857.54	262,833.35	(2,057,833.23)
Transfers, net	1,724,700.74	1,724,700.74	1,443,659.04	10,644,279.51
INCREASE (DECREASE) IN NET POSTION	(0.00)	(0.00)	0.00	0.00
NET POSITION AT BEGINNING OF YEAR	0.00	0.00	0.00	0.00
NET POSITION AT END OF YEAR	(0.00)	(0.00)	0.00	0.00

Keene Endowment Association

	Current Funds	Current Funds	Endowment and Similar Funds	Total Year To Date Activity	Prior Year To Date Activity	Prior Year Final Activity
	D	G	T2			
NONOPERATING REVENUES (EXPENSES)						
Gifts - affiliated entities	0.00	0.00	0.00	0.00	0.00	201.00
Operating investment income, net	0.00	0.00	0.00	0.00	0.00	842.91
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	0.00	0.00	0.00	0.00	0.00	1,043.91
OTHER CHANGES IN NET ASSETS						
Endowment and similar gifts - affiliated entities	0.00	0.00	(109,013.00)	(109,013.00)	(8,495.00)	218,117.17
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	(198,119.00)	(198,119.00)	99,235.00	740,918.57
Total Other Changes in Net Position	0.00	0.00	(307,132.00)	(307,132.00)	90,740.00	959,035.74
INCREASE (DECREASE) IN NET POSTION	0.00	0.00	(307,132.00)	(307,132.00)	90,740.00	960,079.65
NET POSITION AT BEGINNING OF YEAR	12,302.69	0.00	7,082,668.67	7,094,971.36	6,134,891.71	6,134,891.71
NET POSITION AT END OF YEAR	12,302.69	0.00	6,775,536.67	6,787,839.36	6,225,631.71	7,094,971.36

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2015 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			
OPERATING REVENUES													
Resident tuition	7,210,680.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,210,680.00	6,600,375.00	12,492,555.00
Nonresident tuition	977,445.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	977,445.00	850,710.00	1,560,045.00
Continuing education tuition	109,465.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,465.00	119,950.00	712,290.00
Student fees revenue	425,385.00	0.00	0.00	0.00	6,855.00	0.00	0.00	0.00	0.00	0.00	432,240.00	382,685.00	816,679.04
Total tuition and fees	8,722,975.00	0.00	0.00	0.00	6,855.00	0.00	0.00	0.00	0.00	0.00	8,729,830.00	7,953,720.00	15,581,569.04
Less: student financial aid - grants and contracts	0.00	0.00	0.00	0.00	0.00	(1,550,674.60)	0.00	0.00	0.00	0.00	(1,550,674.60)	(1,455,301.20)	(4,754,679.40)
Less: student financial aid - all other	(208,129.82)	0.00	0.00	0.00	(84,048.00)	(53,937.40)	0.00	0.00	0.00	0.00	(346,115.22)	(214,011.30)	(989,765.58)
Net tuition and fees	8,514,845.18	0.00	0.00	0.00	(77,193.00)	(1,604,612.00)	0.00	0.00	0.00	0.00	6,833,040.18	6,284,407.5	9,837,124.06
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	0.00	446,552.25	0.00	0.00	0.00	0.00	446,552.25	415,857.78	1,664,841.77
Grant and Contracts - facilities and administrative recovery	2,656.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,656.36	2,764.51	8,448.24
Other operating revenue	145,863.52	1,714.41	0.00	0.00	72,356.00	0.00	0.00	0.00	0.00	0.00	219,933.93	161,532.70	324,699.01
Total Operating Revenues	8,663,365.06	1,714.41	0.00	0.00	(4,837.00)	(1,158,059.75)	0.00	0.00	0.00	0.00	7,502,182.72	6,864,562.49	11,835,113.08
OPERATING EXPENSES													
Instruction	1,922,712.38	0.00	0.00	0.00	81,692.01	139,726.18	0.00	0.00	0.00	0.00	2,144,130.57	1,918,777.38	6,253,082.26
Research & Sponsored Programs	8,195.93	0.00	0.00	0.00	0.00	66,419.64	0.00	0.00	0.00	0.00	74,615.57	51,000.12	157,014.18
Public Service	0.00	0.00	0.00	0.00	0.00	50.06	0.00	0.00	0.00	0.00	50.06	0.00	64.29
Academic Support	831,710.77	0.00	0.00	0.00	0.00	30,970.08	0.00	0.00	0.00	0.00	862,680.85	816,552.37	2,401,505.74
Student Services	325,092.66	1,615.70	0.00	0.00	0.00	24,224.70	0.00	0.00	0.00	0.00	350,933.06	328,082.35	1,183,917.84
Institutional Support	590,935.26	231,109.11	0.00	0.00	29.00	0.00	0.00	0.00	0.00	0.00	822,073.37	806,022.53	3,264,454.37
Operations and Maintenance	510,005.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,613.82	4,620,481.03	5,134,100.46	595,466.12	1,715,835.46
Student Financial Aid	0.00	0.00	0.00	0.00	0.00	471.00	0.00	0.00	0.00	0.00	471.00	19,904.89	104,489.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97,550.83	0.00	97,550.83	96,240.32	293,593.58
No Program Code Assigned	0.00	7,220.60	0.00	9,166.67	0.00	0.00	0.00	0.00	0.00	0.00	16,387.27	0.00	0.00
Total Operating Expenses	4,188,652.61	239,945.41	0.00	9,166.67	81,721.01	261,861.66	0.00	0.00	101,164.65	4,620,481.03	9,502,993.04	4,632,046.08	15,373,956.72
Operating loss	4,474,712.45	(238,231.00)	0.00	(9,166.67)	(86,558.01)	(1,419,921.41)	0.00	0.00	(101,164.65)	(4,620,481.03)	(2,000,810.32)	2,232,516.41	(3,538,843.64)
NONOPERATING REVENUES (EXPENSES)													
State of New Hampshire general appropriations	1,110,344.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,110,344.00	781,634.00	2,344,950.00
Federal Pell grants	0.00	0.00	0.00	0.00	0.00	1,253,747.00	0.00	0.00	0.00	0.00	1,253,747.00	1,206,656.00	3,731,011.00
Gifts - campuses	0.00	0.00	0.00	0.00	7,967.00	0.00	0.00	0.00	0.00	0.00	7,967.00	3,169.67	14,609.12
Operating investment income, net	43,828.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,828.00	36,049.00	110,248.94
Endowment return used for operations	186.43	0.00	0.00	0.00	41,057.32	0.00	0.00	0.00	0.00	0.00	41,243.75	36,611.53	146,446.12
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	5,629,070.88	(238,231.00)	0.00	(9,166.67)	(37,533.69)	(166,174.41)	0.00	0.00	(101,164.65)	(4,620,481.03)	456,319.43	4,296,636.61	2,808,421.54
OTHER CHANGES IN NET ASSETS													
State of New Hampshire capital appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	500,000.00	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	10,176.97
Endowment and similar gifts - campuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147,933.11	0.00	0.00	147,933.11	103,565.98	385,578.06
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	437,903.11
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147,933.11	0.00	500,000.00	647,933.11	103,565.98	833,658.14
Transfers, net	(196,786.36)	43,651.00	0.00	0.00	0.00	97,659.67	0.00	0.00	(3,572,111.75)	3,650,000.00	22,412.56	1,152,791.69	1,261,328.53
INCREASE (DECREASE) IN NET POSTION	5,432,284.52	(194,580.00)	0.00	(9,166.67)	(37,533.69)	(68,514.74)	0.00	147,933.11	(3,673,276.40)	(470,481.03)	1,126,665.10	5,552,994.28	4,903,408.21
NET POSITION AT BEGINNING OF YEAR	3,197,491.87	3,378,056.55	204,840.35	(590,317.00)	194,474.37	13,306.53	15,180.45	4,169,922.23	2,593,198.51	4,305,053.04	17,481,206.90	12,577,798.69	12,577,798.69
NET POSITION AT END OF YEAR	8,629,776.39	3,183,476.55	204,840.35	(599,483.67)	156,940.68	(55,208.21)	15,180.45	4,317,855.34	(1,080,077.89)	3,834,572.01	18,607,872.00	18,130,792.97	17,481,206.90

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2015 Fiscal Period 04

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													
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
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	0.00	0.00
OPERATING EXPENSES													
Public Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Institutional 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	338.33
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
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	338.33
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	(338.33)
NONOPERATING REVENUES (EXPENSES)													
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
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	1,390.20
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,051.87
OTHER CHANGES IN NET ASSETS													
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 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	(378.94)	0.00	0.00	0.00	0.00	0.00	(378.94)	597.26	177,395.00
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
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	(378.94)	0.00	0.00	0.00	0.00	0.00	(378.94)	597.26	177,395.00
Transfers, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCREASE (DECREASE) IN NET POSTION	0.00	0.00	0.00	0.00	(378.94)	0.00	0.00	0.00	0.00	0.00	(378.94)	597.26	178,446.87
NET POSITION AT BEGINNING OF YEAR	0.00	0.00	0.00	0.00	1,672,114.25	0.00	0.00	0.00	0.00	0.00	1,672,114.25	1,493,667.38	1,493,667.38
NET POSITION AT END OF YEAR	0.00	0.00	0.00	0.00	1,671,735.31	0.00	0.00	0.00	0.00	0.00	1,671,735.31	1,494,264.64	1,672,114.25

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2015 Fiscal Period 04

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												
Institutional Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(338.33)
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(338.33)
Operating loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	338.33
NONOPERATING REVENUES (EXPENSES)												
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
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	(1,390.20)
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,051.87)
OTHER CHANGES IN NET ASSETS												
Endowment return, net of amount used for operations - affiliated entities	0.00	0.00	0.00	378.94	0.00	0.00	0.00	0.00	0.00	378.94	(597.26)	(177,394.99)
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
Total Other Changes in Net Position	0.00	0.00	0.00	378.94	0.00	0.00	0.00	0.00	0.00	378.94	(597.26)	(177,394.99)
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
INCREASE (DECREASE) IN NET POSTION	0.00	0.00	0.00	378.94	0.00	0.00	0.00	0.00	0.00	378.94	(597.26)	(178,446.86)
NET POSITION AT BEGINNING OF YEAR	0.00	0.00	0.00	(1,672,114.24)	0.00	0.00	0.00	0.00	0.00	(1,672,114.24)	(1,493,667.38)	(1,493,667.38)
NET POSITION AT END OF YEAR	0.00	0.00	0.00	(1,671,735.30)	0.00	0.00	0.00	0.00	0.00	(1,671,735.30)	(1,494,264.64)	(1,672,114.24)

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2015 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			
OPERATING REVENUES													
Less: student financial aid - all other	(6,844.00)	(3,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,844.00)	(7,393.00)	(23,598.00)
Net tuition and fees	(6,844.00)	(3,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,844.00)	-7,393	-23,598
Grant and Contracts - direct revenues	0.00	0.00	0.00	0.00	376.04	0.00	0.00	0.00	0.00	0.00	376.04	(0.07)	(0.07)
Other operating revenue	290.00	280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	570.00	4,842.62	33,935.73
Total Operating Revenues	(6,554.00)	(2,720.00)	0.00	0.00	376.04	0.00	0.00	0.00	0.00	0.00	(8,897.96)	(2,550.45)	10,337.66
OPERATING EXPENSES													
Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,472,784.14)
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	(330,249.40)
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	(117,867.12)
Academic Support	39,940.78	0.00	0.00	0.00	376.04	0.00	0.00	0.00	0.00	0.00	40,316.82	76,937.64	(82,312.24)
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	(209,195.12)
Institutional Support	(1,110,865.81)	16,453,302.10	0.00	0.00	0.00	0.00	0.00	0.00	(500.00)	0.00	15,341,936.29	11,949,432.09	3,306,052.07
Operations and Maintenance	0.00	13,577.30	0.00	0.00	0.00	0.00	0.00	0.00	4,711.40	58,489.74	76,778.44	6,418.76	32,525.93
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,828.67	0.00	14,828.67	20,261.32	44,486.00
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	(1,251,263.23)
Total Operating Expenses	(1,070,925.03)	16,466,879.40	0.00	0.00	376.04	0.00	0.00	0.00	19,040.07	58,489.74	15,473,860.22	12,053,049.81	(80,607.25)
Operating loss	1,064,371.03	(16,469,599.40)	0.00	0.00	0.00	0.00	0.00	0.00	(19,040.07)	(58,489.74)	(15,482,758.18)	(12,055,600.26)	90,944.91
NONOPERATING REVENUES (EXPENSES)													
Gifts - campuses	0.00	64.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64.66	196.65	786.12
Operating investment income, net	0.00	(2,272,690.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,272,690.35)	(1,047,497.10)	(1,452,968.31)
Endowment return used for operations	0.00	1,893,341.08	0.00	1,858.49	0.00	0.00	0.00	0.00	0.00	0.00	1,895,199.57	1,825,106.39	7,295,813.66
Interest expense, net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,523,447.85	0.00	2,523,447.85	(21,505.27)	916,025.28
Other nonoperating revenue (expense)	0.00	102,645.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,645.36	90,953.62	362,759.81
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	1,064,371.03	(16,746,238.65)	0.00	1,858.49	0.00	0.00	0.00	0.00	2,504,407.78	(58,489.74)	(13,234,091.09)	(11,208,345.97)	7,213,361.47
OTHER CHANGES IN NET ASSETS													
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	30,063,485.88
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,063,485.88
Transfers, net	(4,500.00)	(25,514,630.23)	0.00	0.00	0.00	33,498.48	0.00	0.00	32,765,307.71	20,881.00	7,300,556.96	11,381,078.26	8,860,517.94
INCREASE (DECREASE) IN NET POSTION	1,059,871.03	(42,260,868.88)	0.00	1,858.49	0.00	33,498.48	0.00	0.00	35,269,715.49	(37,608.74)	(5,933,534.13)	172,732.29	46,137,365.29
NET POSITION AT BEGINNING OF YEAR	1,620,448.04	(20,590,326.16)	2,096,504.00	23,789.41	0.00	101,711,826.75	11,940.16	26,312.67	12,710,668.36	2,325,479.83	99,936,643.06	53,799,277.77	53,799,277.77
NET POSITION AT END OF YEAR	2,680,319.07	(62,851,195.04)	2,096,504.00	25,647.90	0.00	101,745,325.23	11,940.16	26,312.67	47,980,383.85	2,287,871.09	94,003,108.93	53,972,010.06	99,936,643.06

University System of New Hampshire
 Statement of Revenues, Expenses and Changes in Net Position
 As of Fiscal Year 2015 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			
OPERATING REVENUES													
Other operating revenue	0.00	0.00	0.00	0.00	1,250.00	0.00	0.00	0.00	0.00	0.00	1,250.00	0.00	594.92
Total Operating Revenues	0.00	0.00	0.00	0.00	1,250.00	0.00	0.00	0.00	0.00	0.00	1,250.00	0.00	594.92
OPERATING EXPENSES													
Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,007,973.20)
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	285,323.89
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	(499,850.52)
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	23,924.73
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	(194,831.52)
Institutional Support	462,776.25	0.00	0.00	861.58	0.00	0.00	0.00	0.00	0.00	0.00	463,637.83	5,276,752.36	1,141,326.75
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.91	460,625.71	461,855.62	784,430.80	1,945,440.97
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,077.81	0.00	86,077.81	259,990.40	529,983.23
Nonoperating Funds	0.00	0.00	0.00	0.00	244.85	0.00	0.00	0.00	0.00	0.00	244.85	274.84	(214,822.00)
No Program Code Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,453.13	14,453.13	0.00	0.00
Total Operating Expenses	462,776.25	0.00	0.00	861.58	244.85	0.00	0.00	0.00	87,307.72	475,078.84	1,026,269.24	6,321,448.40	2,008,522.33
Operating loss	(462,776.25)	0.00	0.00	(861.58)	1,005.15	0.00	0.00	0.00	(87,307.72)	(475,078.84)	(1,025,019.24)	(6,321,448.40)	(2,007,927.41)
NONOPERATING REVENUES (EXPENSES)													
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	0.00
Endowment return used for operations	54,257.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,257.93	57,916.11	231,664.45
NET INCOME BEFORE OTHER CHANGES IN NET POSTION	(408,518.32)	0.00	0.00	(861.58)	1,005.15	0.00	0.00	0.00	(87,307.72)	(475,078.84)	(970,761.31)	(6,263,532.29)	(1,776,262.96)
OTHER CHANGES IN NET ASSETS													
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	(26,176.76)	0.00	(26,176.76)	0.00	(34,041.13)
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	2,780,244.65
Total Other Changes in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(26,176.76)	0.00	(26,176.76)	0.00	2,746,203.52
Transfers, net	(11,249,500.00)	0.00	0.00	0.00	0.00	(371,500.00)	0.00	0.00	(3,881.06)	1,818,500.06	(9,806,381.00)	(34,771,692.95)	(28,043,211.80)
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
INCREASE (DECREASE) IN NET POSTION	(11,658,018.32)	0.00	0.00	(861.58)	1,005.15	(371,500.00)	0.00	0.00	(117,365.54)	1,343,421.22	(10,803,319.07)	(41,035,225.24)	(27,073,271.24)
NET POSITION AT BEGINNING OF YEAR	24,308,495.29	0.00	0.00	861.58	0.00	16,425,691.67	0.00	0.00	1,473,530.69	4,169,409.05	46,377,988.28	73,451,259.52	73,451,259.52
NET POSITION AT END OF YEAR	12,650,476.97	0.00	0.00	0.00	1,005.15	16,054,191.67	0.00	0.00	1,356,165.15	5,512,830.27	35,574,669.21	32,416,034.28	46,377,988.28

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
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	A10SFNAD	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	A15GVGRC	Grant and Contracts - facilities and administrative recovery	A15
B05SALWG	Salaries & Wages	A	A25AXREV	Sales of auxiliary services	A25
B10FRNGE	Fringe Benefits	A	A30OTHRV	Other operating revenue	A30
B20SUPPLY	Supplies & Services	B	B05SALWG	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	B	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	C	C30INTDT	Interest expense, net	C30
D35YIELD	Gains to Support Distribution	C	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